

2015

CA MTCS for the Energy Sector

Scope Analysis

210.316.431 Accounting Assistant Ia

Scope Category**	Distinct Orgs	Num Orgs	Num Obs	Median Scope	Base Salary				Total Cash Compensation				Total Direct Compensation			
					25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Net Sales Revenue																
All	55	62	196	0.8	41.0	43.7	45.1	46.8	42.0	45.6	47.3	49.9	42.4	46.8	49.2	54.7
Under \$100 Million	5	*5	18	0.0	41.5	45.0	45.7	48.4	44.2	46.4	47.2	49.0	44.2	46.4	47.2	49.0
\$100 < \$500 Million	17	17	28	0.2	41.5	44.0	45.0	48.3	43.0	47.5	48.2	53.7	43.1	48.5	52.1	56.4
\$500 < \$1 Billion	10	11	31	0.7	43.0	45.6	47.8	54.8	44.7	48.0	51.0	58.2	44.8	50.0	53.5	60.2
\$1 < \$3 Billion	16	20	62	2.1	40.0	42.8	42.7	45.3	40.1	44.0	44.4	47.4	40.4	45.3	46.1	50.3
\$3 < \$5 Billion	3	3	3	--	--	--	50.6	--	--	--	54.5	--	--	--	55.9	--
\$5 Billion and Over	4	6	54	7.0	40.4	43.1	45.8	47.3	42.0	44.9	47.8	50.1	42.4	46.7	48.9	51.7
Barrel of Oil Equivalent/Day																
All	24	24	50	30,000	43.0	44.0	45.2	46.6	44.9	47.8	48.6	50.5	47.6	51.7	54.2	56.8
Under 10,000	4	*4	5	--	--	44.0	45.7	--	--	47.9	50.2	--	--	49.5	51.1	--
Under 5,000	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--	--
5,000 < 10,000	2	*2	3	--	--	--	--	--	--	--	--	--	--	--	--	--
10,000 < 100,000	19	19	30	40,420	43.4	46.0	46.4	48.1	46.5	49.5	50.0	53.5	52.0	56.3	57.9	61.0
10,000 < 25,000	8	8	10	18,526	43.9	50.2	49.1	54.8	49.2	56.5	53.9	61.2	55.2	58.9	63.8	76.1
25,000 < 100,000	11	11	20	76,372	43.1	45.3	45.0	46.7	45.6	48.9	48.1	50.3	48.9	55.4	54.9	57.2
100,000 and Over	1	*1	15	--	--	--	--	--	--	--	--	--	--	--	--	--
100,000 < 300,000	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
300,000 and Over	1	*1	15	--	--	--	--	--	--	--	--	--	--	--	--	--
Total Employment																
Less than 75	9	9	9	--	45.5	50.0	51.2	55.6	47.2	56.0	54.5	60.6	51.1	60.7	59.2	66.0
75 < 350	15	16	28	208	43.2	45.8	46.2	49.1	46.1	50.0	50.1	53.3	49.6	53.8	55.8	57.2
350 < 1,500	15	16	33	908	40.7	45.5	47.8	55.0	42.3	47.4	50.7	58.5	45.0	48.5	52.8	60.1
1,500 and Over	16	21	129	3,235	40.2	43.0	44.1	45.4	41.1	44.7	45.7	47.8	41.5	45.3	46.4	48.9

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents on this page are assigned to scope categories based on the total scope values of the participant, as opposed to the scope values of the individual entities (corporate, subsidiary, group or division) with which the incumbents are associated

210.320.240 Accounts Payable/Receivable Supervisor**Specialization:** All Incumbents

This position is responsible for ensuring compliance with policies and procedures with regard to the processing, payment and/or collection of invoices. Also ensures appropriate coding of invoices, monitoring of internal control procedures for cash disbursements and maintaining collections. Incumbents in this position maintain good supplier and customer relations ensuring that inquiries with respect to invoices are dealt with efficiently. Liaise with management information services or accounting groups to address potential systems problems and with other operating departments to identify reporting needs. Supervision, development and training of accounts payable/receivable audit assistants are normally a requirement of this position. This position normally reports to the Accounting Manager

Incumbents in the same position:

100

(Compensation Data
Displayed in \$000s)**Actual Annual Cash Compensation**

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	66	73	124	65.9	72.1	87.7	88.8	103.9	115.0
Base Salary – Org Weighted (All)	66	73	N/A	69.9	73.7	90.0	91.4	103.7	116.7
STI Granted (\$ Amount) Recvg	55	56	94	3.7	8.5	13.9	15.3	20.4	24.8
STI Granted (% of Base) Recvg	55	56	94	4.8	10.6	14.8	15.9	19.5	29.5
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	2	*2	2	--	--	--	--	--	--
Total Cash Comp – Inc Weighted (All)	66	73	124	69.8	77.6	96.2	100.5	119.5	135.7
Total Cash Comp – Org Weighted (All)	66	73	N/A	73.7	80.4	101.5	103.8	117.2	136.9

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	12	12	19	4.0	5.0	5.0	6.9	10.0	13.0
STI Target (% of Base) Eligible	48	50	93	10.0	10.0	14.0	14.1	15.5	20.0
STI Maximum (% of Base) Eligible	37	37	65	13.0	20.0	25.0	25.9	30.0	40.0
Target Total Cash Compensation	55	61	108	70.0	77.2	96.3	100.1	120.5	134.3

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	32	34	56	0.4	0.5	1.0	2.1	3.0	6.5
Total LTI (\$ Amount) – Recvg	40	43	72	3.6	9.6	14.3	19.0	24.8	38.2
Target Total Direct Comp (\$ Amount) – Recvg	32	34	60	91.9	101.6	122.9	128.7	144.6	174.1
Target Total Direct Comp (\$ Amount) – All	55	61	108	70.0	83.7	106.5	111.1	132.6	164.3
Total Direct Comp (\$ Amount) – Recvg	40	43	72	85.7	99.2	128.0	128.5	148.5	182.2
Total Direct Comp (\$ Amount) – All	66	73	124	71.2	83.6	108.3	112.6	134.1	166.1

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	12	12	16	1.0	1.2	2.7	6.6	14.2	19.8
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Year over Year % Increase (Mean):

2.8%

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	59	109	88
Other Guaranteed Cash	15	21	17
Other Non-Guaranteed Cash	10	14	11
LTI	43	79	64
Overtime	6	13	10

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	25	56	80.2
Midpoint	27	58	98.7
Maximum	25	56	118.9
Compa-ratio	27	58	94.5

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	14	15	1995
Year of Birth	62	114	1967

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	62	119	10

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Scope Analysis

210.320.240 Accounts Payable/Receivable Supervisor

Scope Category	Distinct Orgs	Num Orgs	Num Obs	Base Salary				Total Cash Compensation				Total Direct Compensation			
				25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Primary Industry Segment**															
Fully Integrated and Exploration & Production	37	38	49	85.8	96.1	98.1	107.4	96.2	114.5	115.0	123.8	113.7	130.0	135.2	149.2
Fully Integrated	5	5	5	79.3	124.0	116.8	150.8	88.3	161.8	148.5	202.0	88.3	187.8	161.4	221.4
Exploration & Production	32	33	44	86.7	96.1	95.9	106.7	97.0	113.8	111.1	122.4	115.6	130.0	132.2	138.4
Services and Drilling	11	14	40	68.5	71.9	74.5	81.8	70.0	76.2	80.6	84.7	72.4	78.6	87.2	95.2
Services and Equipment	9	11	30	68.6	72.6	75.2	80.7	70.0	76.2	79.3	83.2	75.5	78.6	85.6	93.2
Drilling	3	*3	10	--	--	72.3	--	--	--	84.4	--	--	--	92.0	--
Energy Marketing	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Utilities	7	8	15	75.9	93.8	93.6	108.9	85.6	106.4	105.0	124.0	85.7	106.4	105.2	124.0
Public Sector (Regulatory Agencies, Government)	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Pipeline/Midstream	7	*7	13	82.3	101.6	100.2	119.1	90.7	111.4	114.9	140.3	95.6	120.0	131.6	172.6
Upgrading	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Downstream (Refining, Petrochemical Manufacturing)	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Engineering, Procurement & Construction	2	*2	3	--	--	--	--	--	--	--	--	--	--	--	--
Alternative Energy	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Other	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--
Incumbent Location***															
British Columbia	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
All Alberta	57	62	96	72.6	90.0	91.1	106.8	80.9	101.5	104.8	122.6	88.2	118.9	118.9	137.3
Calgary	54	56	84	72.9	89.2	90.9	105.7	83.3	101.4	105.6	124.4	89.8	118.7	120.7	139.6
Edmonton	2	*3	4	--	--	--	--	--	--	--	--	--	--	--	--
Fort McMurray	3	*3	5	--	--	99.5	--	--	--	106.3	--	--	--	120.0	--
Other Alberta	2	*2	3	--	--	--	--	--	--	--	--	--	--	--	--
Manitoba/Saskatchewan	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--
Eastern Canada	4	*4	10	--	86.3	80.4	--	--	94.3	89.9	--	--	94.3	90.0	--
Atlantic Canada	1	*1	3	--	--	--	--	--	--	--	--	--	--	--	--
Ontario	3	*3	7	--	--	84.9	--	--	--	95.1	--	--	--	95.1	--
Québec	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--

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**Incumbents in this table are classified under the industry segment of the entity with which they are associated

***Incumbents in this table are assigned to locations based on the workplace postal code reported for the incumbent.

210.320.240 Accounts Payable/Receivable Supervisor

Scope Category**	Distinct Orgs	Num Orgs	Num Obs	Median Scope	Base Salary				Total Cash Compensation				Total Direct Compensation			
					25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Net Sales Revenue																
All	62	68	118	1.0	71.9	86.0	88.4	103.6	77.5	96.2	100.4	119.7	83.4	108.3	112.7	134.5
Under \$100 Million	5	*5	8	--	70.0	75.1	83.6	93.2	76.1	85.4	93.8	104.0	76.8	89.9	102.7	115.9
\$100 < \$500 Million	17	17	21	0.3	74.0	84.7	86.1	94.4	80.8	93.9	97.4	111.2	84.2	103.4	107.9	129.9
\$500 < \$1 Billion	10	10	12	0.6	70.5	89.2	85.1	101.0	70.5	105.7	93.2	115.0	70.5	115.5	106.4	135.6
\$1 < \$3 Billion	21	25	57	2.1	70.1	82.3	85.6	102.3	71.2	85.6	95.2	121.2	78.1	98.8	105.7	132.6
\$3 < \$5 Billion	1	*1	3	--	--	--	--	--	--	--	--	--	--	--	--	--
\$5 Billion and Over	9	10	17	9.3	99.7	105.0	108.3	118.2	113.8	120.1	128.5	136.9	121.2	130.0	141.7	149.1
Barrel of Oil Equivalent/Day																
All	34	35	46	37,077	86.1	97.5	97.0	107.2	97.9	114.8	113.6	123.2	115.6	130.1	135.2	148.4
Under 10,000	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--	--
Under 5,000	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--	--
5,000 < 10,000	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
10,000 < 100,000	24	24	25	21,862	85.0	90.0	92.5	103.7	94.4	106.3	106.4	115.7	103.9	127.1	128.0	149.2
10,000 < 25,000	13	13	13	13,000	81.8	87.8	89.7	99.5	93.0	101.2	104.2	113.0	98.2	118.7	124.4	146.2
25,000 < 100,000	11	11	12	49,573	90.0	95.1	95.4	106.1	99.8	110.9	108.8	118.3	106.2	133.0	131.9	150.1
100,000 and Over	8	9	19	284,413	98.9	105.0	102.8	112.3	114.5	122.0	122.9	125.2	124.9	134.4	143.6	137.3
100,000 < 300,000	5	5	10	258,000	85.9	106.7	101.4	115.3	108.7	122.6	123.3	142.4	135.4	136.5	152.9	167.7
300,000 and Over	3	*4	9	--	--	101.6	104.3	--	--	119.6	122.4	--	--	124.9	133.4	--
Total Employment																
Less than 75	7	7	7	--	75.0	86.3	88.9	90.0	87.8	101.5	105.4	111.6	93.0	111.9	121.2	138.8
75 < 350	15	17	28	208	76.3	85.4	87.5	96.1	76.5	94.4	95.7	111.1	90.2	102.4	113.6	136.2
350 < 1,500	17	18	28	999	72.6	93.4	92.5	107.7	80.7	100.1	105.3	124.5	86.2	130.4	124.5	145.6
1,500 and Over	24	27	57	3,216	70.1	87.5	88.0	104.7	72.0	101.5	100.7	121.0	75.7	106.4	106.2	128.9

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210.324.130 Top Audit Executive**Specialization:** All Incumbents

This is the top audit position with responsibility for planning, developing, recommending, and monitoring procedures and systems to be used in internal auditing throughout the organization. Responsible for the supervision of the audit staff. May be responsible for managing audits of joint ventures, partnerships, and other units of the organization. Frequently reports to a Chief Financial Officer or Chief Executive Officer. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported

Incumbents in the same position:	9									Year over Year % Increase (Mean):	0.7%		
(Compensation Data Displayed in \$000s)	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile	Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
Actual Annual Cash Compensation													
Base Salary – Inc Weighted (All)	14	14	14	146.9	161.8	176.7	197.6	241.3	261.3	STI	13	13	93
Base Salary – Org Weighted (All)	14	14	N/A	146.9	161.8	176.7	197.6	241.3	261.3	Other Guaranteed Cash	2	2	14
STI Granted (\$ Amount) Recvg	12	12	12	8.6	26.3	69.8	71.5	109.6	152.1	Other Non-Guaranteed Cash	1	1	7
STI Granted (% of Base) Recvg	12	12	12	5.4	16.4	30.0	33.5	45.4	79.9	LTI	10	10	71
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	0	0	0	--	--	--	--	--	--	Overtime	0	0	0
Total Cash Comp – Inc Weighted (All)	14	14	14	151.2	173.8	264.7	258.8	331.6	382.3				
Total Cash Comp – Org Weighted (All)	14	14	N/A	151.2	173.8	264.7	258.8	331.6	382.3				
Target Annual Cash Compensation													
STI Threshold (% of Base) Eligible	3	3	3	--	--	--	10.2	--	--				
STI Target (% of Base) Eligible	13	13	13	7.0	19.0	29.0	29.1	35.0	61.0				
STI Maximum (% of Base) Eligible	10	10	10	8.2	29.5	44.3	47.1	70.0	86.2				
Target Total Cash Compensation	14	14	14	164.7	177.3	255.0	253.9	322.5	356.5				
Estimated Total Direct Compensation													
Total Perquisite Value (\$ Amount)	10	10	10	0.6	5.1	12.3	12.9	22.4	24.9				
Total LTI (\$ Amount) – Recvg	8	8	8	--	35.7	122.4	144.1	242.8	--				
Target Total Direct Comp (\$ Amount) – Recvg	8	8	8	--	349.4	463.4	465.8	568.3	--				
Target Total Direct Comp (\$ Amount) – All	14	14	14	164.8	177.3	284.9	345.5	513.5	685.3				
Total Direct Comp (\$ Amount) – Recvg	8	8	8	--	367.2	458.5	477.8	592.2	--				
Total Direct Comp (\$ Amount) – All	14	14	14	151.3	173.8	294.6	350.4	522.8	709.9				
Total Other Guaranteed Cash													
Total Other Guaranteed Cash (\$ Amount) Recvg	1	*1	1	--	--	--	--	--	--				

*More than 35% of the rates within the sample are supplied by one organization

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Scope Analysis

210.324.130 Top Audit Executive

Scope Category	Distinct Orgs	Num Orgs	Num Obs	Base Salary				Total Cash Compensation				Total Direct Compensation			
				25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Primary Industry Segment**															
Fully Integrated and Exploration & Production	5	5	5	194.4	230.0	228.3	261.3	254.6	308.3	311.9	370.9	281.1	402.7	476.9	709.9
Fully Integrated	4	4	4	--	239.8	229.2	--	--	321.1	313.4	--	--	504.8	506.5	--
Exploration & Production	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Services and Drilling	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--
Services and Equipment	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Drilling	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Energy Marketing	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Utilities	5	5	5	146.9	165.8	176.2	210.7	151.2	174.3	205.6	275.7	151.3	174.3	244.4	372.4
Public Sector (Regulatory Agencies, Government)	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Pipeline/Midstream	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--
Upgrading	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Downstream (Refining, Petrochemical Manufacturing)	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Engineering, Procurement & Construction	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Alternative Energy	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Other	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Incumbent Location***															
British Columbia	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
All Alberta	10	10	10	171.8	227.4	214.2	246.2	211.9	318.0	294.3	339.5	219.4	397.7	422.5	563.0
Calgary	10	10	10	171.8	227.4	214.2	246.2	211.9	318.0	294.3	339.5	219.4	397.7	422.5	563.0
Edmonton	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Fort McMurray	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Other Alberta	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Manitoba/Saskatchewan	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--
Eastern Canada	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--
Atlantic Canada	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Ontario	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Québec	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--

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					25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Net Sales Revenue																
All	14	14	14	2.6	161.8	176.7	197.6	241.3	173.8	264.7	258.8	331.6	173.8	294.6	350.4	522.8
Under \$100 Million	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
\$100 < \$500 Million	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
\$500 < \$1 Billion	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
\$1 < \$3 Billion	8	8	8	--	150.3	168.6	172.4	179.1	161.0	175.6	213.5	301.7	161.0	180.2	246.6	352.2
\$3 < \$5 Billion	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
\$5 Billion and Over	5	5	5	--	227.4	245.0	244.5	261.3	307.0	333.8	342.5	382.3	380.7	548.3	545.9	709.9
Barrel of Oil Equivalent/Day																
All	4	4	4	--	--	239.8	244.4	--	--	321.1	339.0	--	--	504.8	545.3	--
Under 10,000	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
Under 5,000	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
5,000 < 10,000	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
10,000 < 100,000	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
10,000 < 25,000	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
25,000 < 100,000	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
100,000 and Over	4	4	4	--	--	239.8	244.4	--	--	321.1	339.0	--	--	504.8	545.3	--
100,000 < 300,000	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--	--
300,000 and Over	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--	--
Total Employment																
Less than 75	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
75 < 350	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
350 < 1,500	3	3	3	--	--	--	164.7	--	--	--	194.8	--	--	--	197.1	--
1,500 and Over	11	11	11	3,505	165.8	224.8	206.5	245.0	174.3	308.3	276.3	333.8	174.3	392.7	392.2	548.3

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents on this page are assigned to scope categories based on the total scope values of the participant, as opposed to the scope values of the individual entities (corporate, subsidiary, group or division) with which the incumbents are associated

210.340.320 Cost Controller E**Specialization:** All Incumbents

Participates in the establishment of the project coding in cooperation with estimating and planning. Coordinates information supplied by estimating, procurement, construction, planning and engineering for cost projections. Analyzes data to establish the differences in initial estimates and final project costs. Informs the project management of cost trends and proposes appropriate recommendations. Supervises on going improvements and developments in project cost accounting and reporting. Performance is subject to periodic review to ensure conformity to administrative objectives and adherence to procedures, methods and systems established by the department head. Submits relevant cost studies to the department for review and approval.

Incumbents in the same position:	16								
(Compensation Data Displayed in \$000s)	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Actual Annual Cash Compensation									
Base Salary – Inc Weighted (All)	16	18	32	122.6	137.6	150.6	151.2	162.3	178.7
Base Salary – Org Weighted (All)	16	18	N/A	118.0	143.1	158.1	155.1	171.6	183.1
STI Granted (\$ Amount) Recvg	13	15	28	22.6	25.8	34.1	36.2	45.1	59.6
STI Granted (% of Base) Recvg	13	15	28	15.1	18.8	22.6	23.6	29.3	35.1
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	1	*1	1	--	--	--	--	--	--
Total Cash Comp – Inc Weighted (All)	16	18	32	145.0	163.3	188.6	183.1	198.3	231.2
Total Cash Comp – Org Weighted (All)	16	18	N/A	118.6	161.9	190.5	185.8	203.9	235.5
Target Annual Cash Compensation									
STI Threshold (% of Base) Eligible	2	*2	2	--	--	--	--	--	--
STI Target (% of Base) Eligible	13	15	29	15.0	15.0	17.0	18.8	20.0	25.0
STI Maximum (% of Base) Eligible	10	12	24	30.0	30.0	35.0	40.6	44.0	75.0
Target Total Cash Compensation	15	17	31	145.2	160.4	181.5	180.0	194.9	217.5
Estimated Total Direct Compensation									
Total Perquisite Value (\$ Amount)	8	9	19	0.4	0.5	2.8	2.8	5.0	7.9
Total LTI (\$ Amount) – Recvg	9	10	18	17.1	22.5	38.0	46.8	67.7	100.0
Target Total Direct Comp (\$ Amount) – Recvg	8	9	17	173.9	205.1	230.6	227.2	257.0	271.6
Target Total Direct Comp (\$ Amount) – All	15	17	31	150.3	180.5	206.0	208.9	240.7	264.9
Total Direct Comp (\$ Amount) – Recvg	9	10	18	183.8	205.2	235.3	233.3	267.9	287.2
Total Direct Comp (\$ Amount) – All	16	18	32	150.0	174.7	211.0	211.1	246.0	273.3
Total Other Guaranteed Cash									
Total Other Guaranteed Cash (\$ Amount) Recvg	4	5	5	--	8.6	22.7	34.4	66.1	--

*More than 35% of the rates within the sample are supplied by one organization

Year over Year % Increase (Mean): 3.0%

	Dist. Orgs	Num Obs	% of Obs Elig
Incentives and Eligibility			
STI	14	30	94
Other Guaranteed Cash	6	9	28
Other Non-Guaranteed Cash	9	19	59
LTI	12	25	78
Overtime	0	0	0

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	9	22	125.2
Midpoint	9	22	156.5
Maximum	9	22	179.5
Compa-ratio	9	22	98.0

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	*4	6	1994
Year of Birth	16	32	1972

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	15	31	10

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CA MTCS for the Energy Sector

Scope Analysis

210.340.320 Cost Controller E

Scope Category	Distinct Orgs	Num Orgs	Num Obs	Base Salary				Total Cash Compensation				Total Direct Compensation			
				25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Primary Industry Segment**															
Fully Integrated and Exploration & Production	9	10	17	148.7	158.9	159.6	168.0	183.0	193.4	193.6	198.2	209.1	238.5	234.1	266.2
Fully Integrated	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--
Exploration & Production	8	8	15	150.0	158.9	160.2	171.9	180.2	193.4	193.3	198.2	210.7	238.5	233.3	259.4
Services and Drilling	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Services and Equipment	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Drilling	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Energy Marketing	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Utilities	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Public Sector (Regulatory Agencies, Government)	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Pipeline/Midstream	4	*4	10	--	137.9	139.7	--	--	164.1	167.6	--	--	178.6	188.1	--
Upgrading	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Downstream (Refining, Petrochemical Manufacturing)	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Engineering, Procurement & Construction	1	*1	2	--	--	--	--	--	--	--	--	--	--	--	--
Alternative Energy	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Other	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Incumbent Location***															
British Columbia	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
All Alberta	14	16	29	137.9	151.2	150.8	162.2	164.1	189.6	185.2	200.8	188.1	217.1	216.1	247.0
Calgary	12	13	20	146.8	159.2	155.4	163.5	174.5	193.3	193.2	208.1	196.7	230.4	223.6	247.5
Edmonton	1	*1	4	--	--	--	--	--	--	--	--	--	--	--	--
Fort McMurray	3	4	4	--	159.1	158.5	--	--	192.4	193.5	--	--	250.6	249.7	--
Other Alberta	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Manitoba/Saskatchewan	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Eastern Canada	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--
Atlantic Canada	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Ontario	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Québec	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents in this table are classified under the industry segment of the entity with which they are associated

***Incumbents in this table are assigned to locations based on the workplace postal code reported for the incumbent

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CA MTCS for the Energy Sector

Scope Analysis

210.340.320 Cost Controller E

Scope Category**	Distinct Orgs	Num Orgs	Num Obs	Median Scope	Base Salary				Total Cash Compensation				Total Direct Compensation			
					25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Net Sales Revenue																
All	14	16	30	4.7	138.2	150.6	151.7	162.1	164.9	188.6	184.5	198.2	182.4	214.2	214.3	246.5
Under \$100 Million	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
\$100 < \$500 Million	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
\$500 < \$1 Billion	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
\$1 < \$3 Billion	4	*4	8	--	--	157.3	154.3	--	--	183.0	178.3	--	--	202.2	203.8	--
\$3 < \$5 Billion	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
\$5 Billion and Over	7	9	19	19.6	137.2	147.2	151.2	162.4	170.9	189.6	188.4	203.4	186.2	227.8	223.2	266.3
Barrel of Oil Equivalent/Day																
All	10	11	18	85,336	149.4	159.2	159.3	164.5	179.9	193.3	189.9	198.2	203.7	222.5	229.8	262.8
Under 10,000	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--	--
Under 5,000	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
5,000 < 10,000	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
10,000 < 100,000	5	5	9	--	152.9	159.6	162.1	163.0	170.1	193.3	183.9	197.3	191.9	210.7	209.3	232.5
10,000 < 25,000	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
25,000 < 100,000	5	5	9	--	152.9	159.6	162.1	163.0	170.1	193.3	183.9	197.3	191.9	210.7	209.3	232.5
100,000 and Over	3	*4	7	--	--	147.4	151.5	--	--	189.6	188.8	--	--	273.0	258.3	--
100,000 < 300,000	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--	--
300,000 and Over	1	*2	5	--	--	--	--	--	--	--	--	--	--	--	--	--
Total Employment																
Less than 75	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
75 < 350	3	3	3	--	--	--	155.8	--	--	--	187.1	--	--	--	188.9	--
350 < 1,500	5	*5	8	--	152.2	159.8	160.6	163.0	167.9	194.9	187.1	198.3	192.1	230.0	222.1	256.5
1,500 and Over	7	9	20	5,150	137.6	147.3	149.3	161.7	167.1	183.0	185.1	194.8	174.7	211.0	215.6	246.0

*More than 35% of the rates within the sample are supplied by one organization.

**Incumbents on this page are assigned to scope categories based on the total scope values of the participant, as opposed to the scope values of the individual entities (corporate, subsidiary, group or division) with which the incumbents are associated

210.340.330 Cost Controller D**Specialization: All Incumbents**

A specialist requiring significant knowledge of and proficiency in cost controlling. Reviews appropriate reports and proposes recommendations. Analyses information for cost projections and ensures required improvements and developments are completed. Works closely with project estimator and planner. Exercises independent judgment in the selection, classification compilation and analysis of data obtained from a variety of sources.

Incumbents in the same position:	79									Year over Year % Increase (Mean):	1.8%		
(Compensation Data Displayed in \$000s)	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile	Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
Actual Annual Cash Compensation													
Base Salary – Inc Weighted (All)	21	24	129	111.5	118.7	126.2	127.2	136.4	143.5	STI	20	128	99
Base Salary – Org Weighted (All)	21	24	N/A	109.8	121.4	127.2	128.1	132.4	150.2	Other Guaranteed Cash	11	39	30
STI Granted (\$ Amount) Recvg	19	22	127	7.7	16.1	25.5	25.1	33.4	37.9	Other Non-Guaranteed Cash	11	85	66
STI Granted (% of Base) Recvg	19	22	127	7.3	12.2	21.1	19.7	25.8	27.7	LTI	18	109	84
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	5	5	7	--	0.3	0.5	1.9	5.4	--	Overtime	3	14	11
Total Cash Comp – Inc Weighted (All)	21	24	129	125.8	137.9	152.7	152.1	162.8	178.8				
Total Cash Comp – Org Weighted (All)	21	24	N/A	129.8	137.2	147.7	149.6	159.6	175.6				
Target Annual Cash Compensation										Salary Range	Dist. Orgs	Num Obs	Median
STI Threshold (% of Base) Eligible	2	*2	6	--	--	--	--	--	--	Minimum	*13	108	103.2
STI Target (% of Base) Eligible	19	22	126	10.5	15.0	17.0	16.8	20.0	20.0	Midpoint	*13	108	126.8
STI Maximum (% of Base) Eligible	14	*17	116	15.8	21.4	42.0	34.5	44.0	44.0	Maximum	*13	108	152.2
Target Total Cash Compensation	20	23	127	129.0	139.4	148.2	148.6	160.0	169.8	Compa-ratio	13	108	101.5
Estimated Total Direct Compensation										Demographics	Dist. Orgs	Num Obs	Median
Total Perquisite Value (\$ Amount)	10	10	32	0.3	0.3	0.4	1.0	1.0	3.9	Graduation Year	8	20	1998
Total LTI (\$ Amount) – Recvg	16	18	63	10.4	12.5	23.0	21.8	27.2	32.3	Year of Birth	21	129	1971
Target Total Direct Comp (\$ Amount) – Recvg	15	17	61	139.5	154.3	168.4	170.2	179.4	206.6				
Target Total Direct Comp (\$ Amount) – All	20	23	127	133.8	143.0	156.9	159.3	171.1	194.1		Dist. Orgs	Num Obs	% of Obs
Total Direct Comp (\$ Amount) – Recvg	16	18	63	135.0	156.2	168.6	173.3	185.9	217.7	Hired since 2014	21	127	8
Total Direct Comp (\$ Amount) – All	21	24	129	134.6	147.0	160.3	163.0	176.0	199.3				
Total Other Guaranteed Cash													
Total Other Guaranteed Cash (\$ Amount) Recvg	7	*8	32	2.6	16.0	18.9	20.0	28.3	36.5				

*More than 35% of the rates within the sample are supplied by one organization

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CA MTCS for the Energy Sector

Scope Analysis

210.340.330 Cost Controller D

Scope Category	Distinct Orgs	Num Orgs	Num Obs	Base Salary				Total Cash Compensation				Total Direct Compensation			
				25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Primary Industry Segment**															
Fully Integrated and Exploration & Production	12	*13	93	119.7	126.6	129.2	138.8	143.8	154.8	154.3	165.2	148.6	164.9	166.7	179.2
Fully Integrated	4	*4	51	--	127.1	130.2	--	--	157.0	161.4	--	--	170.0	173.1	--
Exploration & Production	9	*9	42	119.6	126.6	128.0	138.4	130.7	146.7	145.8	158.2	139.2	158.2	159.0	169.4
Services and Drilling	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Services and Equipment	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Drilling	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Energy Marketing	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Utilities	2	*2	3	--	--	--	--	--	--	--	--	--	--	--	--
Public Sector (Regulatory Agencies, Government)	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Pipeline/Midstream	6	*7	22	109.8	115.8	116.7	126.7	129.5	137.5	137.1	147.1	134.1	151.5	146.1	157.7
Upgrading	1	*1	5	--	--	--	--	--	--	--	--	--	--	--	--
Downstream (Refining, Petrochemical Manufacturing)	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Engineering, Procurement & Construction	1	*1	6	--	--	--	--	--	--	--	--	--	--	--	--
Alternative Energy	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Other	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Incumbent Location***															
British Columbia	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
All Alberta	20	22	125	118.7	126.2	127.2	136.4	138.2	152.7	152.4	164.0	147.1	161.1	163.5	176.2
Calgary	18	19	84	120.6	127.5	128.5	137.2	139.2	153.3	153.2	164.5	150.8	163.0	165.0	176.2
Edmonton	1	*2	9	--	--	--	--	--	--	--	--	--	--	--	--
Fort McMurray	4	*5	26	118.5	121.4	127.6	139.2	134.3	152.8	154.6	173.4	145.2	159.6	168.5	179.4
Other Alberta	3	*3	6	--	--	131.0	--	--	--	163.6	--	--	--	167.5	--
Manitoba/Saskatchewan	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Eastern Canada	3	3	3	--	--	125.8	--	--	--	135.3	--	--	--	141.4	--
Atlantic Canada	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Ontario	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--
Québec	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--

*More than 35% of the rates within the sample are supplied by one organization.

**Incumbents in this table are classified under the industry segment of the entity with which they are associated.

***Incumbents in this table are assigned to locations based on the workplace postal code reported for the incumbent

2015

CA MTCS for the Energy Sector

Scope Analysis

210.340.330 Cost Controller D

Scope Category**	Distinct Orgs	Num Orgs	Num Obs	Median Scope	Base Salary				Total Cash Compensation				Total Direct Compensation			
					25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Net Sales Revenue																
All	19	22	123	2.8	118.3	125.4	126.9	136.6	137.7	152.7	151.8	162.6	146.9	160.3	163.0	176.1
Under \$100 Million	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
\$100 < \$500 Million	4	*4	5	--	--	131.0	132.2	--	--	137.9	151.6	--	--	153.2	165.2	--
\$500 < \$1 Billion	1	*1	2	--	--	--	--	--	--	--	--	--	--	--	--	--
\$1 < \$3 Billion	5	5	13	2.1	122.9	129.7	129.0	135.7	137.0	158.2	152.0	161.2	154.4	161.8	167.9	187.6
\$3 < \$5 Billion	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
\$5 Billion and Over	8	*11	102	26.5	117.7	124.4	126.4	137.7	138.3	152.7	152.1	165.3	146.8	160.3	162.8	175.9
Barrel of Oil Equivalent/Day																
All	14	*15	100	110,904	119.9	126.6	129.2	138.7	144.8	154.4	154.5	165.3	148.7	164.6	166.2	178.6
Under 10,000	3	*3	7	--	--	--	134.8	--	--	--	163.8	--	--	--	167.5	--
Under 5,000	2	*2	6	--	--	--	--	--	--	--	--	--	--	--	--	--
5,000 < 10,000	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
10,000 < 100,000	5	*5	10	70,400	124.3	129.9	129.2	135.8	140.0	156.9	150.8	161.0	160.5	172.6	172.5	185.2
10,000 < 25,000	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
25,000 < 100,000	4	*4	9	--	--	128.0	128.8	--	--	158.2	151.2	--	--	168.9	172.1	--
100,000 and Over	6	*7	83	271,413	118.9	126.2	128.7	139.6	142.8	154.1	154.1	166.5	148.0	162.6	165.4	177.7
100,000 < 300,000	4	*4	30	--	--	126.6	127.5	--	--	142.0	140.6	--	--	148.6	150.2	--
300,000 and Over	2	*3	53	--	--	--	--	--	--	--	--	--	--	--	--	--
Total Employment																
Less than 75	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
75 < 350	5	*5	9	--	125.3	131.0	133.5	140.5	142.2	149.0	156.9	171.5	151.1	158.0	167.8	174.1
350 < 1,500	6	6	12	749	113.0	122.6	122.3	127.7	132.0	138.2	144.0	157.5	156.3	165.8	168.6	186.4
1,500 and Over	9	*12	106	5,525	118.6	125.8	127.2	137.7	139.0	153.3	152.7	165.2	146.4	159.3	162.3	176.2

*More than 35% of the rates within the sample are supplied by one organization.

**Incumbents on this page are assigned to scope categories based on the total scope values of the participant, as opposed to the scope values of the individual entities (corporate, subsidiary, group or division) with which the incumbents are associated

210.340.340 Cost Controller C**Specialization:** All Incumbents

A fully-qualified level requiring considerable knowledge of cost controlling methods. Sets up budgetary control systems and documentation for the project or assignment. Prepares forecasts, cost trend reports and monitors cost and commitment to budget and forecast. Reports on deviations, underruns and overruns. Typically is responsible for maintaining change control and the change order register as well as contract and bulletin registers. Works closely with project estimator and planner. Works under general direction with established guidelines for conformance with procedures, technical veracity and project needs.

Incumbents in the same position:

88

Year over Year % Increase (Mean):

3.8%

(Compensation Data
Displayed in \$000s)**Actual Annual Cash Compensation**

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	27	32	113	85.0	90.9	98.1	99.3	106.0	112.6
Base Salary – Org Weighted (All)	27	32	N/A	86.8	94.2	100.9	101.7	109.6	122.9
STI Granted (\$ Amount) Recvg	23	28	103	6.8	7.7	12.2	13.9	19.7	23.1
STI Granted (% of Base) Recvg	23	28	103	7.9	9.0	13.0	13.9	18.6	22.3
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	3	*3	8	--	--	--	1.6	--	--
Total Cash Comp – Inc Weighted (All)	27	32	113	92.8	98.9	112.5	112.1	123.7	131.6
Total Cash Comp – Org Weighted (All)	27	32	N/A	92.4	105.6	115.7	113.9	123.4	132.7

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	2	*2	2	--	--	--	--	--	--
STI Target (% of Base) Eligible	21	25	102	7.5	10.0	10.0	11.6	15.0	15.0
STI Maximum (% of Base) Eligible	17	21	92	10.0	16.3	20.0	22.9	30.0	33.0
Target Total Cash Compensation	24	28	108	92.1	99.1	109.0	110.1	121.0	127.5

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	7	*8	32	0.4	0.4	0.9	1.0	1.3	1.5
Total LTI (\$ Amount) – Recvg	15	17	34	7.2	11.2	17.5	16.7	20.0	28.8
Target Total Direct Comp (\$ Amount) – Recvg	12	13	29	106.7	123.0	133.3	131.8	139.8	155.6
Target Total Direct Comp (\$ Amount) – All	24	28	108	92.2	100.3	113.1	114.9	128.4	139.3
Total Direct Comp (\$ Amount) – Recvg	15	17	34	108.3	125.7	134.7	136.1	147.2	171.4
Total Direct Comp (\$ Amount) – All	27	32	113	92.8	99.9	117.5	117.4	130.5	146.9

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	10	11	15	1.1	4.2	13.5	15.3	26.6	34.2
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*More than 35% of the rates within the sample are supplied by one organization

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	24	107	95
Other Guaranteed Cash	11	16	14
Other Non-Guaranteed Cash	9	53	47
LTI	17	53	47
Overtime	9	27	24

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	17	92	76.9
Midpoint	17	92	98.7
Maximum	17	92	121.5
Compa-ratio	17	92	99.2

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	7	15	2006
Year of Birth	27	113	1975

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	26	111	21

210.340.340 Cost Controller C

Scope Category	Distinct Orgs	Num Orgs	Num Obs	Base Salary				Total Cash Compensation				Total Direct Compensation			
				25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Primary Industry Segment**															
Fully Integrated and Exploration & Production	12	14	33	97.9	104.7	106.8	108.2	113.7	121.8	121.8	128.6	122.1	130.7	133.8	145.0
Fully Integrated	3	*3	14	--	--	110.6	--	--	--	125.2	--	--	--	137.0	--
Exploration & Production	10	11	19	97.0	101.3	104.0	108.0	110.0	118.0	119.2	122.5	121.8	130.1	131.4	133.3
Services and Drilling	3	3	3	--	--	90.8	--	--	--	94.5	--	--	--	94.5	--
Services and Equipment	3	3	3	--	--	90.8	--	--	--	94.5	--	--	--	94.5	--
Drilling	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Energy Marketing	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Utilities	3	*3	20	--	--	90.9	--	--	--	99.0	--	--	--	100.1	--
Public Sector (Regulatory Agencies, Government)	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Pipeline/Midstream	6	*7	40	86.4	94.0	94.1	100.3	95.0	104.4	105.1	114.0	95.0	104.4	108.7	121.1
Upgrading	1	*1	6	--	--	--	--	--	--	--	--	--	--	--	--
Downstream (Refining, Petrochemical Manufacturing)	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Engineering, Procurement & Construction	3	*3	9	--	--	110.2	--	--	--	131.1	--	--	--	134.8	--
Alternative Energy	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Other	1	*1	2	--	--	--	--	--	--	--	--	--	--	--	--
Incumbent Location***															
British Columbia	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
All Alberta	25	28	105	92.7	98.4	100.4	107.2	99.5	113.4	113.3	125.2	101.1	119.7	119.0	131.6
Calgary	21	22	62	93.1	101.8	102.8	109.6	100.7	118.4	116.7	128.2	102.2	124.2	124.1	138.6
Edmonton	3	*3	31	--	--	94.4	--	--	--	104.8	--	--	--	105.6	--
Fort McMurray	6	7	9	97.1	105.3	104.2	109.4	107.1	121.9	118.4	129.5	116.7	125.3	127.3	139.9
Other Alberta	2	*2	3	--	--	--	--	--	--	--	--	--	--	--	--
Manitoba/Saskatchewan	2	*2	3	--	--	--	--	--	--	--	--	--	--	--	--
Eastern Canada	3	*3	4	--	--	84.3	--	--	--	94.1	--	--	--	94.1	--
Atlantic Canada	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--
Ontario	1	*1	2	--	--	--	--	--	--	--	--	--	--	--	--
Québec	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents in this table are classified under the industry segment of the entity with which they are associated.

***Incumbents in this table are assigned to locations based on the workplace postal code reported for the incumbent

2015

CA MTCS for the Energy Sector

Scope Analysis

210.340.340 Cost Controller C

Scope Category**	Distinct Orgs	Num Orgs	Num Obs	Median Scope	Base Salary				Total Cash Compensation				Total Direct Compensation			
					25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Net Sales Revenue																
All	23	28	104	2.4	90.7	97.3	98.9	105.4	98.3	109.9	111.5	122.5	99.6	115.5	117.1	130.6
Under \$100 Million	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
\$100 < \$500 Million	5	5	6	--	94.6	121.0	115.6	132.3	111.4	127.9	128.7	152.0	114.3	132.0	139.6	178.5
\$500 < \$1 Billion	2	*2	18	--	--	--	--	--	--	--	--	--	--	--	--	--
\$1 < \$3 Billion	6	6	10	2.2	87.1	94.6	92.7	104.3	98.1	108.5	104.9	115.1	98.8	124.7	115.6	131.3
\$3 < \$5 Billion	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
\$5 Billion and Over	9	*14	69	25.1	92.7	98.9	100.0	105.6	99.6	115.6	113.9	124.6	100.8	118.6	119.5	134.3
Barrel of Oil Equivalent/Day																
All	12	14	38	236,600	98.0	104.8	105.6	109.6	113.7	122.1	120.8	128.4	122.6	130.1	131.2	140.0
Under 10,000	1	*1	6	--	--	--	--	--	--	--	--	--	--	--	--	--
Under 5,000	1	*1	6	--	--	--	--	--	--	--	--	--	--	--	--	--
5,000 < 10,000	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
10,000 < 100,000	5	5	7	--	95.5	97.0	99.5	104.0	109.1	113.7	113.5	118.0	128.0	130.7	132.6	133.3
10,000 < 25,000	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--	--
25,000 < 100,000	3	*3	5	--	--	--	99.4	--	--	--	112.6	--	--	--	133.0	--
100,000 and Over	6	*8	25	394,250	98.1	104.9	106.4	108.2	114.8	122.4	120.7	128.6	118.0	130.4	131.2	145.0
100,000 < 300,000	2	*2	4	--	--	--	--	--	--	--	--	--	--	--	--	--
300,000 and Over	4	*6	21	506,700	99.4	104.9	107.2	107.5	117.4	122.5	122.7	129.5	120.2	131.7	134.0	146.1
Total Employment																
Less than 75	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
75 < 350	6	*6	12	306	105.0	110.0	111.2	122.6	123.8	128.6	127.2	137.8	125.7	129.6	133.3	137.8
350 < 1,500	6	*6	26	774	90.7	93.1	93.0	95.7	98.1	100.7	103.9	112.8	99.5	102.1	110.5	126.7
1,500 and Over	13	*18	73	4,306	91.9	98.4	99.5	105.6	98.8	113.7	112.5	122.6	99.6	117.5	117.2	130.9

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents on this page are assigned to scope categories based on the total scope values of the participant, as opposed to the scope values of the individual entities (corporate, subsidiary, group or division) with which the incumbents are associated.

210.340.350 Cost Controller B**Specialization:** All Incumbents

A developmental level Cost Controller, who assists senior Cost Controllers with cost reports. Assists in the preparation of detailed project cost reports. May monitor cost progress to establish trends and forecast future costs, or prepare reports of cost comparisons for different materials. Exercises judgment in the selection, classification, compilation and analysis of data obtained from a variety of sources, and recommends solutions to routine problems. Typically operates under reasonably close supervision with clearly defined assignments. Technical guidance is normally available.

Incumbents in the same position:

75

(Compensation Data
Displayed in \$000s)**Actual Annual Cash Compensation**

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	26	31	120	66.0	75.1	82.3	82.0	91.3	96.9
Base Salary – Org Weighted (All)	26	31	N/A	63.0	73.2	81.8	81.6	90.9	95.2
STI Granted (\$ Amount) Recvg	19	24	94	3.9	9.0	14.4	13.2	17.0	19.6
STI Granted (% of Base) Recvg	19	24	94	7.3	12.3	17.3	15.6	19.4	22.2
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	3	*4	6	--	--	0.8	1.9	--	--
Total Cash Comp – Inc Weighted (All)	26	31	120	69.8	80.0	93.9	92.4	105.5	112.2
Total Cash Comp – Org Weighted (All)	26	31	N/A	67.9	79.4	91.0	90.1	104.4	108.2

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	4	*4	10	--	--	3.8	4.5	--	--
STI Target (% of Base) Eligible	20	25	101	8.0	10.0	12.5	12.2	15.0	15.0
STI Maximum (% of Base) Eligible	15	20	87	14.0	20.0	33.0	27.3	33.0	37.5
Target Total Cash Compensation	26	31	118	71.4	80.2	92.2	90.7	101.7	108.0

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	12	14	43	0.1	0.3	0.4	0.4	0.4	0.8
Total LTI (\$ Amount) – Recvg	12	*15	41	2.8	7.8	9.2	9.4	12.4	14.0
Target Total Direct Comp (\$ Amount) – Recvg	11	*14	38	81.3	95.7	104.8	104.8	116.9	124.6
Target Total Direct Comp (\$ Amount) – All	26	31	118	71.8	82.2	95.2	93.9	106.2	115.6
Total Direct Comp (\$ Amount) – Recvg	12	*15	41	78.5	96.1	106.7	107.0	118.4	131.0
Total Direct Comp (\$ Amount) – All	26	31	120	70.0	80.1	97.0	95.7	108.9	122.1

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	8	*10	33	2.8	7.0	11.5	11.3	13.5	19.7
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*More than 35% of the rates within the sample are supplied by one organization

Year over Year % Increase (Mean):

3.9%

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	21	103	86
Other Guaranteed Cash	10	37	31
Other Non-Guaranteed Cash	11	68	57
LTI	15	76	63
Overtime	9	36	30

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	17	101	66.0
Midpoint	17	101	85.7
Maximum	17	101	103.5
Compa-ratio	17	101	97.2

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	8	13	2004
Year of Birth	26	120	1979

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	26	120	20

2015

CA MTCS for the Energy Sector

Scope Analysis

210.340.350 Cost Controller B

Scope Category	Distinct Orgs	Num Orgs	Num Obs	Base Salary				Total Cash Compensation				Total Direct Compensation			
				25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Primary Industry Segment**															
Fully Integrated and Exploration & Production	12	*14	59	79.7	86.0	86.0	92.5	92.0	99.6	100.4	109.8	94.6	105.7	105.7	114.3
Fully Integrated	3	*3	30	--	--	85.5	--	--	--	100.9	--	--	--	106.9	--
Exploration & Production	10	*11	29	81.7	88.3	86.5	91.5	89.1	100.5	99.9	107.0	92.9	106.6	104.5	114.3
Services and Drilling	3	*3	12	--	--	84.4	--	--	--	84.4	--	--	--	84.5	--
Services and Equipment	2	*2	11	--	--	--	--	--	--	--	--	--	--	--	--
Drilling	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Energy Marketing	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Utilities	2	*2	6	--	--	--	--	--	--	--	--	--	--	--	--
Public Sector (Regulatory Agencies, Government)	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Pipeline/Midstream	7	*8	22	68.0	73.2	73.7	76.5	75.0	78.9	81.3	88.1	75.2	80.4	84.8	95.5
Upgrading	1	*1	2	--	--	--	--	--	--	--	--	--	--	--	--
Downstream (Refining, Petrochemical Manufacturing)	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Engineering, Procurement & Construction	2	*2	18	--	--	--	--	--	--	--	--	--	--	--	--
Alternative Energy	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Other	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Incumbent Location***															
British Columbia	3	*3	4	--	--	76.3	--	--	--	83.9	--	--	--	84.0	--
All Alberta	24	28	106	76.1	82.9	83.6	91.4	82.7	94.5	94.7	106.0	85.2	97.9	98.5	110.1
Calgary	21	24	64	78.8	84.5	85.0	91.4	86.2	97.0	95.7	105.8	87.1	100.0	99.8	110.5
Edmonton	4	*4	13	--	70.6	72.4	--	--	78.4	78.7	--	--	78.4	79.1	--
Fort McMurray	3	*4	22	--	82.1	84.0	--	--	97.9	100.3	--	--	105.8	104.6	--
Other Alberta	7	7	7	78.0	91.3	89.7	102.1	78.0	104.6	97.7	117.7	80.0	105.6	103.2	123.9
Manitoba/Saskatchewan	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Eastern Canada	4	*4	8	--	51.0	59.3	--	--	54.8	63.9	--	--	54.9	64.3	--
Atlantic Canada	2	*2	6	--	--	--	--	--	--	--	--	--	--	--	--
Ontario	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Québec	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents in this table are classified under the industry segment of the entity with which they are associated

***Incumbents in this table are assigned to locations based on the workplace postal code reported for the incumbent

2015

CA MTCS for the Energy Sector

Scope Analysis

210.340.350 Cost Controller B

Scope Category**	Distinct Orgs	Num Orgs	Num Obs	Median Scope	Base Salary				Total Cash Compensation				Total Direct Compensation			
					25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Net Sales Revenue																
All	23	28	110	3.0	74.9	82.3	81.9	91.4	80.0	95.8	93.1	106.0	80.2	98.5	96.8	110.1
Under \$100 Million	2	*2	8	--	--	--	--	--	--	--	--	--	--	--	--	--
\$100 < \$500 Million	2	*2	3	--	--	--	--	--	--	--	--	--	--	--	--	--
\$500 < \$1 Billion	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
\$1 < \$3 Billion	8	10	23	2.3	60.2	82.0	78.7	91.6	64.6	87.9	84.4	104.6	67.2	95.8	88.4	105.6
\$3 < \$5 Billion	3	*3	4	--	--	--	82.4	--	--	--	89.8	--	--	--	91.4	--
\$5 Billion and Over	8	*11	72	26.5	76.5	83.4	83.7	92.6	89.5	97.1	98.1	109.8	92.2	103.5	102.0	112.0
Barrel of Oil Equivalent/Day																
All	13	*14	62	84,393	78.9	84.7	85.2	91.5	90.4	97.7	98.4	106.7	93.4	104.2	104.0	112.0
Under 10,000	3	*3	5	--	--	--	86.0	--	--	--	96.4	--	--	--	102.0	--
Under 5,000	1	*1	2	--	--	--	--	--	--	--	--	--	--	--	--	--
5,000 < 10,000	2	*2	3	--	--	--	--	--	--	--	--	--	--	--	--	--
10,000 < 100,000	5	*5	9	--	77.0	82.0	83.5	91.3	79.6	87.9	89.6	102.6	85.0	95.8	96.4	109.8
10,000 < 25,000	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
25,000 < 100,000	4	*4	8	--	--	83.5	83.8	--	--	89.2	90.7	--	--	98.2	98.1	--
100,000 and Over	5	*6	48	258,000	79.2	85.4	85.4	92.6	92.3	98.6	100.3	109.8	95.0	105.3	105.6	113.3
100,000 < 300,000	3	*3	9	--	--	--	81.4	--	--	--	90.9	--	--	--	95.1	--
300,000 and Over	2	*3	39	--	--	--	--	--	--	--	--	--	--	--	--	--
Total Employment																
Less than 75	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
75 < 350	4	4	6	--	--	84.2	85.2	--	--	94.0	93.8	--	--	99.4	98.7	--
350 < 1,500	8	8	16	745	75.6	81.1	82.6	86.0	80.9	89.8	91.5	99.6	86.3	97.7	98.6	104.8
1,500 and Over	13	18	91	4,200	72.5	82.3	81.7	92.5	79.4	96.7	93.3	107.0	79.4	98.5	96.1	110.5

*More than 35% of the rates within the sample are supplied by one organization.

**Incumbents on this page are assigned to scope categories based on the total scope values of the participant, as opposed to the scope values of the individual entities (corporate, subsidiary, group or division) with which the incumbents are associated

210.340.360 Cost Controller A**Specialization: All Incumbents**

Performs a variety of select cost control tasks, in order to develop knowledge and skills. Assists in the routine preparation/interpretation of project cost reports. Exercises some judgment in utilizing established procedures to complete most tasks. Works under close supervision and usually under the guidance of an experienced cost controller. Tasks and duties are assigned in detail, and work is reviewed for integrity and accuracy.

Incumbents in the same position:

25

(Compensation Data
Displayed in \$000s)

Actual Annual Cash Compensation

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	20	*20	70	44.7	50.5	61.1	61.3	70.8	74.6
Base Salary – Org Weighted (All)	20	*20	N/A	50.0	62.7	70.8	68.9	73.4	89.5
STI Granted (\$ Amount) Recvg	17	17	45	3.8	5.3	7.8	8.5	12.1	13.6
STI Granted (% of Base) Recvg	17	17	45	7.5	10.2	12.4	12.8	17.5	18.7
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	1	*1	1	--	--	--	--	--	--
Total Cash Comp – Inc Weighted (All)	20	*20	70	45.5	51.9	68.5	66.8	82.1	85.1
Total Cash Comp – Org Weighted (All)	20	*20	N/A	51.6	69.0	76.1	75.2	83.0	90.5

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	4	*4	7	--	--	1.3	2.8	--	--
STI Target (% of Base) Eligible	16	*16	65	7.5	10.0	10.0	10.5	10.0	15.0
STI Maximum (% of Base) Eligible	13	13	33	11.0	17.5	20.0	22.6	33.0	33.0
Target Total Cash Compensation	18	*18	67	49.0	55.0	67.2	67.5	80.6	83.2

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	8	8	11	0.3	0.4	0.5	0.5	0.8	0.8
Total LTI (\$ Amount) – Recvg	4	4	6	--	--	7.4	8.0	--	--
Target Total Direct Comp (\$ Amount) – Recvg	4	4	6	--	--	93.0	87.0	--	--
Target Total Direct Comp (\$ Amount) – All	18	*18	67	49.3	55.0	67.3	68.3	81.1	86.1
Total Direct Comp (\$ Amount) – Recvg	4	4	6	--	--	95.0	87.9	--	--
Total Direct Comp (\$ Amount) – All	20	*20	70	45.5	51.9	68.6	67.6	82.6	87.7

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	4	*4	9	--	--	9.7	10.6	--	--
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*More than 35% of the rates within the sample are supplied by one organization

Year over Year % Increase (Mean):

2.4%

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	18	68	97
Other Guaranteed Cash	4	10	14
Other Non-Guaranteed Cash	6	17	24
LTI	8	21	30
Overtime	7	10	14

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	*12	54	52.8
Midpoint	*12	60	61.2
Maximum	*12	54	76.9
Compa-ratio	12	60	89.0

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	5	7	2012
Year of Birth	*20	70	1983

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	20	70	13

2015

CA MTCS for the Energy Sector

Scope Analysis

210.340.360 Cost Controller A

Scope Category	Distinct Orgs	Num Orgs	Num Obs	Base Salary				Total Cash Compensation				Total Direct Compensation			
				25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Primary Industry Segment**															
Fully Integrated and Exploration & Production	8	*8	20	69.7	70.8	73.7	74.9	81.9	83.6	84.1	86.2	82.1	83.9	86.6	89.0
Fully Integrated	3	*3	13	--	--	73.0	--	--	--	84.6	--	--	--	84.6	--
Exploration & Production	5	5	7	63.3	73.2	75.1	90.2	72.6	81.3	83.3	97.9	79.0	88.0	90.2	103.3
Services and Drilling	3	*3	31	--	--	51.3	--	--	--	52.6	--	--	--	52.6	--
Services and Equipment	3	*3	31	--	--	51.3	--	--	--	52.6	--	--	--	52.6	--
Drilling	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Energy Marketing	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Utilities	1	*1	2	--	--	--	--	--	--	--	--	--	--	--	--
Public Sector (Regulatory Agencies, Government)	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Pipeline/Midstream	5	*5	11	61.1	67.1	65.2	70.6	68.7	75.4	72.9	80.0	68.7	75.4	73.2	80.0
Upgrading	1	*1	2	--	--	--	--	--	--	--	--	--	--	--	--
Downstream (Refining, Petrochemical Manufacturing)	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Engineering, Procurement & Construction	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Alternative Energy	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Other	1	*1	3	--	--	--	--	--	--	--	--	--	--	--	--
Incumbent Location***															
British Columbia	1	*1	7	--	--	--	--	--	--	--	--	--	--	--	--
All Alberta	19	19	55	54.8	68.7	65.4	71.7	58.1	75.4	72.1	83.3	58.1	75.9	73.0	83.7
Calgary	15	15	31	54.8	69.6	66.3	72.6	58.8	80.0	73.2	83.3	58.8	80.2	74.9	85.0
Edmonton	2	*2	9	--	--	--	--	--	--	--	--	--	--	--	--
Fort McMurray	1	*1	5	--	--	--	--	--	--	--	--	--	--	--	--
Other Alberta	3	*3	10	--	--	57.0	--	--	--	59.3	--	--	--	59.3	--
Manitoba/Saskatchewan	2	*2	6	--	--	--	--	--	--	--	--	--	--	--	--
Eastern Canada	1	*1	2	--	--	--	--	--	--	--	--	--	--	--	--
Atlantic Canada	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Ontario	1	*1	2	--	--	--	--	--	--	--	--	--	--	--	--
Québec	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents in this table are classified under the industry segment of the entity with which they are associated

***Incumbents in this table are assigned to locations based on the workplace postal code reported for the incumbent

2015

CA MTCS for the Energy Sector

Scope Analysis

210.340.360 Cost Controller A

Scope Category**	Distinct Orgs	Num Orgs	Num Obs	Median Scope	Base Salary				Total Cash Compensation				Total Direct Compensation			
					25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Net Sales Revenue																
All	17	*17	63	2.4	50.0	61.1	61.2	70.8	51.5	68.2	66.5	81.9	51.5	68.5	66.9	81.9
Under \$100 Million	2	*2	30	--	--	--	--	--	--	--	--	--	--	--	--	--
\$100 < \$500 Million	3	3	3	--	--	--	68.6	--	--	--	75.3	--	--	--	78.4	--
\$500 < \$1 Billion	2	*2	3	--	--	--	--	--	--	--	--	--	--	--	--	--
\$1 < \$3 Billion	3	3	3	--	--	--	62.0	--	--	--	65.9	--	--	--	67.0	--
\$3 < \$5 Billion	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
\$5 Billion and Over	6	*6	23	32.1	69.6	70.7	72.8	74.6	80.0	83.3	83.2	86.6	80.0	83.4	83.7	86.6
Barrel of Oil Equivalent/Day																
All	8	*8	21	236,600	69.9	70.9	73.9	74.7	81.9	83.8	84.7	85.9	82.2	83.9	86.5	88.7
Under 10,000	1	*1	2	--	--	--	--	--	--	--	--	--	--	--	--	--
Under 5,000	1	*1	2	--	--	--	--	--	--	--	--	--	--	--	--	--
5,000 < 10,000	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
10,000 < 100,000	3	*3	4	--	--	--	69.9	--	--	--	78.7	--	--	--	86.2	--
10,000 < 25,000	1	*1	2	--	--	--	--	--	--	--	--	--	--	--	--	--
25,000 < 100,000	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--	--
100,000 and Over	4	*4	15	--	--	70.9	75.5	--	--	83.9	86.5	--	--	83.9	87.2	--
100,000 < 300,000	2	*2	3	--	--	--	--	--	--	--	--	--	--	--	--	--
300,000 and Over	2	*2	12	--	--	--	--	--	--	--	--	--	--	--	--	--
Total Employment																
Less than 75	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
75 < 350	5	5	9	--	53.3	68.0	63.6	71.5	56.4	75.9	70.5	82.5	56.9	79.0	74.9	86.6
350 < 1,500	3	*3	4	--	--	--	66.6	--	--	--	71.9	--	--	--	72.2	--
1,500 and Over	10	*10	55	5,338	50.0	58.1	60.1	70.7	50.5	60.4	65.4	83.1	50.7	60.4	65.7	83.1

*More than 35% of the rates within the sample are supplied by one organization.

**Incumbents on this page are assigned to scope categories based on the total scope values of the participant, as opposed to the scope values of the individual entities (corporate, subsidiary, group or division) with which the incumbents are associated

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CA MTCS for the Energy Sector

210.348.130 Controller

Specialization: All Incumbents

This management position directs the establishment of accounting principles, practices and procedures. Plans, organizes and establishes accounting department objectives and standards. Maintains accounting records and is responsible for the development, analysis and interpretation of financial and operating results. Has responsibility for general, financial, joint venture and production accounting activities. This position normally reports to the Chief Executive Officer or most senior finance position.

Incumbents in the same position:	60								
(Compensation Data Displayed in \$000s)	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Actual Annual Cash Compensation									
Base Salary – Inc Weighted (All)	79	83	91	139.8	160.0	185.3	194.0	218.0	249.6
Base Salary – Org Weighted (All)	79	83	N/A	142.1	160.0	187.2	196.0	218.6	249.3
STI Granted (\$ Amount) Recvg	64	65	68	19.7	38.9	55.6	76.4	109.5	157.6
STI Granted (% of Base) Recvg	64	65	68	14.3	21.2	31.4	35.8	47.6	60.9
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	6	6	6	--	10.3	24.0	30.3	49.4	--
Total Cash Comp – Inc Weighted (All)	79	83	91	141.4	180.0	233.1	253.1	302.3	407.9
Total Cash Comp – Org Weighted (All)	79	83	N/A	146.9	185.0	237.2	257.1	320.0	408.7
Target Annual Cash Compensation									
STI Threshold (% of Base) Eligible	10	12	12	6.5	9.3	15.5	15.9	21.9	29.4
STI Target (% of Base) Eligible	58	62	67	15.0	25.0	30.0	33.2	40.0	50.0
STI Maximum (% of Base) Eligible	37	39	40	25.1	36.4	49.2	53.7	69.4	90.0
Target Total Cash Compensation	62	66	72	139.0	189.5	247.1	260.3	314.3	411.7
Estimated Total Direct Compensation									
Total Perquisite Value (\$ Amount)	62	66	72	1.0	4.7	6.8	7.6	7.8	16.5
Total LTI (\$ Amount) – Recvg	55	57	60	24.5	39.4	96.0	150.6	213.1	404.9
Target Total Direct Comp (\$ Amount) – Recvg	42	44	46	229.3	274.4	369.2	443.8	514.5	823.1
Target Total Direct Comp (\$ Amount) – All	62	66	72	153.5	215.0	293.6	360.0	437.5	691.2
Total Direct Comp (\$ Amount) – Recvg	55	57	60	196.0	273.4	366.2	441.9	538.8	747.3
Total Direct Comp (\$ Amount) – All	79	83	91	152.8	202.2	288.8	358.4	464.4	701.4
Total Other Guaranteed Cash									
Total Other Guaranteed Cash (\$ Amount) Recvg	7	7	8	--	1.9	7.8	8.0	9.6	--

*More than 35% of the rates within the sample are supplied by one organization

Year over Year % Increase (Mean):			3.1%
Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	75	86	95
Other Guaranteed Cash	15	16	18
Other Non-Guaranteed Cash	17	20	22
LTI	65	73	80
Overtime	2	2	2
Salary Range			
Minimum	22	25	149.8
Midpoint	23	26	187.3
Maximum	22	25	224.8
Compa-ratio	23	26	104.7
Demographics			
Graduation Year	32	33	1998
Year of Birth	75	87	1971
Hired since 2014			
	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	79	91	23

2015

CA MTCS for the Energy Sector

Scope Analysis

210.348.130 Controller

Scope Category	Distinct Orgs	Num Orgs	Num Obs	Base Salary				Total Cash Compensation				Total Direct Compensation			
				25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Primary Industry Segment**															
Fully Integrated and Exploration & Production	46	46	49	175.3	195.0	205.3	221.5	207.8	244.8	276.0	316.3	251.5	351.8	415.6	517.7
Fully Integrated	4	4	4	--	232.8	243.9	--	--	340.2	355.8	--	--	634.1	651.2	--
Exploration & Production	42	42	45	179.1	195.0	201.9	216.5	210.6	244.8	269.0	307.5	253.5	351.8	394.6	494.4
Services and Drilling	11	13	18	141.6	155.1	160.0	177.6	141.6	177.4	193.7	204.9	169.3	199.5	224.5	233.5
Services and Equipment	8	10	15	141.3	152.0	156.4	170.0	141.3	170.8	186.9	201.7	152.0	196.8	211.0	214.7
Drilling	3	3	3	--	--	177.6	--	--	--	227.8	--	--	--	291.7	--
Energy Marketing	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Utilities	6	8	8	114.6	174.2	169.9	219.4	143.9	206.1	219.3	262.0	144.2	207.7	226.2	297.1
Public Sector (Regulatory Agencies, Government)	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Pipeline/Midstream	6	6	6	176.8	212.5	217.8	257.5	212.4	294.8	299.1	385.0	261.0	397.0	431.3	633.8
Upgrading	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Downstream (Refining, Petrochemical Manufacturing)	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Engineering, Procurement & Construction	4	4	4	--	153.6	148.6	--	--	159.0	163.8	--	--	166.8	167.8	--
Alternative Energy	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Other	5	5	5	216.6	247.0	261.6	314.0	221.0	337.8	333.9	444.8	318.5	531.8	599.9	915.4
Incumbent Location***															
British Columbia	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--
All Alberta	68	68	74	165.8	191.1	201.4	218.5	199.3	239.1	269.0	320.8	216.8	313.2	387.9	474.5
Calgary	64	64	67	172.5	195.0	203.6	218.5	199.4	244.0	273.0	323.0	245.5	328.2	404.2	486.5
Edmonton	3	3	3	--	--	201.1	--	--	--	284.4	--	--	--	286.8	--
Fort McMurray	1	*1	2	--	--	--	--	--	--	--	--	--	--	--	--
Other Alberta	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--
Manitoba/Saskatchewan	3	3	3	--	--	216.1	--	--	--	252.4	--	--	--	317.1	--
Eastern Canada	3	4	4	--	117.1	132.3	--	--	150.5	165.3	--	--	150.8	166.0	--
Atlantic Canada	1	*2	2	--	--	--	--	--	--	--	--	--	--	--	--
Ontario	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--
Québec	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents in this table are classified under the industry segment of the entity with which they are associated.

***Incumbents in this table are assigned to locations based on the workplace postal code reported for the incumbent

2015

CA MTCS for the Energy Sector

Scope Analysis

210.348.130 Controller

Scope Category**	Distinct Orgs	Num Orgs	Num Obs	Median Scope	Base Salary				Total Cash Compensation				Total Direct Compensation			
					25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Net Sales Revenue																
All	75	79	87	0.6	160.0	185.3	195.2	218.0	185.0	234.0	256.6	312.7	202.3	297.4	366.7	471.4
Under \$100 Million	5	5	5	--	147.9	160.0	164.2	182.5	165.4	180.0	178.5	190.9	187.4	196.8	206.9	231.4
\$100 < \$500 Million	28	28	31	0.2	164.5	180.0	186.1	201.5	199.0	227.2	239.1	255.2	217.5	261.9	309.1	352.5
\$500 < \$1 Billion	16	16	18	0.7	159.0	198.4	188.1	218.8	173.8	241.7	239.1	287.1	177.9	322.6	327.2	421.1
\$1 < \$3 Billion	15	19	22	2.3	139.7	186.8	181.4	215.8	141.6	227.4	237.8	329.0	171.6	280.7	343.3	481.6
\$3 < \$5 Billion	3	3	3	--	--	--	181.1	--	--	--	298.2	--	--	--	483.0	--
\$5 Billion and Over	8	8	8	--	285.0	318.9	309.4	344.5	400.0	449.0	448.8	534.8	567.9	745.8	799.8	1,087.3
Barrel of Oil Equivalent/Day																
All	47	47	51	20,362	172.5	195.0	204.8	218.0	211.3	244.8	277.1	320.0	251.9	351.8	416.5	516.0
Under 10,000	12	12	13	--	156.1	172.5	174.6	186.1	192.2	211.3	217.2	236.0	204.6	255.0	259.1	278.6
Under 5,000	6	6	7	--	153.0	160.0	164.7	174.3	162.0	199.4	192.3	214.2	194.8	206.9	220.1	255.1
5,000 < 10,000	6	6	6	--	162.1	185.6	186.1	203.1	209.8	236.0	246.1	274.6	245.6	265.1	304.7	382.7
10,000 < 100,000	28	28	30	21,625	180.0	199.3	199.8	217.1	226.6	269.8	272.2	314.5	300.5	366.2	419.8	489.9
10,000 < 25,000	15	15	17	15,395	171.6	183.4	189.5	205.8	206.3	238.4	254.4	279.7	251.5	312.5	383.6	454.7
25,000 < 100,000	13	13	13	47,813	199.1	210.0	213.4	233.5	257.8	295.0	295.4	330.0	339.6	438.5	467.0	528.1
100,000 and Over	7	7	8	--	211.3	264.0	272.7	344.5	279.0	375.9	393.3	526.3	413.0	567.1	660.3	1,002.5
100,000 < 300,000	5	5	6	--	194.0	216.5	257.3	363.8	259.5	309.1	376.9	563.1	337.7	567.1	669.8	1,116.5
300,000 and Over	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--	--
Total Employment																
Less than 75	15	15	16	46	166.9	183.7	184.4	193.5	187.5	223.0	238.4	262.6	209.6	261.7	306.1	371.8
75 < 350	21	23	26	154	149.0	179.1	178.9	206.3	170.6	226.1	222.2	282.6	203.3	279.7	319.6	421.8
350 < 1,500	18	18	19	774	177.4	212.0	199.8	218.6	227.4	276.0	276.6	330.0	227.4	378.6	407.6	576.1
1,500 and Over	19	21	24	3,241	152.2	186.2	215.6	295.0	170.1	231.8	292.4	421.1	170.5	265.8	428.4	675.8

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents on this page are assigned to scope categories based on the total scope values of the participant, as opposed to the scope values of the individual entities (corporate, subsidiary, group or division) with which the incumbents are associated.

210.348.131 Controller - Subsidiary/Group**Specialization:** All Incumbents

Responsible for directing the organization's accounting functions. Specific areas normally include the development and maintenance of planning and budgeting systems, analysis and interpretation of trends requiring management's attention, the preparation of financial and management reports and procedures, and the presentation of findings and specific recommendations to senior management. Frequently reports to a Chief Financial Officer. Note This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

Incumbents in the same position:

12

(Compensation Data
Displayed in \$000s)**Actual Annual Cash Compensation**

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	15	16	16	124.0	187.1	204.1	204.5	228.9	266.1
Base Salary – Org Weighted (All)	15	16	N/A	124.0	187.1	204.1	204.5	228.9	266.1
STI Granted (\$ Amount) Recvg	13	13	13	26.0	48.4	69.4	96.0	145.9	223.8
STI Granted (% of Base) Recvg	13	13	13	17.7	22.9	34.0	43.1	63.0	94.2
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	1	*1	1	--	--	--	--	--	--
Total Cash Comp – Inc Weighted (All)	15	16	16	139.2	190.0	281.6	284.7	348.8	450.3
Total Cash Comp – Org Weighted (All)	15	16	N/A	139.2	190.0	281.6	284.7	348.8	450.3

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	4	4	4	--	--	12.0	13.5	--	--
STI Target (% of Base) Eligible	15	16	16	18.5	25.8	32.5	39.9	40.0	86.0
STI Maximum (% of Base) Eligible	9	10	10	24.0	39.4	60.0	64.8	82.5	126.0
Target Total Cash Compensation	15	16	16	147.2	243.5	289.3	291.0	333.5	411.6

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	9	9	9	--	5.4	6.1	7.4	10.5	--
Total LTI (\$ Amount) – Recvg	10	10	10	37.8	49.3	80.8	86.3	117.3	156.2
Target Total Direct Comp (\$ Amount) – Recvg	10	10	10	317.3	340.2	391.3	397.9	439.9	527.3
Target Total Direct Comp (\$ Amount) – All	15	16	16	147.2	256.0	345.3	349.1	435.5	527.8
Total Direct Comp (\$ Amount) – Recvg	10	10	10	302.6	328.4	403.5	402.6	448.9	579.7
Total Direct Comp (\$ Amount) – All	15	16	16	139.2	221.9	334.9	342.8	444.0	541.5

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	0	0	0	--	--	--	--	--	--
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*More than 35% of the rates within the sample are supplied by one organization

Year over Year % Increase (Mean):

3.9%

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	15	16	100
Other Guaranteed Cash	1	1	6
Other Non-Guaranteed Cash	4	4	25
LTI	11	12	75
Overtime	0	0	0

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	0	0	--
Midpoint	0	0	--
Maximum	0	0	--
Compa-ratio	0	0	--

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	0	0	--
Year of Birth	15	16	1968

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	15	16	6

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CA MTCS for the Energy Sector

Scope Analysis

210.348.131 Controller - Subsidiary/Group

Scope Category	Distinct Orgs	Num Orgs	Num Obs	Base Salary				Total Cash Compensation				Total Direct Compensation			
				25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Primary Industry Segment**															
Fully Integrated and Exploration & Production	5	5	5	178.6	222.0	223.7	269.6	228.2	310.7	307.8	386.0	256.5	385.8	382.7	507.3
Fully Integrated	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Exploration & Production	4	4	4	--	209.3	209.3	--	--	287.0	279.0	--	--	349.5	330.0	--
Services and Drilling	3	3	3	--	--	197.5	--	--	--	272.4	--	--	--	349.1	--
Services and Equipment	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--
Drilling	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Energy Marketing	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Utilities	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--
Public Sector (Regulatory Agencies, Government)	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Pipeline/Midstream	5	5	5	165.4	217.9	206.4	241.6	213.2	280.8	320.0	446.4	242.6	336.4	357.4	482.7
Upgrading	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Downstream (Refining, Petrochemical Manufacturing)	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Engineering, Procurement & Construction	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Alternative Energy	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Other	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Incumbent Location***															
British Columbia	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
All Alberta	14	14	14	194.6	212.7	212.6	237.6	245.7	291.2	304.2	356.4	266.3	361.1	362.3	448.9
Calgary	13	13	13	197.4	217.9	218.9	244.4	269.0	300.1	315.9	363.8	300.9	385.8	378.5	451.8
Edmonton	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Fort McMurray	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Other Alberta	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Manitoba/Saskatchewan	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Eastern Canada	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Atlantic Canada	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Ontario	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Québec	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents in this table are classified under the industry segment of the entity with which they are associated.

***Incumbents in this table are assigned to locations based on the workplace postal code reported for the incumbent.

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CA MTCS for the Energy Sector

Scope Analysis

210.348.131 Controller - Subsidiary/Group

Scope Category**	Distinct Orgs	Num Orgs	Num Obs	Median Scope	Base Salary				Total Cash Compensation				Total Direct Compensation			
					25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Net Sales Revenue																
All	15	16	16	1.0	187.1	204.1	204.5	228.9	190.0	281.6	284.7	348.8	221.9	334.9	342.8	444.0
Under \$100 Million	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--	--
\$100 < \$500 Million	4	4	4	--	--	198.7	187.7	--	--	272.0	268.6	--	--	324.8	311.9	--
\$500 < \$1 Billion	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
\$1 < \$3 Billion	6	7	7	--	186.5	207.5	198.9	222.0	186.5	274.8	266.8	310.7	189.0	301.5	309.0	421.3
\$3 < \$5 Billion	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
\$5 Billion and Over	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--	--
Barrel of Oil Equivalent/Day																
All	4	4	4	--	--	209.3	209.3	--	--	287.0	279.0	--	--	349.5	330.0	--
Under 10,000	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
Under 5,000	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
5,000 < 10,000	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
10,000 < 100,000	3	3	3	--	--	--	193.0	--	--	--	255.7	--	--	--	311.4	--
10,000 < 25,000	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--	--
25,000 < 100,000	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
100,000 and Over	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
100,000 < 300,000	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
300,000 and Over	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
Total Employment																
Less than 75	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
75 < 350	4	4	4	--	--	211.4	208.2	--	--	295.7	289.1	--	--	378.8	376.3	--
350 < 1,500	4	4	4	--	--	228.2	226.3	--	--	348.7	350.2	--	--	421.6	387.9	--
1,500 and Over	5	6	6	--	125.0	212.7	196.2	243.3	141.3	278.6	257.0	330.8	141.3	311.0	319.1	476.5

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents on this page are assigned to scope categories based on the total scope values of the participant, as opposed to the scope values of the individual entities (corporate, subsidiary, group or division) with which the incumbents are associated

210.348.133 Controller - Business Unit**Specialization: All Incumbents**

Directs the establishment of accounting principles, practices and procedures within a business unit. Plans, organizes and establishes accounting department objectives and standards. Directs the accounting function including preparing budgets, maintaining books of account, timely reporting of the results of operations, interpreting financial results, maintaining and preparing financial statements and internal controls. Has responsibility for general financial, joint venture and production accounting and royalty activities.

Incumbents in the same position:

38

(Compensation Data
Displayed in \$000s)

Actual Annual Cash Compensation

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	36	41	74	122.5	138.2	166.6	172.2	200.0	228.2
Base Salary – Org Weighted (All)	36	41	N/A	129.9	135.1	160.0	167.6	188.3	227.5
STI Granted (\$ Amount) Recvg	30	34	62	15.7	27.8	52.5	52.6	67.4	94.9
STI Granted (% of Base) Recvg	30	34	62	10.2	18.4	27.3	28.3	36.6	48.8
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	1	*1	1	--	--	--	--	--	--
Total Cash Comp – Inc Weighted (All)	36	41	74	129.8	156.6	223.1	216.5	263.6	298.9
Total Cash Comp – Org Weighted (All)	36	41	N/A	135.6	152.9	200.0	210.6	256.3	313.5

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	7	8	14	1.0	7.5	12.5	11.1	15.0	16.3
STI Target (% of Base) Eligible	32	37	59	20.0	22.5	25.0	29.6	30.0	50.0
STI Maximum (% of Base) Eligible	21	26	41	30.0	43.5	45.0	52.5	60.0	70.0
Target Total Cash Compensation	34	39	62	141.9	174.7	214.6	218.6	255.0	301.0

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	25	27	50	1.2	4.7	7.2	8.6	12.8	17.6
Total LTI (\$ Amount) – Recvg	23	28	50	16.6	40.2	76.8	96.7	161.8	204.9
Target Total Direct Comp (\$ Amount) – Recvg	21	26	40	195.8	235.3	292.7	319.7	385.9	505.1
Target Total Direct Comp (\$ Amount) – All	34	39	62	157.3	188.1	249.0	273.5	345.8	408.7
Total Direct Comp (\$ Amount) – Recvg	23	28	50	187.4	245.7	344.1	345.2	440.2	495.4
Total Direct Comp (\$ Amount) – All	36	41	74	135.3	170.7	268.1	287.7	381.7	471.7

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	0	0	0	--	--	--	--	--	--
---	---	---	---	----	----	----	----	----	----

*More than 35% of the rates within the sample are supplied by one organization

Year over Year % Increase (Mean):

3.3%

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	36	71	96
Other Guaranteed Cash	1	3	4
Other Non-Guaranteed Cash	5	7	9
LTI	27	60	81
Overtime	2	2	3

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	18	49	144.0
Midpoint	18	50	180.0
Maximum	18	49	216.0
Compa-ratio	18	50	94.5

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	*7	22	1992
Year of Birth	36	74	1969

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	35	73	8

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CA MTCS for the Energy Sector

Scope Analysis

210.348.133 Controller - Business Unit

Scope Category	Distinct Orgs	Num Orgs	Num Obs	Base Salary				Total Cash Compensation				Total Direct Compensation			
				25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Primary Industry Segment**															
Fully Integrated and Exploration & Production	9	*9	24	188.5	206.0	208.1	228.1	233.5	261.1	264.7	284.4	358.3	413.6	407.9	472.1
Fully Integrated	3	*3	9	--	--	239.6	--	--	--	315.3	--	--	--	444.0	--
Exploration & Production	6	*6	15	168.4	195.0	189.3	200.0	212.7	242.0	234.4	260.0	269.2	440.1	386.2	471.1
Services and Drilling	13	14	24	122.0	135.0	133.4	145.2	129.1	147.8	154.0	170.0	136.2	158.1	177.4	198.2
Services and Equipment	11	12	21	122.5	133.6	132.5	143.4	129.8	145.8	148.8	159.3	132.4	155.9	162.1	180.7
Drilling	2	*2	3	--	--	--	--	--	--	--	--	--	--	--	--
Energy Marketing	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Utilities	7	7	13	155.9	176.1	179.0	197.9	211.8	231.0	236.5	264.5	248.0	282.2	290.8	325.2
Public Sector (Regulatory Agencies, Government)	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Pipeline/Midstream	6	8	10	158.8	186.9	178.3	199.9	188.5	232.9	227.9	282.1	204.2	250.7	274.9	378.9
Upgrading	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Downstream (Refining, Petrochemical Manufacturing)	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Engineering, Procurement & Construction	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Alternative Energy	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Other	3	3	3	--	--	143.8	--	--	--	207.6	--	--	--	238.0	--
Incumbent Location***															
British Columbia	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
All Alberta	31	35	65	142.9	173.0	175.9	200.0	158.9	231.0	223.9	276.8	178.8	276.7	301.9	398.0
Calgary	27	30	54	152.1	180.7	181.0	213.5	170.7	240.0	230.2	278.1	198.2	303.2	319.3	434.9
Edmonton	3	*3	8	--	--	157.5	--	--	--	202.8	--	--	--	226.8	--
Fort McMurray	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Other Alberta	3	3	3	--	--	133.7	--	--	--	166.3	--	--	--	189.0	--
Manitoba/Saskatchewan	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Eastern Canada	4	*4	5	--	150.7	157.6	--	--	156.8	173.6	--	--	173.3	197.9	--
Atlantic Canada	1	*1	2	--	--	--	--	--	--	--	--	--	--	--	--
Ontario	3	3	3	--	--	166.8	--	--	--	193.5	--	--	--	234.0	--
Québec	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents in this table are classified under the industry segment of the entity with which they are associated.

***Incumbents in this table are assigned to locations based on the workplace postal code reported for the incumbent

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CA MTCS for the Energy Sector

Scope Analysis

210.348.133 Controller - Business Unit

Scope Category**	Distinct Orgs	Num Orgs	Num Obs	Median Scope	Base Salary				Total Cash Compensation				Total Direct Compensation			
					25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Net Sales Revenue																
All	34	39	72	2.0	139.4	168.3	172.9	200.0	156.2	224.8	217.8	266.4	165.5	269.8	290.7	386.6
Under \$100 Million	5	*5	9	--	120.1	131.0	132.4	143.7	122.6	145.8	147.6	167.6	122.6	145.8	153.0	167.6
\$100 < \$500 Million	2	*2	3	--	--	--	--	--	--	--	--	--	--	--	--	--
\$500 < \$1 Billion	5	7	10	0.5	135.7	141.3	145.8	155.3	142.2	155.0	178.8	216.4	147.2	170.0	205.2	263.0
\$1 < \$3 Billion	13	16	25	2.3	141.5	165.0	166.1	195.8	152.0	219.1	213.4	260.8	208.4	258.4	269.1	317.2
\$3 < \$5 Billion	2	*2	4	--	--	--	--	--	--	--	--	--	--	--	--	--
\$5 Billion and Over	7	*7	21	25.1	195.0	212.0	215.7	231.9	243.5	276.0	279.6	296.0	376.7	440.1	437.5	482.8
Barrel of Oil Equivalent/Day																
All	8	*8	23	75,285	188.0	200.0	205.2	226.0	232.0	260.0	258.7	282.3	357.0	394.1	401.6	471.1
Under 10,000	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
Under 5,000	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
5,000 < 10,000	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
10,000 < 100,000	4	*4	5	--	--	168.4	178.1	--	--	212.7	216.6	--	--	269.2	310.2	--
10,000 < 25,000	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
25,000 < 100,000	3	*3	4	--	--	--	181.4	--	--	--	220.8	--	--	--	327.2	--
100,000 and Over	3	*3	17	--	--	--	216.1	--	--	--	277.1	--	--	--	442.6	--
100,000 < 300,000	1	*1	5	--	--	--	--	--	--	--	--	--	--	--	--	--
300,000 and Over	2	*2	12	--	--	--	--	--	--	--	--	--	--	--	--	--
Total Employment																
Less than 75	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--	--
75 < 350	5	5	5	--	124.0	133.3	142.3	165.0	133.9	182.0	167.8	194.6	149.6	182.5	198.6	255.6
350 < 1,500	9	11	15	1,100	142.8	161.5	166.6	191.6	156.8	212.7	211.3	262.2	173.3	258.4	261.8	301.7
1,500 and Over	17	20	49	3,700	140.2	185.0	179.8	214.8	160.7	238.0	229.8	279.6	190.0	317.6	317.1	429.1

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents on this page are assigned to scope categories based on the total scope values of the participant, as opposed to the scope values of the individual entities (corporate, subsidiary, group or division) with which the incumbents are associated

210.348.210 Assistant Controller**Specialization:** All Incumbents

Assists in the direction of the organization's accounting functions. Areas of focus include accounts payable, cost accounting, and financial reporting. Assists the Controller in the development and maintenance of planning and budgeting systems, the preparation of financial and management reports and procedures, and the presentation of findings and specific recommendations to senior management. Duties may also include training and managing other accounting staff. Frequently reports to a Controller

Incumbents in the same position:

30

(Compensation Data
Displayed in \$000s)

Actual Annual Cash Compensation

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	33	39	54	95.8	114.5	136.5	146.8	182.7	203.6
Base Salary – Org Weighted (All)	33	39	N/A	95.4	116.1	140.0	146.3	182.0	203.8
STI Granted (\$ Amount) Recvg	24	26	36	7.7	18.0	35.5	38.7	58.0	77.5
STI Granted (% of Base) Recvg	24	26	36	6.7	13.0	23.6	22.6	29.9	38.5
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	3	3	3	--	--	--	10.6	--	--
Total Cash Comp – Inc Weighted (All)	33	39	54	95.8	119.9	161.4	173.2	220.0	274.7
Total Cash Comp – Org Weighted (All)	33	39	N/A	95.4	121.3	162.2	169.7	217.0	270.0

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	6	6	10	5.1	6.0	8.8	12.6	21.3	25.0
STI Target (% of Base) Eligible	23	28	42	15.0	18.8	20.0	21.3	25.0	30.0
STI Maximum (% of Base) Eligible	15	19	24	18.6	26.3	35.0	35.3	43.8	55.0
Target Total Cash Compensation	26	31	45	114.9	135.3	162.5	183.4	238.5	256.4

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	18	22	33	1.0	1.2	4.2	6.5	9.0	18.0
Total LTI (\$ Amount) – Recvg	17	20	29	14.4	22.1	51.8	69.5	120.9	144.4
Target Total Direct Comp (\$ Amount) – Recvg	14	17	26	138.0	171.1	284.8	274.0	351.2	412.5
Target Total Direct Comp (\$ Amount) – All	26	31	45	122.1	140.8	186.5	225.9	317.6	377.5
Total Direct Comp (\$ Amount) – Recvg	17	20	29	125.4	164.3	284.0	275.6	364.3	392.8
Total Direct Comp (\$ Amount) – All	33	39	54	97.3	129.2	167.6	214.4	312.5	377.6

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	0	0	0	--	--	--	--	--	--
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*More than 35% of the rates within the sample are supplied by one organization

Year over Year % Increase (Mean):

2.7%

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	30	51	94
Other Guaranteed Cash	4	4	7
Other Non-Guaranteed Cash	5	7	13
LTI	19	31	57
Overtime	1	1	2

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	11	18	154.4
Midpoint	11	18	193.0
Maximum	11	18	231.6
Compa-ratio	11	18	101.5

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	9	10	2002
Year of Birth	31	52	1973

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	33	54	13

2015

CA MTCS for the Energy Sector

Scope Analysis

210.348.210 Assistant Controller

Scope Category	Distinct Orgs	Num Orgs	Num Obs	Base Salary				Total Cash Compensation				Total Direct Compensation			
				25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Primary Industry Segment**															
Fully Integrated and Exploration & Production	13	13	15	150.0	174.2	170.5	190.0	163.7	215.5	211.1	256.4	237.9	311.7	305.2	361.9
Fully Integrated	2	*2	3	--	--	--	--	--	--	--	--	--	--	--	--
Exploration & Production	11	11	12	150.2	173.3	167.1	182.4	169.4	205.2	203.0	242.7	238.0	297.9	278.4	338.6
Services and Drilling	11	13	21	106.5	117.7	120.0	129.6	107.5	122.1	129.3	146.9	115.4	139.5	138.1	155.6
Services and Equipment	8	10	18	103.3	114.6	115.3	126.1	103.3	121.7	123.1	142.5	114.4	134.9	132.1	149.1
Drilling	3	3	3	--	--	148.4	--	--	--	166.6	--	--	--	174.0	--
Energy Marketing	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Utilities	4	5	6	107.0	142.7	142.6	181.1	128.9	156.6	163.0	199.2	129.6	157.7	165.7	203.8
Public Sector (Regulatory Agencies, Government)	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Pipeline/Midstream	5	*5	9	163.9	190.0	175.7	201.4	165.5	249.8	220.2	279.4	166.8	325.2	272.9	372.9
Upgrading	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Downstream (Refining, Petrochemical Manufacturing)	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Engineering, Procurement & Construction	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Alternative Energy	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Other	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--
Incumbent Location***															
British Columbia	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
All Alberta	31	35	44	125.0	152.6	154.9	190.0	142.5	172.8	185.7	249.5	145.7	193.4	233.6	326.6
Calgary	26	29	36	130.5	173.0	164.1	191.2	153.9	188.3	200.8	255.0	164.9	241.0	259.3	340.6
Edmonton	5	6	7	92.7	98.1	119.2	140.0	92.7	98.1	124.4	143.8	92.7	98.1	124.6	145.0
Fort McMurray	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Other Alberta	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Manitoba/Saskatchewan	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Eastern Canada	3	*3	4	--	--	108.4	--	--	--	125.4	--	--	--	126.2	--
Atlantic Canada	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Ontario	2	*2	3	--	--	--	--	--	--	--	--	--	--	--	--
Québec	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents in this table are classified under the industry segment of the entity with which they are associated

***Incumbents in this table are assigned to locations based on the workplace postal code reported for the incumbent.

210.348.210 Assistant Controller

Scope Category**	Distinct Orgs	Num Orgs	Num Obs	Median Scope	Base Salary				Total Cash Compensation				Total Direct Compensation			
					25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Net Sales Revenue																
All	32	38	53	0.5	113.5	135.0	146.6	182.8	118.4	160.7	172.8	221.7	128.1	166.1	214.8	313.4
Under \$100 Million	7	8	10	0.0	97.7	109.8	118.9	136.3	97.7	116.4	124.1	144.5	97.7	125.5	126.9	149.1
\$100 < \$500 Million	9	9	12	0.2	111.9	127.1	126.4	149.5	117.9	148.9	144.6	163.3	118.0	154.3	173.4	220.7
\$500 < \$1 Billion	4	5	6	--	129.8	160.0	157.3	182.1	161.2	192.0	195.5	231.0	188.6	264.1	273.7	365.4
\$1 < \$3 Billion	7	9	13	2.1	107.5	122.1	133.4	171.1	107.5	134.3	150.5	190.3	122.9	147.4	166.6	204.1
\$3 < \$5 Billion	4	4	4	--	--	186.6	192.8	--	--	201.9	216.6	--	--	227.8	241.2	--
\$5 Billion and Over	3	*3	8	--	--	--	202.2	--	--	--	273.7	--	--	--	407.4	--
Barrel of Oil Equivalent/Day																
All	12	12	14	21,362	147.0	178.1	171.7	193.8	163.3	216.2	212.6	259.1	238.1	313.4	312.9	365.4
Under 10,000	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--	--
Under 5,000	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
5,000 < 10,000	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
10,000 < 100,000	9	9	10	22,000	150.5	178.1	174.7	184.4	180.8	216.2	214.3	250.5	242.7	313.4	303.8	347.3
10,000 < 25,000	5	5	5	--	144.0	150.7	159.1	178.3	157.1	195.0	188.4	216.2	241.0	284.0	284.7	328.7
25,000 < 100,000	4	*4	5	--	--	182.0	190.4	--	--	248.6	240.2	--	--	327.1	323.0	--
100,000 and Over	1	*1	2	--	--	--	--	--	--	--	--	--	--	--	--	--
100,000 < 300,000	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
300,000 and Over	1	*1	2	--	--	--	--	--	--	--	--	--	--	--	--	--
Total Employment																
Less than 75	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--	--
75 < 350	11	12	16	143	113.0	136.5	140.9	174.2	121.5	144.9	156.7	178.3	139.7	153.9	203.7	304.8
350 < 1,500	8	9	11	579	117.7	130.0	151.1	199.6	125.7	164.7	177.1	217.3	126.0	186.8	188.5	244.2
1,500 and Over	9	10	17	6,059	116.6	180.0	159.8	202.4	130.4	218.3	201.4	274.7	130.4	243.7	266.2	384.5

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents on this page are assigned to scope categories based on the total scope values of the participant, as opposed to the scope values of the individual entities (corporate, subsidiary, group or division) with which the incumbents are associated.

2015

CA MTCS for the Energy Sector

210.352.220 Forecast & Financial Analysis Manager

Specialization: All Incumbents

This position is responsible for analyzing, monitoring and compiling annual budgets and business plans, as well as updates and regular progress reports, reviewing or conducting analysis on major projects or business ventures, and analyzing performance against established financial targets. Regularly prepares short-term (2 yr) and long-term (5 yr) financial forecasts on a regular basis for management consideration. Prepares monthly, quarterly, and annual reports for Senior Management which analyze performance and outline variance items. Frequently reports to the Financial Director or Controller.

Incumbents in the same position:	60									Year over Year % Increase (Mean):	3.0%		
(Compensation Data Displayed in \$000s)	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile	Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
Actual Annual Cash Compensation													
Base Salary – Inc Weighted (All)	36	45	112	121.4	143.5	166.5	165.8	189.4	206.5	STI	35	111	99
Base Salary – Org Weighted (All)	36	45	N/A	111.5	136.4	162.1	161.1	186.2	210.4	Other Guaranteed Cash	11	24	21
STI Granted (\$ Amount) Recvg	33	40	105	15.2	29.9	42.3	43.2	55.5	66.6	Other Non-Guaranteed Cash	6	14	13
STI Granted (% of Base) Recvg	33	40	105	13.0	20.1	25.8	24.9	29.4	35.2	LTI	28	90	80
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	3	3	3	--	--	--	5.1	--	--	Overtime	2	2	2
Total Cash Comp – Inc Weighted (All)	36	45	112	133.2	169.8	210.6	206.4	242.7	265.4				
Total Cash Comp – Org Weighted (All)	36	45	N/A	128.1	149.6	199.7	197.1	239.6	268.1				
Target Annual Cash Compensation										Salary Range	Dist. Orgs	Num Obs	Median
STI Threshold (% of Base) Eligible	10	14	25	5.5	7.0	10.0	10.6	15.0	16.0	Minimum	23	90	132.7
STI Target (% of Base) Eligible	33	42	107	14.8	20.0	20.0	20.8	22.0	27.6	Midpoint	23	90	169.3
STI Maximum (% of Base) Eligible	26	34	79	26.0	30.0	40.0	38.9	42.0	50.0	Maximum	23	90	203.2
Target Total Cash Compensation	34	43	108	143.1	172.2	204.7	202.0	231.5	252.3	Compa-ratio	23	90	102.0
Estimated Total Direct Compensation										Demographics	Dist. Orgs	Num Obs	Median
Total Perquisite Value (\$ Amount)	25	29	69	1.3	3.5	4.6	5.4	7.0	9.0	Graduation Year	9	15	1994
Total LTI (\$ Amount) – Recvg	24	29	86	19.9	34.0	43.5	51.6	53.0	104.7	Year of Birth	36	112	1971
Target Total Direct Comp (\$ Amount) – Recvg	23	28	84	202.2	226.6	261.3	270.6	288.3	366.9				
Target Total Direct Comp (\$ Amount) – All	34	43	108	146.1	187.1	246.8	244.4	280.6	339.4				
Total Direct Comp (\$ Amount) – Recvg	24	29	86	206.8	230.6	270.1	279.7	310.4	382.0				
Total Direct Comp (\$ Amount) – All	36	45	112	133.2	177.6	254.2	249.3	296.1	360.6				
Total Other Guaranteed Cash											Dist. Orgs	Num Obs	% of Obs
Total Other Guaranteed Cash (\$ Amount) Recvg	5	5	8	--	1.1	3.5	5.9	9.6	--	Hired since 2014	36	112	10

*More than 35% of the rates within the sample are supplied by one organization

2015

CA MTCS for the Energy Sector

Scope Analysis

210.352.220 Forecast & Financial Analysis Manager

Scope Category	Distinct Orgs	Num Orgs	Num Obs	Base Salary				Total Cash Compensation				Total Direct Compensation			
				25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Primary Industry Segment**															
Fully Integrated and Exploration & Production	14	14	28	143.6	188.9	179.1	209.7	183.1	244.8	228.1	283.3	226.5	319.4	303.4	388.1
Fully Integrated	4	*4	11	--	174.3	157.3	--	--	219.5	192.2	--	--	256.6	255.1	--
Exploration & Production	10	10	17	169.3	205.8	193.2	217.8	203.4	255.8	251.4	296.2	275.1	335.5	334.7	387.9
Services and Drilling	4	*4	6	--	150.9	149.1	--	--	169.3	170.5	--	--	211.5	199.7	--
Services and Equipment	3	*3	5	--	--	153.8	--	--	--	172.5	--	--	--	197.9	--
Drilling	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Energy Marketing	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Utilities	13	16	33	132.4	146.1	144.3	160.9	154.6	169.5	175.8	203.9	155.2	176.2	193.5	231.6
Public Sector (Regulatory Agencies, Government)	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Pipeline/Midstream	6	9	43	163.0	176.6	174.7	189.4	203.1	219.7	219.0	239.7	240.9	264.2	260.1	293.8
Upgrading	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Downstream (Refining, Petrochemical Manufacturing)	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Engineering, Procurement & Construction	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Alternative Energy	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Other	1	*2	2	--	--	--	--	--	--	--	--	--	--	--	--
Incumbent Location***															
British Columbia	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
All Alberta	27	33	86	159.7	176.8	176.8	193.0	191.8	224.4	223.2	247.6	229.7	270.1	276.4	310.4
Calgary	25	30	80	160.1	179.6	178.5	193.3	200.3	226.8	225.9	248.3	234.5	277.4	281.5	311.2
Edmonton	4	*4	6	--	158.3	153.7	--	--	195.2	187.2	--	--	226.1	208.1	--
Fort McMurray	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Other Alberta	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Manitoba/Saskatchewan	2	*2	3	--	--	--	--	--	--	--	--	--	--	--	--
Eastern Canada	7	9	21	110.9	123.9	126.0	138.6	121.9	155.0	149.6	170.0	121.9	156.3	158.3	177.8
Atlantic Canada	2	*4	5	--	--	--	--	--	--	--	--	--	--	--	--
Ontario	5	5	16	119.8	130.1	129.4	139.3	128.2	156.6	152.8	170.2	128.2	161.5	161.7	178.6
Québec	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--

*More than 35% of the rates within the sample are supplied by one organization.

**Incumbents in this table are classified under the industry segment of the entity with which they are associated.

***Incumbents in this table are assigned to locations based on the workplace postal code reported for the incumbent.

2015

CA MTCS for the Energy Sector

Scope Analysis

210.352.220 Forecast & Financial Analysis Manager

Scope Category**	Distinct Orgs	Num Orgs	Num Obs	Median Scope	Base Salary				Total Cash Compensation				Total Direct Compensation			
					25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Net Sales Revenue																
All	36	45	112	2.2	143.5	166.5	165.8	189.4	169.8	210.6	206.4	242.7	177.6	254.2	249.3	296.1
Under \$100 Million	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
\$100 < \$500 Million	6	6	9	--	142.5	154.5	165.8	187.4	163.1	182.8	200.6	227.2	183.8	226.5	244.4	266.1
\$500 < \$1 Billion	6	*6	12	0.9	116.4	130.2	139.2	166.8	127.0	147.8	164.5	207.2	127.0	171.8	179.9	232.2
\$1 < \$3 Billion	14	17	26	2.1	125.8	153.3	161.9	208.2	148.3	182.2	201.0	258.2	148.3	192.4	236.1	342.2
\$3 < \$5 Billion	4	*4	13	--	--	155.0	152.4	--	--	170.9	186.3	--	--	173.1	210.0	--
\$5 Billion and Over	8	12	52	19.3	163.2	179.6	177.3	193.0	203.4	225.9	224.8	245.4	247.1	278.5	282.6	307.3
Barrel of Oil Equivalent/Day																
All	13	13	31	95,995	164.0	187.7	185.9	208.0	204.2	235.1	238.3	278.3	256.6	301.8	315.4	379.8
Under 10,000	3	*3	11	--	--	--	162.7	--	--	--	201.8	--	--	--	247.0	--
Under 5,000	1	*1	9	--	--	--	--	--	--	--	--	--	--	--	--	--
5,000 < 10,000	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--	--
10,000 < 100,000	4	*4	8	--	--	213.1	211.7	--	--	281.3	282.2	--	--	379.7	374.0	--
10,000 < 25,000	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
25,000 < 100,000	3	*3	7	--	--	--	216.4	--	--	--	290.1	--	--	--	390.3	--
100,000 and Over	6	6	12	284,413	176.2	188.9	190.0	204.6	217.5	244.8	242.6	274.4	275.1	319.4	338.9	413.2
100,000 < 300,000	4	4	8	--	--	188.4	191.8	--	--	246.3	247.5	--	--	300.9	314.5	--
300,000 and Over	2	*2	4	--	--	--	--	--	--	--	--	--	--	--	--	--
Total Employment																
Less than 75	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--	--
75 < 350	4	*4	5	--	--	183.9	179.9	--	--	219.1	214.8	--	--	240.9	266.8	--
350 < 1,500	11	11	25	1,099	133.1	152.8	158.4	190.4	148.0	180.5	193.3	248.2	150.1	214.4	220.2	284.6
1,500 and Over	19	27	79	3,666	151.3	168.5	168.3	189.4	181.6	215.0	211.1	243.2	207.6	261.3	259.0	301.2

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents on this page are assigned to scope categories based on the total scope values of the participant, as opposed to the scope values of the individual entities (corporate, subsidiary, group or division) with which the incumbents are associated

2015

CA MTCS for the Energy Sector

210.352.320 Financial Analyst E

Specialization: All Incumbents

Analysis is mainly centred around financial planning and is forward looking. This position has accountability for providing senior management with financial information, financial plans and analysis which enable them to make sound business decisions. Typical areas of responsibility include providing expertise on regulatory, tax and financial planning decisions, coordinating and consolidating annual budgets, 5 year business and financial plans and long-term plans. The incumbent may also conduct studies, providing advice and input into acquisitions and divestiture decisions. The use of a PC is common when developing financial models for 5 year plans and long range financial plans as well as assessing economic investment decisions and the determination of pay out. Position may report to a senior Accounting Manager, Financial Director or Top Economic Evaluations/Acquisition & Divestment Executive.

Incumbents in the same position:

86

(Compensation Data
Displayed in \$000s)

Actual Annual Cash Compensation

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	37	45	166	109.5	128.0	142.0	140.9	156.2	168.4
Base Salary – Org Weighted (All)	37	45	N/A	105.1	120.0	146.7	140.0	154.8	166.3
STI Granted (\$ Amount) Recvg	33	40	156	13.2	20.8	28.3	31.4	39.8	55.9
STI Granted (% of Base) Recvg	33	40	156	9.9	15.7	20.8	21.6	26.5	35.1
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	8	8	28	0.1	0.6	1.5	2.5	3.5	7.6
Total Cash Comp – Inc Weighted (All)	37	45	166	123.0	146.1	172.6	170.9	194.8	214.8
Total Cash Comp – Org Weighted (All)	37	45	N/A	122.4	138.9	174.0	166.9	187.8	205.6

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	6	*7	18	2.5	4.0	5.0	6.8	10.0	16.0
STI Target (% of Base) Eligible	33	40	157	10.0	15.0	20.0	18.0	20.0	25.0
STI Maximum (% of Base) Eligible	25	30	125	20.0	30.0	30.0	36.1	40.0	75.0
Target Total Cash Compensation	36	44	164	121.8	145.9	168.0	166.8	188.1	206.2

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	21	22	85	0.3	0.4	1.0	2.4	4.0	6.6
Total LTI (\$ Amount) – Recvg	25	30	101	14.4	17.9	22.7	29.9	34.2	58.2
Target Total Direct Comp (\$ Amount) – Recvg	25	30	101	169.0	184.8	201.7	207.8	227.6	266.3
Target Total Direct Comp (\$ Amount) – All	36	44	164	128.0	151.9	188.8	186.5	214.6	248.2
Total Direct Comp (\$ Amount) – Recvg	25	30	101	170.5	185.3	207.4	213.0	234.5	275.4
Total Direct Comp (\$ Amount) – All	37	45	166	127.4	151.4	191.6	190.3	219.2	259.7

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	7	*7	17	0.8	2.7	2.8	4.5	3.5	15.9
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Year over Year % Increase (Mean):

2.7%

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	35	159	96
Other Guaranteed Cash	13	37	22
Other Non-Guaranteed Cash	10	49	30
LTI	25	114	69
Overtime	4	13	8

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	24	147	124.8
Midpoint	24	147	151.1
Maximum	24	147	187.0
Compa-ratio	24	147	97.6

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	*8	30	1996
Year of Birth	36	165	1973

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	36	162	3

*More than 35% of the rates within the sample are supplied by one organization.

2015

CA MTCS for the Energy Sector

Scope Analysis

210.352.320 Financial Analyst E

Scope Category	Distinct Orgs	Num Orgs	Num Obs	Base Salary				Total Cash Compensation				Total Direct Compensation			
				25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Primary Industry Segment**															
Fully Integrated and Exploration & Production	16	17	67	147.0	158.1	157.9	166.9	173.8	196.6	196.5	214.7	191.4	221.2	226.7	257.4
Fully Integrated	5	5	40	150.2	160.5	159.5	169.3	172.2	202.7	201.1	223.8	182.3	234.1	228.3	268.3
Exploration & Production	12	12	27	144.1	155.0	155.5	164.0	174.0	192.4	189.7	202.6	201.0	219.0	224.4	248.6
Services and Drilling	3	*3	8	--	--	116.8	--	--	--	133.9	--	--	--	142.6	--
Services and Equipment	3	*3	8	--	--	116.8	--	--	--	133.9	--	--	--	142.6	--
Drilling	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Energy Marketing	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Utilities	9	11	35	98.7	114.5	115.6	129.2	113.2	128.0	131.0	145.8	113.6	134.4	135.3	146.8
Public Sector (Regulatory Agencies, Government)	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Pipeline/Midstream	6	8	41	134.3	139.9	140.6	146.6	162.7	174.5	174.1	185.8	180.2	196.5	194.5	209.1
Upgrading	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Downstream (Refining, Petrochemical Manufacturing)	1	*1	7	--	--	--	--	--	--	--	--	--	--	--	--
Engineering, Procurement & Construction	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Alternative Energy	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Other	2	*2	5	--	--	--	--	--	--	--	--	--	--	--	--
Incumbent Location***															
British Columbia	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
All Alberta	35	39	140	134.3	145.6	145.1	158.6	156.0	178.2	177.5	196.9	168.0	200.5	199.5	229.5
Calgary	34	38	123	137.5	148.5	148.3	159.9	159.3	182.0	181.5	199.0	171.9	203.0	204.8	232.0
Edmonton	2	*2	16	--	--	--	--	--	--	--	--	--	--	--	--
Fort McMurray	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Other Alberta	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Manitoba/Saskatchewan	1	*2	5	--	--	--	--	--	--	--	--	--	--	--	--
Eastern Canada	5	*7	21	105.9	118.7	116.2	128.0	117.0	135.3	135.5	147.3	118.5	140.9	142.2	147.6
Atlantic Canada	2	*2	5	--	--	--	--	--	--	--	--	--	--	--	--
Ontario	4	*4	15	--	122.3	120.8	--	--	145.8	144.4	--	--	146.0	153.5	--
Québec	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents in this table are classified under the industry segment of the entity with which they are associated

***Incumbents in this table are assigned to locations based on the workplace postal code reported for the incumbent

2015

CA MTCS for the Energy Sector

Scope Analysis

210.352.320 Financial Analyst E

Scope Category**	Distinct Orgs	Num Orgs	Num Obs	Median Scope	Base Salary				Total Cash Compensation				Total Direct Compensation			
					25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Net Sales Revenue																
All	37	45	166	2.1	128.0	142.0	140.9	156.2	146.1	172.6	170.9	194.8	151.4	191.6	190.3	219.2
Under \$100 Million	3	3	3	--	--	--	130.9	--	--	--	157.6	--	--	--	157.6	--
\$100 < \$500 Million	6	*6	12	0.4	111.8	128.0	130.8	148.1	126.3	145.0	156.1	181.5	134.1	156.6	176.9	227.9
\$500 < \$1 Billion	6	6	9	--	115.9	135.7	135.8	149.0	118.5	151.3	151.0	185.1	118.5	152.7	160.7	201.4
\$1 < \$3 Billion	7	8	21	2.1	97.3	120.4	122.2	140.1	114.7	140.3	141.5	166.0	115.0	140.3	158.4	179.1
\$3 < \$5 Billion	4	*4	9	--	--	167.5	167.9	--	--	193.8	195.6	--	--	217.1	220.0	--
\$5 Billion and Over	11	18	112	19.6	134.3	142.4	144.1	157.0	155.6	174.7	177.9	196.9	165.8	196.6	198.6	222.7
Barrel of Oil Equivalent/Day																
All	16	17	62	109,383	141.6	152.7	153.6	163.8	163.5	185.5	184.4	201.4	181.2	215.8	216.1	251.6
Under 10,000	2	*2	9	--	--	--	--	--	--	--	--	--	--	--	--	--
Under 5,000	2	*2	9	--	--	--	--	--	--	--	--	--	--	--	--	--
5,000 < 10,000	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
10,000 < 100,000	8	*8	15	71,016	146.5	155.8	158.0	167.5	173.4	186.0	188.1	207.4	200.8	219.0	222.0	248.6
10,000 < 25,000	2	*2	3	--	--	--	--	--	--	--	--	--	--	--	--	--
25,000 < 100,000	6	*6	12	77,969	144.8	159.8	159.7	175.5	163.1	189.9	189.1	209.3	192.8	218.0	220.8	255.2
100,000 and Over	7	7	38	284,826	142.3	155.0	155.0	164.3	163.5	188.7	186.8	206.3	180.6	219.2	222.1	258.9
100,000 < 300,000	4	*4	26	--	--	151.9	152.3	--	--	182.4	184.3	--	--	208.7	214.4	--
300,000 and Over	3	*3	12	--	--	--	160.8	--	--	--	192.2	--	--	--	239.0	--
Total Employment																
Less than 75	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--	--
75 < 350	7	7	9	--	143.0	146.7	147.3	154.0	176.1	182.4	184.6	202.0	200.7	232.0	225.8	251.4
350 < 1,500	11	11	25	832	118.1	136.9	142.5	163.0	125.4	151.3	163.6	198.5	129.2	157.2	181.1	225.7
1,500 and Over	17	24	129	3,505	128.9	141.1	140.3	156.0	146.5	171.6	171.6	194.1	152.4	190.3	189.9	218.0

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents on this page are assigned to scope categories based on the total scope values of the participant, as opposed to the scope values of the individual entities (corporate, subsidiary, group or division) with which the incumbents are associated

2015

CA MTCS for the Energy Sector

210.352.330 Financial Analyst D

Specialization: All Incumbents

Analysis is mainly centred around financial planning and is forward looking. Competent to perform complex financial analysis assignments. Typical areas of responsibility include providing advice on regulatory, tax and financial planning decisions, coordinating and consolidating annual budgets. Requires extensive technical and analytical skills. Provides creative insights. Uses judgment in setting priorities to complete assignments.

Incumbents in the same position:

157

(Compensation Data
Displayed in \$000s)

Actual Annual Cash Compensation

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	50	62	307	95.2	107.0	117.0	117.8	126.5	140.2
Base Salary – Org Weighted (All)	50	62	N/A	92.8	101.3	113.1	114.4	125.1	132.0
STI Granted (\$ Amount) Recvg	41	49	263	9.5	14.3	21.6	22.8	29.4	39.9
STI Granted (% of Base) Recvg	41	49	263	9.4	12.8	18.5	18.9	24.0	30.5
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	6	*6	39	0.5	0.9	2.2	2.8	4.3	7.0
Total Cash Comp – Inc Weighted (All)	50	62	307	102.2	120.0	137.4	137.7	152.6	174.1
Total Cash Comp – Org Weighted (All)	50	62	N/A	95.9	115.8	128.9	129.7	149.6	160.0

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	9	*12	42	3.6	5.8	10.0	8.3	10.0	12.0
STI Target (% of Base) Eligible	36	47	275	8.0	15.0	15.0	15.8	20.0	20.0
STI Maximum (% of Base) Eligible	29	37	228	12.0	22.5	30.0	32.9	43.0	60.0
Target Total Cash Compensation	42	54	296	108.0	122.6	136.9	136.3	149.1	163.3

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	20	22	121	0.3	0.4	0.4	0.9	0.9	1.5
Total LTI (\$ Amount) – Recvg	27	33	135	6.0	9.3	11.2	17.4	25.0	40.5
Target Total Direct Comp (\$ Amount) – Recvg	21	27	127	131.5	142.7	152.5	157.6	167.1	197.5
Target Total Direct Comp (\$ Amount) – All	42	54	296	108.7	126.0	143.1	144.3	158.7	184.5
Total Direct Comp (\$ Amount) – Recvg	27	33	135	126.7	141.5	155.3	160.9	174.0	210.4
Total Direct Comp (\$ Amount) – All	50	62	307	104.8	122.0	144.2	145.7	163.1	189.3

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	7	7	29	0.6	0.9	2.2	5.3	8.3	17.2
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*More than 35% of the rates within the sample are supplied by one organization

Year over Year % Increase (Mean):

3.5%

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	44	286	93
Other Guaranteed Cash	9	38	12
Other Non-Guaranteed Cash	15	113	37
LTI	29	181	59
Overtime	7	40	13

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	31	267	99.2
Midpoint	31	268	120.7
Maximum	31	267	144.8
Compa-ratio	31	268	97.0

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	12	38	2002
Year of Birth	45	301	1977

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	50	307	11

210.352.330 Financial Analyst D

Scope Category	Distinct Orgs	Num Orgs	Num Obs	Base Salary				Total Cash Compensation				Total Direct Compensation			
				25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Primary Industry Segment**															
Fully Integrated and Exploration & Production	21	*22	117	119.5	125.5	128.4	137.1	144.0	154.8	157.0	171.9	150.5	166.7	169.7	187.4
Fully Integrated	6	*6	86	119.0	126.8	129.6	139.7	146.2	161.0	160.5	176.0	151.9	169.2	171.6	191.1
Exploration & Production	16	16	31	120.0	125.0	125.0	129.8	138.0	148.9	147.2	157.6	146.4	161.3	164.7	182.6
Services and Drilling	6	7	16	90.0	96.5	95.8	101.5	90.0	99.8	102.4	118.6	98.8	105.7	108.7	120.0
Services and Equipment	6	7	16	90.0	96.5	95.8	101.5	90.0	99.8	102.4	118.6	98.8	105.7	108.7	120.0
Drilling	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Energy Marketing	1	*1	2	--	--	--	--	--	--	--	--	--	--	--	--
Utilities	10	11	69	99.6	107.7	107.7	114.8	109.1	121.2	121.9	132.0	109.6	121.5	122.4	132.2
Public Sector (Regulatory Agencies, Government)	2	*2	5	--	--	--	--	--	--	--	--	--	--	--	--
Pipeline/Midstream	9	13	85	110.4	116.1	116.1	122.8	123.0	134.3	133.4	146.2	125.2	143.5	141.5	154.2
Upgrading	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Downstream (Refining, Petrochemical Manufacturing)	2	*2	4	--	--	--	--	--	--	--	--	--	--	--	--
Engineering, Procurement & Construction	1	*1	3	--	--	--	--	--	--	--	--	--	--	--	--
Alternative Energy	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Other	2	*3	6	--	--	--	--	--	--	--	--	--	--	--	--
Incumbent Location***															
British Columbia	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
All Alberta	45	54	255	111.1	120.0	121.2	128.9	125.3	143.4	143.4	157.4	132.0	149.6	152.4	169.2
Calgary	40	48	217	112.6	120.9	122.9	129.8	130.7	144.7	145.4	157.6	135.5	151.9	155.0	170.5
Edmonton	6	*6	28	99.5	106.0	106.1	112.4	102.9	122.6	120.3	131.9	103.1	124.9	123.2	139.2
Fort McMurray	1	*1	7	--	--	--	--	--	--	--	--	--	--	--	--
Other Alberta	2	*2	3	--	--	--	--	--	--	--	--	--	--	--	--
Manitoba/Saskatchewan	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Eastern Canada	8	*8	42	94.6	100.6	101.2	109.5	103.9	113.0	111.7	121.8	103.9	113.4	112.3	122.6
Atlantic Canada	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--
Ontario	6	*6	40	94.1	99.7	99.7	108.9	103.4	111.3	110.4	121.6	103.4	111.7	110.9	122.4
Québec	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents in this table are classified under the industry segment of the entity with which they are associated

***Incumbents in this table are assigned to locations based on the workplace postal code reported for the incumbent

2015

CA MTCS for the Energy Sector

Scope Analysis

210.352.330 Financial Analyst D

10/02/2020 Financial Analyst D

Scope Category**	Distinct Orgs	Num Orgs	Num Obs	Median Scope	Base Salary				Total Cash Compensation				Total Direct Compensation			
					25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Net Sales Revenue																
All	49	61	305	1.4	106.9	117.0	117.3	126.5	119.8	137.2	137.3	152.4	121.8	143.9	145.4	163.1
Under \$100 Million	2	*2	5	--	--	--	--	--	--	--	--	--	--	--	--	--
\$100 < \$500 Million	11	11	17	0.3	98.8	110.0	110.2	119.8	106.1	123.2	122.6	130.8	106.2	125.0	130.3	142.1
\$500 < \$1 Billion	8	*8	16	0.9	101.2	111.1	108.3	120.5	107.8	129.7	122.3	137.8	107.8	131.0	126.2	143.0
\$1 < \$3 Billion	15	19	39	1.8	90.0	102.0	105.3	120.0	91.5	109.5	115.9	135.0	99.3	117.0	127.3	146.9
\$3 < \$5 Billion	4	*4	51	--	--	109.3	111.5	--	--	122.0	126.1	--	--	122.9	127.8	--
\$5 Billion and Over	11	17	177	19.6	114.1	121.9	123.6	130.9	132.5	147.2	148.8	162.3	139.8	154.6	158.6	172.4
Barrel of Oil Equivalent/Day																
All	22	23	93	73,924	116.0	123.2	125.7	131.0	134.1	145.6	145.4	155.6	140.7	152.3	159.1	172.1
Under 10,000	3	*3	19	--	--	--	118.9	--	--	--	135.3	--	--	--	141.3	--
Under 5,000	2	*2	18	--	--	--	--	--	--	--	--	--	--	--	--	--
5,000 < 10,000	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
10,000 < 100,000	13	*13	21	69,032	115.7	125.0	124.2	131.4	129.0	140.5	142.6	154.7	139.8	149.7	159.1	182.2
10,000 < 25,000	5	5	5	--	103.6	107.0	113.9	127.7	121.4	125.0	136.5	157.3	127.5	142.7	158.7	197.8
25,000 < 100,000	8	*8	16	73,924	120.9	125.8	127.5	135.7	137.5	141.9	144.5	153.8	141.4	150.3	159.2	175.9
100,000 and Over	7	7	53	284,826	117.0	123.5	128.7	136.1	142.1	149.0	150.1	158.4	148.1	161.3	165.4	177.5
100,000 < 300,000	4	*4	23	--	--	117.2	119.9	--	--	144.2	141.1	--	--	154.6	154.1	--
300,000 and Over	3	*3	30	--	--	--	135.5	--	--	--	157.0	--	--	--	174.1	--
Total Employment																
Less than 75	2	*2	3	--	--	--	--	--	--	--	--	--	--	--	--	--
75 < 350	9	10	17	241	100.0	110.7	110.4	119.8	100.0	122.4	122.6	143.1	108.0	136.7	141.0	167.0
350 < 1,500	19	*19	66	631	98.1	109.4	111.3	123.2	105.7	120.2	123.1	138.2	106.5	122.3	128.7	144.3
1,500 and Over	22	31	221	3,833	110.5	118.8	119.6	128.2	125.5	143.4	142.7	157.5	130.9	149.6	150.8	168.9

*More than 35% of the rates within the sample are supplied by one organization.

**Incumbents on this page are assigned to scope categories based on the total scope values of the participant, as opposed to the scope values of the individual entities (corporate, subsidiary, group or division) with which the incumbents are associated

2015

CA MTCS for the Energy Sector

210.352.340 Financial Analyst C

Specialization: All Incumbents

Analysis is mainly centred around financial planning and is forward looking. Competent to conduct moderate to complex financial analysis projects. Handles most financial analysis problems with minimal assistance. Generally works independently choosing the appropriate work methods to complete an assignment. Usual qualifications include a university degree with a minimum of 4 years' related experience; technical diploma with a minimum of 6 years' related experience.

Incumbents in the same position: 189										Year over Year % Increase (Mean): 3.0%			
(Compensation Data Displayed in \$000s)	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile	Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
Actual Annual Cash Compensation										STI	48	324	93
Base Salary – Inc Weighted (All)	55	70	347	75.2	83.6	92.0	92.2	102.4	109.5	Other Guaranteed Cash	12	44	13
Base Salary – Org Weighted (All)	55	70	N/A	73.2	82.3	92.2	91.1	98.1	108.4	Other Non-Guaranteed Cash	13	106	31
STI Granted (\$ Amount) Recvg	43	54	291	4.6	7.2	10.1	11.7	13.4	23.2	LTI	23	115	33
STI Granted (% of Base) Recvg	43	54	291	5.3	8.7	11.0	12.3	15.0	22.4	Overtime	13	72	21
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	10	*10	43	0.3	0.5	1.0	2.0	2.6	5.6				
Total Cash Comp – Inc Weighted (All)	55	70	347	78.0	89.0	100.6	102.2	113.4	128.4	Salary Range	Dist. Orgs	Num Obs	Median
Total Cash Comp – Org Weighted (All)	55	70	N/A	79.3	87.3	98.9	100.1	109.2	123.7	Minimum	33	276	75.9
Target Annual Cash Compensation										Midpoint	33	279	98.7
STI Threshold (% of Base) Eligible	11	17	98	1.3	3.4	5.0	4.4	5.0	5.1	Maximum	33	276	119.6
STI Target (% of Base) Eligible	40	52	306	6.7	10.0	10.0	10.9	14.0	15.0	Compa-ratio	33	279	95.3
STI Maximum (% of Base) Eligible	27	38	266	10.0	15.0	20.0	21.3	24.0	45.0				
Target Total Cash Compensation	48	62	329	81.8	91.0	101.3	102.4	114.0	125.0	Demographics	Dist. Orgs	Num Obs	Median
Estimated Total Direct Compensation										Graduation Year	12	52	2006
Total Perquisite Value (\$ Amount)	16	20	132	0.2	0.3	0.4	0.6	0.9	1.4	Year of Birth	53	329	1980
Total LTI (\$ Amount) – Recvg	18	22	70	3.0	4.2	5.7	10.0	12.0	21.7				
Target Total Direct Comp (\$ Amount) – Recvg	17	21	69	102.4	108.7	121.9	123.2	136.1	145.2		Dist. Orgs	Num Obs	% of Obs
Target Total Direct Comp (\$ Amount) – All	48	62	329	82.0	91.3	102.3	104.7	116.8	133.1	Hired since 2014	53	341	20
Total Direct Comp (\$ Amount) – Recvg	18	22	70	103.1	107.9	120.6	124.1	137.8	154.4				
Total Direct Comp (\$ Amount) – All	55	70	347	78.1	89.6	101.8	104.5	115.5	135.0				
Total Other Guaranteed Cash													
Total Other Guaranteed Cash (\$ Amount) Recvg	7	*7	22	0.9	1.2	2.7	5.2	6.6	17.5				

*More than 35% of the rates within the sample are supplied by one organization

2015

CA MTCS for the Energy Sector

Scope Analysis

210.352.340 Financial Analyst C

Scope Category	Distinct Orgs	Num Orgs	Num Obs	Base Salary				Total Cash Compensation				Total Direct Compensation			
				25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Primary Industry Segment**															
Fully Integrated and Exploration & Production	19	19	107	94.5	104.2	102.3	109.3	107.3	119.9	118.4	130.3	110.8	124.6	124.3	137.6
Fully Integrated	6	*6	74	92.5	103.4	101.4	109.0	103.1	120.4	118.6	132.0	106.3	121.4	122.9	138.3
Exploration & Production	13	13	33	95.1	107.0	104.2	109.4	109.4	119.7	118.0	126.1	115.3	125.6	127.3	135.4
Services and Drilling	12	14	36	81.2	87.4	85.2	90.4	85.0	93.5	91.5	99.9	85.0	95.2	92.5	101.4
Services and Equipment	10	11	29	83.8	87.4	84.5	90.0	85.0	92.5	90.9	99.9	85.0	94.9	91.7	100.2
Drilling	3	*3	7	--	--	88.2	--	--	--	94.4	--	--	--	95.9	--
Energy Marketing	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Utilities	13	21	129	79.5	88.1	88.0	96.1	87.1	95.0	95.4	106.0	87.2	95.4	95.6	106.0
Public Sector (Regulatory Agencies, Government)	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Pipeline/Midstream	4	6	43	87.0	91.8	91.2	96.2	94.4	99.1	99.7	104.7	94.4	100.9	101.4	106.8
Upgrading	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Downstream (Refining, Petrochemical Manufacturing)	4	*4	21	--	82.6	84.3	--	--	88.0	91.7	--	--	88.0	91.7	--
Engineering, Procurement & Construction	3	*3	5	--	--	79.1	--	--	--	79.1	--	--	--	79.2	--
Alternative Energy	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Other	2	*2	5	--	--	--	--	--	--	--	--	--	--	--	--
Incumbent Location***															
British Columbia	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
All Alberta	44	53	234	88.9	95.1	96.4	104.3	95.6	105.2	107.6	120.2	96.8	106.9	110.5	123.5
Calgary	41	45	182	89.4	96.7	96.8	105.1	96.7	108.6	108.7	121.0	97.8	111.1	112.4	124.8
Edmonton	7	*8	37	86.7	93.0	90.9	96.1	92.7	98.3	97.2	104.7	92.7	98.7	97.5	104.7
Fort McMurray	3	3	3	--	--	112.2	--	--	--	128.1	--	--	--	128.2	--
Other Alberta	6	*6	12	85.9	103.5	102.2	118.1	93.8	121.3	116.6	134.5	99.3	121.5	117.8	134.9
Manitoba/Saskatchewan	4	*4	15	--	85.8	86.0	--	--	89.6	90.4	--	--	89.6	90.7	--
Eastern Canada	12	15	86	75.2	82.6	83.1	91.9	79.4	89.8	91.2	102.1	79.5	89.8	92.1	102.8
Atlantic Canada	4	*6	31	66.4	75.0	76.4	83.3	72.5	79.7	82.7	89.8	72.6	79.9	83.2	89.8
Ontario	8	*8	54	79.5	86.4	86.7	92.6	87.6	93.0	95.7	103.9	87.7	93.5	97.0	103.9
Québec	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents in this table are classified under the industry segment of the entity with which they are associated

***Incumbents in this table are assigned to locations based on the workplace postal code reported for the incumbent.

2015

CA MTCS for the Energy Sector

Scope Analysis

210.352.340 Financial Analyst C

10.552.546Financial Analyst C

Scope Category**	Distinct Orgs	Num Orgs	Num Obs	Median Scope	Base Salary				Total Cash Compensation				Total Direct Compensation			
					25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Net Sales Revenue																
All	52	67	328	1.7	85.0	92.3	92.8	103.5	89.9	101.5	103.0	115.1	90.2	102.6	105.4	117.6
Under \$100 Million	4	*5	13	0.0	86.3	90.0	91.8	92.3	86.3	97.8	96.0	100.2	86.3	97.8	96.0	100.2
\$100 < \$500 Million	6	6	10	0.3	88.3	93.0	96.5	109.5	94.8	100.3	106.8	121.7	95.4	100.3	108.4	130.4
\$500 < \$1 Billion	11	14	31	0.7	79.8	83.1	89.2	95.0	81.8	92.5	96.2	109.0	81.8	94.1	99.9	110.3
\$1 < \$3 Billion	16	21	82	2.0	71.0	86.0	83.9	94.4	76.6	89.7	91.0	101.6	76.7	89.7	92.0	102.4
\$3 < \$5 Billion	5	*5	49	3.3	85.8	98.0	95.1	104.0	90.8	105.4	102.8	112.5	91.6	105.4	104.3	112.5
\$5 Billion and Over	12	16	143	19.3	90.2	95.7	97.6	105.0	100.0	107.1	111.8	124.6	101.3	110.0	115.2	130.2
Barrel of Oil Equivalent/Day																
All	19	19	87	73,000	91.8	102.4	100.1	107.8	101.5	113.1	112.3	122.6	103.2	116.8	118.1	129.5
Under 10,000	4	*4	19	--	--	88.2	91.8	--	--	97.7	100.5	--	--	97.7	101.5	--
Under 5,000	2	*2	16	--	--	--	--	--	--	--	--	--	--	--	--	--
5,000 < 10,000	2	*2	3	--	--	--	--	--	--	--	--	--	--	--	--	--
10,000 < 100,000	8	*8	18	35,794	98.8	106.9	105.6	110.0	112.5	119.4	117.0	122.6	119.2	124.9	126.6	128.5
10,000 < 25,000	3	*3	4	--	--	--	105.8	--	--	--	116.0	--	--	--	133.2	--
25,000 < 100,000	5	*5	14	69,032	103.2	106.9	105.6	109.1	114.5	119.4	117.3	121.7	119.2	124.9	124.7	127.5
100,000 and Over	7	*7	50	284,826	92.5	103.4	101.3	107.7	103.1	115.1	115.1	125.5	106.4	117.3	121.3	136.5
100,000 < 300,000	4	*4	37	--	--	100.0	98.9	--	--	110.0	112.6	--	--	115.1	118.1	--
300,000 and Over	3	*3	13	--	--	--	108.1	--	--	--	122.4	--	--	--	130.4	--
Total Employment																
Less than 75	1	*1	2	--	--	--	--	--	--	--	--	--	--	--	--	--
75 < 350	5	5	6	--	95.0	108.0	105.3	111.9	109.6	116.2	119.6	133.4	112.4	131.2	138.4	167.3
350 < 1,500	15	17	59	832	82.2	88.1	89.9	98.8	87.7	95.2	97.9	109.0	89.2	97.2	100.4	109.6
1,500 and Over	28	39	252	3,216	86.2	93.2	93.2	103.5	90.3	102.4	104.1	115.3	90.3	103.3	106.1	118.1

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents on this page are assigned to scope categories based on the total scope values of the participant, as opposed to the scope values of the individual entities (corporate, subsidiary, group or division) with which the incumbents are associated

2015

CA MTCS for the Energy Sector

210.352.350 Financial Analyst B

Specialization: All Incumbents

Analysis is mainly centered around financial planning and is forward looking. Independently performs moderately complex financial analysis duties, including the documentation or analysis of financial analysis projects. Work is generally reviewed for results. Usual qualifications include a university degree with a minimum of 2 years' related experience; technical diploma with a minimum of 4 years' related experience

Incumbents in the same position:

110

(Compensation Data
Displayed in \$000s)

Actual Annual Cash Compensation

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	47	58	197	65.2	70.2	77.1	77.3	82.8	90.0
Base Salary – Org Weighted (All)	47	58	N/A	66.8	71.1	77.0	77.5	83.4	87.4
STI Granted (\$ Amount) Recvg	34	42	126	3.4	6.2	7.7	8.5	10.1	14.6
STI Granted (% of Base) Recvg	34	42	126	5.3	8.6	10.6	10.9	13.0	17.3
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	6	6	14	0.2	0.5	1.4	2.6	2.6	10.3
Total Cash Comp – Inc Weighted (All)	47	58	197	67.6	75.9	82.8	82.9	90.0	98.7
Total Cash Comp – Org Weighted (All)	47	58	N/A	68.0	76.9	83.6	83.9	90.1	98.1

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	7	*9	45	2.6	3.5	5.0	4.9	5.0	5.4
STI Target (% of Base) Eligible	35	43	143	7.0	10.0	10.0	11.0	13.0	15.0
STI Maximum (% of Base) Eligible	26	33	120	14.0	16.8	20.0	20.5	20.0	33.0
Target Total Cash Compensation	44	55	193	67.3	76.1	83.7	83.9	92.2	99.6

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	13	14	44	0.1	0.3	0.3	0.5	0.5	0.5
Total LTI (\$ Amount) – Recvg	14	17	31	2.1	3.0	4.4	8.5	9.0	20.9
Target Total Direct Comp (\$ Amount) – Recvg	11	14	28	79.1	84.1	93.4	93.0	100.0	109.0
Target Total Direct Comp (\$ Amount) – All	44	55	193	67.5	76.1	84.3	84.9	93.8	100.8
Total Direct Comp (\$ Amount) – Recvg	14	17	31	77.9	85.8	92.8	95.8	102.3	122.6
Total Direct Comp (\$ Amount) – All	47	58	197	67.6	76.0	82.9	84.4	91.4	102.0

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	4	*4	9	--	--	3.8	3.1	--	--
---	---	----	---	----	----	-----	-----	----	----

Year over Year % Increase (Mean):

3.4%

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	38	147	75
Other Guaranteed Cash	8	27	14
Other Non-Guaranteed Cash	13	63	32
LTI	17	51	26
Overtime	16	43	22

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	32	169	66.0
Midpoint	32	170	81.6
Maximum	32	169	96.6
Compa-ratio	32	170	94.4

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	11	34	2010
Year of Birth	45	188	1984

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	45	191	18

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2015

CA MTCS for the Energy Sector

Scope Analysis

210.352.350 Financial Analyst B

Scope Category	Distinct Orgs	Num Orgs	Num Obs	Base Salary				Total Cash Compensation				Total Direct Compensation			
				25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Primary Industry Segment**															
Fully Integrated and Exploration & Production	15	15	51	78.8	83.5	85.9	91.0	86.0	93.0	94.8	102.5	87.1	96.1	99.0	105.7
Fully Integrated	5	5	35	78.8	83.5	85.9	91.0	85.9	91.6	94.0	105.3	86.0	93.0	95.3	105.5
Exploration & Production	10	*10	16	79.6	83.2	85.9	90.9	86.4	94.2	96.6	99.6	93.6	101.0	106.9	119.1
Services and Drilling	8	8	16	74.3	77.8	76.9	80.5	74.4	80.3	78.9	82.8	74.4	81.1	79.3	84.0
Services and Equipment	7	*7	14	72.5	76.0	76.0	80.0	72.5	80.0	78.0	82.4	72.5	80.5	78.5	82.7
Drilling	1	*1	2	--	--	--	--	--	--	--	--	--	--	--	--
Energy Marketing	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Utilities	9	14	63	68.0	73.5	73.3	81.5	70.2	79.1	78.0	85.5	70.2	79.1	78.0	85.6
Public Sector (Regulatory Agencies, Government)	3	*3	11	--	--	73.8	--	--	--	76.0	--	--	--	76.0	--
Pipeline/Midstream	4	8	21	69.9	74.5	73.9	77.3	77.7	84.1	82.0	85.7	80.1	85.5	84.5	89.5
Upgrading	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Downstream (Refining, Petrochemical Manufacturing)	3	*3	13	--	--	74.8	--	--	--	81.5	--	--	--	82.3	--
Engineering, Procurement & Construction	2	*2	8	--	--	--	--	--	--	--	--	--	--	--	--
Alternative Energy	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Other	4	*4	13	--	82.4	81.7	--	--	82.8	84.3	--	--	82.8	84.3	--
Incumbent Location***															
British Columbia	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--
All Alberta	37	46	140	72.6	78.8	79.1	85.0	77.3	84.9	85.0	92.0	78.2	85.6	86.8	94.0
Calgary	33	38	105	73.9	79.5	80.5	85.7	80.1	85.7	87.5	94.5	80.5	87.8	89.8	97.0
Edmonton	6	7	27	67.7	70.2	73.0	81.5	67.7	71.5	75.0	85.5	67.7	71.5	75.1	85.5
Fort McMurray	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Other Alberta	5	*5	8	80.5	82.2	81.6	84.8	82.9	84.8	85.5	90.7	82.9	84.8	85.9	91.5
Manitoba/Saskatchewan	2	*2	9	--	--	--	--	--	--	--	--	--	--	--	--
Eastern Canada	11	12	41	65.1	70.2	70.2	76.7	69.6	75.9	76.3	83.0	69.8	75.9	76.6	83.0
Atlantic Canada	5	6	18	53.0	62.8	63.4	71.8	55.5	68.3	66.8	76.0	55.6	68.4	66.8	76.0
Ontario	6	*6	23	69.1	73.5	75.6	82.8	75.2	81.5	83.7	90.7	75.2	81.5	84.3	90.7
Québec	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--

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**Incumbents in this table are classified under the industry segment of the entity with which they are associated

***Incumbents in this table are assigned to locations based on the workplace postal code reported for the incumbent

2015

CA MTCS for the Energy Sector

Scope Analysis

210.352.350 Financial Analyst B

Scope Category**	Distinct Orgs	Num Orgs	Num Obs	Median Scope	Base Salary				Total Cash Compensation				Total Direct Compensation			
					25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Net Sales Revenue																
All	44	54	172	2.1	72.0	78.3	77.7	83.3	76.9	83.1	83.8	91.0	77.1	84.4	85.4	92.3
Under \$100 Million	4	*4	10	--	--	78.9	77.0	--	--	82.6	80.0	--	--	82.6	80.0	--
\$100 < \$500 Million	5	5	9	--	66.4	79.3	77.4	85.7	66.4	82.8	81.2	94.3	66.4	82.8	82.0	95.9
\$500 < \$1 Billion	7	8	12	0.6	77.3	80.6	83.2	84.8	78.5	82.7	88.8	89.0	78.5	84.4	97.3	118.7
\$1 < \$3 Billion	15	19	59	2.1	65.0	72.1	71.8	80.0	66.0	77.3	76.8	87.1	66.0	79.9	77.8	88.1
\$3 < \$5 Billion	3	*3	9	--	--	--	83.5	--	--	--	89.4	--	--	--	91.5	--
\$5 Billion and Over	11	15	73	19.6	74.2	79.5	80.9	86.0	81.6	86.0	88.7	94.5	82.0	88.6	89.9	95.8
Barrel of Oil Equivalent/Day																
All	16	16	53	112,387	78.6	82.5	85.2	90.7	85.9	92.3	93.8	99.4	87.1	94.1	98.0	104.1
Under 10,000	2	*2	4	--	--	--	--	--	--	--	--	--	--	--	--	--
Under 5,000	1	*1	3	--	--	--	--	--	--	--	--	--	--	--	--	--
5,000 < 10,000	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
10,000 < 100,000	6	*6	12	44,096	78.8	83.9	85.9	90.9	86.0	93.8	97.2	101.5	93.6	100.3	108.2	122.9
10,000 < 25,000	3	*3	4	--	--	--	80.4	--	--	--	92.8	--	--	--	118.5	--
25,000 < 100,000	3	*3	8	--	--	--	88.6	--	--	--	99.3	--	--	--	103.1	--
100,000 and Over	8	8	37	284,413	78.7	82.5	85.2	90.7	85.6	91.1	93.1	100.3	86.5	93.0	95.3	104.1
100,000 < 300,000	5	*5	16	236,600	75.3	79.2	79.1	82.4	84.3	88.2	88.4	91.5	84.6	89.7	91.7	96.2
300,000 and Over	3	*3	21	--	--	--	89.8	--	--	--	96.7	--	--	--	98.1	--
Total Employment																
Less than 75	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--	--
75 < 350	6	6	8	--	70.6	78.9	77.8	82.4	77.2	82.9	86.1	93.4	78.6	89.6	99.7	119.5
350 < 1,500	13	14	36	1,162	70.2	77.9	77.7	81.2	70.2	82.7	81.8	86.4	70.2	82.8	83.2	87.0
1,500 and Over	24	33	134	3,373	70.2	76.9	77.0	83.0	76.8	83.1	83.1	90.8	77.1	83.9	83.9	91.7

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents on this page are assigned to scope categories based on the total scope values of the participant, as opposed to the scope values of the individual entities (corporate, subsidiary, group or division) with which the incumbents are associated

210.352.360 Financial Analyst A**Specialization: All Incumbents**

Analysis is mainly centered around financial planning and is forward looking. Performs basic financial analysis duties. Assists in the documentation or analysis of simple financial analysis projects. Incumbent has very limited discretion. Works under readily available supervision. Usual qualifications include a university degree with minimal experience; technical diploma with a minimum of 2 years' related experience.

Incumbents in the same position:	40									Year over Year % Increase (Mean):	3.5%		
(Compensation Data Displayed in \$000s)	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile	Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
Actual Annual Cash Compensation													
Base Salary – Inc Weighted (All)	25	30	93	51.0	59.5	67.5	68.2	75.1	88.1	STI	19	83	89
Base Salary – Org Weighted (All)	25	30	N/A	51.9	57.8	67.0	66.3	75.2	78.1	Other Guaranteed Cash	5	9	10
STI Granted (\$ Amount) Recvg	15	18	65	2.3	3.0	5.9	6.1	7.8	11.6	Other Non-Guaranteed Cash	5	10	11
STI Granted (% of Base) Recvg	15	18	65	2.6	4.2	9.1	8.9	11.8	16.7	LTI	8	28	30
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	3	*3	4	--	--	--	3.1	--	--	Overtime	12	21	23
Total Cash Comp – Inc Weighted (All)	25	30	93	51.9	62.8	73.0	72.6	81.4	93.2				
Total Cash Comp – Org Weighted (All)	25	30	N/A	53.1	60.3	72.4	70.6	79.8	87.2				
Target Annual Cash Compensation										Salary Range	Dist. Orgs	Num Obs	Median
STI Threshold (% of Base) Eligible	4	*4	32	--	--	5.0	3.4	--	--	Minimum	20	72	56.1
STI Target (% of Base) Eligible	17	21	80	2.5	10.0	10.0	9.3	12.0	12.0	Midpoint	20	72	69.3
STI Maximum (% of Base) Eligible	13	17	73	5.0	15.0	18.0	16.8	20.0	20.0	Maximum	20	72	82.8
Target Total Cash Compensation	23	28	90	55.6	66.0	74.9	73.9	81.9	93.4	Compa-ratio	20	72	92.5
Estimated Total Direct Compensation										Demographics	Dist. Orgs	Num Obs	Median
Total Perquisite Value (\$ Amount)	8	*8	28	0.3	0.3	0.3	0.6	0.8	1.1	Graduation Year	*2	8	--
Total LTI (\$ Amount) – Recvg	7	7	12	2.1	3.8	5.2	5.2	6.0	8.8	Year of Birth	24	85	1986
Target Total Direct Comp (\$ Amount) – Recvg	7	7	12	58.8	67.8	78.7	76.5	86.6	88.2				
Target Total Direct Comp (\$ Amount) – All	23	28	90	56.2	66.3	75.3	74.8	83.6	93.4		Dist. Orgs	Num Obs	% of Obs
Total Direct Comp (\$ Amount) – Recvg	7	7	12	54.3	63.3	76.2	74.9	87.3	90.5	Hired since 2014	25	93	35
Total Direct Comp (\$ Amount) – All	25	30	93	54.0	64.0	73.8	73.4	82.8	93.3				
Total Other Guaranteed Cash													
Total Other Guaranteed Cash (\$ Amount) Recvg	4	*4	7	--	--	2.2	3.5	--	--				

*More than 35% of the rates within the sample are supplied by one organization

2015

CA MTCS for the Energy Sector

Scope Analysis

210.352.360 Financial Analyst A

Scope Category	Distinct Orgs	Num Orgs	Num Obs	Base Salary				Total Cash Compensation				Total Direct Compensation			
				25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Primary Industry Segment**															
Fully Integrated and Exploration & Production	7	*7	26	63.5	67.3	67.0	70.4	67.9	71.0	71.8	76.3	69.2	72.7	73.6	77.7
Fully Integrated	5	*5	24	63.9	67.3	67.3	70.9	68.6	71.0	72.0	76.0	68.9	72.7	73.2	77.2
Exploration & Production	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--
Services and Drilling	4	*4	7	--	50.5	53.3	--	--	50.5	53.3	--	--	54.2	55.9	--
Services and Equipment	4	*4	7	--	50.5	53.3	--	--	50.5	53.3	--	--	54.2	55.9	--
Drilling	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Energy Marketing	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Utilities	7	*10	39	62.9	72.0	74.5	82.5	69.0	79.7	80.2	92.6	69.0	79.7	80.3	92.7
Public Sector (Regulatory Agencies, Government)	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Pipeline/Midstream	3	*4	5	--	63.3	64.6	--	--	70.0	69.8	--	--	73.8	71.9	--
Upgrading	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Downstream (Refining, Petrochemical Manufacturing)	2	*2	13	--	--	--	--	--	--	--	--	--	--	--	--
Engineering, Procurement & Construction	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Alternative Energy	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Other	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--
Incumbent Location***															
British Columbia	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
All Alberta	20	22	58	65.5	71.1	73.2	77.4	70.2	76.8	78.5	86.4	70.9	78.3	79.5	89.3
Calgary	14	14	27	65.6	68.5	68.8	72.0	70.6	74.5	74.6	79.8	71.2	74.8	76.7	82.0
Edmonton	5	*5	24	69.6	76.4	79.2	93.5	72.3	86.4	84.5	96.1	72.3	86.4	84.6	96.1
Fort McMurray	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Other Alberta	4	4	6	--	64.2	68.7	--	--	67.8	70.3	--	--	68.1	70.4	--
Manitoba/Saskatchewan	3	*3	4	--	--	66.7	--	--	--	68.1	--	--	--	68.2	--
Eastern Canada	5	7	24	51.8	59.4	61.1	70.1	54.7	64.2	65.0	77.1	54.7	64.2	65.0	77.1
Atlantic Canada	2	*2	9	--	--	--	--	--	--	--	--	--	--	--	--
Ontario	4	*4	13	--	61.7	66.1	--	--	69.0	70.3	--	--	69.0	70.3	--
Québec	1	*1	2	--	--	--	--	--	--	--	--	--	--	--	--

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents in this table are classified under the industry segment of the entity with which they are associated

***Incumbents in this table are assigned to locations based on the workplace postal code reported for the incumbent

2015

CA MTCS for the Energy Sector

Scope Analysis

210.352.360 Financial Analyst A

Scope Category**	Distinct Orgs	Num Orgs	Num Obs	Median Scope	Base Salary				Total Cash Compensation				Total Direct Compensation			
					25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Net Sales Revenue																
All	23	27	83	2.2	62.8	69.0	69.9	75.7	67.3	74.5	74.8	83.2	68.7	75.0	75.7	84.1
Under \$100 Million	3	3	3	--	--	--	67.0	--	--	--	68.4	--	--	--	71.1	--
\$100 < \$500 Million	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
\$500 < \$1 Billion	5	*5	23	0.9	65.6	75.9	79.7	95.4	73.4	84.9	83.7	96.9	73.7	84.9	83.8	96.9
\$1 < \$3 Billion	7	*7	14	2.3	49.9	63.6	63.0	76.1	49.9	68.2	67.9	84.6	54.1	69.8	69.5	85.0
\$3 < \$5 Billion	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
\$5 Billion and Over	7	11	42	25.1	62.8	67.0	67.0	71.7	68.1	72.1	72.6	77.8	68.3	74.0	73.4	78.3
Barrel of Oil Equivalent/Day																
All	7	*7	25	260,713	65.0	68.0	68.6	71.4	69.0	73.8	73.9	77.6	69.9	74.2	75.7	80.1
Under 10,000	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--	--
Under 5,000	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
5,000 < 10,000	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
10,000 < 100,000	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
10,000 < 25,000	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
25,000 < 100,000	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
100,000 and Over	4	*4	22	--	--	67.8	68.2	--	--	72.5	73.3	--	--	74.2	74.6	--
100,000 < 300,000	2	*2	18	--	--	--	--	--	--	--	--	--	--	--	--	--
300,000 and Over	2	*2	4	--	--	--	--	--	--	--	--	--	--	--	--	--
Total Employment																
Less than 75	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
75 < 350	2	*2	5	--	--	--	--	--	--	--	--	--	--	--	--	--
350 < 1,500	6	*6	24	939	65.8	75.9	78.9	95.1	70.8	81.5	82.4	96.7	70.8	82.0	82.5	96.7
1,500 and Over	14	18	53	3,355	62.8	68.0	67.6	73.3	67.8	73.9	73.5	80.2	68.0	74.5	74.2	80.3

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents on this page are assigned to scope categories based on the total scope values of the participant, as opposed to the scope values of the individual entities (corporate, subsidiary, group or division) with which the incumbents are associated

2015

CA MTCS for the Energy Sector

210.360.220 Acquisitions/Divestments Manager

Specialization: All Incumbents

This position is responsible for the overall assessment of the company's short-term and long-term performance using broad-based financial analysis and asset rationalization. Performs valuations on assets considered for purchase or merger. Provides assessments on corporate asset divestments and assists with price negotiations. Develops innovative divestment strategies (e.g. grouping assets, customizing asset packages, structuring strategic alliances, etc) to attract external investors/purchasers. Requires a broad financial/business background with sound operations knowledge. May report to Top Economic Evaluations/Acquisition & Divestment Executive or Chief Executive Officer.

Incumbents in the same position:

10

(Compensation Data
Displayed in \$000s)

Actual Annual Cash Compensation

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	9	9	10	154.2	196.8	205.2	214.9	236.0	303.6
Base Salary – Org Weighted (All)	9	9	N/A	--	195.0	209.4	214.8	231.2	--
STI Granted (\$ Amount) Recvg	9	9	10	38.9	50.9	61.4	78.7	89.7	192.6
STI Granted (% of Base) Recvg	9	9	10	22.1	25.5	30.8	34.6	40.5	63.2
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	1	*1	1	--	--	--	--	--	--
Total Cash Comp – Inc Weighted (All)	9	9	10	203.0	244.5	270.4	294.6	311.4	496.2
Total Cash Comp – Org Weighted (All)	9	9	N/A	--	251.4	267.4	297.7	329.8	--

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	1	*1	1	--	--	--	--	--	--
STI Target (% of Base) Eligible	9	9	10	20.5	25.0	26.8	30.3	30.0	61.5
STI Maximum (% of Base) Eligible	8	8	9	--	41.8	50.0	50.3	57.5	--
Target Total Cash Compensation	9	9	10	195.0	246.0	259.0	285.2	305.1	492.3

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	7	7	8	--	5.3	10.1	12.7	19.1	--
Total LTI (\$ Amount) – Recvg	8	8	9	--	21.7	76.8	76.7	119.6	--
Target Total Direct Comp (\$ Amount) – Recvg	8	8	9	--	278.5	340.7	348.1	404.0	--
Target Total Direct Comp (\$ Amount) – All	9	9	10	225.7	279.9	352.1	364.4	437.9	544.0
Total Direct Comp (\$ Amount) – Recvg	8	8	9	--	285.5	346.1	358.7	406.8	--
Total Direct Comp (\$ Amount) – All	9	9	10	234.0	286.4	362.2	373.8	448.5	590.6

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	1	*1	1	--	--	--	--	--	--
---	---	----	---	----	----	----	----	----	----

*More than 35% of the rates within the sample are supplied by one organization

Year over Year % Increase (Mean):

1.2%

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	9	10	100
Other Guaranteed Cash	2	2	20
Other Non-Guaranteed Cash	3	3	30
LTI	9	10	100
Overtime	0	0	0

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	0	0	--
Midpoint	0	0	--
Maximum	0	0	--
Compa-ratio	0	0	--

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	5	6	1990
Year of Birth	9	10	1963

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	9	10	0

2015

CA MTCS for the Energy Sector

Scope Analysis

210.360.220 Acquisitions/Divestments Manager

Scope Category	Distinct Orgs	Num Orgs	Num Obs	Base Salary				Total Cash Compensation				Total Direct Compensation			
				25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Primary Industry Segment**															
Fully Integrated and Exploration & Production	7	7	8	198.9	209.7	224.8	242.7	248.1	282.1	310.4	351.7	304.9	381.9	403.2	489.5
Fully Integrated	1	*1	2	--	--	--	--	--	--	--	--	--	--	--	--
Exploration & Production	6	6	6	196.8	209.7	227.6	262.0	254.7	282.1	324.8	406.4	332.4	403.1	425.5	532.4
Services and Drilling	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Services and Equipment	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Drilling	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Energy Marketing	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Utilities	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Public Sector (Regulatory Agencies, Government)	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Pipeline/Midstream	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Upgrading	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Downstream (Refining, Petrochemical Manufacturing)	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Engineering, Procurement & Construction	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Alternative Energy	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Other	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Incumbent Location***															
British Columbia	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
All Alberta	9	9	10	196.8	205.2	214.9	236.0	244.5	270.4	294.6	311.4	286.4	362.2	373.8	448.5
Calgary	9	9	10	196.8	205.2	214.9	236.0	244.5	270.4	294.6	311.4	286.4	362.2	373.8	448.5
Edmonton	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Fort McMurray	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Other Alberta	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Manitoba/Saskatchewan	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Eastern Canada	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Atlantic Canada	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Ontario	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Québec	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--

*More than 35% of the rates within the sample are supplied by one organization.

**Incumbents in this table are classified under the industry segment of the entity with which they are associated.

***Incumbents in this table are assigned to locations based on the workplace postal code reported for the incumbent

210.360.220 Acquisitions/Divestments Manager

Scope Category**	Distinct Orgs	Num Orgs	Num Obs	Median Scope	Base Salary				Total Cash Compensation				Total Direct Compensation			
					25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Net Sales Revenue																
All	9	9	10	2.4	196.8	205.2	214.9	236.0	244.5	270.4	294.6	311.4	286.4	362.2	373.8	448.5
Under \$100 Million	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
\$100 < \$500 Million	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
\$500 < \$1 Billion	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
\$1 < \$3 Billion	5	5	5	--	170.8	201.0	199.7	228.0	221.6	264.4	273.4	329.8	256.2	346.1	367.3	488.9
\$3 < \$5 Billion	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
\$5 Billion and Over	3	*3	4	--	--	--	210.2	--	--	--	267.3	--	--	--	348.0	--
Barrel of Oil Equivalent/Day																
All	7	7	8	--	198.9	209.7	224.8	242.7	248.1	282.1	310.4	351.7	304.9	381.9	403.2	489.5
Under 10,000	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
Under 5,000	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
5,000 < 10,000	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
10,000 < 100,000	3	3	3	--	--	--	249.2	--	--	--	375.5	--	--	--	485.2	--
10,000 < 25,000	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
25,000 < 100,000	3	3	3	--	--	--	249.2	--	--	--	375.5	--	--	--	485.2	--
100,000 and Over	4	*4	5	--	--	209.4	210.1	--	--	276.4	271.4	--	--	378.2	354.0	--
100,000 < 300,000	2	*2	3	--	--	--	--	--	--	--	--	--	--	--	--	--
300,000 and Over	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--	--
Total Employment																
Less than 75	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
75 < 350	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
350 < 1,500	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--	--
1,500 and Over	6	6	7	--	198.6	201.0	205.4	232.7	243.5	264.4	272.0	291.2	283.8	291.1	357.7	428.0

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents on this page are assigned to scope categories based on the total scope values of the participant, as opposed to the scope values of the individual entities (corporate, subsidiary, group or division) with which the incumbents are associated

2015

CA MTCS for the Energy Sector

210.364.130 Top Tax Executive

Specialization: All Incumbents

This is the top tax position with responsibility for developing organization tax strategy and administering tax affairs so they are in compliance with federal, regional, local, and/or foreign tax laws Responsible for filing federal and local income, ad valorem, franchise, and other taxes. Responsible for the supervision of the tax staff. Frequently reports to a Chief Financial Officer. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

Incumbents in the same position:

11

(Compensation Data
Displayed in \$000s)**Actual Annual Cash Compensation**

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	16	16	16	209.9	240.0	282.3	291.1	321.3	421.4
Base Salary – Org Weighted (All)	16	16	N/A	209.9	240.0	282.3	291.1	321.3	421.4
STI Granted (\$ Amount) Recvg	15	15	15	39.4	83.9	105.4	117.3	151.0	230.1
STI Granted (% of Base) Recvg	15	15	15	17.5	28.6	38.5	38.4	48.7	60.3
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	2	*2	2	--	--	--	--	--	--
Total Cash Comp – Inc Weighted (All)	16	16	16	243.9	327.8	376.4	402.2	472.5	594.9
Total Cash Comp – Org Weighted (All)	16	16	N/A	243.9	327.8	376.4	402.2	472.5	594.9

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	3	3	3	--	--	--	15.0	--	--
STI Target (% of Base) Eligible	15	15	15	28.0	30.0	35.0	36.0	40.0	47.0
STI Maximum (% of Base) Eligible	13	13	13	47.0	54.4	70.0	67.8	80.0	95.2
Target Total Cash Compensation	15	15	15	302.1	325.0	366.0	409.3	438.8	629.2

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	12	12	12	1.8	6.1	9.6	12.5	21.5	25.7
Total LTI (\$ Amount) – Recvg	13	13	13	37.8	104.6	184.5	236.3	300.2	664.3
Target Total Direct Comp (\$ Amount) – Recvg	13	13	13	340.9	455.5	634.8	667.2	769.0	1,367.5
Target Total Direct Comp (\$ Amount) – All	15	15	15	324.6	388.6	479.4	624.1	705.5	1,189.9
Total Direct Comp (\$ Amount) – Recvg	13	13	13	343.9	446.1	645.1	673.2	779.6	1,383.3
Total Direct Comp (\$ Amount) – All	16	16	16	261.9	387.4	468.9	603.6	754.2	1,122.6

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	2	*2	2	--	--	--	--	--	--
---	---	----	---	----	----	----	----	----	----

Year over Year % Increase (Mean):

2.3%

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	16	16	100
Other Guaranteed Cash	2	2	13
Other Non-Guaranteed Cash	2	2	13
LTI	13	13	81
Overtime	0	0	0

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	11	11	231.6
Midpoint	11	11	288.4
Maximum	11	11	346.1
Compa-ratio	11	11	101.8

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	3	3	--
Year of Birth	14	14	1957

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	16	16	0

*More than 35% of the rates within the sample are supplied by one organization

2015

CA MTCS for the Energy Sector

Scope Analysis

210.364.130 Top Tax Executive

Scope Category	Distinct Orgs	Num Orgs	Num Obs	Base Salary				Total Cash Compensation				Total Direct Compensation			
				25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Primary Industry Segment**															
Fully Integrated and Exploration & Production	7	7	7	243.0	310.0	293.5	335.0	326.1	443.7	399.5	476.3	466.8	685.8	633.7	795.3
Fully Integrated	3	3	3	--	--	332.3	--	--	--	472.7	--	--	--	757.5	--
Exploration & Production	4	4	4	--	246.5	264.3	--	--	329.5	344.6	--	--	468.9	540.8	--
Services and Drilling	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Services and Equipment	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Drilling	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Energy Marketing	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Utilities	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--
Public Sector (Regulatory Agencies, Government)	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Pipeline/Midstream	3	3	3	--	--	251.8	--	--	--	366.8	--	--	--	492.5	--
Upgrading	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Downstream (Refining, Petrochemical Manufacturing)	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Engineering, Procurement & Construction	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Alternative Energy	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Other	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--
Incumbent Location***															
British Columbia	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
All Alberta	13	13	13	240.7	292.8	279.6	317.5	329.5	376.7	389.0	468.6	425.6	470.9	569.0	744.4
Calgary	12	12	12	240.0	271.9	278.5	321.3	327.8	391.4	390.0	472.5	423.5	558.0	577.9	754.2
Edmonton	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Fort McMurray	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Other Alberta	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Manitoba/Saskatchewan	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Eastern Canada	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Atlantic Canada	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Ontario	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Québec	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents in this table are classified under the industry segment of the entity with which they are associated

***Incumbents in this table are assigned to locations based on the workplace postal code reported for the incumbent

2015

CA MTCS for the Energy Sector

Scope Analysis

210.364.130 Top Tax Executive

Scope Category**	Distinct Orgs	Num Orgs	Num Obs	Median Scope	Base Salary				Total Cash Compensation				Total Direct Compensation			
					25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Net Sales Revenue																
All	15	15	15	5.2	239.2	292.8	292.4	325.0	326.1	376.7	406.4	476.3	421.3	470.9	621.2	763.9
Under \$100 Million	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
\$100 < \$500 Million	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
\$500 < \$1 Billion	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
\$1 < \$3 Billion	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--	--
\$3 < \$5 Billion	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--	--
\$5 Billion and Over	8	8	8	--	294.0	317.5	338.8	355.3	416.0	468.6	491.2	484.9	655.2	744.4	834.9	845.2
Barrel of Oil Equivalent/Day																
All	7	7	7	--	243.0	310.0	293.5	335.0	326.1	443.7	399.5	476.3	466.8	685.8	633.7	795.3
Under 10,000	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
Under 5,000	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
5,000 < 10,000	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
10,000 < 100,000	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
10,000 < 25,000	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
25,000 < 100,000	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
100,000 and Over	6	6	6	--	239.6	317.5	300.7	341.8	331.2	452.4	420.1	477.4	469.9	705.4	667.6	812.0
100,000 < 300,000	4	4	4	--	--	284.0	289.8	--	--	404.6	404.0	--	--	578.3	587.1	--
300,000 and Over	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--	--
Total Employment																
Less than 75	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
75 < 350	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
350 < 1,500	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--	--
1,500 and Over	11	11	11	5,527	229.3	295.0	305.3	335.0	326.1	443.7	433.0	480.8	376.1	685.8	685.3	795.3

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents on this page are assigned to scope categories based on the total scope values of the participant, as opposed to the scope values of the individual entities (corporate, subsidiary, group or division) with which the incumbents are associated

2015

CA MTCS for the Energy Sector

210.364.210 Tax Director

Specialization: All Incumbents

Responsible for communicating tax strategy to staff and for ensuring day to day compliance with federal, provincial, local and/or foreign tax laws as interpreted by the Top Tax Executive . May also carry responsibility for overseeing preparation for filing of federal and provincial income, ad valorem, franchise and other taxes. Oversees the Tax Manager and other tax staff. Typically reports to the Top Tax Executive.

Incumbents in the same position:

26

(Compensation Data
Displayed in \$000s)

Actual Annual Cash Compensation

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	27	27	36	152.0	185.4	206.1	202.6	215.6	244.8
Base Salary – Org Weighted (All)	27	27	N/A	151.9	177.2	205.0	201.6	215.0	250.4
STI Granted (\$ Amount) Recvg	24	24	33	23.3	48.6	70.9	75.7	97.4	136.6
STI Granted (% of Base) Recvg	24	24	33	15.1	27.7	35.5	36.7	44.0	61.7
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	2	*2	2	--	--	--	--	--	--
Total Cash Comp – Inc Weighted (All)	27	27	36	178.3	224.0	279.5	272.5	314.1	360.0
Total Cash Comp – Org Weighted (All)	27	27	N/A	178.6	220.8	272.9	271.7	315.7	385.0

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	7	7	8	--	11.5	12.5	15.3	18.8	--
STI Target (% of Base) Eligible	23	23	31	23.0	25.0	25.0	30.0	30.0	40.0
STI Maximum (% of Base) Eligible	17	17	21	36.3	45.5	50.0	53.8	57.5	68.0
Target Total Cash Compensation	24	24	32	204.1	233.3	265.4	266.8	300.2	338.7

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	18	18	25	2.8	4.2	7.9	9.8	16.0	18.0
Total LTI (\$ Amount) – Recvg	20	20	28	41.2	59.0	96.3	121.4	183.0	227.9
Target Total Direct Comp (\$ Amount) – Recvg	19	19	27	285.6	333.7	381.9	405.8	480.1	571.8
Target Total Direct Comp (\$ Amount) – All	24	24	32	216.1	297.5	370.9	379.2	471.3	550.7
Total Direct Comp (\$ Amount) – Recvg	20	20	28	279.9	330.7	404.5	421.8	505.5	613.6
Total Direct Comp (\$ Amount) – All	27	27	36	178.3	258.6	365.3	373.7	479.6	598.6

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	1	*1	1	--	--	--	--	--	--
---	---	----	---	----	----	----	----	----	----

*More than 35% of the rates within the sample are supplied by one organization.

Year over Year % Increase (Mean):

2.4%

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	26	35	97
Other Guaranteed Cash	4	4	11
Other Non-Guaranteed Cash	4	4	11
LTI	22	30	83
Overtime	0	0	0

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	17	25	167.9
Midpoint	17	25	200.3
Maximum	17	25	247.9
Compa-ratio	17	25	105.2

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	6	7	1997
Year of Birth	26	35	1965

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	27	36	8

2015

CA MTCS for the Energy Sector

Scope Analysis

210.364.210 Tax Director

Scope Category	Distinct Orgs	Num Orgs	Num Obs	Base Salary				Total Cash Compensation				Total Direct Compensation			
				25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Primary Industry Segment**															
Fully Integrated and Exploration & Production	9	9	10	190.0	214.5	217.6	251.3	250.7	292.9	304.0	385.4	336.2	510.5	481.3	617.1
Fully Integrated	3	*3	4	--	--	218.2	--	--	--	285.1	--	--	--	450.6	--
Exploration & Production	6	6	6	194.3	214.5	217.1	251.3	268.3	305.9	316.6	385.4	336.2	542.6	501.7	620.2
Services and Drilling	3	3	3	--	--	178.8	--	--	--	293.2	--	--	--	361.1	--
Services and Equipment	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--
Drilling	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Energy Marketing	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Utilities	4	4	4	--	184.2	186.3	--	--	231.9	228.6	--	--	261.8	259.7	--
Public Sector (Regulatory Agencies, Government)	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Pipeline/Midstream	7	*7	13	206.8	213.8	215.6	224.3	278.7	298.1	289.9	317.6	344.4	400.4	390.5	465.6
Upgrading	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Downstream (Refining, Petrochemical Manufacturing)	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Engineering, Procurement & Construction	2	*2	3	--	--	--	--	--	--	--	--	--	--	--	--
Alternative Energy	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Other	2	*2	3	--	--	--	--	--	--	--	--	--	--	--	--
Incumbent Location***															
British Columbia	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
All Alberta	23	23	32	190.9	207.8	207.3	215.9	235.0	284.8	282.8	321.6	307.0	380.6	395.2	490.4
Calgary	22	22	30	195.3	209.4	211.7	216.7	243.4	291.7	290.8	324.8	323.4	396.0	410.7	496.6
Edmonton	1	*1	2	--	--	--	--	--	--	--	--	--	--	--	--
Fort McMurray	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Other Alberta	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Manitoba/Saskatchewan	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Eastern Canada	3	3	3	--	--	172.1	--	--	--	192.6	--	--	--	192.6	--
Atlantic Canada	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Ontario	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--
Québec	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents in this table are classified under the industry segment of the entity with which they are associated

***Incumbents in this table are assigned to locations based on the workplace postal code reported for the incumbent

2015

CA MTCS for the Energy Sector

Scope Analysis

210.364.210 Tax Director

Scope Category**	Distinct Orgs	Num Orgs	Num Obs	Median Scope	Base Salary				Total Cash Compensation				Total Direct Compensation			
					25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Net Sales Revenue																
All	27	27	36	2.3	185.4	206.1	202.6	215.6	224.0	279.5	272.5	314.1	258.6	365.3	373.7	479.6
Under \$100 Million	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
\$100 < \$500 Million	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
\$500 < \$1 Billion	6	6	6	--	162.9	183.6	182.9	207.3	178.4	201.1	231.3	297.6	178.4	256.2	276.4	361.6
\$1 < \$3 Billion	11	11	12	2.1	174.7	199.4	200.4	228.4	224.0	271.1	276.2	342.0	229.3	332.9	355.8	467.0
\$3 < \$5 Billion	3	3	3	--	--	--	179.4	--	--	--	248.3	--	--	--	369.4	--
\$5 Billion and Over	6	*6	14	17.8	204.0	212.6	217.7	223.9	273.1	291.7	297.1	315.5	369.4	433.3	443.9	513.9
Barrel of Oil Equivalent/Day																
All	9	9	12	--	209.2	217.4	225.3	246.1	280.2	305.9	317.3	372.3	449.3	517.9	509.6	606.7
Under 10,000	1	*1	3	--	--	--	--	--	--	--	--	--	--	--	--	--
Under 5,000	1	*1	3	--	--	--	--	--	--	--	--	--	--	--	--	--
5,000 < 10,000	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
10,000 < 100,000	4	4	4	--	--	214.5	220.9	--	--	297.5	302.8	--	--	415.5	442.6	--
10,000 < 25,000	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
25,000 < 100,000	3	3	3	--	--	--	223.1	--	--	--	310.4	--	--	--	480.8	--
100,000 and Over	4	*4	5	--	--	219.1	224.4	--	--	296.7	329.8	--	--	593.1	572.7	--
100,000 < 300,000	3	3	3	--	--	--	235.4	--	--	--	367.8	--	--	--	625.0	--
300,000 and Over	1	*1	2	--	--	--	--	--	--	--	--	--	--	--	--	--
Total Employment																
Less than 75	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
75 < 350	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--	--
350 < 1,500	10	10	10	1,032	185.6	209.5	206.6	219.4	229.8	304.1	290.1	330.4	315.9	400.8	413.6	517.3
1,500 and Over	15	15	24	3,666	185.4	206.1	203.4	215.9	229.2	278.7	271.8	304.4	263.1	369.1	370.3	456.2

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents on this page are assigned to scope categories based on the total scope values of the participant, as opposed to the scope values of the individual entities (corporate, subsidiary, group or division) with which the incumbents are associated.

2015

CA MTCS for the Energy Sector

210.364.220 Tax Manager

Specialization: All Incumbents

Responsible for implementing corporate tax strategy. Administers tax affairs so that they comply with all federal, provincial, local and/or foreign tax laws. Supervises the department staff. Typically reports to the Tax Director or to the Chief Financial Officer.

Incumbents in the same position:	62									Year over Year % Increase (Mean):	2.4%		
(Compensation Data Displayed in \$000s)	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile	Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
Actual Annual Cash Compensation													
Base Salary – Inc Weighted (All)	47	50	92	122.6	145.0	171.3	169.6	190.4	214.3	STI	45	90	98
Base Salary – Org Weighted (All)	47	50	N/A	127.8	151.2	174.9	175.9	200.8	213.2	Other Guaranteed Cash	10	16	17
STI Granted (\$ Amount) Recvg	39	42	75	20.2	28.1	43.3	44.1	57.6	71.4	Other Non-Guaranteed Cash	11	15	16
STI Granted (% of Base) Recvg	39	42	75	13.2	19.5	24.5	24.6	29.8	34.5	LTI	37	64	70
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	6	6	8	--	3.5	7.0	15.4	22.8	--	Overtime	0	0	0
Total Cash Comp – Inc Weighted (All)	47	50	92	134.6	160.2	210.1	206.9	243.4	282.6	Salary Range			
Total Cash Comp – Org Weighted (All)	47	50	N/A	137.5	175.9	212.0	215.6	258.6	282.5	Dist. Orgs	Num Obs	Median	
Target Annual Cash Compensation										Minimum	27	60	131.5
STI Threshold (% of Base) Eligible	11	12	23	6.5	7.5	10.0	10.4	10.0	20.6	Midpoint	27	60	169.1
STI Target (% of Base) Eligible	37	40	74	15.0	20.0	20.0	21.6	25.0	30.0	Maximum	27	60	198.7
STI Maximum (% of Base) Eligible	29	32	60	26.0	30.6	40.0	42.5	50.0	55.0	Compa-ratio	27	60	104.0
Target Total Cash Compensation	39	42	76	147.4	180.1	207.6	212.4	240.8	273.0	Demographics			
Estimated Total Direct Compensation										Dist. Orgs	Num Obs	Median	
Total Perquisite Value (\$ Amount)	33	34	54	1.6	3.6	5.7	6.1	7.6	9.3	Graduation Year	12	16	1996
Total LTI (\$ Amount) – Recvg	33	35	57	19.2	37.7	50.0	73.7	114.6	156.2	Year of Birth	44	86	1968
Target Total Direct Comp (\$ Amount) – Recvg	28	30	52	214.8	246.2	271.7	300.6	367.1	404.4				
Target Total Direct Comp (\$ Amount) – All	39	42	76	147.4	188.8	252.1	265.5	336.6	399.1	Dist. Orgs	Num Obs	% of Obs	
Total Direct Comp (\$ Amount) – Recvg	33	35	57	217.6	254.3	293.2	314.2	383.3	434.4	Hired since 2014	46	89	10
Total Direct Comp (\$ Amount) – All	47	50	92	134.6	165.5	250.8	256.1	329.0	403.8				
Total Other Guaranteed Cash													
Total Other Guaranteed Cash (\$ Amount) Recvg	3	*3	5	--	--	--	7.0	--	--				

*More than 35% of the rates within the sample are supplied by one organization

2015

CA MTCS for the Energy Sector

Scope Analysis

210.364.220 Tax Manager

				Base Salary				Total Cash Compensation				Total Direct Compensation			
Scope Category	Distinct Orgs	Num Orgs	Num Obs	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Primary Industry Segment**															
Fully Integrated and Exploration & Production	23	23	32	183.1	196.6	195.9	214.5	216.0	249.5	246.2	282.7	287.3	370.7	348.1	417.3
Fully Integrated	5	5	12	184.3	198.5	194.0	216.6	241.5	251.1	243.6	284.5	294.9	395.6	351.0	429.7
Exploration & Production	18	18	20	177.8	196.6	197.1	211.5	211.5	239.3	247.8	282.7	283.8	340.5	346.4	389.0
Services and Drilling	7	7	9	146.5	160.0	166.0	182.0	162.5	192.0	198.6	216.3	163.3	198.0	216.1	258.6
Services and Equipment	5	*5	7	144.0	170.0	170.3	184.5	176.1	192.0	205.0	223.7	177.6	198.0	218.2	248.9
Drilling	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--
Energy Marketing	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Utilities	8	8	17	131.6	136.6	141.8	153.9	136.3	150.8	163.8	193.2	136.3	150.8	171.0	207.5
Public Sector (Regulatory Agencies, Government)	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Pipeline/Midstream	8	9	28	150.8	172.6	165.8	179.1	174.8	215.8	202.3	229.4	182.2	256.3	236.0	276.1
Upgrading	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Downstream (Refining, Petrochemical Manufacturing)	1	*1	4	--	--	--	--	--	--	--	--	--	--	--	--
Engineering, Procurement & Construction	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Alternative Energy	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Other	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--
Incumbent Location***															
British Columbia	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
All Alberta	43	44	74	157.6	175.5	178.8	195.6	187.8	218.4	220.8	249.1	205.8	265.5	279.6	337.6
Calgary	40	40	66	157.6	178.0	180.9	202.0	185.7	220.1	223.6	257.7	212.3	268.5	286.2	363.8
Edmonton	4	*4	8	--	165.5	161.3	--	--	203.6	198.1	--	--	236.0	224.7	--
Fort McMurray	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Other Alberta	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Manitoba/Saskatchewan	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Eastern Canada	6	*6	14	121.7	135.0	135.8	139.7	135.1	145.1	153.5	162.8	135.1	145.2	166.3	163.1
Atlantic Canada	1	*1	4	--	--	--	--	--	--	--	--	--	--	--	--
Ontario	5	*5	10	128.2	135.4	139.3	141.8	133.3	136.3	154.7	176.2	133.3	136.3	172.7	182.1
Québec	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents in this table are classified under the industry segment of the entity with which they are associated

***Incumbents in this table are assigned to locations based on the workplace postal code reported for the incumbent

2015

CA MTCS for the Energy Sector

Scope Analysis

210.364.220 Tax Manager

10:00 AM 2/22/2010 Tax Manager

Scope Category**	Distinct Orgs	Num Orgs	Num Obs	Median Scope	Base Salary				Total Cash Compensation				Total Direct Compensation			
					25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Net Sales Revenue																
All	45	48	87	1.9	148.9	172.8	171.5	190.5	171.6	212.2	209.3	244.0	177.6	254.2	259.6	333.3
Under \$100 Million	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--	--
\$100 < \$500 Million	6	*6	9	--	126.7	160.0	155.7	188.1	126.7	192.0	173.7	209.5	126.7	198.0	216.5	306.6
\$500 < \$1 Billion	6	6	8	--	136.2	163.3	159.5	175.8	158.7	187.7	183.5	214.6	163.8	223.6	213.7	259.9
\$1 < \$3 Billion	17	18	28	1.9	149.0	157.8	168.3	186.4	162.8	198.9	208.2	226.5	171.9	220.7	251.0	329.2
\$3 < \$5 Billion	4	*4	8	--	--	136.3	152.7	--	--	136.3	170.8	--	--	136.3	195.1	--
\$5 Billion and Over	10	12	32	17.8	172.6	184.4	189.1	203.5	216.5	236.3	240.1	257.5	262.7	286.7	313.8	392.2
Barrel of Oil Equivalent/Day																
All	22	22	34	74,559	179.0	192.2	196.3	210.4	216.2	245.8	246.4	279.0	278.3	340.5	348.1	409.8
Under 10,000	1	*1	6	--	--	--	--	--	--	--	--	--	--	--	--	--
Under 5,000	1	*1	6	--	--	--	--	--	--	--	--	--	--	--	--	--
5,000 < 10,000	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
10,000 < 100,000	13	13	14	69,032	175.8	192.3	191.7	207.6	192.4	219.0	230.8	275.4	260.6	323.7	331.4	388.2
10,000 < 25,000	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--	--
25,000 < 100,000	11	11	12	70,400	175.3	188.5	189.9	205.9	192.0	219.0	229.6	271.8	244.2	323.7	324.6	385.6
100,000 and Over	8	8	14	297,413	189.6	201.9	209.2	225.5	246.7	258.2	272.9	288.8	343.4	402.3	397.6	441.2
100,000 < 300,000	4	*4	6	--	--	211.0	207.0	--	--	275.8	279.4	--	--	377.6	393.7	--
300,000 and Over	4	*4	8	--	--	192.2	211.0	--	--	251.1	268.1	--	--	419.3	400.5	--
Total Employment																
Less than 75	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--	--
75 < 350	9	9	13	250	133.9	152.6	161.6	192.3	133.9	176.1	185.2	233.5	133.9	236.0	250.0	349.4
350 < 1,500	14	14	17	668	159.5	173.4	177.9	200.4	187.7	216.0	221.7	249.8	207.6	248.9	282.2	354.6
1,500 and Over	21	24	56	3,666	149.3	173.5	173.7	190.6	172.2	218.4	214.3	247.1	181.3	260.3	261.7	329.0

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents on this page are assigned to scope categories based on the total scope values of the participant, as opposed to the scope values of the individual entities (corporate, subsidiary, group or division) with which the incumbents are associated.

210.772.220 Accounting Manager**Specialization:** All Incumbents

This is a senior corporate accounting position, with responsibility throughout the organization for the documentation of financials, including all or most of the following: internal audit, joint ventures audit, budgets, financial accounting, general accounting, joint ventures accounting, marketing, taxation, or a combination of the aforementioned. Incumbent is capable of independent decision making required for the planning, organizing, directing and controlling of work and personnel within the Accounting Department or a division of the Accounting Department. May have the title of Chief Accountant or Manager Accounting, and normally reports to the Controller, Financial Director, Top Audit Executive or Top Tax Executive.

Incumbents in the same position:										Year over Year % Increase (Mean):				2.9%
(Compensation Data Displayed in \$000s)	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile	Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig	
Actual Annual Cash Compensation														
Base Salary – Inc Weighted (All)	105	129	444	109.6	138.9	160.3	158.1	179.1	195.0	STI	99	420	95	
Base Salary – Org Weighted (All)	105	129	N/A	106.3	140.0	159.5	155.3	172.8	188.9	Other Guaranteed Cash	17	78	18	
STI Granted (\$ Amount) Recvg	92	107	352	12.0	27.5	36.9	41.8	55.0	71.3	Other Non-Guaranteed Cash	31	108	24	
STI Granted (% of Base) Recvg	92	107	352	10.0	17.8	23.9	25.2	32.1	38.5	LTI	81	298	67	
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	16	18	51	0.6	4.6	7.5	8.5	9.6	21.6	Overtime	5	9	2	
Total Cash Comp – Inc Weighted (All)	105	129	444	121.8	160.2	190.4	192.2	226.3	259.5					
Total Cash Comp – Org Weighted (All)	105	129	N/A	113.6	160.8	189.5	187.9	211.5	252.3					
Target Annual Cash Compensation														
STI Threshold (% of Base) Eligible	20	28	98	6.5	7.5	10.0	10.1	10.0	16.0	Salary Range	Dist. Orgs	Num Obs	Median	
STI Target (% of Base) Eligible	82	101	367	15.0	17.5	20.0	21.6	25.0	30.0	Minimum	51	308	132.7	
STI Maximum (% of Base) Eligible	57	75	281	22.5	30.0	40.0	40.2	50.0	55.0	Midpoint	51	312	165.5	
Target Total Cash Compensation	89	112	391	122.2	163.8	193.8	191.2	223.4	245.5	Maximum	51	308	193.8	
Estimated Total Direct Compensation														
Total Perquisite Value (\$ Amount)	67	77	280	0.4	2.7	5.4	5.0	7.1	8.9	Compa-ratio	51	312	98.7	
Total LTI (\$ Amount) – Recvg	75	83	273	19.2	32.2	47.0	70.2	100.0	151.8					
Target Total Direct Comp (\$ Amount) – Recvg	59	66	222	195.0	227.6	259.5	277.7	324.2	388.8	Demographics	Dist. Orgs	Num Obs	Median	
Target Total Direct Comp (\$ Amount) – All	89	112	391	125.0	169.4	222.4	230.5	274.6	352.8	Graduation Year	33	93	1993	
Total Direct Comp (\$ Amount) – Recvg	75	83	273	196.0	225.5	271.4	289.8	344.9	411.1	Year of Birth	99	426	1969	
Total Direct Comp (\$ Amount) – All	105	129	444	125.0	170.0	223.2	238.5	298.5	372.8					
Total Other Guaranteed Cash														
Total Other Guaranteed Cash (\$ Amount) Recvg	12	12	40	0.6	1.0	4.2	7.2	9.6	24.1	Hired since 2014	Dist. Orgs	Num Obs	% of Obs	

*More than 35% of the rates within the sample are supplied by one organization

2015

CA MTCS for the Energy Sector

Scope Analysis

210.772.220 Accounting Manager

				Base Salary				Total Cash Compensation				Total Direct Compensation			
Scope Category	Distinct Orgs	Num Orgs	Num Obs	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Primary Industry Segment**															
Fully Integrated and Exploration & Production	54	57	193	157.0	178.5	176.0	191.7	189.7	221.0	221.7	251.5	234.3	303.7	305.1	365.3
Fully Integrated	7	7	46	169.8	186.5	183.7	200.1	215.9	242.4	227.1	255.7	228.0	317.1	305.5	394.6
Exploration & Production	49	50	147	155.0	176.0	173.6	189.0	187.6	210.0	220.1	247.3	237.5	301.5	305.0	360.2
Services and Drilling	12	*14	48	100.0	108.3	116.1	127.2	100.0	118.2	127.2	148.2	100.3	118.2	134.3	150.8
Services and Equipment	10	*11	43	99.6	106.5	115.4	127.6	99.6	116.3	124.3	141.0	99.9	116.3	128.0	150.6
Drilling	3	*3	5	--	--	121.8	--	--	--	151.8	--	--	--	188.5	--
Energy Marketing	1	*1	2	--	--	--	--	--	--	--	--	--	--	--	--
Utilities	13	20	91	134.1	143.2	143.7	160.2	146.3	168.0	166.4	184.2	146.3	172.3	174.5	197.5
Public Sector (Regulatory Agencies, Government)	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Pipeline/Midstream	17	22	76	149.3	164.8	161.2	174.5	166.8	198.5	196.9	222.5	184.8	235.9	231.2	268.7
Upgrading	1	*1	3	--	--	--	--	--	--	--	--	--	--	--	--
Downstream (Refining, Petrochemical Manufacturing)	4	*4	10	--	128.1	128.8	--	--	152.6	149.5	--	--	161.3	156.6	--
Engineering, Procurement & Construction	3	*3	4	--	--	116.4	--	--	--	123.9	--	--	--	126.4	--
Alternative Energy	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Other	6	7	17	149.3	156.7	155.3	161.3	178.4	187.5	183.7	196.1	199.1	222.9	219.6	236.6
Incumbent Location***															
British Columbia	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
All Alberta	96	117	395	144.2	163.2	162.5	180.7	166.8	196.0	198.4	230.6	180.4	233.8	249.5	313.6
Calgary	91	104	327	148.1	166.0	165.9	183.0	174.1	202.5	205.7	237.4	200.7	248.9	265.0	330.8
Edmonton	7	12	43	138.4	147.5	149.8	165.0	147.4	168.5	167.1	190.0	150.1	171.7	172.5	190.4
Fort McMurray	2	*2	5	--	--	--	--	--	--	--	--	--	--	--	--
Other Alberta	11	*11	20	100.8	134.6	129.3	150.7	100.8	144.7	142.2	180.3	101.1	144.7	146.6	191.8
Manitoba/Saskatchewan	6	6	6	125.5	155.0	148.3	166.3	129.8	178.9	169.6	202.6	130.2	196.5	195.4	247.9
Eastern Canada	9	10	32	100.2	122.3	124.3	140.6	105.5	145.3	148.4	175.6	105.5	145.3	156.5	187.5
Atlantic Canada	3	*4	7	--	85.5	118.6	--	--	103.0	136.8	--	--	103.2	154.9	--
Ontario	6	*6	25	105.7	126.0	125.9	140.1	128.2	149.5	151.7	175.5	128.2	166.6	156.9	186.7
Québec	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents in this table are classified under the industry segment of the entity with which they are associated

***Incumbents in this table are assigned to locations based on the workplace postal code reported for the incumbent

2015

CA MTCS for the Energy Sector

Scope Analysis

210.772.220 Accounting Manager

					Base Salary				Total Cash Compensation				Total Direct Compensation			
Scope Category**	Distinct Orgs	Num Orgs	Num Obs	Median Scope	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Net Sales Revenue																
All	98	121	418	1.0	139.7	160.3	158.5	179.4	162.3	193.4	193.8	227.4	174.7	227.9	242.8	304.8
Under \$100 Million	9	9	19	0.0	125.0	144.0	151.8	188.9	139.9	161.4	179.9	224.4	144.0	172.0	190.0	242.3
\$100 < \$500 Million	27	28	49	0.2	140.0	159.1	152.4	172.1	152.6	181.0	180.7	207.5	160.1	212.4	217.5	275.3
\$500 < \$1 Billion	16	17	37	0.6	149.7	161.6	154.7	172.2	163.7	186.0	178.2	204.9	168.2	211.0	206.1	234.6
\$1 < \$3 Billion	28	37	151	1.9	125.0	145.0	144.4	166.9	138.6	174.1	173.9	205.0	142.6	187.4	208.9	251.3
\$3 < \$5 Billion	6	6	24	3.5	129.3	140.9	145.3	159.7	165.2	178.1	186.9	206.2	179.1	206.1	241.9	264.0
\$5 Billion and Over	16	24	138	13.1	162.9	177.2	180.2	190.5	197.4	225.4	227.7	252.1	245.2	304.4	306.2	363.7
Barrel of Oil Equivalent/Day																
All	57	59	201	40,420	157.0	178.0	176.0	190.3	186.8	217.5	220.4	249.0	233.7	298.6	303.5	362.8
Under 10,000	10	10	27	--	145.0	160.6	161.7	183.5	161.0	198.6	195.1	238.1	191.3	226.4	223.2	263.6
Under 5,000	7	*7	22	--	143.7	164.5	162.7	188.9	157.7	198.9	196.6	244.4	184.0	224.6	219.0	264.3
5,000 < 10,000	3	*3	5	--	--	--	157.7	--	--	--	188.2	--	--	--	241.8	--
10,000 < 100,000	34	34	79	30,568	152.0	169.6	169.3	183.2	180.0	205.0	207.1	230.6	223.6	258.3	276.0	329.6
10,000 < 25,000	16	16	25	15,622	145.4	157.0	160.0	177.4	169.0	188.5	190.0	217.1	208.0	243.1	262.4	303.3
25,000 < 100,000	18	18	54	70,793	156.5	177.3	173.6	185.8	185.8	209.0	215.0	235.0	227.1	260.3	282.3	332.3
100,000 and Over	14	15	95	271,000	170.0	184.7	185.6	200.0	205.5	241.5	238.5	267.0	304.8	353.3	349.1	399.9
100,000 < 300,000	9	9	42	140,803	174.9	186.5	181.0	197.5	217.6	245.3	242.0	267.2	265.2	334.5	332.7	387.2
300,000 and Over	5	*6	53	478,500	169.8	182.2	189.2	201.5	200.1	234.9	235.8	266.5	323.6	362.4	362.2	406.0
Total Employment																
Less than 75	14	14	17	37	140.0	146.8	149.8	160.3	156.4	177.5	182.1	201.8	181.6	209.8	215.1	225.0
75 < 350	25	26	49	197	151.0	165.0	161.4	177.8	166.8	194.6	194.4	221.5	199.1	237.5	240.5	286.4
350 < 1,500	30	32	117	668	139.7	161.2	159.5	179.3	158.8	186.9	189.8	216.5	160.2	223.6	234.6	267.4
1,500 and Over	32	49	249	3,586	138.3	161.4	159.1	181.8	164.7	195.4	196.4	234.6	172.8	226.9	246.0	330.0

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents on this page are assigned to scope categories based on the total scope values of the participant, as opposed to the scope values of the individual entities (corporate, subsidiary, group or division) with which the incumbents are associated

2015

CA MTCS for the Energy Sector

210.772.220 Accounting Manager**Specialization: Internal Audit**

This is a senior corporate accounting position, with responsibility throughout the organization for the documentation of financials, including all or most of the following: internal audit, joint ventures audit, budgets, financial accounting, general accounting, joint ventures accounting, marketing, taxation, or a combination of the aforementioned. Incumbent is capable of independent decision making required for the planning, organizing, directing and controlling of work and personnel within the Accounting Department or a division of the Accounting Department. May have the title of Chief Accountant or Manager Accounting, and normally reports to the Controller, Financial Director, Top Audit Executive or Top Tax Executive.

Incumbents in the same position:

23

(Compensation Data
Displayed in \$000s)

Actual Annual Cash Compensation

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	21	23	34	109.4	139.0	158.1	153.5	172.2	185.1
Base Salary – Org Weighted (All)	21	23	N/A	116.7	144.0	161.6	157.2	172.1	187.2
STI Granted (\$ Amount) Recvg	18	20	29	19.8	22.4	35.0	38.7	48.1	75.9
STI Granted (% of Base) Recvg	18	20	29	12.3	16.4	21.8	23.6	30.3	37.8
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	2	*2	3	--	--	--	--	--	--
Total Cash Comp – Inc Weighted (All)	21	23	34	117.6	149.3	190.9	187.2	215.0	265.6
Total Cash Comp – Org Weighted (All)	21	23	N/A	124.6	164.3	199.5	193.9	215.0	267.7

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	8	9	12	6.5	8.1	10.0	11.7	14.4	20.0
STI Target (% of Base) Eligible	20	22	31	15.0	17.5	20.0	22.2	25.0	29.5
STI Maximum (% of Base) Eligible	16	18	25	30.0	30.6	40.0	43.4	47.5	69.0
Target Total Cash Compensation	20	22	31	141.2	165.6	190.2	189.5	215.6	244.8

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	15	15	19	1.8	3.0	6.9	6.3	7.4	9.3
Total LTI (\$ Amount) – Recvg	15	16	23	5.0	19.0	42.9	52.9	76.5	135.0
Target Total Direct Comp (\$ Amount) – Recvg	14	15	21	162.5	202.3	237.6	251.5	314.1	343.7
Target Total Direct Comp (\$ Amount) – All	20	22	31	141.2	169.4	211.5	223.1	268.0	335.2
Total Direct Comp (\$ Amount) – Recvg	15	16	23	162.8	212.8	247.2	263.9	344.9	370.3
Total Direct Comp (\$ Amount) – All	21	23	34	117.6	157.2	213.6	226.5	290.4	363.9

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	1	*1	1	--	--	--	--	--	--
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*More than 35% of the rates within the sample are supplied by one organization.

Year over Year % Increase (Mean):

2.2%

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	21	34	100
Other Guaranteed Cash	2	2	6
Other Non-Guaranteed Cash	5	6	18
LTI	15	23	68
Overtime	0	0	0

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	15	23	125.4
Midpoint	15	23	156.7
Maximum	15	23	188.1
Compa-ratio	15	23	97.0

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	3	6	1992
Year of Birth	21	34	1966

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	20	33	21

2015

CA MTCS for the Energy Sector

210.772.220 Accounting Manager

Specialization: Budgets

This is a senior corporate accounting position, with responsibility throughout the organization for the documentation of financials, including all or most of the following: internal audit, joint ventures audit, budgets, financial accounting, general accounting, joint ventures accounting, marketing, taxation, or a combination of the aforementioned. Incumbent is capable of independent decision making required for the planning, organizing, directing and controlling of work and personnel within the Accounting Department or a division of the Accounting Department. May have the title of Chief Accountant or Manager Accounting, and normally reports to the Controller, Financial Director, Top Audit Executive or Top Tax Executive.

Incumbents in the same position:

3

(Compensation Data
Displayed in \$000s)

Actual Annual Cash Compensation

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	5	5	5	--	159.2	175.0	175.0	190.8	--
Base Salary – Org Weighted (All)	5	5	N/A	--	159.2	175.0	175.0	190.8	--
STI Granted (\$ Amount) Recvg	5	5	5	--	27.4	51.4	48.8	68.9	--
STI Granted (% of Base) Recvg	5	5	5	--	17.2	29.3	27.2	36.1	--
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	1	*1	1	--	--	--	--	--	--
Total Cash Comp – Inc Weighted (All)	5	5	5	--	190.3	226.4	225.3	259.8	--
Total Cash Comp – Org Weighted (All)	5	5	N/A	--	190.3	226.4	225.3	259.8	--

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	1	*1	1	--	--	--	--	--	--
STI Target (% of Base) Eligible	4	4	4	--	--	22.5	21.5	--	--
STI Maximum (% of Base) Eligible	3	3	3	--	--	--	38.3	--	--
Target Total Cash Compensation	4	4	4	--	--	221.4	220.5	--	--

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	3	3	3	--	--	--	7.9	--	--
Total LTI (\$ Amount) – Recvg	5	5	5	--	33.7	43.8	96.3	185.0	--
Target Total Direct Comp (\$ Amount) – Recvg	4	4	4	--	--	264.9	307.4	--	--
Target Total Direct Comp (\$ Amount) – All	4	4	4	--	--	264.9	307.4	--	--
Total Direct Comp (\$ Amount) – Recvg	5	5	5	--	252.2	292.1	326.3	417.5	--
Total Direct Comp (\$ Amount) – All	5	5	5	--	252.2	292.1	326.3	417.5	--

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	0	0	0	--	--	--	--	--	--
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*More than 35% of the rates within the sample are supplied by one organization

Year over Year % Increase (Mean):

3.7%

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	5	5	100
Other Guaranteed Cash	1	1	20
Other Non-Guaranteed Cash	2	2	40
LTI	5	5	100
Overtime	0	0	0

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	*2	2	--
Midpoint	*2	2	--
Maximum	*2	2	--
Compa-ratio	2	2	--

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	*1	1	--
Year of Birth	5	5	1960

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	5	5	0

2015

CA MTCS for the Energy Sector

210.772.220 Accounting Manager

Specialization: Credit

This is a senior corporate accounting position, with responsibility throughout the organization for the documentation of financials, including all or most of the following: internal audit, joint ventures audit, budgets, financial accounting, general accounting, joint ventures accounting, marketing, taxation, or a combination of the aforementioned. Incumbent is capable of independent decision making required for the planning, organizing, directing and controlling of work and personnel within the Accounting Department or a division of the Accounting Department. May have the title of Chief Accountant or Manager Accounting, and normally reports to the Controller, Financial Director, Top Audit Executive or Top Tax Executive

Incumbents in the same position:										Year over Year % Increase (Mean):			
(Compensation Data Displayed in \$000s)										3.9%			
	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile	Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
Actual Annual Cash Compensation													
Base Salary – Inc Weighted (All)	9	9	9	--	120.0	150.6	142.4	164.6	--	STI	8	8	89
Base Salary – Org Weighted (All)	9	9	N/A	--	120.0	150.6	142.4	164.6	--	Other Guaranteed Cash	1	1	11
STI Granted (\$ Amount) Recvg	5	5	5	--	20.6	39.7	35.9	49.2	--	Other Non-Guaranteed Cash	3	3	33
STI Granted (% of Base) Recvg	5	5	5	--	13.0	24.8	25.0	37.2	--	LTI	6	6	67
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	1	*1	1	--	--	--	--	--	--	Overtime	0	0	0
Total Cash Comp – Inc Weighted (All)	9	9	9	--	137.8	164.2	164.9	202.1	--	Salary Range			
Total Cash Comp – Org Weighted (All)	9	9	N/A	--	137.8	164.2	164.9	202.1	--	Minimum	7	7	118.1
Target Annual Cash Compensation													
STI Threshold (% of Base) Eligible	3	3	3	--	--	--	7.7	--	--	Midpoint	7	7	140.8
STI Target (% of Base) Eligible	8	8	8	--	16.3	20.0	20.1	24.5	--	Maximum	7	7	165.5
STI Maximum (% of Base) Eligible	6	6	6	--	32.6	39.5	39.6	45.0	--	Compa-ratio	7	7	99.2
Target Total Cash Compensation	9	9	9	--	137.3	173.5	171.1	202.5	--	Demographics			
Estimated Total Direct Compensation													
Total Perquisite Value (\$ Amount)	7	7	7	--	2.2	5.9	4.4	6.6	--	Graduation Year	*2	2	--
Total LTI (\$ Amount) – Recvg	5	5	5	--	34.2	35.1	51.5	77.0	--	Year of Birth	8	8	1965
Target Total Direct Comp (\$ Amount) – Recvg	5	5	5	--	209.6	237.6	246.9	288.8	--				
Target Total Direct Comp (\$ Amount) – All	9	9	9	--	150.3	190.5	203.2	243.4	--	Dist. Orgs	Num Obs	% of Obs	
Total Direct Comp (\$ Amount) – Recvg	5	5	5	--	205.2	245.3	245.0	284.7	--	Hired since 2014	9	9	0
Total Direct Comp (\$ Amount) – All	9	9	9	--	139.0	205.2	197.0	246.1	--				
Total Other Guaranteed Cash													
Total Other Guaranteed Cash (\$ Amount) Recvg	0	0	0	--	--	--	--	--	--				

*More than 35% of the rates within the sample are supplied by one organization.

2015

CA MTCS for the Energy Sector

210.772.220 Accounting Manager

Specialization: Financial

This is a senior corporate accounting position, with responsibility throughout the organization for the documentation of financials, including all or most of the following: internal audit, joint ventures audit, budgets, financial accounting, general accounting, joint ventures accounting, marketing, taxation, or a combination of the aforementioned. Incumbent is capable of independent decision making required for the planning, organizing, directing and controlling of work and personnel within the Accounting Department or a division of the Accounting Department. May have the title of Chief Accountant or Manager Accounting, and normally reports to the Controller, Financial Director, Top Audit Executive or Top Tax Executive

Incumbents in the same position:	74								
(Compensation Data Displayed in \$000s)	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Actual Annual Cash Compensation									
Base Salary – Inc Weighted (All)	47	51	109	100.0	137.9	161.2	157.0	180.5	193.3
Base Salary – Org Weighted (All)	47	51	N/A	128.9	141.4	165.8	163.0	183.3	196.0
STI Granted (\$ Amount) Recvg	44	45	81	13.0	30.4	40.5	42.3	53.8	70.5
STI Granted (% of Base) Recvg	44	45	81	10.3	19.1	24.8	24.7	32.3	37.0
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	7	8	11	0.8	5.0	8.5	9.1	15.0	22.1
Total Cash Comp – Inc Weighted (All)	47	51	109	100.0	157.7	190.5	189.4	227.5	254.4
Total Cash Comp – Org Weighted (All)	47	51	N/A	133.6	170.0	196.0	199.4	232.3	270.8
Target Annual Cash Compensation									
STI Threshold (% of Base) Eligible	10	*11	25	7.5	7.5	10.0	10.2	10.0	20.0
STI Target (% of Base) Eligible	40	44	93	10.0	15.0	20.0	20.3	25.0	26.0
STI Maximum (% of Base) Eligible	29	32	62	23.3	30.0	39.0	38.7	41.0	55.0
Target Total Cash Compensation	41	45	96	110.0	158.5	194.8	188.6	226.3	244.4
Estimated Total Direct Compensation									
Total Perquisite Value (\$ Amount)	35	37	85	0.3	1.3	4.2	4.4	7.0	8.5
Total LTI (\$ Amount) – Recvg	33	34	62	19.6	30.2	43.0	67.2	111.3	160.1
Target Total Direct Comp (\$ Amount) – Recvg	27	28	49	201.9	241.5	258.8	279.9	317.8	412.8
Target Total Direct Comp (\$ Amount) – All	41	45	96	110.3	162.8	211.0	221.0	260.6	331.4
Total Direct Comp (\$ Amount) – Recvg	33	34	62	196.7	229.9	270.5	288.7	331.1	426.2
Total Direct Comp (\$ Amount) – All	47	51	109	100.3	165.4	217.9	231.1	284.5	372.1
Total Other Guaranteed Cash									
Total Other Guaranteed Cash (\$ Amount) Recvg	4	*4	5	--	--	4.2	5.1	--	--

*More than 35% of the rates within the sample are supplied by one organization

Year over Year % Increase (Mean):			2.9%
Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	46	106	97
Other Guaranteed Cash	8	11	10
Other Non-Guaranteed Cash	15	21	19
LTI	38	67	61
Overtime	2	3	3
Salary Range			
Minimum	Dist. Orgs	Num Obs	Median
Minimum	27	84	124.7
Midpoint	27	86	155.8
Maximum	27	84	184.6
Compa-ratio	27	86	98.3
Demographics			
Graduation Year	Dist. Orgs	Num Obs	Median
Graduation Year	15	29	1998
Year of Birth	Dist. Orgs	Num Obs	Median
Year of Birth	45	106	1971
Hired since 2014			
Hired since 2014	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	46	108	8

2015

CA MTCS for the Energy Sector

210.772.220 Accounting Manager

Specialization: Oil & Gas Accounting

This is a senior corporate accounting position, with responsibility throughout the organization for the documentation of financials, including all or most of the following: internal audit, joint ventures audit, budgets, financial accounting, general accounting, joint ventures accounting, marketing, taxation, or a combination of the aforementioned. Incumbent is capable of independent decision making required for the planning, organizing, directing and controlling of work and personnel within the Accounting Department or a division of the Accounting Department. May have the title of Chief Accountant or Manager Accounting, and normally reports to the Controller, Financial Director, Top Audit Executive or Top Tax Executive.

Incumbents in the same position:

15

(Compensation Data
Displayed in \$000s)

Actual Annual Cash Compensation

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	13	14	21	105.3	137.0	160.5	153.3	172.8	180.7
Base Salary – Org Weighted (All)	13	14	N/A	112.8	149.0	163.7	158.7	177.8	182.9
STI Granted (\$ Amount) Recvg	11	12	18	22.7	25.8	35.6	45.8	54.9	112.0
STI Granted (% of Base) Recvg	11	12	18	16.4	18.7	23.5	28.7	36.0	60.7
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	0	0	0	--	--	--	--	--	--
Total Cash Comp – Inc Weighted (All)	13	14	21	127.4	157.0	197.0	192.5	211.2	286.1
Total Cash Comp – Org Weighted (All)	13	14	N/A	130.0	164.0	197.7	202.7	224.0	299.0

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	5	*5	7	--	7.5	10.0	10.1	12.5	--
STI Target (% of Base) Eligible	11	11	16	15.0	17.5	25.0	24.6	30.0	36.0
STI Maximum (% of Base) Eligible	8	8	12	20.0	22.5	33.8	39.8	47.5	88.0
Target Total Cash Compensation	11	11	16	120.0	140.7	194.4	187.5	225.8	247.8

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	6	6	8	--	0.8	3.0	3.9	7.2	--
Total LTI (\$ Amount) – Recvg	10	11	15	19.7	38.6	49.1	81.1	137.9	153.6
Target Total Direct Comp (\$ Amount) – Recvg	9	9	11	185.0	240.7	274.6	271.5	289.7	378.5
Target Total Direct Comp (\$ Amount) – All	11	11	16	120.0	148.7	241.9	230.0	283.4	342.2
Total Direct Comp (\$ Amount) – Recvg	10	11	15	199.6	249.3	303.7	294.3	344.8	379.2
Total Direct Comp (\$ Amount) – All	13	14	21	127.4	173.2	262.3	251.9	330.6	355.0

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	3	*3	4	--	--	--	10.4	--	--
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*More than 35% of the rates within the sample are supplied by one organization

Year over Year % Increase (Mean):

4.1%

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	13	21	100
Other Guaranteed Cash	4	5	24
Other Non-Guaranteed Cash	4	4	19
LTI	10	16	76
Overtime	0	0	0

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	5	11	151.9
Midpoint	5	11	180.0
Maximum	5	11	193.8
Compa-ratio	5	11	89.3

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	4	7	1983
Year of Birth	12	20	1969

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	13	21	14

210.772.220 Accounting Manager**Specialization: General Accounting**

This is a senior corporate accounting position, with responsibility throughout the organization for the documentation of financials, including all or most of the following: internal audit, joint ventures audit, budgets, financial accounting, general accounting, joint ventures accounting, marketing, taxation, or a combination of the aforementioned. Incumbent is capable of independent decision making required for the planning, organizing, directing and controlling of work and personnel within the Accounting Department or a division of the Accounting Department. May have the title of Chief Accountant or Manager Accounting, and normally reports to the Controller, Financial Director, Top Audit Executive or Top Tax Executive.

Incumbents in the same position:

54

(Compensation Data
Displayed in \$000s)**Actual Annual Cash Compensation**

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	34	39	66	100.9	117.1	149.4	150.1	178.0	195.0
Base Salary – Org Weighted (All)	34	39	N/A	101.2	122.0	151.6	148.5	175.0	184.7
STI Granted (\$ Amount) Recvg	30	34	58	8.9	21.8	33.6	39.2	59.6	75.0
STI Granted (% of Base) Recvg	30	34	58	8.1	14.3	22.3	23.2	31.6	39.0
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	3	*3	11	--	--	--	12.8	--	--
Total Cash Comp – Inc Weighted (All)	34	39	66	101.6	131.2	184.8	186.7	231.5	267.4
Total Cash Comp – Org Weighted (All)	34	39	N/A	101.2	122.0	186.0	181.9	221.0	265.5

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	6	9	22	5.8	7.5	7.8	8.6	10.0	11.8
STI Target (% of Base) Eligible	26	30	54	10.0	15.0	20.0	21.1	25.3	30.0
STI Maximum (% of Base) Eligible	14	17	38	23.0	30.0	45.0	43.7	55.0	60.0
Target Total Cash Compensation	28	33	59	107.8	133.2	176.7	183.9	225.9	256.6

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	19	19	29	0.4	4.8	6.6	6.2	7.2	9.3
Total LTI (\$ Amount) – Recvg	19	21	31	22.8	40.9	69.2	72.3	97.5	113.8
Target Total Direct Comp (\$ Amount) – Recvg	15	17	27	208.1	226.7	286.4	295.0	358.8	413.6
Target Total Direct Comp (\$ Amount) – All	28	33	59	107.8	133.2	210.1	217.2	284.2	366.5
Total Direct Comp (\$ Amount) – Recvg	19	21	31	210.2	230.6	298.6	308.4	365.9	421.8
Total Direct Comp (\$ Amount) – All	34	39	66	103.4	131.3	210.3	223.3	291.6	373.1

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	4	*4	11	--	--	0.6	1.3	--	--
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*More than 35% of the rates within the sample are supplied by one organization.

Year over Year % Increase (Mean):

3.5%

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	32	61	92
Other Guaranteed Cash	7	15	23
Other Non-Guaranteed Cash	8	17	26
LTI	22	35	53
Overtime	3	3	5

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	15	35	126.9
Midpoint	15	36	160.3
Maximum	15	35	190.3
Compa-ratio	15	36	98.3

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	8	9	1993
Year of Birth	31	58	1970

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	33	63	2

210.772.220 Accounting Manager**Specialization: International Financial Reporting Standards**

This is a senior corporate accounting position, with responsibility throughout the organization for the documentation of financials, including all or most of the following: internal audit, joint ventures audit, budgets, financial accounting, general accounting, joint ventures accounting, marketing, taxation, or a combination of the aforementioned. Incumbent is capable of independent decision making required for the planning, organizing, directing and controlling of work and personnel within the Accounting Department or a division of the Accounting Department. May have the title of Chief Accountant or Manager Accounting, and normally reports to the Controller, Financial Director, Top Audit Executive or Top Tax Executive.

Incumbents in the same position:

5

(Compensation Data
Displayed in \$000s)

Actual Annual Cash Compensation

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	3	*3	6	--	--	--	174.4	--	--
Base Salary – Org Weighted (All)	3	*3	N/A	--	--	--	158.3	--	--
STI Granted (\$ Amount) Recvg	3	*3	6	--	--	--	42.8	--	--
STI Granted (% of Base) Recvg	3	*3	6	--	--	--	23.3	--	--
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	0	0	0	--	--	--	--	--	--
Total Cash Comp – Inc Weighted (All)	3	*3	6	--	--	--	217.2	--	--
Total Cash Comp – Org Weighted (All)	3	*3	N/A	--	--	--	187.4	--	--

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	0	0	0	--	--	--	--	--	--
STI Target (% of Base) Eligible	2	*2	5	--	--	--	--	--	--
STI Maximum (% of Base) Eligible	3	*3	6	--	--	--	40.6	--	--
Target Total Cash Compensation	2	*2	5	--	--	--	--	--	--

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	1	*1	1	--	--	--	--	--	--
Total LTI (\$ Amount) – Recvg	2	*2	5	--	--	--	--	--	--
Target Total Direct Comp (\$ Amount) – Recvg	1	*1	4	--	--	--	--	--	--
Target Total Direct Comp (\$ Amount) – All	2	*2	5	--	--	--	--	--	--
Total Direct Comp (\$ Amount) – Recvg	2	*2	5	--	--	--	--	--	--
Total Direct Comp (\$ Amount) – All	3	*3	6	--	--	--	282.7	--	--

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	0	0	0	--	--	--	--	--	--
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*More than 35% of the rates within the sample are supplied by one organization.

Year over Year % Increase (Mean):

--%

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	3	6	100
Other Guaranteed Cash	0	0	0
Other Non-Guaranteed Cash	0	0	0
LTI	2	5	83
Overtime	0	0	0

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	*1	1	--
Midpoint	*1	1	--
Maximum	*1	1	--
Compa-ratio	1	1	--

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	*1	1	--
Year of Birth	*3	6	--

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	3	6	17

210.772.220 Accounting Manager**Specialization: Joint Ventures Accounting**

This is a senior corporate accounting position, with responsibility throughout the organization for the documentation of financials, including all or most of the following: internal audit, joint ventures audit, budgets, financial accounting, general accounting, joint ventures accounting, marketing, taxation, or a combination of the aforementioned. Incumbent is capable of independent decision making required for the planning, organizing, directing and controlling of work and personnel within the Accounting Department or a division of the Accounting Department. May have the title of Chief Accountant or Manager Accounting, and normally reports to the Controller, Financial Director, Top Audit Executive or Top Tax Executive.

Incumbents in the same position:	9								
(Compensation Data Displayed in \$000s)	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Actual Annual Cash Compensation									
Base Salary – Inc Weighted (All)	9	9	10	152.0	154.3	164.5	166.1	171.5	197.9
Base Salary – Org Weighted (All)	9	9	N/A	--	156.9	166.0	167.7	172.0	--
STI Granted (\$ Amount) Recvg	8	8	9	--	31.6	34.6	38.1	37.5	--
STI Granted (% of Base) Recvg	8	8	9	--	19.7	21.8	22.5	22.9	--
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	1	*1	1	--	--	--	--	--	--
Total Cash Comp – Inc Weighted (All)	9	9	10	167.9	185.2	191.2	200.4	207.2	275.8
Total Cash Comp – Org Weighted (All)	9	9	N/A	--	185.1	193.3	202.1	207.3	--
Target Annual Cash Compensation									
STI Threshold (% of Base) Eligible	2	*2	2	--	--	--	--	--	--
STI Target (% of Base) Eligible	7	7	8	--	20.0	25.0	24.3	28.8	--
STI Maximum (% of Base) Eligible	6	6	6	--	25.3	40.0	41.8	61.0	--
Target Total Cash Compensation	7	7	8	--	185.2	200.9	206.2	216.3	--
Estimated Total Direct Compensation									
Total Perquisite Value (\$ Amount)	6	6	6	--	2.1	3.5	4.4	7.5	--
Total LTI (\$ Amount) – Recvg	9	9	10	23.5	35.7	41.5	55.3	62.3	145.9
Target Total Direct Comp (\$ Amount) – Recvg	7	7	8	--	225.3	252.6	254.1	277.2	--
Target Total Direct Comp (\$ Amount) – All	7	7	8	--	225.3	252.6	254.1	277.2	--
Total Direct Comp (\$ Amount) – Recvg	9	9	10	207.6	225.2	246.2	258.3	283.7	358.5
Total Direct Comp (\$ Amount) – All	9	9	10	207.6	225.2	246.2	258.3	283.7	358.5
Total Other Guaranteed Cash									
Total Other Guaranteed Cash (\$ Amount) Recvg	1	*1	1	--	--	--	--	--	--

*More than 35% of the rates within the sample are supplied by one organization

Year over Year % Increase (Mean): 1.5%

	Dist. Orgs	Num Obs	% of Obs Elig
Incentives and Eligibility			
STI	9	10	100
Other Guaranteed Cash	1	1	10
Other Non-Guaranteed Cash	2	2	20
LTI	9	10	100
Overtime	0	0	0

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	6	6	146.9
Midpoint	6	6	174.5
Maximum	6	6	203.0
Compa-ratio	6	6	95.1

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	3	3	--
Year of Birth	9	10	1955

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	8	8	0

210.772.220 Accounting Manager**Specialization: Marketing**

This is a senior corporate accounting position, with responsibility throughout the organization for the documentation of financials, including all or most of the following: internal audit, joint ventures audit, budgets, financial accounting, general accounting, joint ventures accounting, marketing, taxation, or a combination of the aforementioned. Incumbent is capable of independent decision making required for the planning, organizing, directing and controlling of work and personnel within the Accounting Department or a division of the Accounting Department. May have the title of Chief Accountant or Manager Accounting, and normally reports to the Controller, Financial Director, Top Audit Executive or Top Tax Executive.

Incumbents in the same position:										Year over Year % Increase (Mean):				1.8%
(Compensation Data Displayed in \$000s)	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile	Incentives and Eligibility		Dist. Orgs	Num Obs	% of Obs Elig
Actual Annual Cash Compensation														
Base Salary – Inc Weighted (All)	7	7	9	--	144.7	186.2	174.4	195.8	--	STI	7	9	100	
Base Salary – Org Weighted (All)	7	7	N/A	--	142.1	188.9	177.0	200.0	--	Other Guaranteed Cash	3	3	33	
STI Granted (\$ Amount) Recvg	7	7	9	--	31.2	53.5	49.3	62.7	--	Other Non-Guaranteed Cash	3	4	44	
STI Granted (% of Base) Recvg	7	7	9	--	22.5	28.7	27.3	32.0	--	LTI	7	9	100	
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	2	*2	2	--	--	--	--	--	--	Overtime	0	0	0	
Total Cash Comp – Inc Weighted (All)	7	7	9	--	176.9	239.7	226.2	263.0	--					
Total Cash Comp – Org Weighted (All)	7	7	N/A	--	179.0	243.1	230.3	277.7	--					
Target Annual Cash Compensation														
STI Threshold (% of Base) Eligible	1	*1	2	--	--	--	--	--	--					
STI Target (% of Base) Eligible	6	6	8	--	20.0	22.5	23.7	26.9	--					
STI Maximum (% of Base) Eligible	6	6	8	--	40.0	45.0	48.0	55.0	--					
Target Total Cash Compensation	6	6	8	--	179.7	226.6	222.2	258.1	--					
Estimated Total Direct Compensation														
Total Perquisite Value (\$ Amount)	6	6	6	--	3.8	4.5	5.4	7.6	--					
Total LTI (\$ Amount) – Recvg	7	7	9	--	30.1	48.4	67.8	102.8	--					
Target Total Direct Comp (\$ Amount) – Recvg	6	6	8	--	229.8	276.5	286.4	345.4	--					
Target Total Direct Comp (\$ Amount) – All	6	6	8	--	229.8	276.5	286.4	345.4	--					
Total Direct Comp (\$ Amount) – Recvg	7	7	9	--	242.0	294.9	297.5	354.1	--					
Total Direct Comp (\$ Amount) – All	7	7	9	--	242.0	294.9	297.5	354.1	--					
Total Other Guaranteed Cash														
Total Other Guaranteed Cash (\$ Amount) Recvg	3	3	3	--	--	--	2.1	--	--					
										Salary Range		Dist. Orgs	Num Obs	Median
										Minimum		7	9	140.6
										Midpoint		7	9	172.5
										Maximum		7	9	212.3
										Compa-ratio		7	9	102.9
										Demographics		Dist. Orgs	Num Obs	Median
										Graduation Year		*1	1	--
										Year of Birth		7	9	1969
												Dist. Orgs	Num Obs	% of Obs
										Hired since 2014		7	9	0

*More than 35% of the rates within the sample are supplied by one organization

210.772.220 Accounting Manager**Specialization: Property Accounting**

This is a senior corporate accounting position, with responsibility throughout the organization for the documentation of financials, including all or most of the following: internal audit, joint ventures audit, budgets, financial accounting, general accounting, joint ventures accounting, marketing, taxation, or a combination of the aforementioned. Incumbent is capable of independent decision making required for the planning, organizing, directing and controlling of work and personnel within the Accounting Department or a division of the Accounting Department. May have the title of Chief Accountant or Manager Accounting, and normally reports to the Controller, Financial Director, Top Audit Executive or Top Tax Executive.

Incumbents in the same position:

(Compensation Data
Displayed in \$000s)

Actual Annual Cash Compensation

	6								
	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	7	7	9	--	140.9	158.9	163.3	187.5	--
Base Salary – Org Weighted (All)	7	7	N/A	--	136.8	158.0	164.8	205.0	--
STI Granted (\$ Amount) Recvg	6	*6	8	--	27.3	33.6	43.8	51.6	--
STI Granted (% of Base) Recvg	6	*6	8	--	19.4	22.5	26.4	31.9	--
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	2	*2	2	--	--	--	--	--	--
Total Cash Comp – Inc Weighted (All)	7	7	9	--	170.6	185.9	202.5	214.2	--
Total Cash Comp – Org Weighted (All)	7	7	N/A	--	165.1	190.6	205.9	218.5	--

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	1	*1	1	--	--	--	--	--	--
STI Target (% of Base) Eligible	5	5	5	--	18.8	20.0	21.5	25.0	--
STI Maximum (% of Base) Eligible	4	4	4	--	--	30.0	38.8	--	--
Target Total Cash Compensation	6	6	6	--	162.7	190.4	195.2	219.5	--

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	5	*5	7	--	1.5	5.4	5.0	7.1	--
Total LTI (\$ Amount) – Recvg	4	*4	6	--	--	152.4	128.3	--	--
Target Total Direct Comp (\$ Amount) – Recvg	3	3	3	--	--	--	280.0	--	--
Target Total Direct Comp (\$ Amount) – All	6	6	6	--	187.0	200.3	235.7	266.0	--
Total Direct Comp (\$ Amount) – Recvg	4	*4	6	--	--	351.4	339.4	--	--
Total Direct Comp (\$ Amount) – All	7	7	9	--	199.8	218.9	291.9	404.0	--

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	0	0	0	--	--	--	--	--	--
---	---	---	---	----	----	----	----	----	----

*More than 35% of the rates within the sample are supplied by one organization.

Year over Year % Increase (Mean):

4.5%

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	6	8	89
Other Guaranteed Cash	1	1	11
Other Non-Guaranteed Cash	3	3	33
LTI	5	7	78
Overtime	0	0	0

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	*6	8	143.5
Midpoint	*6	8	179.4
Maximum	*6	8	211.4
Compa-ratio	6	8	94.5

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	*2	3	--
Year of Birth	7	9	1966

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	6	8	0

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CA MTCS for the Energy Sector

210.772.220 Accounting Manager**Specialization: Regulatory Accounting**

This is a senior corporate accounting position, with responsibility throughout the organization for the documentation of financials, including all or most of the following: internal audit, joint ventures audit, budgets, financial accounting, general accounting, joint ventures accounting, marketing, taxation, or a combination of the aforementioned. Incumbent is capable of independent decision making required for the planning, organizing, directing and controlling of work and personnel within the Accounting Department or a division of the Accounting Department. May have the title of Chief Accountant or Manager Accounting, and normally reports to the Controller, Financial Director, Top Audit Executive or Top Tax Executive.

Incumbents in the same position:

7

(Compensation Data
Displayed in \$000s)

Actual Annual Cash Compensation

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	4	*5	8	--	136.7	143.4	147.0	161.4	--
Base Salary – Org Weighted (All)	4	*5	N/A	--	136.7	145.5	146.3	156.2	--
STI Granted (\$ Amount) Recvg	3	*4	5	--	--	36.6	36.1	--	--
STI Granted (% of Base) Recvg	3	*4	5	--	--	25.8	25.3	--	--
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	1	*1	2	--	--	--	--	--	--
Total Cash Comp – Inc Weighted (All)	4	*5	8	--	154.7	171.3	170.8	187.0	--
Total Cash Comp – Org Weighted (All)	4	*5	N/A	--	161.6	174.1	176.9	193.6	--

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	3	*4	5	--	--	7.5	8.5	--	--
STI Target (% of Base) Eligible	4	*5	8	--	15.0	15.0	16.9	20.0	--
STI Maximum (% of Base) Eligible	4	*5	8	--	24.4	30.0	29.4	30.0	--
Target Total Cash Compensation	4	*5	8	--	161.4	167.5	173.2	191.3	--

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	3	*4	7	--	--	3.2	3.2	--	--
Total LTI (\$ Amount) – Recvg	2	*2	2	--	--	--	--	--	--
Target Total Direct Comp (\$ Amount) – Recvg	2	*2	2	--	--	--	--	--	--
Target Total Direct Comp (\$ Amount) – All	4	*5	8	--	164.5	179.4	184.3	202.9	--
Total Direct Comp (\$ Amount) – Recvg	2	*2	2	--	--	--	--	--	--
Total Direct Comp (\$ Amount) – All	4	*5	8	--	158.4	176.8	181.9	195.7	--

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	0	0	0	--	--	--	--	--	--
---	---	---	---	----	----	----	----	----	----

Year over Year % Increase (Mean):

4.1%

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	4	8	100
Other Guaranteed Cash	2	4	50
Other Non-Guaranteed Cash	1	3	38
LTI	2	2	25
Overtime	0	0	0

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	*4	8	116.9
Midpoint	*4	8	144.7
Maximum	*4	8	173.6
Compa-ratio	4	8	98.7

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	0	0	--
Year of Birth	*4	8	1977

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	4	8	0

*More than 35% of the rates within the sample are supplied by one organization

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CA MTCS for the Energy Sector

210.772.220 Accounting Manager

Specialization: Sarbanes-Oxley

This is a senior corporate accounting position, with responsibility throughout the organization for the documentation of financials, including all or most of the following: internal audit, joint ventures audit, budgets, financial accounting, general accounting, joint ventures accounting, marketing, taxation, or a combination of the aforementioned. Incumbent is capable of independent decision making required for the planning, organizing, directing and controlling of work and personnel within the Accounting Department or a division of the Accounting Department. May have the title of Chief Accountant or Manager Accounting, and normally reports to the Controller, Financial Director, Top Audit Executive or Top Tax Executive.

Incumbents in the same position:

3

(Compensation Data
Displayed in \$000s)

Actual Annual Cash Compensation

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	4	4	4	--	--	160.6	168.0	--	--
Base Salary – Org Weighted (All)	4	4	N/A	--	--	160.6	168.0	--	--
STI Granted (\$ Amount) Recvg	4	4	4	--	--	55.1	57.9	--	--
STI Granted (% of Base) Recvg	4	4	4	--	--	34.7	33.8	--	--
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	1	*1	1	--	--	--	--	--	--
Total Cash Comp – Inc Weighted (All)	4	4	4	--	--	213.2	226.0	--	--
Total Cash Comp – Org Weighted (All)	4	4	N/A	--	--	213.2	226.0	--	--

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	1	*1	1	--	--	--	--	--	--
STI Target (% of Base) Eligible	4	4	4	--	--	25.0	25.0	--	--
STI Maximum (% of Base) Eligible	4	4	4	--	--	55.0	56.3	--	--
Target Total Cash Compensation	4	4	4	--	--	197.1	210.6	--	--

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	3	3	3	--	--	--	3.7	--	--
Total LTI (\$ Amount) – Recvg	3	3	3	--	--	--	97.0	--	--
Target Total Direct Comp (\$ Amount) – Recvg	3	3	3	--	--	--	312.5	--	--
Target Total Direct Comp (\$ Amount) – All	4	4	4	--	--	250.4	286.2	--	--
Total Direct Comp (\$ Amount) – Recvg	3	3	3	--	--	--	324.0	--	--
Total Direct Comp (\$ Amount) – All	4	4	4	--	--	255.2	301.5	--	--

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	2	*2	2	--	--	--	--	--	--
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Year over Year % Increase (Mean):

1.6%

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	4	4	100
Other Guaranteed Cash	2	2	50
Other Non-Guaranteed Cash	1	1	25
LTI	4	4	100
Overtime	0	0	0

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	4	4	137.9
Midpoint	4	4	167.2
Maximum	4	4	196.5
Compa-ratio	4	4	98.8

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	0	0	--
Year of Birth	4	4	1964

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	4	4	0

*More than 35% of the rates within the sample are supplied by one organization.

210.772.320 Accountant E**Specialization: All Incumbents**

As an advanced specialist in the documentation of financials, provides consultative advice on highly complex accounting matters in areas including internal audit, budgets, general accounting, joint ventures accounting, joint ventures audit, marketing, taxation, or a combination of the aforementioned. Participates in long range studies and large projects. May involve the direct supervision of a group of professionals. Provides guidance and training to less experienced staff. Works independently within guidelines set by company policy.

Incumbents in the same position:

396

(Compensation Data
Displayed in \$000s)

Actual Annual Cash Compensation

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	86	99	561	122.8	138.0	149.5	151.2	163.8	182.1
Base Salary – Org Weighted (All)	86	99	N/A	117.8	132.5	141.2	141.9	152.3	163.9
STI Granted (\$ Amount) Recvg	74	83	460	15.1	24.1	34.1	36.0	45.2	59.6
STI Granted (% of Base) Recvg	74	83	460	11.0	16.5	22.5	23.5	28.7	37.7
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	13	*14	80	0.6	2.2	2.8	4.5	5.6	9.6
Total Cash Comp – Inc Weighted (All)	86	99	561	136.7	158.0	181.9	181.3	200.0	224.2
Total Cash Comp – Org Weighted (All)	86	99	N/A	130.7	148.0	167.1	167.8	186.2	206.7

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	12	15	45	2.5	5.0	12.0	10.1	12.0	16.0
STI Target (% of Base) Eligible	60	71	430	15.0	20.0	20.0	20.4	22.0	25.0
STI Maximum (% of Base) Eligible	45	54	344	22.5	30.0	40.0	40.5	44.0	60.0
Target Total Cash Compensation	69	81	503	145.0	164.3	180.0	179.5	196.4	217.1

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	55	59	250	0.3	0.7	4.6	4.0	5.9	7.9
Total LTI (\$ Amount) – Recvg	63	71	422	14.3	23.4	38.9	44.7	59.2	83.6
Target Total Direct Comp (\$ Amount) – Recvg	50	56	359	183.2	199.0	221.3	229.9	254.9	283.9
Target Total Direct Comp (\$ Amount) – All	69	81	503	152.0	184.1	208.3	213.4	244.6	275.3
Total Direct Comp (\$ Amount) – Recvg	63	71	422	181.2	199.0	224.0	234.5	260.7	297.4
Total Direct Comp (\$ Amount) – All	86	99	561	146.7	182.7	211.2	216.7	248.8	287.9

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	17	18	87	0.6	1.7	2.8	5.7	4.2	20.5
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*More than 35% of the rates within the sample are supplied by one organization

Year over Year % Increase (Mean):

2.4%

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	77	488	87
Other Guaranteed Cash	26	117	21
Other Non-Guaranteed Cash	23	191	34
LTI	67	447	80
Overtime	6	15	3

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	39	427	129.6
Midpoint	39	429	158.2
Maximum	39	427	187.5
Compa-ratio	39	429	98.6

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	33	192	1994
Year of Birth	82	552	1969

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	84	551	7

2015

CA MTCS for the Energy Sector

Scope Analysis

210.772.320 Accountant E

Scope Category	Distinct Orgs	Num Orgs	Num Obs	Base Salary				Total Cash Compensation				Total Direct Compensation			
				25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Primary Industry Segment**															
Fully Integrated and Exploration & Production	51	54	391	145.0	155.2	158.7	170.6	168.6	187.5	191.5	206.7	195.7	225.6	234.3	261.3
Fully Integrated	6	6	149	151.5	164.0	167.4	180.0	183.2	196.2	202.1	215.4	196.0	247.1	242.3	277.0
Exploration & Production	46	48	242	140.0	150.0	153.3	163.3	161.3	181.1	184.9	201.2	195.1	220.0	229.3	247.6
Services and Drilling	8	8	26	104.6	126.4	119.6	136.6	106.3	145.6	147.7	186.5	117.5	148.0	166.0	220.8
Services and Equipment	6	*6	19	86.5	118.0	113.4	133.6	86.5	127.0	135.8	158.6	97.5	139.3	149.8	184.1
Drilling	2	*2	7	--	--	--	--	--	--	--	--	--	--	--	--
Energy Marketing	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Utilities	9	12	49	111.1	122.0	124.4	139.8	115.7	131.2	132.7	149.5	115.7	135.0	134.5	151.1
Public Sector (Regulatory Agencies, Government)	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--
Pipeline/Midstream	11	*15	83	138.0	145.0	144.9	150.7	164.7	179.6	178.1	191.8	186.8	201.0	205.5	220.5
Upgrading	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Downstream (Refining, Petrochemical Manufacturing)	2	*2	3	--	--	--	--	--	--	--	--	--	--	--	--
Engineering, Procurement & Construction	3	*3	4	--	--	123.1	--	--	--	131.9	--	--	--	132.0	--
Alternative Energy	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Other	1	*1	1	--	--	--	--	--	--	--	--	--	--	--	--
Incumbent Location***															
British Columbia	2	*2	3	--	--	--	--	--	--	--	--	--	--	--	--
All Alberta	79	89	501	140.0	150.0	153.5	164.8	162.7	183.7	185.8	201.3	188.1	215.2	223.1	251.1
Calgary	72	78	461	140.7	150.0	154.5	166.2	166.4	185.9	188.6	204.3	191.9	219.9	228.0	254.6
Edmonton	6	*8	22	122.0	138.2	138.9	147.8	127.0	141.1	146.6	160.3	127.0	141.9	149.8	163.0
Fort McMurray	3	*3	11	--	--	152.3	--	--	--	175.3	--	--	--	208.9	--
Other Alberta	7	7	7	130.0	132.0	132.9	151.7	130.7	154.3	143.2	157.0	130.7	154.3	147.9	173.7
Manitoba/Saskatchewan	4	*5	14	111.1	118.0	122.0	137.1	112.0	122.4	130.7	143.8	112.0	122.4	133.9	144.0
Eastern Canada	7	8	36	110.9	149.5	143.8	178.4	120.0	162.6	157.9	193.0	123.3	171.5	179.9	243.0
Atlantic Canada	4	5	16	90.9	112.1	130.7	177.3	100.0	115.8	137.4	183.5	100.1	115.8	144.3	195.8
Ontario	4	*4	18	--	157.5	152.3	--	--	178.1	172.1	--	--	182.4	204.5	--
Québec	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--

*More than 35% of the rates within the sample are supplied by one organization.

**Incumbents in this table are classified under the industry segment of the entity with which they are associated.

***Incumbents in this table are assigned to locations based on the workplace postal code reported for the incumbent.

210.772.320 Accountant E

Scope Category**	Distinct Orgs	Num Orgs	Num Obs	Median Scope	Base Salary				Total Cash Compensation				Total Direct Compensation			
					25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Net Sales Revenue																
All	83	94	554	1.2	138.4	149.6	151.5	164.0	158.5	182.5	181.7	200.4	183.6	211.5	217.1	248.7
Under \$100 Million	5	*5	10	0.1	133.1	149.5	151.1	162.9	140.7	171.9	175.5	203.7	140.7	185.2	179.2	206.4
\$100 < \$500 Million	21	21	40	0.4	132.3	139.2	139.8	148.6	144.4	160.6	163.1	176.5	166.2	189.6	208.4	221.2
\$500 < \$1 Billion	12	13	35	0.7	122.0	138.0	133.3	148.5	127.0	148.5	145.8	160.1	127.0	148.5	159.7	171.2
\$1 < \$3 Billion	27	29	116	1.9	129.0	141.0	137.4	153.5	143.8	167.7	163.2	190.6	161.5	204.6	200.1	241.7
\$3 < \$5 Billion	4	*4	12	--	--	130.0	128.7	--	--	167.0	174.2	--	--	249.3	252.0	--
\$5 Billion and Over	15	22	341	10.2	145.6	155.5	160.3	173.8	176.1	189.6	194.3	207.9	195.1	218.6	229.6	257.2
Barrel of Oil Equivalent/Day																
All	53	56	375	54,320	144.0	153.0	157.0	168.0	166.6	185.0	186.7	201.4	192.1	220.3	229.5	257.2
Under 10,000	6	*6	14	--	135.5	145.7	148.3	156.4	150.3	173.4	177.7	193.6	169.3	179.4	184.8	199.7
Under 5,000	4	*4	12	--	--	142.6	148.3	--	--	176.0	180.8	--	--	181.6	189.0	--
5,000 < 10,000	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--	--
10,000 < 100,000	34	34	102	37,077	138.0	146.6	150.2	162.1	158.0	173.0	175.0	194.0	188.5	214.2	224.7	248.2
10,000 < 25,000	15	15	22	19,848	135.6	142.3	142.0	148.5	151.8	165.9	165.7	177.9	178.7	200.6	233.3	236.5
25,000 < 100,000	19	19	80	70,400	141.0	149.6	152.5	163.5	158.8	176.2	177.5	196.0	196.2	220.0	222.4	248.5
100,000 and Over	14	16	259	271,000	146.5	157.0	160.2	172.2	175.9	189.3	191.9	206.9	196.2	224.8	233.8	260.6
100,000 < 300,000	9	9	91	140,803	144.0	150.5	151.8	162.7	170.8	188.1	192.2	211.4	199.1	220.7	234.6	261.7
300,000 and Over	5	7	168	478,500	150.0	160.7	164.7	178.4	175.9	189.6	191.7	205.8	195.5	227.4	233.3	259.7
Total Employment																
Less than 75	5	5	7	--	127.0	139.0	136.4	144.5	152.5	157.5	160.5	175.6	152.5	222.4	218.0	277.5
75 < 350	25	25	51	194	133.0	141.4	141.3	150.0	153.1	165.0	166.7	176.6	178.1	197.0	218.5	234.0
350 < 1,500	30	30	111	718	128.1	143.2	143.0	155.2	148.6	167.8	168.4	192.9	171.2	201.0	203.5	234.7
1,500 and Over	26	36	388	3,603	141.8	152.6	155.4	169.0	166.8	186.5	187.8	205.5	186.6	217.1	220.9	255.0

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents on this page are assigned to scope categories based on the total scope values of the participant, as opposed to the scope values of the individual entities (corporate, subsidiary, group or division) with which the incumbents are associated

210.772.320 Accountant E**Specialization: Internal Audit**

As an advanced specialist in the documentation of financials, provides consultative advice on highly complex accounting matters in areas including internal audit, budgets, general accounting, joint ventures accounting, joint ventures audit, marketing, taxation, or a combination of the aforementioned. Participates in long range studies and large projects. May involve the direct supervision of a group of professionals. Provides guidance and training to less experienced staff. Works independently within guidelines set by company policy.

Incumbents in the same position:	54								
(Compensation Data Displayed in \$000s)	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Actual Annual Cash Compensation									
Base Salary – Inc Weighted (All)	22	24	72	120.3	141.2	154.3	156.0	173.6	188.4
Base Salary – Org Weighted (All)	22	24	N/A	107.4	130.1	149.8	145.2	159.5	172.6
STI Granted (\$ Amount) Recvg	19	20	49	11.0	20.0	25.9	31.9	43.5	54.8
STI Granted (% of Base) Recvg	19	20	49	8.1	14.2	18.2	20.7	27.3	36.0
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	4	*4	6	--	--	2.4	2.1	--	--
Total Cash Comp – Inc Weighted (All)	22	24	72	126.2	158.2	182.8	177.9	197.2	223.3
Total Cash Comp – Org Weighted (All)	22	24	N/A	113.5	149.3	177.9	171.1	190.9	217.5
Target Annual Cash Compensation									
STI Threshold (% of Base) Eligible	2	*2	3	--	--	--	--	--	--
STI Target (% of Base) Eligible	18	19	46	10.0	15.0	20.0	19.0	20.0	25.0
STI Maximum (% of Base) Eligible	14	15	33	16.2	22.5	40.0	36.8	44.0	69.0
Target Total Cash Compensation	21	23	69	124.3	161.1	181.5	176.5	191.6	217.0
Estimated Total Direct Compensation									
Total Perquisite Value (\$ Amount)	9	9	16	0.3	0.3	2.4	2.9	4.7	6.7
Total LTI (\$ Amount) – Recvg	16	17	45	9.0	19.5	34.3	38.2	53.6	72.1
Target Total Direct Comp (\$ Amount) – Recvg	14	15	38	164.4	197.9	221.7	222.5	247.8	275.4
Target Total Direct Comp (\$ Amount) – All	21	23	69	124.3	175.8	199.0	200.9	230.3	263.1
Total Direct Comp (\$ Amount) – Recvg	16	17	45	160.7	193.1	217.6	223.8	255.1	285.1
Total Direct Comp (\$ Amount) – All	22	24	72	131.3	173.1	199.5	202.4	231.3	276.2
Total Other Guaranteed Cash									
Total Other Guaranteed Cash (\$ Amount) Recvg	4	*4	8	--	--	9.6	11.6	--	--

*More than 35% of the rates within the sample are supplied by one organization

Year over Year % Increase (Mean):			2.6%
Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	19	49	68
Other Guaranteed Cash	6	11	15
Other Non-Guaranteed Cash	7	16	22
LTI	16	48	67
Overtime	1	3	4
Salary Range			
Minimum	Dist. Orgs	Num Obs	Median
Minimum	18	66	132.4
Midpoint	18	66	162.8
Maximum	18	66	194.9
Compa-ratio	18	66	96.8
Demographics			
Graduation Year	Dist. Orgs	Num Obs	Median
Graduation Year	*10	29	1993
Year of Birth	Dist. Orgs	Num Obs	Median
Year of Birth	22	71	1967
Hired since 2014			
Hired since 2014	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	21	69	4

210.772.320 Accountant E**Specialization: Budgets**

As an advanced specialist in the documentation of financials, provides consultative advice on highly complex accounting matters in areas including internal audit, budgets, general accounting, joint ventures accounting, joint ventures audit, marketing, taxation, or a combination of the aforementioned. Participates in long range studies and large projects. May involve the direct supervision of a group of professionals. Provides guidance and training to less experienced staff. Works independently within guidelines set by company policy

Incumbents in the same position:

6

(Compensation Data
Displayed in \$000s)

Actual Annual Cash Compensation

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	7	7	9	--	141.0	146.6	150.6	160.1	--
Base Salary – Org Weighted (All)	7	7	N/A	--	140.5	146.6	150.4	161.3	--
STI Granted (\$ Amount) Recvg	6	6	8	--	26.7	35.7	38.1	45.3	--
STI Granted (% of Base) Recvg	6	6	8	--	18.2	24.9	24.7	30.4	--
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	2	*2	3	--	--	--	--	--	--
Total Cash Comp – Inc Weighted (All)	7	7	9	--	171.1	182.9	185.8	197.9	--
Total Cash Comp – Org Weighted (All)	7	7	N/A	--	166.5	188.2	184.9	192.9	--

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	1	*1	1	--	--	--	--	--	--
STI Target (% of Base) Eligible	6	6	8	--	20.0	20.0	20.9	23.8	--
STI Maximum (% of Base) Eligible	4	*4	5	--	--	40.0	40.0	--	--
Target Total Cash Compensation	7	7	9	--	172.7	175.9	180.4	191.5	--

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	4	4	4	--	--	0.5	2.4	--	--
Total LTI (\$ Amount) – Recvg	5	5	7	--	23.4	43.1	52.1	47.7	--
Target Total Direct Comp (\$ Amount) – Recvg	5	5	7	--	199.3	223.3	234.2	241.3	--
Target Total Direct Comp (\$ Amount) – All	7	7	9	--	199.3	223.3	222.0	236.9	--
Total Direct Comp (\$ Amount) – Recvg	5	5	7	--	215.6	220.0	237.9	250.1	--
Total Direct Comp (\$ Amount) – All	7	7	9	--	211.0	220.0	227.4	248.6	--

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	1	*1	2	--	--	--	--	--	--
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*More than 35% of the rates within the sample are supplied by one organization

Year over Year % Increase (Mean):

2.7%

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	6	8	89
Other Guaranteed Cash	1	2	22
Other Non-Guaranteed Cash	3	4	44
LTI	6	8	89
Overtime	1	1	11

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	6	8	127.8
Midpoint	6	8	150.0
Maximum	6	8	183.9
Compa-ratio	6	8	100.0

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	*2	2	--
Year of Birth	7	9	1976

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	7	9	11

210.772.320 Accountant E**Specialization: Credit**

As an advanced specialist in the documentation of financials, provides consultative advice on highly complex accounting matters in areas including internal audit, budgets, general accounting, joint ventures accounting, joint ventures audit, marketing, taxation, or a combination of the aforementioned. Participates in long range studies and large projects. May involve the direct supervision of a group of professionals. Provides guidance and training to less experienced staff. Works independently within guidelines set by company policy.

Incumbents in the same position:

9

(Compensation Data
Displayed in \$000s)

Actual Annual Cash Compensation

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	4	*4	9	--	--	147.6	152.4	--	--
Base Salary – Org Weighted (All)	4	*4	N/A	--	--	142.0	146.7	--	--
STI Granted (\$ Amount) Recvg	4	*4	9	--	--	37.9	38.7	--	--
STI Granted (% of Base) Recvg	4	*4	9	--	--	26.0	25.1	--	--
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	0	0	0	--	--	--	--	--	--
Total Cash Comp – Inc Weighted (All)	4	*4	9	--	--	190.2	191.1	--	--
Total Cash Comp – Org Weighted (All)	4	*4	N/A	--	--	173.7	179.8	--	--

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	0	0	0	--	--	--	--	--	--
STI Target (% of Base) Eligible	4	*4	9	--	--	20.0	19.9	--	--
STI Maximum (% of Base) Eligible	3	*3	8	--	--	--	42.3	--	--
Target Total Cash Compensation	4	*4	9	--	--	177.2	182.9	--	--

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	3	*3	4	--	--	--	3.6	--	--
Total LTI (\$ Amount) – Recvg	4	*4	9	--	--	66.9	60.4	--	--
Target Total Direct Comp (\$ Amount) – Recvg	4	*4	9	--	--	249.7	244.9	--	--
Target Total Direct Comp (\$ Amount) – All	4	*4	9	--	--	249.7	244.9	--	--
Total Direct Comp (\$ Amount) – Recvg	4	*4	9	--	--	257.1	253.1	--	--
Total Direct Comp (\$ Amount) – All	4	*4	9	--	--	257.1	253.1	--	--

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	0	0	0	--	--	--	--	--	--
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*More than 35% of the rates within the sample are supplied by one organization

Year over Year % Increase (Mean):

1.5%

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	4	9	100
Other Guaranteed Cash	0	0	0
Other Non-Guaranteed Cash	2	6	67
LTI	4	9	100
Overtime	0	0	0

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	*4	9	125.2
Midpoint	*4	9	156.5
Maximum	*4	9	187.8
Compa-ratio	4	9	97.3

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	*3	4	--
Year of Birth	*4	9	1958

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	4	9	0

2015

CA MTCS for the Energy Sector

210.772.320 Accountant E

Specialization: Financial

As an advanced specialist in the documentation of financials, provides consultative advice on highly complex accounting matters in areas including internal audit, budgets, general accounting, joint ventures accounting, joint ventures audit, marketing, taxation, or a combination of the aforementioned. Participates in long range studies and large projects. May involve the direct supervision of a group of professionals. Provides guidance and training to less experienced staff. Works independently within guidelines set by company policy.

Incumbents in the same position:

66

(Compensation Data
Displayed in \$000s)

Actual Annual Cash Compensation

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	37	40	103	132.0	139.0	149.5	151.2	159.6	176.2
Base Salary – Org Weighted (All)	37	40	N/A	125.2	135.3	145.0	147.1	159.3	174.3
STI Granted (\$ Amount) Recvg	30	31	82	15.0	23.1	32.7	32.8	40.5	48.0
STI Granted (% of Base) Recvg	30	31	82	10.5	16.3	22.1	21.4	26.1	30.7
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	7	*7	14	0.7	2.1	2.8	5.7	6.6	20.0
Total Cash Comp – Inc Weighted (All)	37	40	103	138.8	158.9	178.5	178.1	193.3	213.1
Total Cash Comp – Org Weighted (All)	37	40	N/A	132.7	151.7	174.2	171.7	192.8	204.8

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	6	*7	13	1.6	5.0	12.0	9.6	12.0	15.6
STI Target (% of Base) Eligible	25	27	81	15.0	20.0	20.0	19.6	20.0	24.4
STI Maximum (% of Base) Eligible	20	22	61	22.5	30.0	40.0	36.5	42.0	48.8
Target Total Cash Compensation	29	32	91	151.2	167.1	179.4	179.8	191.5	210.0

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	21	22	42	0.3	0.4	2.0	3.3	4.6	7.2
Total LTI (\$ Amount) – Recvg	28	29	78	9.0	22.1	25.7	38.2	49.1	77.1
Target Total Direct Comp (\$ Amount) – Recvg	21	22	67	186.6	193.9	204.3	215.9	224.6	272.1
Target Total Direct Comp (\$ Amount) – All	29	32	91	160.3	184.9	201.4	204.7	216.4	257.5
Total Direct Comp (\$ Amount) – Recvg	28	29	78	183.0	193.7	210.9	222.9	230.5	285.3
Total Direct Comp (\$ Amount) – All	37	40	103	144.7	182.7	200.7	208.4	224.8	264.5

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	5	*5	9	--	1.1	2.7	3.0	4.6	--
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Year over Year % Increase (Mean):

1.6%

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	33	93	90
Other Guaranteed Cash	7	12	12
Other Non-Guaranteed Cash	12	30	29
LTI	30	81	79
Overtime	0	0	0

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	16	71	125.2
Midpoint	16	71	156.3
Maximum	16	71	185.2
Compa-ratio	16	71	99.9

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	15	40	1996
Year of Birth	35	101	1973

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	34	100	6

*More than 35% of the rates within the sample are supplied by one organization

210.772.320 Accountant E**Specialization: Oil & Gas Accounting**

As an advanced specialist in the documentation of financials, provides consultative advice on highly complex accounting matters in areas including internal audit, budgets, general accounting, joint ventures accounting, joint ventures audit, marketing, taxation, or a combination of the aforementioned. Participates in long range studies and large projects. May involve the direct supervision of a group of professionals. Provides guidance and training to less experienced staff. Works independently within guidelines set by company policy

Incumbents in the same position:

13

(Compensation Data
Displayed in \$000s)

Actual Annual Cash Compensation

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	6	7	16	128.7	137.8	145.5	146.0	152.8	167.6
Base Salary – Org Weighted (All)	6	7	N/A	--	129.5	144.7	144.3	150.2	--
STI Granted (\$ Amount) Recvg	6	7	16	7.9	11.8	19.0	20.2	28.4	36.5
STI Granted (% of Base) Recvg	6	7	16	5.3	8.1	12.7	13.8	18.9	25.5
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	0	0	0	--	--	--	--	--	--
Total Cash Comp – Inc Weighted (All)	6	7	16	143.9	152.5	165.8	166.2	175.0	197.2
Total Cash Comp – Org Weighted (All)	6	7	N/A	--	157.2	166.5	168.3	186.0	--

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	1	*1	1	--	--	--	--	--	--
STI Target (% of Base) Eligible	4	4	4	--	--	16.3	16.9	--	--
STI Maximum (% of Base) Eligible	3	3	3	--	--	--	30.0	--	--
Target Total Cash Compensation	4	4	4	--	--	159.4	165.9	--	--

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	2	*2	3	--	--	--	--	--	--
Total LTI (\$ Amount) – Recvg	6	7	16	7.6	31.7	44.2	38.8	49.5	52.5
Target Total Direct Comp (\$ Amount) – Recvg	4	4	4	--	--	200.0	197.8	--	--
Target Total Direct Comp (\$ Amount) – All	4	4	4	--	--	200.0	197.8	--	--
Total Direct Comp (\$ Amount) – Recvg	6	7	16	156.8	193.9	202.7	206.0	223.9	246.4
Total Direct Comp (\$ Amount) – All	6	7	16	156.8	193.9	202.7	206.0	223.9	246.4

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	3	*4	9	--	--	14.9	16.1	--	--
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*More than 35% of the rates within the sample are supplied by one organization

Year over Year % Increase (Mean):

2.6%

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	6	16	100
Other Guaranteed Cash	3	9	56
Other Non-Guaranteed Cash	1	1	6
LTI	6	16	100
Overtime	0	0	0

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	*3	12	125.0
Midpoint	*3	12	156.3
Maximum	*3	12	187.5
Compa-ratio	3	12	93.7

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	*3	11	1990
Year of Birth	6	16	1965

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	6	16	6

210.772.320 Accountant E**Specialization: General Accounting**

As an advanced specialist in the documentation of financials, provides consultative advice on highly complex accounting matters in areas including internal audit, budgets, general accounting, joint ventures accounting, joint ventures audit, marketing, taxation, or a combination of the aforementioned. Participates in long range studies and large projects. May involve the direct supervision of a group of professionals. Provides guidance and training to less experienced staff. Works independently within guidelines set by company policy.

Incumbents in the same position:	32								
(Compensation Data Displayed in \$000s)	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Actual Annual Cash Compensation									
Base Salary – Inc Weighted (All)	24	26	49	86.5	119.5	142.2	139.7	149.7	179.0
Base Salary – Org Weighted (All)	24	26	N/A	112.2	124.4	142.1	139.6	149.0	172.5
STI Granted (\$ Amount) Recvg	19	21	38	6.0	16.6	31.3	31.4	43.8	55.2
STI Granted (% of Base) Recvg	19	21	38	5.1	13.8	22.1	20.6	27.4	33.3
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	3	*3	9	--	--	--	6.4	--	--
Total Cash Comp – Inc Weighted (All)	24	26	49	86.5	133.7	167.5	165.3	185.4	234.9
Total Cash Comp – Org Weighted (All)	24	26	N/A	115.7	142.8	167.1	162.4	176.8	209.1
Target Annual Cash Compensation									
STI Threshold (% of Base) Eligible	3	*4	5	--	--	4.0	10.4	--	--
STI Target (% of Base) Eligible	15	17	33	8.8	15.0	20.0	19.0	20.0	27.5
STI Maximum (% of Base) Eligible	9	10	20	10.0	20.1	30.0	32.8	40.0	55.0
Target Total Cash Compensation	20	22	44	85.5	128.0	168.9	162.0	179.3	226.9
Estimated Total Direct Compensation									
Total Perquisite Value (\$ Amount)	16	16	27	0.3	2.7	6.6	6.5	9.6	13.5
Total LTI (\$ Amount) – Recvg	18	19	33	22.5	23.7	44.9	59.3	74.5	103.2
Target Total Direct Comp (\$ Amount) – Recvg	13	14	27	185.7	193.3	216.8	243.7	273.6	373.5
Target Total Direct Comp (\$ Amount) – All	20	22	44	96.6	136.4	193.3	199.4	236.7	340.1
Total Direct Comp (\$ Amount) – Recvg	18	19	33	185.2	200.4	221.8	250.9	269.0	383.7
Total Direct Comp (\$ Amount) – All	24	26	49	97.5	142.1	200.7	208.9	239.6	366.9
Total Other Guaranteed Cash									
Total Other Guaranteed Cash (\$ Amount) Recvg	4	*4	8	--	--	0.6	1.4	--	--

*More than 35% of the rates within the sample are supplied by one organization

Year over Year % Increase (Mean):			3.4%
Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	19	38	78
Other Guaranteed Cash	7	16	33
Other Non-Guaranteed Cash	6	12	24
LTI	18	33	67
Overtime	3	7	14
Salary Range			
Minimum	14	36	124.6
Midpoint	14	36	146.6
Maximum	14	36	183.2
Compa-ratio	14	36	97.5
Demographics			
Graduation Year	10	11	1999
Year of Birth	24	49	1970
Hired since 2014			
	Dist. Orgs	Num Obs	% of Obs
	23	48	6

210.772.320 Accountant E**Specialization:** International Financial Reporting Standards

As an advanced specialist in the documentation of financials, provides consultative advice on highly complex accounting matters in areas including internal audit, budgets, general accounting, joint ventures accounting, joint ventures audit, marketing, taxation, or a combination of the aforementioned. Participates in long range studies and large projects. May involve the direct supervision of a group of professionals. Provides guidance and training to less experienced staff Works independently within guidelines set by company policy

Incumbents in the same position:

4

(Compensation Data
Displayed in \$000s)**Actual Annual Cash Compensation**

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	4	4	4	--	--	122.2	122.4	--	--
Base Salary – Org Weighted (All)	4	4	N/A	--	--	122.2	122.4	--	--
STI Granted (\$ Amount) Recvg	2	*2	2	--	--	--	--	--	--
STI Granted (% of Base) Recvg	2	*2	2	--	--	--	--	--	--
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	0	0	0	--	--	--	--	--	--
Total Cash Comp – Inc Weighted (All)	4	4	4	--	--	128.4	131.7	--	--
Total Cash Comp – Org Weighted (All)	4	4	N/A	--	--	128.4	131.7	--	--

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	1	*1	1	--	--	--	--	--	--
STI Target (% of Base) Eligible	2	*2	2	--	--	--	--	--	--
STI Maximum (% of Base) Eligible	1	*1	1	--	--	--	--	--	--
Target Total Cash Compensation	3	3	3	--	--	--	129.4	--	--

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	0	0	0	--	--	--	--	--	--
Total LTI (\$ Amount) – Recvg	2	*2	2	--	--	--	--	--	--
Target Total Direct Comp (\$ Amount) – Recvg	1	*1	1	--	--	--	--	--	--
Target Total Direct Comp (\$ Amount) – All	3	3	3	--	--	--	144.1	--	--
Total Direct Comp (\$ Amount) – Recvg	2	*2	2	--	--	--	--	--	--
Total Direct Comp (\$ Amount) – All	4	4	4	--	--	150.5	149.8	--	--

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	0	0	0	--	--	--	--	--	--
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Year over Year % Increase (Mean):

2.6%

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	3	3	75
Other Guaranteed Cash	0	0	0
Other Non-Guaranteed Cash	1	1	25
LTI	2	2	50
Overtime	0	0	0

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	0	0	--
Midpoint	0	0	--
Maximum	0	0	--
Compa-ratio	0	0	--

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	3	3	--
Year of Birth	4	4	1972

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	4	4	0

*More than 35% of the rates within the sample are supplied by one organization

210.772.320 Accountant E**Specialization: Joint Ventures Audit**

As an advanced specialist in the documentation of financials, provides consultative advice on highly complex accounting matters in areas including internal audit, budgets, general accounting, joint ventures accounting, joint ventures audit, marketing, taxation, or a combination of the aforementioned. Participates in long range studies and large projects. May involve the direct supervision of a group of professionals. Provides guidance and training to less experienced staff. Works independently within guidelines set by company policy.

Incumbents in the same position:

7

(Compensation Data
Displayed in \$000s)

Actual Annual Cash Compensation

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	7	7	8	--	140.0	154.3	154.8	164.9	--
Base Salary – Org Weighted (All)	7	7	N/A	--	138.9	153.4	152.2	166.2	--
STI Granted (\$ Amount) Recvg	7	7	8	--	20.0	36.7	33.3	42.5	--
STI Granted (% of Base) Recvg	7	7	8	--	14.1	23.4	21.0	26.4	--
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	1	*1	1	--	--	--	--	--	--
Total Cash Comp – Inc Weighted (All)	7	7	8	--	161.9	191.0	188.2	205.6	--
Total Cash Comp – Org Weighted (All)	7	7	N/A	--	161.8	190.3	183.3	204.8	--

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	0	0	0	--	--	--	--	--	--
STI Target (% of Base) Eligible	6	6	7	--	20.0	20.0	21.3	22.0	--
STI Maximum (% of Base) Eligible	6	6	7	--	40.0	42.0	41.7	44.0	--
Target Total Cash Compensation	6	6	7	--	171.8	186.2	191.4	202.7	--

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	4	*4	5	--	--	1.5	3.6	--	--
Total LTI (\$ Amount) – Recvg	5	5	6	--	16.2	26.0	31.6	48.9	--
Target Total Direct Comp (\$ Amount) – Recvg	5	5	6	--	209.5	216.1	225.2	253.1	--
Target Total Direct Comp (\$ Amount) – All	6	6	7	--	193.5	215.9	219.6	251.0	--
Total Direct Comp (\$ Amount) – Recvg	5	5	6	--	201.0	222.2	226.9	259.4	--
Total Direct Comp (\$ Amount) – All	7	7	8	--	189.4	211.8	214.1	249.4	--

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	1	*1	2	--	--	--	--	--	--
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Year over Year % Increase (Mean):

0.2%

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	7	8	100
Other Guaranteed Cash	1	2	25
Other Non-Guaranteed Cash	2	3	38
LTI	5	6	75
Overtime	0	0	0

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	5	6	127.4
Midpoint	5	6	159.3
Maximum	5	6	191.1
Compa-ratio	5	6	98.8

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	3	3	--
Year of Birth	7	8	1961

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	7	8	0

*More than 35% of the rates within the sample are supplied by one organization.

210.772.320 Accountant E**Specialization: Joint Ventures Accounting**

As an advanced specialist in the documentation of financials, provides consultative advice on highly complex accounting matters in areas including internal audit, budgets, general accounting, joint ventures accounting, joint ventures audit, marketing, taxation, or a combination of the aforementioned. Participates in long range studies and large projects. May involve the direct supervision of a group of professionals. Provides guidance and training to less experienced staff. Works independently within guidelines set by company policy.

Incumbents in the same position:

11

(Compensation Data
Displayed in \$000s)

Actual Annual Cash Compensation

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	9	9	15	124.8	130.3	133.0	139.4	150.0	163.8
Base Salary – Org Weighted (All)	9	9	N/A	--	129.1	132.0	140.0	149.1	--
STI Granted (\$ Amount) Recvg	8	*8	14	14.4	22.6	27.5	28.7	35.9	44.1
STI Granted (% of Base) Recvg	8	*8	14	11.6	16.1	20.8	20.2	23.9	28.5
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	1	*1	4	--	--	--	--	--	--
Total Cash Comp – Inc Weighted (All)	9	9	15	134.4	154.8	161.3	166.8	183.7	208.5
Total Cash Comp – Org Weighted (All)	9	9	N/A	--	148.2	159.5	164.4	180.1	--

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	1	*1	2	--	--	--	--	--	--
STI Target (% of Base) Eligible	6	*6	12	17.7	20.0	20.0	20.4	20.8	24.4
STI Maximum (% of Base) Eligible	5	*5	10	25.5	31.5	40.0	36.9	40.0	41.8
Target Total Cash Compensation	7	*7	13	135.4	154.7	161.1	166.3	181.0	200.6

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	6	6	7	--	0.5	4.1	3.6	6.5	--
Total LTI (\$ Amount) – Recvg	7	*7	13	19.9	29.8	41.4	43.8	46.6	93.9
Target Total Direct Comp (\$ Amount) – Recvg	6	*6	12	175.9	191.4	207.1	208.5	226.7	238.5
Target Total Direct Comp (\$ Amount) – All	7	*7	13	145.1	187.7	207.0	202.3	225.6	237.6
Total Direct Comp (\$ Amount) – Recvg	7	*7	13	171.6	191.1	204.1	216.2	236.5	278.3
Total Direct Comp (\$ Amount) – All	9	9	15	146.7	184.2	202.9	206.5	234.6	271.3

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	2	*2	2	--	--	--	--	--	--
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Year over Year % Increase (Mean):

2.8%

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	8	14	93
Other Guaranteed Cash	3	3	20
Other Non-Guaranteed Cash	2	5	33
LTI	8	14	93
Overtime	0	0	0

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	*3	7	--
Midpoint	*3	7	--
Maximum	*3	7	--
Compa-ratio	3	7	--

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	4	4	1991
Year of Birth	9	15	1966

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	8	13	8

*More than 35% of the rates within the sample are supplied by one organization.

2015

CA MTCS for the Energy Sector

210.772.320 Accountant E

Specialization: Marketing

As an advanced specialist in the documentation of financials, provides consultative advice on highly complex accounting matters in areas including internal audit, budgets, general accounting, joint ventures accounting, joint ventures audit, marketing, taxation, or a combination of the aforementioned. Participates in long range studies and large projects. May involve the direct supervision of a group of professionals. Provides guidance and training to less experienced staff. Works independently within guidelines set by company policy.

Incumbents in the same position:

8

(Compensation Data
Displayed in \$000s)

Actual Annual Cash Compensation

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	8	8	13	139.4	143.5	156.0	157.6	166.1	189.5
Base Salary – Org Weighted (All)	8	8	N/A	--	143.3	149.0	154.5	168.3	--
STI Granted (\$ Amount) Recvg	8	8	13	19.8	26.9	33.8	34.3	40.1	52.0
STI Granted (% of Base) Recvg	8	8	13	12.7	17.6	22.3	21.6	24.9	29.5
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	2	*2	3	--	--	--	--	--	--
Total Cash Comp – Inc Weighted (All)	8	8	13	162.7	176.5	184.5	192.8	201.2	246.4
Total Cash Comp – Org Weighted (All)	8	8	N/A	--	175.6	176.7	186.5	201.6	--

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	0	0	0	--	--	--	--	--	--
STI Target (% of Base) Eligible	7	7	12	16.5	20.0	20.0	20.3	20.0	25.6
STI Maximum (% of Base) Eligible	6	*6	11	30.0	30.0	42.0	40.3	44.0	52.8
Target Total Cash Compensation	7	7	12	162.2	175.5	190.0	192.4	202.5	247.8

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	5	5	6	--	0.3	4.3	4.9	9.4	--
Total LTI (\$ Amount) – Recvg	8	8	13	18.8	29.4	50.0	51.5	66.9	86.1
Target Total Direct Comp (\$ Amount) – Recvg	7	7	12	191.4	211.3	244.9	246.9	271.2	330.8
Target Total Direct Comp (\$ Amount) – All	7	7	12	191.4	211.3	244.9	246.9	271.2	330.8
Total Direct Comp (\$ Amount) – Recvg	8	8	13	191.9	204.8	245.9	246.6	268.2	331.5
Total Direct Comp (\$ Amount) – All	8	8	13	191.9	204.8	245.9	246.6	268.2	331.5

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	2	*2	2	--	--	--	--	--	--
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*More than 35% of the rates within the sample are supplied by one organization.

Year over Year % Increase (Mean):

1.2%

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	8	13	100
Other Guaranteed Cash	2	2	15
Other Non-Guaranteed Cash	3	7	54
LTI	8	13	100
Overtime	0	0	0

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	*5	10	125.2
Midpoint	*5	10	156.5
Maximum	*5	10	187.8
Compa-ratio	5	10	100.2

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	*2	2	--
Year of Birth	8	13	1969

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	8	13	0

2015

CA MTCS for the Energy Sector

210.772.320 Accountant E**Specialization: Property Accounting**

As an advanced specialist in the documentation of financials, provides consultative advice on highly complex accounting matters in areas including internal audit, budgets, general accounting, joint ventures accounting, joint ventures audit, marketing, taxation, or a combination of the aforementioned. Participates in long range studies and large projects. May involve the direct supervision of a group of professionals. Provides guidance and training to less experienced staff. Works independently within guidelines set by company policy

Incumbents in the same position:

4

(Compensation Data
Displayed in \$000s)

Actual Annual Cash Compensation

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	4	*4	5	--	--	160.7	151.9	--	--
Base Salary – Org Weighted (All)	4	*4	N/A	--	--	155.0	152.5	--	--
STI Granted (\$ Amount) Recvg	4	*4	5	--	--	27.0	33.9	--	--
STI Granted (% of Base) Recvg	4	*4	5	--	--	16.8	21.4	--	--
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	1	*1	1	--	--	--	--	--	--
Total Cash Comp – Inc Weighted (All)	4	*4	5	--	--	187.7	185.9	--	--
Total Cash Comp – Org Weighted (All)	4	*4	N/A	--	--	181.0	188.8	--	--

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	0	0	0	--	--	--	--	--	--
STI Target (% of Base) Eligible	3	*3	4	--	--	--	18.8	--	--
STI Maximum (% of Base) Eligible	1	*1	2	--	--	--	--	--	--
Target Total Cash Compensation	3	*3	4	--	--	--	178.2	--	--

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	3	*3	4	--	--	--	2.9	--	--
Total LTI (\$ Amount) – Recvg	4	4	4	--	--	59.0	69.0	--	--
Target Total Direct Comp (\$ Amount) – Recvg	3	3	3	--	--	--	257.9	--	--
Target Total Direct Comp (\$ Amount) – All	3	*3	4	--	--	--	233.2	--	--
Total Direct Comp (\$ Amount) – Recvg	4	4	4	--	--	236.9	266.2	--	--
Total Direct Comp (\$ Amount) – All	4	*4	5	--	--	218.6	243.4	--	--

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	1	*1	1	--	--	--	--	--	--
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*More than 35% of the rates within the sample are supplied by one organization

Year over Year % Increase (Mean):

2.4%

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	4	5	100
Other Guaranteed Cash	1	1	20
Other Non-Guaranteed Cash	2	2	40
LTI	4	5	100
Overtime	0	0	0

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	*4	5	129.6
Midpoint	*4	5	162.0
Maximum	*4	5	192.0
Compa-ratio	4	5	101.2

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	4	4	1991
Year of Birth	*4	5	1961

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	4	5	0

210.772.320 Accountant E**Specialization: Regulatory Accounting**

As an advanced specialist in the documentation of financials, provides consultative advice on highly complex accounting matters in areas including internal audit, budgets, general accounting, joint ventures accounting, joint ventures audit, marketing, taxation, or a combination of the aforementioned. Participates in long range studies and large projects. May involve the direct supervision of a group of professionals. Provides guidance and training to less experienced staff. Works independently within guidelines set by company policy.

Incumbents in the same position:

5

(Compensation Data
Displayed in \$000s)

Actual Annual Cash Compensation

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	5	*5	7	--	126.5	137.0	142.5	169.2	--
Base Salary – Org Weighted (All)	5	*5	N/A	--	124.6	147.0	147.1	169.6	--
STI Granted (\$ Amount) Recvg	5	*5	7	--	10.0	16.4	21.7	40.8	--
STI Granted (% of Base) Recvg	5	*5	7	--	7.9	12.0	14.4	24.1	--
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	0	0	0	--	--	--	--	--	--
Total Cash Comp – Inc Weighted (All)	5	*5	7	--	136.5	151.0	164.3	210.0	--
Total Cash Comp – Org Weighted (All)	5	*5	N/A	--	138.0	164.6	173.3	212.9	--

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	0	0	0	--	--	--	--	--	--
STI Target (% of Base) Eligible	4	4	4	--	--	20.0	18.8	--	--
STI Maximum (% of Base) Eligible	3	3	3	--	--	--	38.0	--	--
Target Total Cash Compensation	4	4	4	--	--	189.7	179.8	--	--

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	3	3	3	--	--	--	4.0	--	--
Total LTI (\$ Amount) – Recvg	4	*4	6	--	--	34.5	43.7	--	--
Target Total Direct Comp (\$ Amount) – Recvg	3	3	3	--	--	--	228.7	--	--
Target Total Direct Comp (\$ Amount) – All	4	4	4	--	--	199.7	216.3	--	--
Total Direct Comp (\$ Amount) – Recvg	4	*4	6	--	--	205.0	209.5	--	--
Total Direct Comp (\$ Amount) – All	5	*5	7	--	161.2	184.4	203.5	233.7	--

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	0	0	0	--	--	--	--	--	--
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Year over Year % Increase (Mean):

3.8%

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	5	7	100
Other Guaranteed Cash	1	1	14
Other Non-Guaranteed Cash	3	3	43
LTI	4	6	86
Overtime	0	0	0

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	*5	7	125.0
Midpoint	*5	7	156.3
Maximum	*5	7	187.5
Compa-ratio	5	7	87.7

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	*3	5	--
Year of Birth	*5	7	1971

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	5	7	0

*More than 35% of the rates within the sample are supplied by one organization

2015

CA MTCS for the Energy Sector

210.772.320 Accountant E

Specialization: Sarbanes-Oxley

As an advanced specialist in the documentation of financials, provides consultative advice on highly complex accounting matters in areas including internal audit, budgets, general accounting, joint ventures accounting, joint ventures audit, marketing, taxation, or a combination of the aforementioned. Participates in long range studies and large projects. May involve the direct supervision of a group of professionals. Provides guidance and training to less experienced staff Works independently within guidelines set by company policy.

Incumbents in the same position:

5

(Compensation Data
Displayed in \$000s)

Actual Annual Cash Compensation

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	4	4	6	--	--	160.3	163.4	--	--
Base Salary – Org Weighted (All)	4	4	N/A	--	--	155.7	160.0	--	--
STI Granted (\$ Amount) Recvg	4	4	6	--	--	44.5	49.4	--	--
STI Granted (% of Base) Recvg	4	4	6	--	--	28.4	29.7	--	--
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	2	*2	2	--	--	--	--	--	--
Total Cash Comp – Inc Weighted (All)	4	4	6	--	--	202.4	213.9	--	--
Total Cash Comp – Org Weighted (All)	4	4	N/A	--	--	197.3	207.5	--	--

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	0	0	0	--	--	--	--	--	--
STI Target (% of Base) Eligible	4	4	6	--	--	23.5	22.8	--	--
STI Maximum (% of Base) Eligible	4	4	6	--	--	47.0	54.0	--	--
Target Total Cash Compensation	4	4	6	--	--	194.9	201.9	--	--

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	2	*2	4	--	--	--	--	--	--
Total LTI (\$ Amount) – Recvg	4	*4	5	--	--	37.8	31.7	--	--
Target Total Direct Comp (\$ Amount) – Recvg	4	*4	5	--	--	221.8	230.4	--	--
Target Total Direct Comp (\$ Amount) – All	4	4	6	--	--	224.9	230.0	--	--
Total Direct Comp (\$ Amount) – Recvg	4	*4	5	--	--	220.2	237.4	--	--
Total Direct Comp (\$ Amount) – All	4	4	6	--	--	234.2	241.9	--	--

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	3	3	3	--	--	--	9.7	--	--
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*More than 35% of the rates within the sample are supplied by one organization.

Year over Year % Increase (Mean):

3.0%

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	4	6	100
Other Guaranteed Cash	3	3	50
Other Non-Guaranteed Cash	2	3	50
LTI	4	6	100
Overtime	0	0	0

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	4	6	136.0
Midpoint	4	6	165.0
Maximum	4	6	192.1
Compa-ratio	4	6	97.4

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	*1	2	--
Year of Birth	4	6	1966

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	4	6	0

2015

CA MTCS for the Energy Sector

210.772.320 Accountant E

Specialization: Taxation

As an advanced specialist in the documentation of financials, provides consultative advice on highly complex accounting matters in areas including internal audit, budgets, general accounting, joint ventures accounting, joint ventures audit, marketing, taxation, or a combination of the aforementioned. Participates in long range studies and large projects. May involve the direct supervision of a group of professionals. Provides guidance and training to less experienced staff. Works independently within guidelines set by company policy.

Incumbents in the same position:

68

(Compensation Data
Displayed in \$000s)

Actual Annual Cash Compensation

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	25	26	80	139.2	148.6	169.5	168.7	185.6	200.6
Base Salary – Org Weighted (All)	25	26	N/A	132.7	144.0	156.1	156.4	166.8	191.4
STI Granted (\$ Amount) Recvg	23	23	63	18.3	26.0	39.1	44.4	60.0	81.5
STI Granted (% of Base) Recvg	23	23	63	12.6	17.0	24.8	26.3	34.8	45.1
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	5	*5	23	0.6	1.1	2.8	4.2	7.8	9.6
Total Cash Comp – Inc Weighted (All)	25	26	80	156.7	177.0	195.9	204.8	225.0	258.4
Total Cash Comp – Org Weighted (All)	25	26	N/A	147.7	159.2	176.5	184.1	201.1	229.5

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	1	*1	1	--	--	--	--	--	--
STI Target (% of Base) Eligible	21	21	60	17.6	20.0	21.0	22.5	25.0	27.5
STI Maximum (% of Base) Eligible	16	16	55	30.0	40.0	44.0	52.3	75.0	75.0
Target Total Cash Compensation	22	23	76	166.3	178.4	195.1	200.8	218.8	250.0

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	16	16	45	0.4	0.4	1.5	3.0	5.2	7.1
Total LTI (\$ Amount) – Recvg	21	21	56	16.3	22.9	41.5	47.6	68.0	88.3
Target Total Direct Comp (\$ Amount) – Recvg	17	17	48	192.3	205.3	243.3	253.8	288.1	336.8
Target Total Direct Comp (\$ Amount) – All	22	23	76	178.1	192.8	222.3	235.4	274.0	304.6
Total Direct Comp (\$ Amount) – Recvg	21	21	56	185.6	202.9	242.0	258.1	300.2	338.8
Total Direct Comp (\$ Amount) – All	25	26	80	173.8	193.0	220.5	239.9	277.4	320.6

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	4	*4	12	--	--	2.7	2.4	--	--
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Year over Year % Increase (Mean):

2.4%

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	24	64	80
Other Guaranteed Cash	6	14	18
Other Non-Guaranteed Cash	9	42	53
LTI	21	64	80
Overtime	0	0	0

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	17	72	135.1
Midpoint	17	72	168.9
Maximum	17	72	202.7
Compa-ratio	17	72	100.7

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	10	26	1993
Year of Birth	22	76	1969

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	25	79	6

*More than 35% of the rates within the sample are supplied by one organization.

210.772.330 Accountant D**Specialization: All Incumbents**

Acts as a consultant in the documentation of financials within a specific field of accounting (internal audit, budgets, general accounting, joint ventures accounting, joint ventures audit, marketing, taxation, or a combination of the aforementioned). May be responsible for such complex projects as special income tax studies, filing income tax forms, compliance reporting for various Federal or local grants or resource taxes, administration of property taxes, co-ordination and audit of properties operated by others, post audit of producing property acquisitions and other senior accounting related studies and projects. Uses judgment in setting priorities to complete assignments. Normally reports to a Controller level

Incumbents in the same position:

646

(Compensation Data
Displayed in \$000s)

Actual Annual Cash Compensation

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	126	151	993	100.0	109.6	118.8	119.1	128.4	138.3
Base Salary – Org Weighted (All)	126	151	N/A	98.0	107.8	114.5	114.8	122.7	129.7
STI Granted (\$ Amount) Recvg	102	120	837	8.6	14.3	20.4	21.4	28.0	34.8
STI Granted (% of Base) Recvg	102	120	837	7.8	12.6	17.3	17.9	23.3	27.6
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	16	17	75	0.6	0.6	2.2	2.4	2.4	4.7
Total Cash Comp – Inc Weighted (All)	126	151	993	111.5	122.0	137.4	137.3	150.9	166.0
Total Cash Comp – Org Weighted (All)	126	151	N/A	105.2	119.0	130.4	130.1	143.4	155.4

Target Annual Cash Compensation

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
STI Threshold (% of Base) Eligible	21	27	144	5.0	6.0	7.5	8.4	10.0	12.0
STI Target (% of Base) Eligible	93	116	828	12.0	15.0	16.0	16.7	20.0	20.0
STI Maximum (% of Base) Eligible	65	87	682	20.0	24.0	30.0	32.2	40.0	44.0
Target Total Cash Compensation	103	127	902	113.7	127.6	138.5	138.1	149.2	161.3

Estimated Total Direct Compensation

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Total Perquisite Value (\$ Amount)	67	74	338	0.3	0.5	0.8	1.7	1.5	5.1
Total LTI (\$ Amount) – Recvg	75	89	593	9.3	11.7	20.0	22.3	27.2	37.0
Target Total Direct Comp (\$ Amount) – Recvg	60	73	522	139.8	149.0	160.4	164.1	177.1	195.0
Target Total Direct Comp (\$ Amount) – All	103	127	902	118.9	135.7	149.9	151.4	166.8	185.7
Total Direct Comp (\$ Amount) – Recvg	75	89	593	132.5	145.9	160.2	164.5	181.4	201.8
Total Direct Comp (\$ Amount) – All	126	151	993	113.9	130.8	149.5	151.2	169.2	191.5

Total Other Guaranteed Cash

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Total Other Guaranteed Cash (\$ Amount) Recvg	21	21	128	0.9	2.2	2.2	6.1	4.7	18.4

*More than 35% of the rates within the sample are supplied by one organization.

Year over Year % Increase (Mean):

2.5%

	Dist. Orgs	Num Obs	% of Obs Elig
Incentives and Eligibility			
STI	116	919	93
Other Guaranteed Cash	32	175	18
Other Non-Guaranteed Cash	32	341	34
LTI	83	714	72
Overtime	12	45	5

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	57	726	101.4
Midpoint	57	729	122.5
Maximum	57	726	144.5
Compa-ratio	57	729	97.9

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	49	277	1999
Year of Birth	120	978	1974

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	121	967	11

2015

CA MTCS for the Energy Sector

Scope Analysis

210.772.330 Accountant D

Scope Category	Distinct Orgs	Num Orgs	Num Obs	Base Salary				Total Cash Compensation				Total Direct Compensation			
				25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Primary Industry Segment**															
Fully Integrated and Exploration & Production	71	76	625	113.4	120.9	122.8	132.0	128.9	142.6	143.2	157.3	141.1	158.3	161.4	179.0
Fully Integrated	6	*6	225	118.0	124.5	128.3	137.4	140.4	151.7	153.7	166.9	145.4	163.5	166.1	183.2
Exploration & Production	67	70	400	109.8	118.9	119.7	128.6	122.0	137.0	137.4	150.0	137.2	156.2	158.7	176.9
Services and Drilling	13	14	45	96.1	106.0	104.9	111.8	104.3	120.0	119.9	133.6	111.4	126.5	129.3	150.0
Services and Equipment	11	*11	31	96.5	106.0	105.4	112.6	101.6	116.0	113.9	126.5	103.5	118.8	119.0	133.1
Drilling	3	*3	14	--	--	103.7	--	--	--	133.2	--	--	--	152.1	--
Energy Marketing	3	3	3	--	--	103.6	--	--	--	123.8	--	--	--	128.5	--
Utilities	14	19	120	98.8	110.0	109.0	119.8	103.5	115.6	118.6	131.7	104.0	116.6	119.5	132.1
Public Sector (Regulatory Agencies, Government)	4	4	4	--	112.8	112.9	--	--	116.1	115.5	--	--	116.1	115.6	--
Pipeline/Midstream	16	22	135	109.7	118.7	117.4	123.6	125.0	135.6	135.1	144.7	135.3	147.5	146.4	157.1
Upgrading	1	*1	6	--	--	--	--	--	--	--	--	--	--	--	--
Downstream (Refining, Petrochemical Manufacturing)	3	*3	6	--	--	111.2	--	--	--	129.7	--	--	--	133.3	--
Engineering, Procurement & Construction	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Alternative Energy	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--
Other	8	9	49	99.7	115.7	115.0	129.6	118.9	130.1	130.7	147.7	118.9	130.8	138.5	156.0
Incumbent Location***															
British Columbia	2	*2	2	--	--	--	--	--	--	--	--	--	--	--	--
All Alberta	115	135	895	110.1	119.0	119.5	127.8	123.6	138.1	138.0	150.4	133.1	150.3	152.7	170.2
Calgary	108	124	771	111.7	119.5	120.3	128.6	126.5	140.0	140.0	152.3	136.9	153.0	156.4	173.9
Edmonton	7	11	71	103.1	112.2	112.8	122.1	108.7	122.1	122.1	135.6	110.1	122.1	123.1	138.3
Fort McMurray	6	*6	29	110.2	120.0	121.6	131.4	118.6	130.8	133.5	146.4	134.5	145.6	146.5	155.4
Other Alberta	19	20	24	98.4	111.9	110.3	124.9	113.1	128.2	124.7	140.0	113.4	133.3	129.3	153.2
Manitoba/Saskatchewan	7	*7	26	89.7	97.8	97.4	101.1	90.5	111.2	108.0	119.2	90.8	111.2	108.4	119.6
Eastern Canada	11	14	67	102.5	121.6	122.7	140.9	114.8	146.5	140.8	160.1	114.8	150.7	148.6	170.5
Atlantic Canada	7	9	21	117.2	132.2	128.2	151.9	132.3	148.3	141.1	159.6	132.4	152.0	148.8	170.3
Ontario	6	*7	46	99.2	119.5	120.2	138.9	114.3	143.0	140.7	161.0	114.3	148.2	148.5	171.0
Québec	0	0	0	--	--	--	--	--	--	--	--	--	--	--	--

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents in this table are classified under the industry segment of the entity with which they are associated

***Incumbents in this table are assigned to locations based on the workplace postal code reported for the incumbent

2015

CA MTCS for the Energy Sector

Scope Analysis

210.772.330 Accountant D

Scope Category**	Distinct Orgs	Num Orgs	Num Obs	Median Scope	Base Salary				Total Cash Compensation				Total Direct Compensation			
					25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile	25th %ile	Median	Mean	75th %ile
Net Sales Revenue																
All	116	140	953	0.8	109.8	118.8	119.2	128.7	122.4	138.2	137.8	151.3	132.2	150.3	152.1	170.1
Under \$100 Million	10	*10	26	0.0	100.0	107.6	107.3	112.8	103.1	113.5	114.0	120.0	104.5	113.8	116.4	120.0
\$100 < \$500 Million	37	37	74	0.2	106.5	114.3	116.2	125.0	118.1	128.9	129.0	139.9	128.6	141.1	147.2	166.7
\$500 < \$1 Billion	18	21	87	0.7	103.0	114.3	113.1	123.0	112.7	128.3	127.4	142.6	113.0	130.3	137.7	147.5
\$1 < \$3 Billion	31	35	243	1.8	103.5	116.0	114.9	124.5	119.1	132.6	133.1	146.1	131.9	151.4	151.6	172.1
\$3 < \$5 Billion	7	7	42	3.3	99.7	111.9	110.5	118.2	115.0	131.2	130.0	140.4	116.9	142.0	150.7	184.1
\$5 Billion and Over	17	30	481	10.2	115.0	122.0	124.4	133.0	132.2	144.3	145.5	157.4	140.5	155.0	157.8	172.5
Barrel of Oil Equivalent/Day																
All	71	77	620	31,136	113.1	120.5	122.4	131.4	128.8	142.0	142.2	155.0	140.6	157.3	160.6	177.9
Under 10,000	13	*13	31	6,120	109.1	116.0	118.8	127.8	119.4	129.2	132.5	144.7	123.8	134.9	139.2	157.3
Under 5,000	6	*6	22	--	108.3	115.8	117.6	128.4	122.6	130.7	133.3	145.0	124.7	138.8	139.7	157.9
5,000 < 10,000	7	7	9	--	108.5	119.0	121.8	127.5	115.5	119.8	130.4	143.6	121.7	130.2	138.2	149.7
10,000 < 100,000	45	45	215	30,000	109.0	118.6	120.3	128.7	123.3	137.0	137.1	148.4	138.3	156.2	160.1	178.5
10,000 < 25,000	20	20	45	18,060	107.5	117.5	116.9	125.0	120.4	135.5	135.1	146.2	148.1	166.5	172.9	194.0
25,000 < 100,000	25	25	170	65,665	110.0	119.0	121.2	129.5	123.5	137.1	137.6	148.6	137.7	154.9	156.7	172.1
100,000 and Over	14	19	374	271,000	115.0	121.7	124.0	133.7	134.0	145.8	146.0	158.8	143.6	160.1	162.7	179.1
100,000 < 300,000	9	9	156	140,803	114.0	120.3	119.9	128.0	129.9	141.4	142.7	153.9	143.0	159.8	163.0	181.5
300,000 and Over	5	*10	218	478,500	116.4	123.0	126.9	137.5	138.3	148.7	148.3	160.8	143.6	160.2	162.5	177.9
Total Employment																
Less than 75	16	16	21	47	103.4	115.0	116.6	122.8	112.9	128.0	129.5	147.5	119.5	142.7	144.0	161.5
75 < 350	36	36	100	196	106.0	115.5	115.2	123.8	119.5	130.2	131.5	143.9	130.2	149.3	155.3	169.3
350 < 1,500	36	40	230	741	106.0	115.8	116.3	124.4	118.1	132.0	132.1	145.2	129.4	147.1	149.9	168.3
1,500 and Over	32	50	624	3,373	112.5	120.0	120.9	131.3	125.7	141.3	140.8	154.4	132.8	150.8	151.8	169.8

*More than 35% of the rates within the sample are supplied by one organization

**Incumbents on this page are assigned to scope categories based on the total scope values of the participant, as opposed to the scope values of the individual entities (corporate, subsidiary, group or division) with which the incumbents are associated.

210.772.330 Accountant D**Specialization: Internal Audit**

Acts as a consultant in the documentation of financials within a specific field of accounting (internal audit, budgets, general accounting, joint ventures accounting, joint ventures audit, marketing, taxation, or a combination of the aforementioned) May be responsible for such complex projects as special income tax studies, filing income tax forms, compliance reporting for various Federal or local grants or resource taxes, administration of property taxes, co-ordination and audit of properties operated by others, post audit of producing property acquisitions and other senior accounting related studies and projects Uses judgment in setting priorities to complete assignments. Normally reports to a Controller level.

Incumbents in the same position:

64

(Compensation Data
Displayed in \$000s)

Actual Annual Cash Compensation

	Distinct Orgs	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary – Inc Weighted (All)	26	29	85	101.0	109.0	116.4	121.4	134.4	151.8
Base Salary – Org Weighted (All)	26	29	N/A	97.8	110.8	117.2	119.0	126.9	145.2
STI Granted (\$ Amount) Recvg	23	24	60	6.2	9.7	15.4	18.5	27.7	33.8
STI Granted (% of Base) Recvg	23	24	60	5.1	9.5	14.2	15.5	23.0	26.3
Other Non-Guaranteed Cash Payments (\$ Amt) Recvg	4	*4	8	--	--	2.2	2.1	--	--
Total Cash Comp – Inc Weighted (All)	26	29	85	108.5	117.2	132.7	134.6	151.9	166.9
Total Cash Comp – Org Weighted (All)	26	29	N/A	109.1	122.0	131.7	135.3	146.8	167.7

Target Annual Cash Compensation

STI Threshold (% of Base) Eligible	6	*6	19	2.5	6.0	10.0	8.7	12.0	12.0
STI Target (% of Base) Eligible	22	24	59	8.0	12.0	15.0	15.6	20.0	20.0
STI Maximum (% of Base) Eligible	17	19	50	12.0	21.7	27.8	29.5	40.0	44.0
Target Total Cash Compensation	24	27	76	108.5	127.8	137.0	137.4	151.2	162.9

Estimated Total Direct Compensation

Total Perquisite Value (\$ Amount)	9	10	24	0.3	0.4	1.2	2.0	3.0	5.1
Total LTI (\$ Amount) – Recvg	16	17	39	5.0	13.5	19.6	20.5	25.0	37.4
Target Total Direct Comp (\$ Amount) – Recvg	14	15	30	137.3	144.9	162.8	164.9	177.6	199.9
Target Total Direct Comp (\$ Amount) – All	24	27	76	108.7	132.9	142.9	146.5	162.8	177.6
Total Direct Comp (\$ Amount) – Recvg	16	17	39	126.5	136.4	155.5	159.1	177.8	210.5
Total Direct Comp (\$ Amount) – All	26	29	85	109.3	124.8	141.1	144.6	161.7	179.6

Total Other Guaranteed Cash

Total Other Guaranteed Cash (\$ Amount) Recvg	4	*4	8	--	--	2.2	5.4	--	--
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*More than 35% of the rates within the sample are supplied by one organization.

Year over Year % Increase (Mean):

2.7%

Incentives and Eligibility	Dist. Orgs	Num Obs	% of Obs Elig
STI	24	68	80
Other Guaranteed Cash	7	14	16
Other Non-Guaranteed Cash	9	26	31
LTI	17	47	55
Overtime	2	4	5

Salary Range	Dist. Orgs	Num Obs	Median
Minimum	20	68	102.3
Midpoint	20	69	127.5
Maximum	20	68	151.6
Compa-ratio	20	69	93.8

Demographics	Dist. Orgs	Num Obs	Median
Graduation Year	9	33	1997
Year of Birth	25	84	1972

	Dist. Orgs	Num Obs	% of Obs
Hired since 2014	25	84	6