

2014

# US MBD: Mercer Benchmark Database Executive

## 210.316.210 Accounting Director

## Life Sciences

Primary responsibilities include developing and implementing accounting policies and operations of accounting systems, budgeting, and financial report preparation. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Accounting Executive.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*9	27	114.4	122.5	139.6	144.6	164.8	178.6
Base Salary - Org Wtd	*9	27	--	122.3	138.1	145.9	165.4	--
Base Salary - Incentive Eligible	*9	27	114.4	122.5	139.6	144.6	164.8	178.6
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*9	27	18.1	25.3	30.1	32.6	42.4	45.7
Short-term Incentive (Actual)	*9	26	9.8	10.8	21.3	20.7	26.2	35.6
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*6	21	--	--	39.9	40.9	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*9	27	121.5	136.9	157.9	164.6	189.3	203.2
Total Cash Comp (Actual) - Org Wtd	*9	27	--	134.2	168.2	170.7	193.4	--
Total Cash Comp (Actual) - Rcvs	*9	26	129.6	137.8	157.9	166.3	190.0	203.9
Total Cash Comp (Target)	*9	27	136.1	147.7	172.0	177.2	206.0	226.9
Total Cash Comp (Target) - Rcvs	*9	27	136.1	147.7	172.0	177.2	206.0	226.9

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*9	27	121.5	149.8	172.5	196.4	235.8	260.0
Total Direct Comp (Actual) - Rcvs	*6	21	--	--	197.9	212.3	--	--

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	9	27	100%
Sales Incentive	0	0	0%
Profit Sharing	1	2	8%
Long-term Incentive	7	23	92%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	52%	48%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	87%	86%
Performance Shares/Share Units	48%	52%
Performance Cash Units	0%	0%
Long-term Cash	4%	5%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	9	26	17.1%	13.8%
Short-term Incentive (Threshold)	2	4	--%	--%
Short-term Incentive (Target)	9	27	22.1%	22.1%
Short-term Incentive (Maximum)	4	13	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	6	21	34.9%	25.4%

<b>Salary Range (Mean)</b>				
Minimum	3	11	--	--
Midpoint	3	11	--	--
Maximum	3	11	--	--

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Accounting Director 210.316.210

2014

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## 210.316.210 Accounting Director

Primary responsibilities include developing and implementing accounting policies and operations of accounting systems, budgeting, and financial report preparation. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Accounting Executive.

## Other Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	46	124	118.7	130.1	146.7	147.2	161.4	177.1
Base Salary - Org Wtd	46	124	116.2	132.2	142.9	145.2	158.2	173.1
Base Salary - Incentive Eligible	44	117	118.7	130.7	146.7	147.2	161.2	176.8
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	40	113	16.1	22.5	29.8	32.3	41.4	52.7
Short-term Incentive (Actual)	36	102	12.5	20.4	30.8	35.7	45.3	70.6
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	3	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	22	53	5.0	11.6	25.3	34.1	37.3	56.7

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	46	124	129.1	146.2	170.1	176.8	202.6	234.8
Total Cash Comp (Actual) - Org Wtd	46	124	128.5	146.7	167.8	172.3	191.9	231.9
Total Cash Comp (Actual) - Rcvrs	36	102	137.1	155.1	177.9	183.1	206.8	240.3
Total Cash Comp (Target)	40	116	137.0	153.3	177.0	179.5	201.8	228.2
Total Cash Comp (Target) - Rcvrs	40	113	136.9	153.4	176.0	179.4	201.7	228.4

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	46	124	129.1	150.2	179.3	191.4	226.2	259.5
Total Direct Comp (Actual) - Rcvrs	22	53	151.6	178.7	216.4	222.4	244.1	300.4

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	44	117	98%
Sales Incentive	1	2	2%
Profit Sharing	5	13	20%
Long-term Incentive	23	58	49%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	26%	15%
Share Appreciation Rights (SARs)	3%	2%
Restricted Shares/Share Units	88%	79%
Performance Shares/Share Units	17%	15%
Performance Cash Units	10%	0%
Long-term Cash	10%	11%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	36	102	24.3%	23.6%
Short-term Incentive (Threshold)	14	25	9.7%	10.1%
Short-term Incentive (Target)	40	113	22.2%	21.4%
Short-term Incentive (Maximum)	28	69	43.4%	48.0%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	3	--%	--%
Long-term Incentive (Black-Scholes)	22	53	22.2%	21.8%

<b>Salary Range (Mean)</b>				
Minimum	32	103	111.3	113.6
Midpoint	32	103	145.7	146.0
Maximum	32	103	180.0	178.4

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Accounting Director 210.316.210

2014

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## 210.316.210 Accounting Director

Primary responsibilities include developing and implementing accounting policies and operations of accounting systems, budgeting, and financial report preparation. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Accounting Executive.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	18	67	117.4	130.3	143.5	145.7	156.8	167.7
Base Salary - Org Wtd	18	67	119.7	128.2	138.5	142.7	158.0	175.6
Base Salary - Incentive Eligible	18	66	117.3	130.2	142.8	145.6	157.3	168.3
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	18	66	17.6	25.8	34.3	34.4	43.4	49.6
Short-term Incentive (Actual)	17	60	11.6	16.6	28.2	32.8	39.2	68.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	3	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*12	35	--	--	24.4	27.0	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	18	67	138.0	149.9	165.7	175.4	195.0	223.8
Total Cash Comp (Actual) - Org Wtd	18	67	138.5	149.5	162.8	167.1	182.1	219.4
Total Cash Comp (Actual) - Rcvs	17	60	138.7	150.1	166.2	177.7	202.5	232.9
Total Cash Comp (Target)	18	67	136.3	156.0	176.1	179.6	197.7	216.3
Total Cash Comp (Target) - Rcvs	18	66	136.2	156.0	176.5	180.0	198.5	216.4

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	18	67	140.4	154.4	168.2	189.5	207.5	249.7
Total Direct Comp (Actual) - Rcvs	*12	35	--	--	197.8	213.6	--	--

\*More than 25% of sample supplied by one organization

## Other Non-Durable Goods

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	18	66	99%
Sales Incentive	0	0	0%
Profit Sharing	1	3	5%
Long-term Incentive	12	36	62%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	61%	57%
Share Appreciation Rights (SARs)	28%	29%
Restricted Shares/Share Units	33%	31%
Performance Shares/Share Units	25%	23%
Performance Cash Units	0%	0%
Long-term Cash	0%	0%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	17	60	18.9%	21.9%
Short-term Incentive (Threshold)	1	2	--%	--%
Short-term Incentive (Target)	18	66	22.9%	23.2%
Short-term Incentive (Maximum)	12	38	37.7%	36.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	3	--%	--%
Long-term Incentive (Black-Scholes)	12	35	16.9%	17.6%

<b>Salary Range (Mean)</b>				
Minimum	17	53	110.7	111.8
Midpoint	17	53	142.3	145.4
Maximum	17	53	173.8	179.0

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Accounting Director 210.316.210

2014

# US MBD: Mercer Benchmark Database Executive

## 210.316.210 Accounting Director

Primary responsibilities include developing and implementing accounting policies and operations of accounting systems, budgeting, and financial report preparation. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Accounting Executive.

## Other Non-Manufacturing

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	93	335	100.8	115.0	135.0	138.0	158.5	177.1
Base Salary - Org Wtd	93	335	106.5	119.3	135.0	139.5	158.5	185.2
Base Salary - Incentive Eligible	84	296	100.4	114.7	135.0	137.3	158.2	175.3
Base Salary - Not Incentive Eligible	*3	9	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	78	264	13.9	18.5	27.3	30.1	36.0	51.5
Short-term Incentive (Actual)	81	281	7.6	17.5	27.7	33.1	42.4	58.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*5	7	--	--	6.1	6.2	--	--
Long-term Incentive (Black-Scholes)	32	66	7.5	18.9	31.7	38.0	46.4	73.1

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	93	335	113.6	130.0	160.0	165.9	195.0	220.7
Total Cash Comp (Actual) - Org Wtd	93	335	117.5	130.3	155.1	165.6	199.3	222.3
Total Cash Comp (Actual) - Rcvrs	81	282	117.6	134.2	164.1	170.6	201.0	229.9
Total Cash Comp (Target)	92	317	116.7	131.9	155.1	163.7	191.3	213.3
Total Cash Comp (Target) - Rcvrs	78	264	117.3	135.0	161.5	167.3	194.2	221.8

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	93	335	114.4	130.7	161.3	173.4	203.9	243.1
Total Direct Comp (Actual) - Rcvrs	32	66	134.2	168.4	228.5	223.5	255.8	301.2

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	84	296	91%
Sales Incentive	0	0	0%
Profit Sharing	12	22	11%
Long-term Incentive	36	97	31%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	30%	26%
Share Appreciation Rights (SARs)	1%	0%
Restricted Shares/Share Units	70%	55%
Performance Shares/Share Units	22%	24%
Performance Cash Units	23%	5%
Long-term Cash	22%	24%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	81	281	20.4%	22.9%
Short-term Incentive (Threshold)	13	32	10.3%	10.2%
Short-term Incentive (Target)	78	264	21.7%	21.1%
Short-term Incentive (Maximum)	42	110	35.9%	35.7%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	5	7	4.7%	4.8%
Long-term Incentive (Black-Scholes)	32	66	19.4%	23.8%

<b>Salary Range (Mean)</b>				
Minimum	64	182	101.6	99.8
Midpoint	64	182	140.2	137.1
Maximum	64	182	178.8	174.3

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Accounting Director 210.316.210

2014

# US MBD: Mercer Benchmark Database Executive

## 210.316.210 Accounting Director

Retail &amp; Wholesale

Primary responsibilities include developing and implementing accounting policies and operations of accounting systems, budgeting, and financial report preparation. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Accounting Executive

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	65	164	106.8	124.2	145.4	145.8	164.1	181.5
Base Salary - Org Wtd	65	164	109.8	123.8	144.8	146.1	164.2	189.9
Base Salary - Incentive Eligible	64	153	105.8	122.8	145.0	145.5	164.9	182.9
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	60	147	20.5	27.0	35.3	37.2	45.3	55.6
Short-term Incentive (Actual)	55	136	13.9	20.5	29.8	36.4	45.7	70.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*3	5	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	33	89	12.5	20.9	29.7	48.2	50.0	112.9

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	65	164	124.7	144.7	166.1	176.3	203.0	237.0
Total Cash Comp (Actual) - Org Wtd	65	164	126.1	149.3	165.8	178.9	202.3	233.9
Total Cash Comp (Actual) - Rcvs	55	136	127.2	147.5	178.8	182.8	207.1	242.8
Total Cash Comp (Target)	60	147	128.1	153.4	180.0	183.5	208.6	237.7
Total Cash Comp (Target) - Rcvs	60	147	128.1	153.4	180.0	183.5	208.6	237.7

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	65	164	126.5	149.4	187.9	202.4	242.6	288.1
Total Direct Comp (Actual) - Rcvs	33	89	162.2	176.4	213.2	232.8	257.4	308.7

\*More than 25% of sample supplied by one organization

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	64	153	100%
Sales Incentive	0	0	0%
Profit Sharing	4	9	11%
Long-term Incentive	38	96	68%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	47%	45%
Share Appreciation Rights (SARs)	11%	7%
Restricted Shares/Share Units	75%	71%
Performance Shares/Share Units	11%	10%
Performance Cash Units	2%	0%
Long-term Cash	15%	13%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	55	136	25.3%	24.4%
Short-term Incentive (Threshold)	22	60	9.9%	9.5%
Short-term Incentive (Target)	60	147	23.8%	25.0%
Short-term Incentive (Maximum)	38	96	42.7%	46.0%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	3	5	--%	--%
Long-term Incentive (Black-Scholes)	33	89	31.6%	29.5%

<b>Salary Range (Mean)</b>				
Minimum	47	116	105.4	101.9
Midpoint	47	116	144.0	143.5
Maximum	47	116	182.5	185.1

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Accounting Director 210.316.210

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## 210.316.210 Accounting Director

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## Services (Non-Financial)

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	129	279	103.4	118.8	137.1	141.4	161.0	185.0
Base Salary - Org Wtd	129	279	100.0	122.3	134.7	139.0	155.5	177.2
Base Salary - Incentive Eligible	84	212	105.0	119.7	138.0	142.8	162.2	186.4
Base Salary - Not Incentive Eligible	9	13	89.1	114.0	132.5	134.5	156.9	183.7

<b>Incentives</b>								
Short-term Incentive (Target)	69	172	15.8	21.4	28.3	32.9	39.7	54.6
Short-term Incentive (Actual)	67	161	5.5	12.0	20.6	26.8	37.1	56.7
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	3	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	25	59	10.0	15.0	23.8	26.0	31.3	42.0

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	129	279	104.5	125.0	150.0	157.1	185.0	219.9
Total Cash Comp (Actual) - Org Wtd	129	279	100.9	125.4	145.8	150.8	172.2	200.0
Total Cash Comp (Actual) - Rcvs	67	161	120.4	138.2	167.3	172.5	196.3	233.5
Total Cash Comp (Target)	115	249	109.3	133.1	159.6	164.0	190.5	225.0
Total Cash Comp (Target) - Rcvs	69	172	131.4	149.1	173.1	177.7	200.2	234.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	129	279	104.5	125.0	153.8	162.6	189.5	229.9
Total Direct Comp (Actual) - Rcvs	25	59	161.8	182.5	215.7	216.3	242.2	271.5

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	84	212	81%
Sales Incentive	0	0	0%
Profit Sharing	1	3	2%
Long-term Incentive	30	82	37%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	48%	34%
Share Appreciation Rights (SARs)	1%	2%
Restricted Shares/Share Units	79%	56%
Performance Shares/Share Units	33%	20%
Performance Cash Units	1%	0%
Long-term Cash	14%	19%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	67	161	15.8%	17.9%
Short-term Incentive (Threshold)	30	68	11.3%	13.9%
Short-term Incentive (Target)	69	172	20.2%	22.8%
Short-term Incentive (Maximum)	41	99	33.5%	38.7%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	3	--%	--%
Long-term Incentive (Black-Scholes)	25	59	16.9%	16.8%

<b>Salary Range (Mean)</b>				
Minimum	102	186	102.4	102.9
Midpoint	102	186	133.9	134.0
Maximum	102	186	165.4	165.1

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Accounting Director 210.316.210

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## 210.316.210 Accounting Director

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All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	27	71	106.7	122.6	134.8	139.4	153.1	172.4
Base Salary - Org Wtd	27	71	101.0	117.8	134.5	139.2	147.1	167.7
Base Salary - Incentive Eligible	20	61	108.5	125.2	137.0	139.1	153.8	172.4
Base Salary - Not Incentive Eligible	*3	4	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	16	56	20.2	25.2	27.5	29.0	31.8	39.1
Short-term Incentive (Actual)	18	53	13.6	17.0	23.4	23.6	27.7	34.9
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*1	1	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	27	71	117.1	133.8	153.7	157.0	171.9	191.7
Total Cash Comp (Actual) - Org Wtd	27	71	116.0	127.9	150.8	153.2	170.0	184.6
Total Cash Comp (Actual) - Rcvrs	18	53	131.4	146.3	160.7	162.9	180.3	200.6
Total Cash Comp (Target)	21	64	127.3	145.7	161.4	166.5	186.0	208.5
Total Cash Comp (Target) - Rcvrs	16	56	130.0	150.2	164.7	168.4	188.0	207.8

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	27	71	117.1	133.8	153.7	157.2	171.9	191.7
Total Direct Comp (Actual) - Rcvrs	*1	1	--	--	--	--	--	--

\*More than 25% of sample supplied by one organization

## Transportation Equipment

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	20	61	92%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	4	9	16%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	--%	--%
Share Appreciation Rights (SARs)	--%	--%
Restricted Shares/Share Units	--%	--%
Performance Shares/Share Units	--%	--%
Performance Cash Units	--%	--%
Long-term Cash	--%	--%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	18	53	17.8%	17.1%
Short-term Incentive (Threshold)	9	29	8.0%	6.2%
Short-term Incentive (Target)	16	56	21.0%	20.9%
Short-term Incentive (Maximum)	15	55	41.6%	40.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	1	1	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	22	65	108.7	114.1
Midpoint	22	65	137.3	138.8
Maximum	22	65	166.0	163.6

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Accounting Director 210.316.210

# US MBD: Mercer Benchmark Database Executive

## 320.413.210 Applications Development Director

Primary responsibilities include the development and implementation of IT applications and applications systems analysis and programming activities that enable the organization's business processes. Manages IT professionals who design/develop or acquire/adapt application software. Provides overall direction and guidance to assigned project managers, reviews project requests, and coordinates schedules/departmental activities. Prepares activity and progress reports regarding applications systems analysis and programming sections. Applications Development may include both systems analysis and programming 'from scratch' or configuration of packaged products created by third parties. Typically in larger organizations this is a senior level manager. Frequently reports to a Top IT Applications Executive.

## All Organizations

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	467	2,204	123.6	136.0	150.0	152.1	165.2	182.1
Base Salary - Org Wtd	467	2,204	125.0	137.1	150.4	152.8	165.0	184.2
Base Salary - Incentive Eligible	400	2,010	125.0	137.2	150.8	153.3	166.2	182.7
Base Salary - Not Incentive Eligible	19	37	119.1	129.7	136.6	144.5	156.6	173.1

<b>Incentives</b>								
Short-term Incentive (Target)	343	1,672	19.7	26.6	32.4	33.9	39.9	48.8
Short-term Incentive (Actual)	352	1,530	12.8	20.4	30.1	34.6	45.0	61.1
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	*1	2	--	--	--	--	--	--
Profit Sharing (Actual)	31	73	4.1	5.3	6.1	8.6	9.9	17.3
Long-term Incentive (Black-Scholes)	158	782	12.0	16.5	28.3	41.9	53.6	96.4

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	467	2,204	131.0	147.4	172.1	176.4	198.4	229.9
Total Cash Comp (Actual) - Org Wtd	467	2,204	132.8	150.1	173.9	178.2	198.0	230.1
Total Cash Comp (Actual) - Rcvs	355	1,537	146.5	164.6	184.0	189.8	210.2	238.7
Total Cash Comp (Target)	419	1,896	139.9	158.7	179.3	182.1	202.1	225.1
Total Cash Comp (Target) - Rcvs	343	1,672	151.1	164.7	183.1	187.2	204.8	227.2

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	467	2,204	133.8	150.2	178.1	191.3	214.7	275.3
Total Direct Comp (Actual) - Rcvs	158	782	155.5	187.0	224.4	236.1	279.3	325.1

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	397	2,004	92%
Sales Incentive	1	2	0%
Profit Sharing	46	127	12%
Long-term Incentive	186	1,101	54%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	27%	24%
Share Appreciation Rights (SARs)	2%	3%
Restricted Shares/Share Units	83%	79%
Performance Shares/Share Units	27%	24%
Performance Cash Units	3%	1%
Long-term Cash	12%	12%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	352	1,530	21.1%	21.9%
Short-term Incentive (Threshold)	114	408	9.5%	9.6%
Short-term Incentive (Target)	343	1,672	21.0%	21.9%
Short-term Incentive (Maximum)	201	800	37.0%	38.4%
Sales Incentive (Actual)	1	2	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	31	73	6.3%	5.8%
Long-term Incentive (Black-Scholes)	158	782	25.9%	25.5%

<b>Salary Range (Mean)</b>				
Minimum	328	1,553	111.0	110.0
Midpoint	328	1,553	149.9	148.8
Maximum	328	1,553	188.8	187.6

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization



2014

# US MBD: Mercer Benchmark Database Executive

## 320.413.210 Applications Development Director

Consumer Goods

Primary responsibilities include the development and implementation of IT applications and applications systems analysis and programming activities that enable the organization's business processes. Manages IT professionals who design/develop or acquire/adapt application software. Provides overall direction and guidance to assigned project managers, reviews project requests, and coordinates schedules/departmental activities. Prepares activity and progress reports regarding applications systems analysis and programming sections. Applications Development may include both systems analysis and programming 'from scratch' or configuration of packaged products created by third parties. Typically in larger organizations this is a senior level manager. Frequently reports to a Top IT Applications Executive.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*27	86	135.1	146.6	160.1	159.7	172.2	181.8
Base Salary - Org Wtd	*27	86	130.8	146.7	162.6	159.7	172.3	180.2
Base Salary - Incentive Eligible	*27	85	135.0	146.6	160.0	159.6	172.2	181.8
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*25	83	22.6	33.1	37.4	37.5	41.9	52.6
Short-term Incentive (Actual)	*19	72	--	--	31.2	30.9	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	*1	2	--	--	--	--	--	--
Profit Sharing (Actual)	*3	3	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*8	46	--	--	53.9	59.0	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*27	86	155.4	165.0	183.7	187.1	207.7	223.5
Total Cash Comp (Actual) - Org Wtd	*27	86	138.0	165.0	180.7	188.5	214.5	247.2
Total Cash Comp (Actual) - Rcvs	*21	75	156.1	167.3	188.3	190.0	209.8	227.8
Total Cash Comp (Target)	*26	84	163.8	175.7	195.5	196.7	213.3	231.2
Total Cash Comp (Target) - Rcvs	*25	83	163.6	176.0	195.7	197.1	213.6	231.4

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*27	86	155.9	175.3	212.9	218.7	249.2	298.8
Total Direct Comp (Actual) - Rcvs	*8	46	--	--	246.2	255.2	--	--

\*More than 25% of sample supplied by one organization

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	26	84	99%
Sales Incentive	1	--	--%
Profit Sharing	3	3	14%
Long-term Incentive	10	51	65%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	--%	--%
Share Appreciation Rights (SARs)	--%	--%
Restricted Shares/Share Units	--%	--%
Performance Shares/Share Units	--%	--%
Performance Cash Units	--%	--%
Long-term Cash	--%	--%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	19	72	22.0%	19.2%
Short-term Incentive (Threshold)	6	10	8.3%	8.4%
Short-term Incentive (Target)	25	83	21.6%	23.2%
Short-term Incentive (Maximum)	13	56	37.2%	40.0%
Sales Incentive (Actual)	1	2	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	3	3	--%	--%
Long-term Incentive (Black-Scholes)	8	46	29.4%	35.8%

<b>Salary Range (Mean)</b>				
Minimum	23	43	120.1	116.8
Midpoint	23	43	159.0	152.8
Maximum	23	43	197.8	188.8

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Applications Development Director 320.413.210

2014

# US MBD: Mercer Benchmark Database Executive

## 320.413.210 Applications Development Director

Primary responsibilities include the development and implementation of IT applications and applications systems analysis and programming activities that enable the organization's business processes. Manages IT professionals who design/develop or acquire/adapt application software. Provides overall direction and guidance to assigned project managers, reviews project requests, and coordinates schedules/departmental activities. Prepares activity and progress reports regarding applications systems analysis and programming sections. Applications Development may include both systems analysis and programming 'from scratch' or configuration of packaged products created by third parties. Typically in larger organizations this is a senior level manager. Frequently reports to a Top IT Applications Executive.

Energy

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	28	58	132.0	145.2	156.9	165.2	188.6	205.9
Base Salary - Org Wtd	28	58	134.6	143.9	154.6	160.7	179.8	197.7
Base Salary - Incentive Eligible	26	54	133.5	148.3	157.7	167.4	190.1	206.5
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	25	53	19.5	30.8	38.8	38.0	43.9	54.6
Short-term Incentive (Actual)	26	54	29.5	32.1	44.0	46.4	58.2	69.7
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	4	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	22	45	24.4	33.7	58.3	69.4	91.5	130.2

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	28	58	159.2	176.4	212.4	208.6	240.1	259.3
Total Cash Comp (Actual) - Org Wtd	28	58	160.4	176.7	205.1	203.7	232.8	257.1
Total Cash Comp (Actual) - Rcvs	26	54	165.0	178.9	220.8	214.1	241.5	259.6
Total Cash Comp (Target)	26	56	151.4	171.4	199.6	200.9	227.7	249.0
Total Cash Comp (Target) - Rcvs	25	53	160.8	177.7	201.6	204.4	228.6	249.3

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	28	58	159.7	200.4	259.3	262.5	331.5	374.5
Total Direct Comp (Actual) - Rcvs	22	45	200.0	221.9	290.3	288.2	342.2	377.1

\*More than 25% of sample supplied by one organization

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	26	54	95%
Sales Incentive	0	0	0%
Profit Sharing	2	5	15%
Long-term Incentive	23	48	84%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	15%	13%
Share Appreciation Rights (SARs)	6%	2%
Restricted Shares/Share Units	85%	84%
Performance Shares/Share Units	63%	53%
Performance Cash Units	6%	0%
Long-term Cash	0%	0%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	26	54	28.2%	27.7%
Short-term Incentive (Threshold)	7	12	10.5%	9.0%
Short-term Incentive (Target)	25	53	23.7%	22.8%
Short-term Incentive (Maximum)	16	27	42.6%	43.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	4	--%	--%
Long-term Incentive (Black-Scholes)	22	45	37.0%	40.2%

<b>Salary Range (Mean)</b>				
Minimum	22	45	123.6	124.0
Midpoint	22	45	158.3	161.4
Maximum	22	45	193.1	198.8

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Applications Development Director 320.413.210

2014

# US MBD: Mercer Benchmark Database Executive

## 320.413.210 Applications Development Director

## Financial Services

Primary responsibilities include the development and implementation of IT applications and applications systems analysis and programming activities that enable the organization's business processes. Manages IT professionals who design/develop or acquire/adapt application software. Provides overall direction and guidance to assigned project managers, reviews project requests, and coordinates schedules/departmental activities. Prepares activity and progress reports regarding applications systems analysis and programming sections. Applications Development may include both systems analysis and programming 'from scratch' or configuration of packaged products created by third parties. Typically in larger organizations this is a senior level manager. Frequently reports to a Top IT Applications Executive.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*40	274	120.0	127.9	144.2	149.8	168.1	181.6
Base Salary - Org Wtd	*40	274	124.9	135.5	152.7	157.6	168.3	183.9
Base Salary - Incentive Eligible	*34	260	119.9	127.2	142.7	148.5	167.5	181.1
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*23	163	29.3	32.4	34.7	41.2	50.3	63.7
Short-term Incentive (Actual)	*32	185	14.3	20.0	35.1	41.2	55.3	70.1
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*4	8	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*16	116	15.0	20.0	25.6	32.2	36.2	57.3

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*40	274	121.3	137.7	168.8	178.0	206.2	244.6
Total Cash Comp (Actual) - Org Wtd	*40	274	133.4	150.8	186.8	198.0	233.3	288.5
Total Cash Comp (Actual) - Rcvs	*32	185	145.6	162.8	192.9	198.8	226.9	260.0
Total Cash Comp (Target)	*30	180	146.3	154.3	177.0	186.1	209.2	239.4
Total Cash Comp (Target) - Rcvs	*23	163	149.6	156.7	180.0	188.3	211.8	240.8

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*40	274	132.7	142.8	170.5	191.6	231.3	284.0
Total Direct Comp (Actual) - Rcvs	*16	116	138.9	148.8	227.7	225.3	266.9	314.7

\*More than 25% of sample supplied by one organization

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	34	260	96%
Sales Incentive	0	--	--%
Profit Sharing	4	8	16%
Long-term Incentive	20	162	61%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	25%	11%
Share Appreciation Rights (SARs)	2%	3%
Restricted Shares/Share Units	99%	99%
Performance Shares/Share Units	15%	1%
Performance Cash Units	1%	0%
Long-term Cash	14%	19%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	32	185	30.1%	25.6%
Short-term Incentive (Threshold)	6	7	12.1%	11.4%
Short-term Incentive (Target)	23	163	23.0%	27.9%
Short-term Incentive (Maximum)	12	23	39.7%	42.8%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	4	8	--%	--%
Long-term Incentive (Black-Scholes)	16	116	24.5%	20.2%

<b>Salary Range (Mean)</b>				
Minimum	27	166	105.4	108.6
Midpoint	27	166	143.6	144.3
Maximum	27	166	181.7	180.0

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Applications Development Director 320.413.210

2014

# US MBD: Mercer Benchmark Database Executive

## 320.413.210 Applications Development Director

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## High Tech (Manufactured Products)

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*5	15	--	--	144.7	149.5	--	--
Base Salary - Org Wtd	*5	15	--	--	146.6	156.1	--	--
Base Salary - Incentive Eligible	*5	15	--	--	144.7	149.5	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*5	15	--	--	32.6	33.5	--	--
Short-term Incentive (Actual)	*5	15	--	--	28.3	32.2	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*3	7	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*5	15	--	--	173.0	181.7	--	--
Total Cash Comp (Actual) - Org Wtd	*5	15	--	--	172.8	197.8	--	--
Total Cash Comp (Actual) - Rcvrs	*5	15	--	--	173.0	181.7	--	--
Total Cash Comp (Target)	*5	15	--	--	175.0	183.1	--	--
Total Cash Comp (Target) - Rcvrs	*5	15	--	--	175.0	183.1	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*5	15	--	--	181.9	190.3	--	--
Total Direct Comp (Actual) - Rcvrs	*3	7	--	--	--	--	--	--

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	5	15	100%
Sales Incentive	0	0	--%
Profit Sharing	0	0	0%
Long-term Incentive	3	7	47%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	--%	--%
Share Appreciation Rights (SARs)	--%	--%
Restricted Shares/Share Units	--%	--%
Performance Shares/Share Units	--%	--%
Performance Cash Units	--%	--%
Long-term Cash	--%	--%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	5	15	25.2%	20.8%
Short-term Incentive (Threshold)	1	4	--%	--%
Short-term Incentive (Target)	5	15	23.1%	22.2%
Short-term Incentive (Maximum)	3	8	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	3	7	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	3	11	--	--
Midpoint	3	11	--	--
Maximum	3	11	--	--

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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# US MBD: Mercer Benchmark Database Executive

## 320.413.210 Applications Development Director

## High Tech (Services)

Primary responsibilities include the development and implementation of IT applications and applications systems analysis and programming activities that enable the organization's business processes. Manages IT professionals who design/develop or acquire/adapt application software. Provides overall direction and guidance to assigned project managers, reviews project requests, and coordinates schedules/departmental activities. Prepares activity and progress reports regarding applications systems analysis and programming sections. Applications Development may include both systems analysis and programming 'from scratch' or configuration of packaged products created by third parties. Typically in larger organizations this is a senior level manager. Frequently reports to a Top IT Applications Executive.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*16	55	129.1	145.0	155.2	156.9	171.8	188.4
Base Salary - Org Wtd	*16	55	128.1	135.3	155.2	155.4	171.8	190.9
Base Salary - Incentive Eligible	*13	39	128.8	145.0	156.7	158.2	174.0	193.6
Base Salary - Not Incentive Eligible	*1	4	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*11	34	21.2	29.4	39.1	38.5	50.3	52.5
Short-term Incentive (Actual)	*12	34	16.0	19.0	28.5	31.9	40.9	54.3
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*6	13	--	--	30.0	36.2	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*16	55	136.2	153.3	170.6	176.6	199.5	227.9
Total Cash Comp (Actual) - Org Wtd	*16	55	130.1	153.3	173.9	178.2	210.3	231.2
Total Cash Comp (Actual) - Rcvrs	*12	34	149.7	170.5	186.0	191.2	216.8	236.3
Total Cash Comp (Target)	*14	49	136.3	153.3	177.8	183.2	216.6	234.1
Total Cash Comp (Target) - Rcvrs	*11	34	142.7	176.3	198.5	197.5	224.1	243.2

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*16	55	136.2	153.3	174.2	185.1	217.0	259.2
Total Direct Comp (Actual) - Rcvrs	*6	13	--	--	233.4	239.4	--	--

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	13	39	72%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	6	13	25%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	23%	23%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	46%	46%
Performance Shares/Share Units	54%	46%
Performance Cash Units	0%	0%
Long-term Cash	0%	0%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	12	34	19.9%	19.9%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	11	34	22.0%	23.8%
Short-term Incentive (Maximum)	2	3	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	6	13	23.4%	22.5%

<b>Salary Range (Mean)</b>				
Minimum	8	17	112.8	108.0
Midpoint	8	17	153.4	149.1
Maximum	8	17	194.1	190.2

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Applications Development Director 320.413.210

2014

# US MBD: Mercer Benchmark Database Executive

## 320.413.210 Applications Development Director

## Insurance

Primary responsibilities include the development and implementation of IT applications and applications systems analysis and programming activities that enable the organization's business processes. Manages IT professionals who design/develop or acquire/adapt application software. Provides overall direction and guidance to assigned project managers, reviews project requests, and coordinates schedules/departmental activities. Prepares activity and progress reports regarding applications systems analysis and programming sections. Applications Development may include both systems analysis and programming 'from scratch' or configuration of packaged products created by third parties. Typically in larger organizations this is a senior level manager. Frequently reports to a Top IT Applications Executive.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	73	694	126.1	136.7	149.3	149.8	160.0	174.7
Base Salary - Org Wtd	73	694	132.2	137.7	148.4	152.8	162.6	185.3
Base Salary - Incentive Eligible	71	670	126.9	137.6	149.5	150.3	160.8	175.1
Base Salary - Not Incentive Eligible	*1	5	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	57	579	21.5	26.9	30.2	31.5	33.4	43.8
Short-term Incentive (Actual)	66	536	18.3	25.6	33.7	37.1	47.4	59.9
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*4	11	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*17	202	12.2	15.7	27.8	50.6	93.5	118.5

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	73	694	134.1	151.8	175.7	178.6	198.3	225.8
Total Cash Comp (Actual) - Org Wtd	73	694	143.0	158.9	179.0	184.5	195.5	233.0
Total Cash Comp (Actual) - Rcvs	66	536	149.3	168.0	184.0	189.1	207.0	231.3
Total Cash Comp (Target)	62	612	145.9	161.5	177.0	179.2	193.8	219.1
Total Cash Comp (Target) - Rcvs	57	579	150.9	164.4	178.4	181.4	194.9	219.7

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	73	694	135.0	153.9	179.9	193.3	211.0	291.4
Total Direct Comp (Actual) - Rcvs	*17	202	177.7	200.2	241.0	251.4	307.8	334.1

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	71	670	97%
Sales Incentive	0	0	0%
Profit Sharing	6	14	5%
Long-term Incentive	22	382	59%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	5%	4%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	91%	87%
Performance Shares/Share Units	29%	41%
Performance Cash Units	5%	3%
Long-term Cash	8%	7%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	66	536	22.0%	23.9%
Short-term Incentive (Threshold)	18	142	7.7%	10.0%
Short-term Incentive (Target)	57	579	19.3%	20.9%
Short-term Incentive (Maximum)	41	317	32.1%	39.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	4	11	--%	--%
Long-term Incentive (Black-Scholes)	17	202	22.0%	31.6%

<b>Salary Range (Mean)</b>				
Minimum	49	580	108.5	112.2
Midpoint	49	580	147.7	149.0
Maximum	49	580	186.9	185.8

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Applications Development Director 320.413.210

2014

# US MBD: Mercer Benchmark Database Executive

## 320.413.210 Applications Development Director

Life Sciences

Primary responsibilities include the development and implementation of IT applications and applications systems analysis and programming activities that enable the organization's business processes. Manages IT professionals who design/develop or acquire/adapt application software. Provides overall direction and guidance to assigned project managers, reviews project requests, and coordinates schedules/departmental activities. Prepares activity and progress reports regarding applications systems analysis and programming sections. Applications Development may include both systems analysis and programming 'from scratch' or configuration of packaged products created by third parties. Typically in larger organizations this is a senior level manager. Frequently reports to a Top IT Applications Executive.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*10	22	124.8	137.1	169.5	171.2	195.3	218.2
Base Salary - Org Wtd	*10	22	120.7	134.4	161.7	164.0	192.5	211.1
Base Salary - Incentive Eligible	*9	21	123.6	144.6	172.8	173.0	195.3	218.3
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*7	17	15.9	18.6	29.0	31.8	48.3	56.6
Short-term Incentive (Actual)	*7	16	6.1	8.1	19.2	32.1	50.0	91.9
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*5	12	--	--	56.1	52.0	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*10	22	133.5	155.3	187.6	194.6	218.2	292.9
Total Cash Comp (Actual) - Org Wtd	*10	22	133.0	134.9	187.3	189.5	222.4	271.7
Total Cash Comp (Actual) - Rcvrs	*7	16	136.2	163.3	180.4	199.2	219.2	310.0
Total Cash Comp (Target)	*9	21	135.9	175.8	193.4	198.8	218.2	267.3
Total Cash Comp (Target) - Rcvrs	*7	17	138.6	175.8	191.8	200.6	225.6	274.1

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*10	22	133.5	166.6	210.4	223.0	273.4	354.5
Total Direct Comp (Actual) - Rcvrs	*5	12	--	--	269.6	272.6	--	--

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	8	18	95%
Sales Incentive	0	0	0%
Profit Sharing	3	6	30%
Long-term Incentive	6	14	67%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	14%	0%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	79%	92%
Performance Shares/Share Units	29%	33%
Performance Cash Units	0%	0%
Long-term Cash	14%	8%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	7	16	23.0%	18.1%
Short-term Incentive (Threshold)	1	2	--%	--%
Short-term Incentive (Target)	7	17	20.0%	18.5%
Short-term Incentive (Maximum)	1	1	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	5	12	23.6%	26.1%

<b>Salary Range (Mean)</b>				
Minimum	5	10	125.0	130.1
Midpoint	5	10	174.3	182.2
Maximum	5	10	223.7	234.2

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Applications Development Director 320.413.210

2014

# US MBD: Mercer Benchmark Database Executive

## 320.413.210 Applications Development Director

Primary responsibilities include the development and implementation of IT applications and applications systems analysis and programming activities that enable the organization's business processes. Manages IT professionals who design/develop or acquire/adapt application software. Provides overall direction and guidance to assigned project managers, reviews project requests, and coordinates schedules/departamental activities. Prepares activity and progress reports regarding applications systems analysis and programming sections. Applications Development may include both systems analysis and programming 'from scratch' or configuration of packaged products created by third parties. Typically in larger organizations this is a senior level manager. Frequently reports to a Top IT Applications Executive.

## Other Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*26	87	125.3	142.1	163.6	159.4	172.7	183.7
Base Salary - Org Wtd	*26	87	120.3	128.0	150.2	149.2	167.6	176.5
Base Salary - Incentive Eligible	*24	84	127.2	142.6	164.3	160.2	172.8	184.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*22	82	29.1	32.9	39.6	39.4	42.3	54.0
Short-term Incentive (Actual)	*21	60	14.6	24.0	60.2	50.2	72.8	76.6
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*9	37	--	--	45.3	41.2	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*26	87	136.2	159.9	192.5	194.0	234.5	247.2
Total Cash Comp (Actual) - Org Wtd	*26	87	129.7	146.8	171.7	173.2	191.1	240.2
Total Cash Comp (Actual) - Rcvs	*21	60	150.1	181.2	224.5	209.4	239.5	249.6
Total Cash Comp (Target)	*23	84	157.1	174.6	204.5	199.1	215.2	239.2
Total Cash Comp (Target) - Rcvs	*22	82	157.7	176.6	204.7	200.2	215.3	239.5

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*26	87	136.2	164.2	195.1	211.6	279.6	294.7
Total Direct Comp (Actual) - Rcvs	*9	37	--	--	283.2	269.6	--	--

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	24	84	98%
Sales Incentive	0	--	--%
Profit Sharing	1	--	--%
Long-term Incentive	10	59	69%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	--%	--%
Share Appreciation Rights (SARs)	--%	--%
Restricted Shares/Share Units	--%	--%
Performance Shares/Share Units	--%	--%
Performance Cash Units	--%	--%
Long-term Cash	--%	--%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	21	60	19.2%	31.0%
Short-term Incentive (Threshold)	2	2	--%	--%
Short-term Incentive (Target)	22	82	22.3%	24.3%
Short-term Incentive (Maximum)	15	54	39.8%	43.8%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	9	37	21.1%	25.1%

<b>Salary Range (Mean)</b>				
Minimum	18	58	117.4	120.4
Midpoint	18	58	150.4	152.1
Maximum	18	58	183.3	183.8

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Applications Development Director 320.413.210



2014

# US MBD: Mercer Benchmark Database Executive

## 320.413.210 Applications Development Director

Primary responsibilities include the development and implementation of IT applications and applications systems analysis and programming activities that enable the organization's business processes. Manages IT professionals who design/develop or acquire/adapt application software. Provides overall direction and guidance to assigned project managers, reviews project requests, and coordinates schedules/departmental activities. Prepares activity and progress reports regarding applications systems analysis and programming sections. Applications Development may include both systems analysis and programming 'from scratch' or configuration of packaged products created by third parties. Typically in larger organizations this is a senior level manager. Frequently reports to a Top IT Applications Executive.

## Other Non-Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*11	27	--	--	155.3	153.2	--	--
Base Salary - Org Wtd	*11	27	112.8	136.4	151.8	154.5	180.4	193.8
Base Salary - Incentive Eligible	*11	27	--	--	155.3	153.2	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*11	27	--	--	25.4	28.0	--	--
Short-term Incentive (Actual)	*11	26	--	--	29.1	28.7	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*4	6	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*11	27	--	--	182.9	180.8	--	--
Total Cash Comp (Actual) - Org Wtd	*11	27	129.5	173.9	184.9	183.6	201.3	230.9
Total Cash Comp (Actual) - Rcvrs	*11	26	--	--	183.9	182.4	--	--
Total Cash Comp (Target)	*11	27	--	--	184.0	181.2	--	--
Total Cash Comp (Target) - Rcvrs	*11	27	--	--	184.0	181.2	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*11	27	--	--	185.2	185.0	--	--
Total Direct Comp (Actual) - Rcvrs	*4	6	--	--	--	--	--	--

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	11	--	--%
Sales Incentive	0	--	--%
Profit Sharing	0	--	--%
Long-term Incentive	4	--	--%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	--%	--%
Share Appreciation Rights (SARs)	--%	--%
Restricted Shares/Share Units	--%	--%
Performance Shares/Share Units	--%	--%
Performance Cash Units	--%	--%
Long-term Cash	--%	--%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	11	26	19.5%	18.9%
Short-term Incentive (Threshold)	4	4	--%	--%
Short-term Incentive (Target)	11	27	21.5%	18.2%
Short-term Incentive (Maximum)	9	22	37.8%	31.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	4	6	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	10	26	116.2	111.8
Midpoint	10	26	152.5	148.6
Maximum	10	26	188.9	185.4

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Applications Development Director 320.413.210

2014

# US MBD: Mercer Benchmark Database Executive

## 320.413.210 Applications Development Director

Primary responsibilities include the development and implementation of IT applications and applications systems analysis and programming activities that enable the organization's business processes. Manages IT professionals who design/develop or acquire/adapt application software. Provides overall direction and guidance to assigned project managers, reviews project requests, and coordinates schedules/departamental activities. Prepares activity and progress reports regarding applications systems analysis and programming sections. Applications Development may include both systems analysis and programming 'from scratch' or configuration of packaged products created by third parties. Typically in larger organizations this is a senior level manager. Frequently reports to a Top IT Applications Executive.

## Other Non-Manufacturing

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	49	167	121.2	138.0	155.8	156.5	173.6	195.5
Base Salary - Org Wtd	49	167	118.4	136.9	150.2	149.8	162.5	177.1
Base Salary - Incentive Eligible	43	149	122.9	139.8	156.6	157.6	174.3	197.1
Base Salary - Not Incentive Eligible	*2	10	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	37	130	15.4	21.0	28.6	31.0	40.0	48.2
Short-term Incentive (Actual)	41	140	13.9	21.3	27.9	32.2	39.9	53.9
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*6	8	--	--	5.9	5.9	--	--
Long-term Incentive (Black-Scholes)	15	44	13.8	22.0	28.0	35.2	53.4	54.5

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	49	167	132.2	156.9	179.9	183.8	207.8	233.8
Total Cash Comp (Actual) - Org Wtd	49	167	128.4	155.3	175.2	175.1	191.6	222.9
Total Cash Comp (Actual) - Rcvrs	41	140	147.1	165.5	186.4	191.2	212.6	237.5
Total Cash Comp (Target)	45	154	133.8	157.8	180.1	180.7	200.0	225.2
Total Cash Comp (Target) - Rcvrs	37	130	142.3	163.3	184.3	186.2	204.2	231.3

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	49	167	132.2	158.3	182.5	193.1	222.4	254.4
Total Direct Comp (Actual) - Rcvrs	15	44	182.2	216.2	236.8	244.9	266.3	295.6

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	43	149	89%
Sales Incentive	0	0	0%
Profit Sharing	13	47	39%
Long-term Incentive	20	54	34%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	25%	25%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	68%	68%
Performance Shares/Share Units	23%	23%
Performance Cash Units	27%	0%
Long-term Cash	30%	30%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	41	140	20.0%	20.1%
Short-term Incentive (Threshold)	13	49	9.1%	8.8%
Short-term Incentive (Target)	37	130	20.0%	19.8%
Short-term Incentive (Maximum)	19	64	36.2%	34.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	6	8	3.8%	4.1%
Long-term Incentive (Black-Scholes)	15	44	20.4%	20.5%

<b>Salary Range (Mean)</b>				
Minimum	35	96	109.4	110.1
Midpoint	35	96	155.8	160.2
Maximum	35	96	202.2	210.4

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Applications Development Director 320.413.210

2014

# US MBD: Mercer Benchmark Database Executive

## 320.413.210 Applications Development Director

Retail &amp; Wholesale

Primary responsibilities include the development and implementation of IT applications and applications systems analysis and programming activities that enable the organization's business processes. Manages IT professionals who design/develop or acquire/adapt application software. Provides overall direction and guidance to assigned project managers, reviews project requests, and coordinates schedules/departamental activities. Prepares activity and progress reports regarding applications systems analysis and programming sections. Applications Development may include both systems analysis and programming 'from scratch' or configuration of packaged products created by third parties. Typically in larger organizations this is a senior level manager. Frequently reports to a Top IT Applications Executive

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	45	146	129.5	138.8	152.2	155.6	165.7	190.0
Base Salary - Org Wtd	45	146	129.0	138.1	152.2	155.2	168.5	186.4
Base Salary - Incentive Eligible	44	145	130.4	138.9	152.3	155.8	165.7	190.0
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	43	141	26.6	32.0	35.6	37.3	41.5	47.9
Short-term Incentive (Actual)	36	118	12.0	20.4	28.9	32.7	41.8	53.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*3	7	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	25	84	16.9	20.9	28.9	57.1	65.1	163.8

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	45	146	138.4	155.1	176.4	182.7	203.9	237.4
Total Cash Comp (Actual) - Org Wtd	45	146	136.6	154.2	177.8	181.9	199.9	226.1
Total Cash Comp (Actual) - Rcvrs	36	118	151.6	165.5	183.7	191.2	209.8	240.8
Total Cash Comp (Target)	45	146	158.8	169.9	186.1	191.6	204.6	239.5
Total Cash Comp (Target) - Rcvrs	43	141	158.9	171.4	186.4	192.2	204.3	238.3

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	45	146	144.1	174.1	197.9	215.6	227.6	294.3
Total Direct Comp (Actual) - Rcvrs	25	84	171.2	188.1	206.9	240.6	255.7	371.8

\*More than 25% of sample supplied by one organization

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	44	145	99%
Sales Incentive	0	0	0%
Profit Sharing	5	12	13%
Long-term Incentive	27	94	71%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	65%	58%
Share Appreciation Rights (SARs)	10%	11%
Restricted Shares/Share Units	73%	71%
Performance Shares/Share Units	15%	15%
Performance Cash Units	0%	0%
Long-term Cash	15%	17%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	36	118	20.7%	20.7%
Short-term Incentive (Threshold)	20	51	8.6%	8.9%
Short-term Incentive (Target)	43	141	23.5%	23.9%
Short-term Incentive (Maximum)	30	87	44.8%	44.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	3	7	--%	--%
Long-term Incentive (Black-Scholes)	25	84	38.1%	33.4%

<b>Salary Range (Mean)</b>				
Minimum	29	105	107.6	104.4
Midpoint	29	105	145.8	150.1
Maximum	29	105	184.0	195.8

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Applications Development Director 320.413.210

# US MBD: Mercer Benchmark Database Executive

## 320.413.210 Applications Development Director

Primary responsibilities include the development and implementation of IT applications and applications systems analysis and programming activities that enable the organization's business processes. Manages IT professionals who design/develop or acquire/adapt application software. Provides overall direction and guidance to assigned project managers, reviews project requests, and coordinates schedules/departamental activities. Prepares activity and progress reports regarding applications systems analysis and programming sections. Applications Development may include both systems analysis and programming 'from scratch' or configuration of packaged products created by third parties. Typically in larger organizations this is a senior level manager. Frequently reports to a Top IT Applications Executive.

## Services (Non-Financial)

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	130	549	117.0	132.1	146.1	148.0	162.0	181.7
Base Salary - Org Wtd	130	549	115.7	132.4	146.5	147.3	159.2	178.9
Base Salary - Incentive Eligible	86	437	123.7	136.6	150.0	152.0	165.0	183.0
Base Salary - Not Incentive Eligible	14	17	114.0	127.6	135.3	142.7	147.1	206.0

<b>Incentives</b>								
Short-term Incentive (Target)	70	324	15.8	21.8	30.4	31.1	38.7	45.5
Short-term Incentive (Actual)	69	250	7.1	12.2	19.2	22.5	28.1	42.3
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*9	31	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	25	153	12.0	12.0	14.0	19.6	20.0	36.8

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	130	549	122.4	138.0	155.7	158.6	174.9	198.8
Total Cash Comp (Actual) - Org Wtd	130	549	119.7	138.3	155.4	158.9	175.3	198.7
Total Cash Comp (Actual) - Rcvs	70	254	135.7	150.6	169.4	172.0	188.2	211.7
Total Cash Comp (Target)	116	444	125.9	143.7	168.8	171.5	197.0	222.1
Total Cash Comp (Target) - Rcvs	70	324	146.3	161.2	179.6	184.4	202.1	228.2

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	130	549	123.8	140.6	160.0	164.0	184.1	208.9
Total Direct Comp (Actual) - Rcvs	25	153	144.6	157.1	179.0	186.5	206.5	233.9

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	85	435	81%
Sales Incentive	0	0	0%
Profit Sharing	9	31	9%
Long-term Incentive	29	188	41%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	20%	7%
Share Appreciation Rights (SARs)	3%	3%
Restricted Shares/Share Units	94%	92%
Performance Shares/Share Units	18%	6%
Performance Cash Units	0%	0%
Long-term Cash	5%	1%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	69	250	14.5%	14.9%
Short-term Incentive (Threshold)	34	123	11.2%	9.8%
Short-term Incentive (Target)	70	324	18.9%	20.0%
Short-term Incentive (Maximum)	36	125	30.9%	29.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	9	31	--%	--%
Long-term Incentive (Black-Scholes)	25	153	15.7%	12.6%

<b>Salary Range (Mean)</b>				
Minimum	95	388	107.5	104.1
Midpoint	95	388	145.7	143.9
Maximum	95	388	183.9	183.7

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.210 Assistant Controller

All Organizations

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.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	388	925	89.1	110.0	129.8	135.2	152.5	184.9
Base Salary - Org Wtd	388	925	91.0	112.0	133.5	139.2	160.0	192.5
Base Salary - Incentive Eligible	316	728	98.5	114.5	133.5	141.8	160.0	195.0
Base Salary - Not Incentive Eligible	13	15	91.9	111.1	124.0	124.0	133.0	158.8

<b>Incentives</b>								
Short-term Incentive (Target)	267	614	12.1	17.6	26.3	33.7	37.4	58.4
Short-term Incentive (Actual)	264	633	8.4	14.8	27.4	36.2	45.0	61.4
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--
Profit Sharing (Actual)	20	29	2.0	3.8	5.1	7.5	8.2	19.1
Long-term Incentive (Black-Scholes)	111	228	7.6	15.0	27.0	55.1	62.4	152.7

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	388	925	91.2	120.1	145.5	160.2	183.6	236.1
Total Cash Comp (Actual) - Org Wtd	388	925	93.3	121.0	149.1	163.9	194.8	244.5
Total Cash Comp (Actual) - Rcvrs	269	642	116.8	133.2	163.6	179.0	202.1	252.8
Total Cash Comp (Target)	345	779	109.7	127.6	151.0	166.0	184.0	236.9
Total Cash Comp (Target) - Rcvrs	267	614	120.4	135.8	159.6	176.9	194.1	247.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	388	925	91.2	120.9	147.7	173.8	195.3	264.7
Total Direct Comp (Actual) - Rcvrs	111	228	146.9	179.7	213.9	269.1	309.0	450.7

\*More than 25% of sample supplied by one organization

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	310	718	85%
Sales Incentive	1	1	0%
Profit Sharing	34	43	9%
Long-term Incentive	133	279	36%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	23%	20%
Share Appreciation Rights (SARs)	3%	3%
Restricted Shares/Share Units	76%	77%
Performance Shares/Share Units	19%	15%
Performance Cash Units	5%	0%
Long-term Cash	16%	17%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	264	633	22.3%	22.7%
Short-term Incentive (Threshold)	99	197	10.8%	9.9%
Short-term Incentive (Target)	267	614	22.8%	21.4%
Short-term Incentive (Maximum)	169	382	40.3%	37.9%
Sales Incentive (Actual)	1	1	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	20	29	6.4%	5.7%
Long-term Incentive (Black-Scholes)	111	228	30.1%	28.7%

<b>Salary Range (Mean)</b>				
Minimum	266	703	102.9	98.5
Midpoint	266	703	136.3	129.7
Maximum	266	703	169.7	161.0

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Assistant Controller 210 348 210

2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.210 Assistant Controller

## Consumer Goods

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.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	31	63	97.8	110.0	135.9	136.3	156.4	180.0
Base Salary - Org Wtd	31	63	99.3	117.8	140.0	140.3	157.2	200.2
Base Salary - Incentive Eligible	30	61	97.0	112.7	136.5	137.2	158.4	181.9
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	28	59	13.2	15.5	26.4	28.6	34.1	59.5
Short-term Incentive (Actual)	24	54	8.0	11.7	26.7	32.3	42.4	80.1
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*13	35	5.0	9.4	10.0	23.6	25.5	67.7

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	31	63	104.9	129.0	145.6	164.4	185.1	264.2
Total Cash Comp (Actual) - Org Wtd	31	63	101.2	129.0	147.9	168.8	190.0	283.0
Total Cash Comp (Actual) - Rcvs	24	54	109.9	135.3	160.6	172.1	192.1	264.7
Total Cash Comp (Target)	30	61	107.7	132.9	160.1	164.9	182.0	237.1
Total Cash Comp (Target) - Rcvs	28	59	114.0	136.1	160.2	167.2	182.2	239.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	31	63	104.9	136.6	150.3	177.5	205.9	288.1
Total Direct Comp (Actual) - Rcvs	*13	35	139.5	147.1	182.2	208.7	242.1	335.9

\*More than 25% of sample supplied by one organization

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	29	60	98%
Sales Incentive	0	0	0%
Profit Sharing	4	4	9%
Long-term Incentive	15	39	62%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	33%	37%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	79%	86%
Performance Shares/Share Units	10%	9%
Performance Cash Units	0%	0%
Long-term Cash	15%	11%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	24	54	22.1%	21.4%
Short-term Incentive (Threshold)	11	21	10.2%	9.6%
Short-term Incentive (Target)	28	59	19.6%	19.8%
Short-term Incentive (Maximum)	17	35	38.3%	37.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	13	35	18.4%	14.8%

<b>Salary Range (Mean)</b>				
Minimum	24	52	103.7	101.6
Midpoint	24	52	139.0	137.2
Maximum	24	52	174.3	172.7

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Assistant Controller 210.348.210

2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.210 Assistant Controller

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.

Energy

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	15	36	113.2	128.7	161.3	165.8	200.5	225.2
Base Salary - Org Wtd	15	36	106.0	113.6	149.5	156.4	199.0	233.1
Base Salary - Incentive Eligible	*14	35	113.0	133.5	162.5	167.1	200.7	227.0
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	10	17	11.6	21.2	27.9	44.9	66.7	101.8
Short-term Incentive (Actual)	*12	25	18.3	30.9	45.0	51.1	62.2	110.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*8	20	11.5	46.4	57.9	115.0	116.4	363.4

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	15	36	121.8	146.3	175.0	201.3	245.2	310.7
Total Cash Comp (Actual) - Org Wtd	15	36	113.4	131.5	165.8	196.0	245.1	326.8
Total Cash Comp (Actual) - Rcvrs	*12	25	130.2	158.1	229.4	223.8	257.5	348.2
Total Cash Comp (Target)	*12	27	119.0	138.8	160.2	185.7	200.0	333.5
Total Cash Comp (Target) - Rcvrs	10	17	121.4	138.1	167.2	203.8	260.9	349.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	15	36	121.8	147.9	197.4	265.2	307.7	474.1
Total Direct Comp (Actual) - Rcvrs	*8	20	170.1	258.1	303.3	353.1	350.4	711.6

\*More than 25% of sample supplied by one organization

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	14	35	97%
Sales Incentive	0	0	0%
Profit Sharing	1	1	5%
Long-term Incentive	10	23	64%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	17%	5%
Share Appreciation Rights (SARs)	9%	0%
Restricted Shares/Share Units	83%	90%
Performance Shares/Share Units	26%	15%
Performance Cash Units	4%	0%
Long-term Cash	4%	5%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	12	25	28.0%	27.8%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	10	17	24.4%	25.2%
Short-term Incentive (Maximum)	6	11	45.2%	50.1%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	8	20	55.0%	54.5%

<b>Salary Range (Mean)</b>				
Minimum	8	13	138.6	138.3
Midpoint	8	13	170.4	171.0
Maximum	8	13	202.2	203.7

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Assistant Controller 210.348.210

2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.210 Assistant Controller

## Financial Services

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

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*29	97	94.9	117.4	130.0	131.7	145.0	163.4
Base Salary - Org Wtd	*29	97	91.0	121.3	135.8	138.7	160.0	184.0
Base Salary - Incentive Eligible	*27	95	94.5	116.6	128.3	131.5	145.0	164.5
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	*19	68	--	--	18.9	24.2	--	--
Short-term Incentive (Actual)	*25	91	8.1	16.3	30.9	33.8	47.6	56.1
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*13	34	--	--	22.5	30.3	--	--

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	*29	97	109.8	135.6	161.7	163.8	184.5	212.5
Total Cash Comp (Actual) - Org Wtd	*29	97	103.8	135.0	162.5	170.0	200.6	238.2
Total Cash Comp (Actual) - Rcvrs	*25	91	107.5	135.7	162.5	164.9	185.5	216.9
Total Cash Comp (Target)	*23	80	93.8	126.7	143.5	146.6	160.9	194.4
Total Cash Comp (Target) - Rcvrs	*19	68	--	--	146.5	154.7	--	--

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	*29	97	109.8	141.2	167.7	174.4	201.6	228.4
Total Direct Comp (Actual) - Rcvrs	*13	34	--	--	198.4	213.6	--	--

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	27	95	99%
Sales Incentive	0	0	0%
Profit Sharing	3	3	9%
Long-term Incentive	14	--	--%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	18%	--%
Share Appreciation Rights (SARs)	0%	--%
Restricted Shares/Share Units	98%	--%
Performance Shares/Share Units	5%	--%
Performance Cash Units	5%	--%
Long-term Cash	8%	--%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	25	91	23.8%	24.5%
Short-term Incentive (Threshold)	9	17	6.8%	6.4%
Short-term Incentive (Target)	19	68	23.2%	17.7%
Short-term Incentive (Maximum)	13	24	34.0%	31.3%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	13	34	25.8%	20.5%

### Salary Range (Mean)

Minimum	21	86	99.2	93.8
Midpoint	21	86	135.1	126.3
Maximum	21	86	171.1	158.7

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Assistant Controller 210 348 210



2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.210 Assistant Controller

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.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*6	7	--	--	169.8	172.6	--	--
Base Salary - Org Wtd	*6	7	--	--	170.7	171.8	--	--
Base Salary - Incentive Eligible	6	6	--	--	174.4	173.0	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	6	6	--	--	56.4	57.9	--	--
Short-term Incentive (Actual)	5	5	--	--	60.2	69.9	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	4	4	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*6	7	--	--	208.0	222.5	--	--
Total Cash Comp (Actual) - Org Wtd	*6	7	--	--	207.7	225.0	--	--
Total Cash Comp (Actual) - Rcvrs	5	5	--	--	245.0	253.5	--	--
Total Cash Comp (Target)	*6	7	--	--	221.5	222.2	--	--
Total Cash Comp (Target) - Rcvrs	6	6	--	--	230.8	230.9	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*6	7	--	--	215.6	263.2	--	--
Total Direct Comp (Actual) - Rcvrs	4	4	--	--	--	--	--	--

\*More than 25% of sample supplied by one organization

## High Tech (Manufactured Products)

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	6	6	86%
Sales Incentive	0	0	--%
Profit Sharing	0	0	0%
Long-term Incentive	5	5	83%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	40%	--%
Share Appreciation Rights (SARs)	0%	--%
Restricted Shares/Share Units	20%	--%
Performance Shares/Share Units	20%	--%
Performance Cash Units	20%	--%
Long-term Cash	60%	--%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	5	5	35.3%	35.3%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	6	6	31.7%	31.7%
Short-term Incentive (Maximum)	5	5	56.4%	56.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	4	4	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	4	5	--	--
Midpoint	4	5	--	--
Maximum	4	5	--	--

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.210 Assistant Controller

## High Tech (Services)

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.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*8	11	96.3	110.0	137.5	159.7	230.0	272.5
Base Salary - Org Wtd	*8	11	--	109.7	133.4	139.1	140.4	--
Base Salary - Incentive Eligible	*8	11	96.3	110.0	137.5	159.7	230.0	272.5
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*8	11	11.0	18.6	27.5	51.3	102.7	133.6
Short-term Incentive (Actual)	*6	9	--	--	26.0	51.6	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*3	5	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*8	11	111.2	117.8	152.5	201.9	286.6	392.8
Total Cash Comp (Actual) - Org Wtd	*8	11	--	116.4	147.0	166.3	174.5	--
Total Cash Comp (Actual) - Rcvrs	*6	9	--	--	158.0	218.8	--	--
Total Cash Comp (Target)	*8	11	113.4	121.0	160.5	210.9	345.0	403.7
Total Cash Comp (Target) - Rcvrs	*8	11	113.4	121.0	160.5	210.9	345.0	403.7

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*8	11	111.2	117.8	182.1	228.6	360.6	436.9
Total Direct Comp (Actual) - Rcvrs	*3	5	--	--	--	--	--	--

\*More than 25% of sample supplied by one organization

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	8	11	100%
Sales Incentive	0	--	--%
Profit Sharing	0	0	0%
Long-term Incentive	4	7	64%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	--%	--%
Share Appreciation Rights (SARs)	--%	--%
Restricted Shares/Share Units	--%	--%
Performance Shares/Share Units	--%	--%
Performance Cash Units	--%	--%
Long-term Cash	--%	--%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	6	9	22.2%	27.0%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	8	11	21.9%	27.6%
Short-term Incentive (Maximum)	4	7	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	3	5	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	4	5	--	--
Midpoint	4	5	--	--
Maximum	4	5	--	--

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Assistant Controller 210.348.210

2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.210 Assistant Controller

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.

## Insurance

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*37	106	104.8	116.7	141.8	154.2	163.1	225.5
Base Salary - Org Wtd	*37	106	122.5	131.8	148.5	156.9	164.2	210.0
Base Salary - Incentive Eligible	*34	102	104.7	116.7	141.8	155.1	163.9	239.5
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*32	95	17.8	19.5	29.7	43.7	35.0	116.7
Short-term Incentive (Actual)	*30	93	14.4	19.6	29.7	50.2	47.4	86.9
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*9	24	4.8	18.5	60.9	98.1	167.8	217.5

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*37	106	119.1	135.4	165.9	198.4	209.1	291.6
Total Cash Comp (Actual) - Org Wtd	*37	106	134.8	151.7	173.9	192.9	213.3	256.2
Total Cash Comp (Actual) - Rcvrs	*30	93	122.4	137.6	169.9	203.0	209.4	293.8
Total Cash Comp (Target)	*35	99	123.7	142.3	167.6	198.4	199.8	407.7
Total Cash Comp (Target) - Rcvrs	*32	95	123.6	142.3	168.0	200.7	200.5	408.5

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*37	106	119.1	135.4	165.9	220.6	219.1	382.0
Total Direct Comp (Actual) - Rcvrs	*9	24	154.2	207.6	344.6	423.8	643.5	843.5

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	34	102	97%
Sales Incentive	1	1	4%
Profit Sharing	2	2	7%
Long-term Incentive	12	32	31%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	13%	4%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	74%	63%
Performance Shares/Share Units	48%	38%
Performance Cash Units	3%	0%
Long-term Cash	6%	8%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	30	93	26.2%	27.2%
Short-term Incentive (Threshold)	6	33	7.5%	8.5%
Short-term Incentive (Target)	32	95	23.6%	23.6%
Short-term Incentive (Maximum)	17	63	33.6%	31.7%
Sales Incentive (Actual)	1	1	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	9	24	30.3%	37.6%

<b>Salary Range (Mean)</b>				
Minimum	30	94	113.8	113.2
Midpoint	30	94	154.9	155.5
Maximum	30	94	196.0	197.8

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Assistant Controller 210.348.210

2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.210 Assistant Controller

Life Sciences

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.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*7	11	115.9	123.5	146.8	162.4	207.5	226.9
Base Salary - Org Wtd	*7	11	--	128.4	159.1	165.6	211.0	--
Base Salary - Incentive Eligible	*5	9	--	--	146.8	165.7	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	*5	9	--	--	34.1	39.2	--	--
Short-term Incentive (Actual)	*5	9	--	--	27.4	32.7	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*3	7	--	--	--	--	--	--

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	*7	11	122.7	142.7	174.2	189.1	250.5	317.9
Total Cash Comp (Actual) - Org Wtd	*7	11	--	149.9	170.4	194.9	253.6	--
Total Cash Comp (Actual) - Rcvs	*5	9	--	--	174.2	198.4	--	--
Total Cash Comp (Target)	*7	11	123.0	144.5	174.2	194.4	249.0	310.7
Total Cash Comp (Target) - Rcvs	*5	9	--	--	177.1	204.9	--	--

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	*7	11	123.6	146.9	174.2	202.1	288.8	325.5
Total Direct Comp (Actual) - Rcvs	*3	7	--	--	--	--	--	--

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	5	9	82%
Sales Incentive	0	0	--%
Profit Sharing	1	1	14%
Long-term Incentive	4	8	73%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	--%	--%
Share Appreciation Rights (SARs)	--%	--%
Restricted Shares/Share Units	--%	--%
Performance Shares/Share Units	--%	--%
Performance Cash Units	--%	--%
Long-term Cash	--%	--%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	5	9	21.8%	18.3%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	5	9	25.1%	22.6%
Short-term Incentive (Maximum)	1	1	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	3	7	--%	--%

### Salary Range (Mean)

Minimum	2	3	--	--
Midpoint	2	3	--	--
Maximum	2	3	--	--

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Assistant Controller 210.348.210

2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.210 Assistant Controller

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.

## Other Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	43	105	90.8	109.6	121.7	129.4	141.4	179.0
Base Salary - Org Wtd	43	105	95.4	107.8	118.5	136.2	175.0	193.0
Base Salary - Incentive Eligible	38	91	90.5	109.5	122.6	130.6	142.9	184.1
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	33	79	9.9	15.6	22.0	26.6	29.5	58.0
Short-term Incentive (Actual)	34	77	6.1	11.5	24.2	28.8	36.5	49.1
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*12	30	15.3	20.0	27.0	37.6	50.1	72.2

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	43	105	100.6	116.5	140.0	150.9	170.3	214.7
Total Cash Comp (Actual) - Org Wtd	43	105	102.1	116.9	135.6	159.0	195.1	244.2
Total Cash Comp (Actual) - Rcvrs	35	78	108.9	126.0	147.6	160.0	180.2	229.7
Total Cash Comp (Target)	37	83	103.3	124.3	144.3	156.8	168.0	236.6
Total Cash Comp (Target) - Rcvrs	33	79	110.5	127.3	146.3	158.6	176.9	236.9

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	43	105	100.6	117.6	142.5	161.6	191.8	246.7
Total Direct Comp (Actual) - Rcvrs	*12	30	157.4	183.0	206.6	227.5	257.1	316.0

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	37	90	96%
Sales Incentive	0	0	0%
Profit Sharing	2	2	3%
Long-term Incentive	14	35	36%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	10%	7%
Share Appreciation Rights (SARs)	3%	3%
Restricted Shares/Share Units	61%	60%
Performance Shares/Share Units	10%	7%
Performance Cash Units	6%	0%
Long-term Cash	42%	43%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	34	77	18.7%	20.5%
Short-term Incentive (Threshold)	10	16	9.4%	8.9%
Short-term Incentive (Target)	33	79	21.1%	18.5%
Short-term Incentive (Maximum)	23	61	35.7%	32.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	12	30	29.0%	22.6%

<b>Salary Range (Mean)</b>				
Minimum	28	76	99.8	96.4
Midpoint	28	76	129.5	124.6
Maximum	28	76	159.3	152.8

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.210 Assistant Controller

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

## Other Non-Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*14	45	106.7	119.6	130.0	135.9	155.5	173.0
Base Salary - Org Wtd	*14	45	71.3	114.9	123.8	127.6	151.8	183.1
Base Salary - Incentive Eligible	*13	44	111.2	120.2	132.0	136.9	155.7	173.7
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*13	44	10.7	15.7	26.4	24.6	31.1	35.3
Short-term Incentive (Actual)	*12	41	8.3	9.4	27.8	28.0	41.3	52.6
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*3	9	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*14	45	111.8	129.9	163.3	161.4	196.6	213.0
Total Cash Comp (Actual) - Org Wtd	*14	45	72.1	120.2	136.9	148.0	187.6	219.0
Total Cash Comp (Actual) - Rcvs	*12	41	123.9	136.7	169.1	168.3	201.0	214.7
Total Cash Comp (Target)	*14	45	124.3	136.2	155.7	160.0	187.3	202.8
Total Cash Comp (Target) - Rcvs	*13	44	127.0	136.7	158.2	161.6	187.3	203.1

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*14	45	111.8	129.9	169.1	164.9	201.0	217.2
Total Direct Comp (Actual) - Rcvs	*3	9	--	--	--	--	--	--

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	13	44	98%
Sales Incentive	0	--	--%
Profit Sharing	1	1	3%
Long-term Incentive	5	13	38%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	--%	--%
Share Appreciation Rights (SARs)	--%	--%
Restricted Shares/Share Units	--%	--%
Performance Shares/Share Units	--%	--%
Performance Cash Units	--%	--%
Long-term Cash	--%	--%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	12	41	17.0%	19.4%
Short-term Incentive (Threshold)	4	5	--%	--%
Short-term Incentive (Target)	13	44	16.4%	17.8%
Short-term Incentive (Maximum)	7	22	30.2%	36.0%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	3	9	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	10	40	101.9	105.1
Midpoint	10	40	131.1	136.8
Maximum	10	40	160.3	168.5

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Assistant Controller 210.348.210

2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.210 Assistant Controller

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

## Other Non-Manufacturing

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	42	125	48.6	58.6	109.9	116.5	147.3	199.7
Base Salary - Org Wtd	42	125	50.8	89.9	113.3	125.9	160.7	202.7
Base Salary - Incentive Eligible	29	78	95.2	108.4	127.3	144.1	173.1	226.6
Base Salary - Not Incentive Eligible	*2	2	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	23	64	10.8	11.5	22.7	34.9	46.1	66.3
Short-term Incentive (Actual)	25	64	6.0	12.3	21.5	41.5	57.7	90.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*6	15	--	--	4.4	4.4	--	--
Long-term Incentive (Black-Scholes)	*9	15	13.9	26.4	50.0	58.6	65.0	175.0

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	42	125	48.6	58.6	118.9	138.3	171.0	253.6
Total Cash Comp (Actual) - Org Wtd	42	125	50.8	91.5	121.3	149.6	199.6	281.2
Total Cash Comp (Actual) - Rcvrs	27	70	112.9	118.8	141.3	186.5	230.1	298.5
Total Cash Comp (Target)	31	82	93.0	117.5	135.0	169.0	216.1	263.9
Total Cash Comp (Target) - Rcvrs	23	64	115.3	123.8	151.7	183.3	228.3	274.8

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	42	125	48.6	58.6	118.9	145.3	171.0	269.1
Total Direct Comp (Actual) - Rcvrs	*9	15	147.8	192.7	260.4	284.8	328.1	528.3

\*More than 25% of sample supplied by one organization

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	28	73	84%
Sales Incentive	0	0	0%
Profit Sharing	6	15	22%
Long-term Incentive	11	23	36%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	33%	13%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	87%	87%
Performance Shares/Share Units	13%	13%
Performance Cash Units	13%	7%
Long-term Cash	7%	7%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	25	64	22.1%	22.5%
Short-term Incentive (Threshold)	10	26	10.5%	9.8%
Short-term Incentive (Target)	23	64	21.7%	20.2%
Short-term Incentive (Maximum)	14	36	34.6%	24.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	6	15	3.9%	4.1%
Long-term Incentive (Black-Scholes)	9	15	28.8%	31.4%

<b>Salary Range (Mean)</b>				
Minimum	30	96	83.6	76.3
Midpoint	30	96	111.6	100.0
Maximum	30	96	139.7	123.6

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.210 Assistant Controller

Retail &amp; Wholesale

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.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	42	67	88.5	107.5	130.8	132.1	150.0	182.0
Base Salary - Org Wtd	42	67	80.0	111.2	133.6	134.5	156.9	189.2
Base Salary - Incentive Eligible	40	60	76.7	107.3	129.1	132.1	152.8	183.4
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	37	57	12.3	16.3	27.9	31.8	42.6	55.6
Short-term Incentive (Actual)	29	48	10.9	12.9	19.6	28.6	38.6	59.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	17	26	6.3	9.9	39.1	71.2	137.2	217.7

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	42	67	88.7	123.3	142.2	152.8	184.4	238.3
Total Cash Comp (Actual) - Org Wtd	42	67	80.1	123.7	147.0	157.1	194.9	252.8
Total Cash Comp (Actual) - Rcvrs	29	48	118.0	129.6	152.8	165.3	195.0	267.5
Total Cash Comp (Target)	41	61	80.3	127.3	162.2	162.0	191.6	237.8
Total Cash Comp (Target) - Rcvrs	37	57	116.6	131.3	165.5	167.2	199.2	241.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	42	67	88.7	128.5	145.2	180.5	194.0	359.2
Total Direct Comp (Actual) - Rcvrs	17	26	133.3	154.6	237.5	260.8	360.2	456.3

\*More than 25% of sample supplied by one organization

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	40	60	98%
Sales Incentive	0	0	0%
Profit Sharing	7	7	18%
Long-term Incentive	18	28	58%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	4%	0%
Share Appreciation Rights (SARs)	14%	15%
Restricted Shares/Share Units	79%	73%
Performance Shares/Share Units	32%	27%
Performance Cash Units	0%	0%
Long-term Cash	11%	12%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	29	48	21.5%	19.6%
Short-term Incentive (Threshold)	16	19	11.1%	11.7%
Short-term Incentive (Target)	37	57	22.9%	22.1%
Short-term Incentive (Maximum)	22	28	42.3%	39.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	17	26	34.1%	41.4%

<b>Salary Range (Mean)</b>				
Minimum	28	53	99.0	95.1
Midpoint	28	53	132.3	126.0
Maximum	28	53	165.6	156.9

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Assistant Controller 210.348.210



2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.210 Assistant Controller

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.

## Services (Non-Financial)

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	90	176	91.2	110.5	130.0	133.8	150.1	171.6
Base Salary - Org Wtd	90	176	86.3	109.7	133.2	137.0	154.3	182.0
Base Salary - Incentive Eligible	51	79	85.8	110.0	130.0	140.7	163.6	205.7
Base Salary - Not Incentive Eligible	*8	10	93.0	111.1	123.8	123.3	134.8	156.2

<b>Incentives</b>								
Short-term Incentive (Target)	36	52	9.5	20.0	29.9	36.2	48.7	63.3
Short-term Incentive (Actual)	39	64	6.2	10.7	24.9	32.5	39.4	65.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*3	3	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	10	11	12.7	21.0	64.2	68.2	86.7	167.7

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	90	176	92.2	115.1	134.8	145.7	157.8	207.2
Total Cash Comp (Actual) - Org Wtd	90	176	91.1	113.2	137.0	152.3	171.7	217.8
Total Cash Comp (Actual) - Rcvs	41	66	114.7	132.2	165.1	178.5	207.0	278.6
Total Cash Comp (Target)	*80	155	98.0	119.0	135.2	146.0	157.3	208.0
Total Cash Comp (Target) - Rcvs	36	52	121.8	133.7	164.9	179.9	209.3	275.6

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	90	176	92.2	115.4	134.8	150.0	158.5	222.2
Total Direct Comp (Actual) - Rcvs	10	11	139.5	222.6	260.6	313.4	404.9	558.0

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	49	77	44%
Sales Incentive	0	0	0%
Profit Sharing	3	3	5%
Long-term Incentive	13	14	8%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	50%	45%
Share Appreciation Rights (SARs)	8%	9%
Restricted Shares/Share Units	58%	55%
Performance Shares/Share Units	17%	18%
Performance Cash Units	0%	0%
Long-term Cash	17%	18%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	39	64	20.5%	20.6%
Short-term Incentive (Threshold)	17	30	14.3%	14.0%
Short-term Incentive (Target)	36	52	23.3%	24.9%
Short-term Incentive (Maximum)	24	40	36.6%	43.8%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	3	3	--%	--%
Long-term Incentive (Black-Scholes)	10	11	36.0%	34.8%

<b>Salary Range (Mean)</b>				
Minimum	59	115	102.2	95.4
Midpoint	59	115	134.6	125.4
Maximum	59	115	167.1	155.4

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Assistant Controller 210.348.210

2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.210 Assistant Controller

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.

## Transportation Equipment

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	19	68	83.8	109.2	130.3	131.6	145.8	169.1
Base Salary - Org Wtd	19	68	95.2	114.8	132.5	144.5	149.4	166.1
Base Salary - Incentive Eligible	16	49	--	--	136.6	146.5	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	15	48	--	--	29.6	39.2	--	--
Short-term Incentive (Actual)	13	45	--	--	--	--	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*6	7	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	19	68	83.8	111.6	153.4	151.0	175.4	203.5
Total Cash Comp (Actual) - Org Wtd	19	68	95.2	124.0	166.5	167.0	185.8	200.7
Total Cash Comp (Actual) - Rcvs	13	45	--	--	--	--	--	--
Total Cash Comp (Target)	16	49	--	--	168.1	184.9	--	--
Total Cash Comp (Target) - Rcvs	15	48	--	--	168.5	186.5	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	19	68	83.8	111.6	154.4	158.7	179.9	224.7
Total Direct Comp (Actual) - Rcvs	*6	7	--	--	--	--	--	--

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	15	48	100%
Sales Incentive	0	0	0%
Profit Sharing	1	1	2%
Long-term Incentive	6	7	16%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	--%	--%
Share Appreciation Rights (SARs)	--%	--%
Restricted Shares/Share Units	--%	--%
Performance Shares/Share Units	--%	--%
Performance Cash Units	--%	--%
Long-term Cash	--%	--%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	13	45	--%	--%
Short-term Incentive (Threshold)	11	25	--%	--%
Short-term Incentive (Target)	15	48	31.0%	24.9%
Short-term Incentive (Maximum)	15	48	61.4%	48.2%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	6	7	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	17	64	106.2	107.2
Midpoint	17	64	135.6	131.6
Maximum	17	64	164.9	155.9

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Assistant Controller 210.348.210

2014

# US MBD: Mercer Benchmark Database Executive

## 310.100.210 Assistant IT Executive

## All Organizations

Assists in directing all information systems activities. Usually has line responsibility, but may only act in a staff capacity. Frequently reports to an IT Executive and represents the IT Executive in times of absence.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	135	1,024	117.1	128.2	142.6	148.6	163.2	188.4
Base Salary - Org Wtd	135	1,024	120.1	132.9	148.8	155.7	170.3	201.5
Base Salary - Incentive Eligible	113	774	118.8	128.9	142.5	150.0	163.8	191.2
Base Salary - Not Incentive Eligible	*7	165	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	88	614	19.4	25.4	29.4	33.3	38.4	48.9
Short-term Incentive (Actual)	88	579	15.9	23.0	30.6	36.1	42.2	56.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--
Profit Sharing (Actual)	*4	23	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	34	181	11.7	20.0	28.7	35.8	42.3	68.2

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	135	1,024	121.5	138.1	160.4	169.2	188.7	227.3
Total Cash Comp (Actual) - Org Wtd	135	1,024	121.9	144.3	172.0	181.4	205.2	245.6
Total Cash Comp (Actual) - Rcvrs	88	581	144.5	157.7	177.9	190.8	210.2	246.6
Total Cash Comp (Target)	123	975	125.0	139.4	162.0	169.3	189.0	221.4
Total Cash Comp (Target) - Rcvrs	88	614	142.2	156.5	176.3	185.7	204.0	244.2

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	135	1,024	122.0	138.5	161.4	175.5	193.6	246.1
Total Direct Comp (Actual) - Rcvrs	34	181	176.8	196.2	234.5	251.7	274.6	351.5

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	113	774	78%
Sales Incentive	1	1	0%
Profit Sharing	7	36	6%
Long-term Incentive	50	415	42%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	53%	22%
Share Appreciation Rights (SARs)	5%	9%
Restricted Shares/Share Units	89%	86%
Performance Shares/Share Units	17%	23%
Performance Cash Units	3%	0%
Long-term Cash	5%	7%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	88	579	23.6%	22.7%
Short-term Incentive (Threshold)	25	111	12.4%	9.5%
Short-term Incentive (Target)	88	614	22.8%	21.3%
Short-term Incentive (Maximum)	51	356	41.0%	40.3%
Sales Incentive (Actual)	1	1	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	4	23	--%	--%
Long-term Incentive (Black-Scholes)	34	181	23.9%	20.8%

<b>Salary Range (Mean)</b>				
Minimum	78	478	117.2	109.2
Midpoint	78	478	153.1	148.4
Maximum	78	478	189.1	187.5

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Assistant IT Executive 310.100.210

2014

# US MBD: Mercer Benchmark Database Executive

## 310.100.210 Assistant IT Executive

## Consumer Goods

Assists in directing all information systems activities. Usually has line responsibility, but may only act in a staff capacity. Frequently reports to an IT Executive and represents the IT Executive in times of absence.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*8	23	125.4	147.3	157.8	158.0	172.5	197.1
Base Salary - Org Wtd	*8	23	--	149.0	159.5	165.2	181.4	--
Base Salary - Incentive Eligible	*8	23	125.4	147.3	157.8	158.0	172.5	197.1
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*8	23	20.6	26.0	37.3	40.8	42.8	75.8
Short-term Incentive (Actual)	*8	23	13.8	19.5	36.4	36.0	43.7	61.3
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*5	14	--	--	45.2	51.0	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*8	23	140.9	170.1	192.9	194.0	213.2	257.3
Total Cash Comp (Actual) - Org Wtd	*8	23	--	172.2	188.9	202.4	255.6	--
Total Cash Comp (Actual) - Rcvrs	*8	23	140.9	170.1	192.9	194.0	213.2	257.3
Total Cash Comp (Target)	*8	23	151.8	173.6	189.1	198.9	215.6	274.6
Total Cash Comp (Target) - Rcvrs	*8	23	151.8	173.6	189.1	198.9	215.6	274.6

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*8	23	173.6	188.4	213.2	225.1	234.5	304.8
Total Direct Comp (Actual) - Rcvrs	*5	14	--	--	231.1	251.4	--	--

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	8	23	100%
Sales Incentive	0	--	--%
Profit Sharing	0	--	--%
Long-term Incentive	6	19	86%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	7%	7%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	71%	71%
Performance Shares/Share Units	14%	14%
Performance Cash Units	0%	0%
Long-term Cash	29%	29%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	8	23	21.7%	22.1%
Short-term Incentive (Threshold)	2	5	--%	--%
Short-term Incentive (Target)	8	23	25.0%	25.0%
Short-term Incentive (Maximum)	5	11	51.3%	52.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	5	14	30.6%	34.0%

<b>Salary Range (Mean)</b>				
Minimum	7	17	116.4	108.6
Midpoint	7	17	155.5	148.4
Maximum	7	17	194.7	188.1

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Assistant IT Executive 310.100.210

2014

# US MBD: Mercer Benchmark Database Executive

## 310.100.210 Assistant IT Executive

Assists in directing all information systems activities. Usually has line responsibility, but may only act in a staff capacity. Frequently reports to an IT Executive and represents the IT Executive in times of absence.

## Financial Services

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	16	152	127.1	138.8	149.6	162.2	169.9	212.9
Base Salary - Org Wtd	16	152	137.0	142.7	156.6	171.9	180.8	268.4
Base Salary - Incentive Eligible	15	147	127.1	138.8	149.2	162.4	169.5	214.5
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	11	130	23.3	27.6	31.6	35.4	38.6	62.0
Short-term Incentive (Actual)	14	140	21.6	26.7	33.6	45.7	50.0	75.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	20	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*8	89	15.0	20.0	30.0	32.7	33.4	60.0

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	16	152	152.5	165.8	183.2	205.0	214.7	292.0
Total Cash Comp (Actual) - Org Wtd	16	152	151.0	161.5	191.3	214.9	229.6	352.5
Total Cash Comp (Actual) - Rcvrs	14	142	152.9	166.6	184.3	208.3	226.1	298.3
Total Cash Comp (Target)	15	139	146.4	165.5	180.0	189.1	204.0	258.1
Total Cash Comp (Target) - Rcvrs	11	130	151.2	166.4	182.0	191.4	205.3	263.4

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	16	152	153.4	170.8	194.1	224.1	247.9	306.5
Total Direct Comp (Actual) - Rcvrs	*8	89	176.4	193.9	230.1	254.4	266.0	360.9

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	15	147	97%
Sales Incentive	0	0	0%
Profit Sharing	2	20	22%
Long-term Incentive	8	93	61%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	8%	8%
Share Appreciation Rights (SARs)	15%	16%
Restricted Shares/Share Units	92%	92%
Performance Shares/Share Units	23%	10%
Performance Cash Units	0%	0%
Long-term Cash	8%	8%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	14	140	27.1%	26.4%
Short-term Incentive (Threshold)	1	10	--%	--%
Short-term Incentive (Target)	11	130	19.6%	22.3%
Short-term Incentive (Maximum)	5	48	39.8%	45.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	20	--%	--%
Long-term Incentive (Black-Scholes)	8	89	21.2%	18.7%

<b>Salary Range (Mean)</b>				
Minimum	12	116	109.6	108.1
Midpoint	12	116	150.4	149.5
Maximum	12	116	191.1	191.0

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Assistant IT Executive 310.100.210

2014

# US MBD: Mercer Benchmark Database Executive

## 310.100.210 Assistant IT Executive

## Insurance

Assists in directing all information systems activities. Usually has line responsibility, but may only act in a staff capacity Frequently reports to an IT Executive and represents the IT Executive in times of absence.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*14	190	--	--	144.0	148.0	--	--
Base Salary - Org Wtd	*14	190	140.0	145.6	153.1	158.2	172.5	184.8
Base Salary - Incentive Eligible	*14	190	--	--	144.0	148.0	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*13	189	--	--	28.9	32.1	--	--
Short-term Incentive (Actual)	*13	177	--	--	30.0	32.5	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*4	31	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*14	190	--	--	172.0	178.3	--	--
Total Cash Comp (Actual) - Org Wtd	*14	190	162.8	173.8	191.5	192.1	201.6	234.3
Total Cash Comp (Actual) - Rcvrs	*13	177	--	--	175.2	181.2	--	--
Total Cash Comp (Target)	*13	189	--	--	173.1	179.9	--	--
Total Cash Comp (Target) - Rcvrs	*13	189	--	--	173.1	179.9	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*14	190	--	--	175.6	181.8	--	--
Total Direct Comp (Actual) - Rcvrs	*4	31	--	--	--	--	--	--

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	14	--	--%
Sales Incentive	1	--	--%
Profit Sharing	0	--	--%
Long-term Incentive	4	--	--%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	--%	--%
Share Appreciation Rights (SARs)	--%	--%
Restricted Shares/Share Units	--%	--%
Performance Shares/Share Units	--%	--%
Performance Cash Units	--%	--%
Long-term Cash	--%	--%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	13	177	23.2%	21.6%
Short-term Incentive (Threshold)	4	32	--%	--%
Short-term Incentive (Target)	13	189	21.6%	21.5%
Short-term Incentive (Maximum)	7	152	35.5%	38.9%
Sales Incentive (Actual)	1	1	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	4	31	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	10	175	116.0	104.2
Midpoint	10	175	156.7	145.9
Maximum	10	175	197.4	187.6

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Assistant IT Executive 310.100.210

2014

# US MBD: Mercer Benchmark Database Executive

## 310.100.210 Assistant IT Executive

Assists in directing all information systems activities. Usually has line responsibility, but may only act in a staff capacity. Frequently reports to an IT Executive and represents the IT Executive in times of absence.

## Other Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	10	40	123.5	137.9	143.6	157.1	175.7	203.6
Base Salary - Org Wtd	10	40	103.7	128.5	147.3	149.7	170.3	200.0
Base Salary - Incentive Eligible	9	37	122.1	137.9	144.2	158.7	182.2	206.7
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*8	28	11.4	30.8	38.5	40.1	47.8	69.4
Short-term Incentive (Actual)	*7	34	9.0	22.0	43.1	42.7	57.4	79.7
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*5	12	--	--	22.2	29.0	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	10	40	135.2	150.5	181.7	193.5	238.5	273.4
Total Cash Comp (Actual) - Org Wtd	10	40	103.7	130.8	182.7	181.4	235.9	245.4
Total Cash Comp (Actual) - Rcvs	*7	34	149.5	168.6	187.1	205.0	244.5	277.8
Total Cash Comp (Target)	9	39	132.7	142.3	170.9	186.5	226.2	263.2
Total Cash Comp (Target) - Rcvs	*8	28	128.9	159.2	207.0	203.8	242.8	282.4

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	10	40	135.5	151.3	188.2	202.2	255.4	295.2
Total Direct Comp (Actual) - Rcvs	*5	12	--	--	267.7	257.6	--	--

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	9	37	95%
Sales Incentive	0	0	0%
Profit Sharing	1	9	23%
Long-term Incentive	5	12	30%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	--%	--%
Share Appreciation Rights (SARs)	--%	--%
Restricted Shares/Share Units	--%	--%
Performance Shares/Share Units	--%	--%
Performance Cash Units	--%	--%
Long-term Cash	--%	--%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	7	34	29.1%	25.9%
Short-term Incentive (Threshold)	5	11	--%	--%
Short-term Incentive (Target)	8	28	20.3%	23.6%
Short-term Incentive (Maximum)	7	21	40.3%	47.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	5	12	24.0%	18.2%

<b>Salary Range (Mean)</b>				
Minimum	7	25	104.5	117.3
Midpoint	7	25	135.6	154.0
Maximum	7	25	166.7	190.6

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Assistant IT Executive 310.100.210

2014

# US MBD: Mercer Benchmark Database Executive

## 310.100.210 Assistant IT Executive

Assists in directing all information systems activities. Usually has line responsibility, but may only act in a staff capacity. Frequently reports to an IT Executive and represents the IT Executive in times of absence.

## Other Non-Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*5	44	--	--	132.5	133.9	--	--
Base Salary - Org Wtd	*5	44	--	--	134.4	130.6	--	--
Base Salary - Incentive Eligible	*5	44	--	--	132.5	133.9	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*4	43	--	--	--	--	--	--
Short-term Incentive (Actual)	*5	44	--	--	18.4	23.2	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*2	11	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*5	44	--	--	151.8	157.4	--	--
Total Cash Comp (Actual) - Org Wtd	*5	44	--	--	152.5	150.9	--	--
Total Cash Comp (Actual) - Rcvrs	*5	44	--	--	151.8	157.4	--	--
Total Cash Comp (Target)	*4	43	--	--	--	--	--	--
Total Cash Comp (Target) - Rcvrs	*4	43	--	--	--	--	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*5	44	--	--	153.5	166.6	--	--
Total Direct Comp (Actual) - Rcvrs	*2	11	--	--	--	--	--	--

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	5	--	--%
Sales Incentive	0	--	--%
Profit Sharing	1	--	--%
Long-term Incentive	2	--	--%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	--%	--%
Share Appreciation Rights (SARs)	--%	--%
Restricted Shares/Share Units	--%	--%
Performance Shares/Share Units	--%	--%
Performance Cash Units	--%	--%
Long-term Cash	--%	--%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	5	44	14.5%	17.1%
Short-term Incentive (Threshold)	1	15	--%	--%
Short-term Incentive (Target)	4	43	--%	--%
Short-term Incentive (Maximum)	2	37	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	2	--%	--%
Long-term Incentive (Black-Scholes)	2	11	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	2	6	--	--
Midpoint	2	6	--	--
Maximum	2	6	--	--

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Assistant IT Executive 310.100.210



2014

# US MBD: Mercer Benchmark Database Executive

## 310.100.210 Assistant IT Executive

Assists in directing all information systems activities. Usually has line responsibility, but may only act in a staff capacity. Frequently reports to an IT Executive and represents the IT Executive in times of absence

## Other Non-Manufacturing

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*8	12	84.1	94.3	150.4	136.7	161.7	196.0
Base Salary - Org Wtd	*8	12	--	132.2	152.9	150.9	164.1	--
Base Salary - Incentive Eligible	*6	7	--	--	155.0	160.6	--	--
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*5	6	--	--	45.7	57.9	--	--
Short-term Incentive (Actual)	*5	6	--	--	73.3	72.2	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*1	1	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*8	12	84.1	94.3	153.5	173.3	229.3	329.3
Total Cash Comp (Actual) - Org Wtd	*8	12	--	150.2	174.1	196.1	234.5	--
Total Cash Comp (Actual) - Rcvs	*5	6	--	--	228.1	235.7	--	--
Total Cash Comp (Target)	*7	11	82.8	92.9	151.5	167.0	201.0	335.2
Total Cash Comp (Target) - Rcvs	*5	6	--	--	200.5	220.3	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*8	12	84.1	94.3	153.5	180.9	229.3	356.6
Total Direct Comp (Actual) - Rcvs	*1	1	--	--	--	--	--	--

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	6	7	58%
Sales Incentive	0	0	--%
Profit Sharing	1	1	--%
Long-term Incentive	1	2	29%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	--%	--%
Share Appreciation Rights (SARs)	--%	--%
Restricted Shares/Share Units	--%	--%
Performance Shares/Share Units	--%	--%
Performance Cash Units	--%	--%
Long-term Cash	--%	--%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	5	6	41.0%	42.3%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	5	6	33.8%	33.2%
Short-term Incentive (Maximum)	1	1	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	1	1	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	3	4	--	--
Midpoint	3	4	--	--
Maximum	3	4	--	--

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Assistant IT Executive 310.100.210

2014

# US MBD: Mercer Benchmark Database Executive

## 310.100.210 Assistant IT Executive

Assists in directing all information systems activities. Usually has line responsibility, but may only act in a staff capacity. Frequently reports to an IT Executive and represents the IT Executive in times of absence.

## Services (Non-Financial)

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	47	265	111.5	121.8	133.8	143.9	158.6	194.2
Base Salary - Org Wtd	47	265	111.5	123.8	140.7	154.2	175.0	211.8
Base Salary - Incentive Eligible	*31	193	115.2	122.7	132.8	144.9	156.4	199.1
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	16	65	17.6	21.4	32.4	39.0	53.6	63.8
Short-term Incentive (Actual)	15	64	14.6	21.3	29.5	32.5	41.9	53.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*1	11	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	47	265	112.1	124.2	137.7	151.7	161.7	225.4
Total Cash Comp (Actual) - Org Wtd	47	265	111.5	125.9	149.4	165.0	188.1	239.3
Total Cash Comp (Actual) - Rcvrs	15	64	141.7	160.5	201.6	206.7	244.4	291.1
Total Cash Comp (Target)	*41	234	117.2	125.8	138.7	157.0	164.3	245.5
Total Cash Comp (Target) - Rcvrs	16	65	139.7	154.7	196.0	210.2	255.4	299.9

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	47	265	112.1	124.2	137.7	155.2	161.7	236.0
Total Direct Comp (Actual) - Rcvrs	*1	11	--	--	--	--	--	--

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	31	193	82%
Sales Incentive	0	0	0%
Profit Sharing	1	2	3%
Long-term Incentive	14	136	58%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	--%	--%
Share Appreciation Rights (SARs)	--%	--%
Restricted Shares/Share Units	--%	--%
Performance Shares/Share Units	--%	--%
Performance Cash Units	--%	--%
Long-term Cash	--%	--%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	15	64	18.4%	18.4%
Short-term Incentive (Threshold)	6	28	22.3%	12.4%
Short-term Incentive (Target)	16	65	23.8%	21.9%
Short-term Incentive (Maximum)	10	39	35.0%	34.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	1	11	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	22	87	116.6	105.6
Midpoint	22	87	153.6	148.2
Maximum	22	87	190.7	190.8

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Assistant IT Executive 310.100.210

2014

# US MBD: Mercer Benchmark Database Executive

## 210.308.210 Assistant Treasurer

## All Organizations

Assists in the management of treasury activities including the allocation of cash balances, maintaining investment records and preparing expense and earnings forecasts. Oversees financial transactions including the payment of dividends. Ensures policies and procedures meet corporate objectives and needs, and regulatory body requirements. Acts as corporate liaison in conducting business with outside financial institutions. Frequently reports to a Treasurer and represents the Treasurer in times of absence.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	186	320	118.4	134.0	156.1	161.0	185.4	209.1
Base Salary - Org Wtd	186	320	121.0	135.4	158.6	163.6	186.3	214.2
Base Salary - Incentive Eligible	162	271	125.0	140.0	160.0	165.7	187.3	211.6
Base Salary - Not Incentive Eligible	*3	18	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	138	237	24.2	32.3	42.0	47.5	55.2	76.6
Short-term Incentive (Actual)	144	247	18.4	30.8	49.4	53.1	68.8	88.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	9	12	4.8	5.7	8.5	13.5	15.1	47.7
Long-term Incentive (Black-Scholes)	*86	166	20.0	33.4	50.0	74.0	93.1	123.2

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	186	320	129.3	157.0	193.4	202.5	235.2	284.1
Total Cash Comp (Actual) - Org Wtd	186	320	134.7	156.3	190.7	202.8	240.4	287.7
Total Cash Comp (Actual) - Rcvrs	146	249	150.4	174.0	209.4	219.3	250.8	294.6
Total Cash Comp (Target)	165	291	130.1	158.0	196.1	200.6	232.5	278.1
Total Cash Comp (Target) - Rcvrs	138	237	151.9	173.5	205.9	215.6	244.3	291.9

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	186	320	131.1	164.5	219.4	240.9	282.0	359.7
Total Direct Comp (Actual) - Rcvrs	*86	166	192.3	227.8	274.9	304.2	342.9	449.3

\*More than 25% of sample supplied by one organization

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	160	269	86%
Sales Incentive	0	0	0%
Profit Sharing	13	18	13%
Long-term Incentive	99	181	59%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	27%	22%
Share Appreciation Rights (SARs)	1%	0%
Restricted Shares/Share Units	82%	84%
Performance Shares/Share Units	23%	16%
Performance Cash Units	6%	1%
Long-term Cash	13%	13%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	144	247	28.8%	30.8%
Short-term Incentive (Threshold)	46	61	11.4%	13.5%
Short-term Incentive (Target)	138	237	26.7%	27.3%
Short-term Incentive (Maximum)	82	161	48.9%	45.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	9	12	12.1%	10.1%
Long-term Incentive (Black-Scholes)	86	166	42.8%	41.0%

<b>Salary Range (Mean)</b>				
Minimum	130	194	120.2	115.4
Midpoint	130	194	160.1	156.9
Maximum	130	194	200.0	198.4

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Assistant Treasurer 210.308.210

2014

# US MBD: Mercer Benchmark Database Executive

## 210.308.210 Assistant Treasurer

Assists in the management of treasury activities including the allocation of cash balances, maintaining investment records and preparing expense and earnings forecasts. Oversees financial transactions including the payment of dividends. Ensures policies and procedures meet corporate objectives and needs, and regulatory body requirements. Acts as corporate liaison in conducting business with outside financial institutions. Frequently reports to a Treasurer and represents the Treasurer in times of absence

## Consumer Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	15	19	146.4	160.2	175.0	180.9	199.6	249.1
Base Salary - Org Wtd	15	19	143.8	156.0	174.6	181.3	199.6	253.5
Base Salary - Incentive Eligible	15	19	146.4	160.2	175.0	180.9	199.6	249.1
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	14	17	28.6	44.0	49.9	53.4	66.4	78.1
Short-term Incentive (Actual)	15	18	29.8	49.8	63.6	62.3	76.0	87.4
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	4	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	9	12	15.1	41.9	59.0	57.8	74.9	93.2

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	15	19	175.0	195.4	235.9	241.7	278.7	312.3
Total Cash Comp (Actual) - Org Wtd	15	19	176.7	195.4	247.1	242.0	269.1	331.2
Total Cash Comp (Actual) - Rcvrs	15	18	184.4	199.9	241.5	245.4	280.1	317.0
Total Cash Comp (Target)	14	18	173.6	195.6	225.7	231.2	258.8	314.0
Total Cash Comp (Target) - Rcvrs	14	17	178.5	199.5	238.8	234.5	259.2	316.7

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	15	19	175.0	201.4	278.9	278.2	339.3	362.6
Total Direct Comp (Actual) - Rcvrs	9	12	237.1	275.5	312.5	312.0	354.6	378.7

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	15	19	100%
Sales Incentive	0	0	0%
Profit Sharing	2	4	33%
Long-term Incentive	10	14	74%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	57%	50%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	64%	67%
Performance Shares/Share Units	43%	33%
Performance Cash Units	0%	0%
Long-term Cash	7%	8%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	15	18	33.0%	34.1%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	14	17	29.4%	29.4%
Short-term Incentive (Maximum)	7	10	53.7%	55.3%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	4	--%	--%
Long-term Incentive (Black-Scholes)	9	12	34.1%	31.7%

<b>Salary Range (Mean)</b>				
Minimum	11	14	130.6	129.2
Midpoint	11	14	171.5	172.5
Maximum	11	14	212.4	215.8

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Assistant Treasurer 210.308.210

2014

# US MBD: Mercer Benchmark Database Executive

## 210.308.210 Assistant Treasurer

Energy

Assists in the management of treasury activities including the allocation of cash balances, maintaining investment records and preparing expense and earnings forecasts. Oversees financial transactions including the payment of dividends. Ensures policies and procedures meet corporate objectives and needs, and regulatory body requirements. Acts as corporate liaison in conducting business with outside financial institutions. Frequently reports to a Treasurer and represents the Treasurer in times of absence.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	20	20	120.8	132.1	165.5	169.4	201.2	215.8
Base Salary - Org Wtd	20	20	120.8	132.1	165.5	169.4	201.2	215.8
Base Salary - Incentive Eligible	18	18	125.7	139.0	169.1	174.2	204.5	220.7
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	17	17	17.0	30.4	41.2	46.9	63.9	87.4
Short-term Incentive (Actual)	17	17	15.5	33.5	51.5	53.3	73.1	97.4
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	12	12	7.4	20.0	67.5	89.4	116.1	315.4

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	20	20	135.3	151.5	218.4	214.7	253.1	324.2
Total Cash Comp (Actual) - Org Wtd	20	20	135.3	151.5	218.4	214.7	253.1	324.2
Total Cash Comp (Actual) - Rcvrs	17	17	140.6	171.5	223.2	225.4	265.0	331.0
Total Cash Comp (Target)	19	19	138.2	162.5	211.3	213.1	239.9	303.0
Total Cash Comp (Target) - Rcvrs	17	17	138.8	166.3	212.9	219.0	252.6	312.5

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	20	20	135.3	155.1	264.3	268.4	337.1	347.1
Total Direct Comp (Actual) - Rcvrs	12	12	186.4	221.0	302.3	311.9	341.0	592.4

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	18	18	95%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	14	14	74%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	14%	17%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	79%	83%
Performance Shares/Share Units	50%	33%
Performance Cash Units	7%	0%
Long-term Cash	0%	0%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	17	17	29.5%	29.5%
Short-term Incentive (Threshold)	7	7	11.8%	11.8%
Short-term Incentive (Target)	17	17	26.1%	26.1%
Short-term Incentive (Maximum)	13	13	49.6%	49.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	12	12	49.0%	49.0%

### Salary Range (Mean)

Minimum	13	13	126.4	126.4
Midpoint	13	13	157.0	157.0
Maximum	13	13	187.6	187.6

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Assistant Treasurer 210.308.210

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# US MBD: Mercer Benchmark Database Executive

## 210.308.210 Assistant Treasurer

Assists in the management of treasury activities including the allocation of cash balances, maintaining investment records and preparing expense and earnings forecasts. Oversees financial transactions including the payment of dividends. Ensures policies and procedures meet corporate objectives and needs, and regulatory body requirements. Acts as corporate liaison in conducting business with outside financial institutions. Frequently reports to a Treasurer and represents the Treasurer in times of absence

## Financial Services

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	14	28	103.7	135.6	155.8	157.6	188.1	200.9
Base Salary - Org Wtd	14	28	102.6	129.0	152.5	151.6	169.6	203.1
Base Salary - Incentive Eligible	14	28	103.7	135.6	155.8	157.6	188.1	200.9
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*10	22	25.5	37.1	48.4	52.5	57.5	80.9
Short-term Incentive (Actual)	*13	26	18.3	24.8	49.0	51.4	63.6	103.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*9	19	22.5	37.5	37.5	44.7	50.0	72.0

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	14	28	133.5	171.9	206.4	205.7	221.6	282.1
Total Cash Comp (Actual) - Org Wtd	14	28	131.0	157.2	205.6	197.7	230.0	258.4
Total Cash Comp (Actual) - Rcvs	*13	26	132.6	167.5	206.4	206.0	222.7	290.0
Total Cash Comp (Target)	*12	25	125.7	165.4	208.0	205.7	246.3	282.4
Total Cash Comp (Target) - Rcvs	*10	22	152.8	178.5	211.1	217.8	249.1	291.9

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	14	28	133.5	182.7	238.7	236.0	288.5	335.5
Total Direct Comp (Actual) - Rcvs	*9	19	183.5	228.0	251.3	259.8	299.6	339.6

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	14	28	100%
Sales Incentive	0	0	0%
Profit Sharing	2	5	50%
Long-term Incentive	9	19	68%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	32%	21%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	95%	95%
Performance Shares/Share Units	0%	0%
Performance Cash Units	0%	0%
Long-term Cash	11%	5%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	13	26	34.5%	32.3%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	10	22	31.9%	31.0%
Short-term Incentive (Maximum)	2	4	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	2	--%	--%
Long-term Incentive (Black-Scholes)	9	19	29.9%	26.3%

<b>Salary Range (Mean)</b>				
Minimum	7	19	107.9	114.7
Midpoint	7	19	161.0	164.8
Maximum	7	19	214.1	214.9

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Assistant Treasurer 210.308.210

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# US MBD: Mercer Benchmark Database Executive

## 210.308.210 Assistant Treasurer

## Insurance

Assists in the management of treasury activities including the allocation of cash balances, maintaining investment records and preparing expense and earnings forecasts Oversees financial transactions including the payment of dividends. Ensures policies and procedures meet corporate objectives and needs, and regulatory body requirements Acts as corporate liaison in conducting business with outside financial institutions Frequently reports to a Treasurer and represents the Treasurer in times of absence.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*18	85	--	--	157.0	164.0	--	--
Base Salary - Org Wtd	*18	85	115.5	133.3	156.0	164.3	192.9	241.6
Base Salary - Incentive Eligible	*16	75	--	--	157.0	164.1	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*13	69	--	--	38.8	43.8	--	--
Short-term Incentive (Actual)	*16	75	--	--	52.1	56.5	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*9	65	--	--	66.3	71.0	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*18	85	--	--	199.8	213.8	--	--
Total Cash Comp (Actual) - Org Wtd	*18	85	135.1	166.2	189.3	214.1	269.9	329.9
Total Cash Comp (Actual) - Rcvrs	*16	75	--	--	205.6	220.6	--	--
Total Cash Comp (Target)	*16	80	--	--	191.8	201.3	--	--
Total Cash Comp (Target) - Rcvrs	*13	69	--	--	196.3	207.8	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*18	85	--	--	258.9	268.1	--	--
Total Direct Comp (Actual) - Rcvrs	*9	65	--	--	275.0	297.3	--	--

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	16	--	--%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	9	--	--%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	--%	--%
Share Appreciation Rights (SARs)	--%	--%
Restricted Shares/Share Units	--%	--%
Performance Shares/Share Units	--%	--%
Performance Cash Units	--%	--%
Long-term Cash	--%	--%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	16	75	32.7%	33.5%
Short-term Incentive (Threshold)	4	5	--%	--%
Short-term Incentive (Target)	13	69	25.6%	25.8%
Short-term Incentive (Maximum)	8	61	39.4%	38.1%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	9	65	33.2%	42.3%

<b>Salary Range (Mean)</b>				
Minimum	13	22	117.9	126.7
Midpoint	13	22	159.5	174.0
Maximum	13	22	201.1	221.2

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Assistant Treasurer 210.308.210

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# US MBD: Mercer Benchmark Database Executive

## 210.308.210 Assistant Treasurer

Life Sciences

Assists in the management of treasury activities including the allocation of cash balances, maintaining investment records and preparing expense and earnings forecasts. Oversees financial transactions including the payment of dividends. Ensures policies and procedures meet corporate objectives and needs, and regulatory body requirements. Acts as corporate liaison in conducting business with outside financial institutions. Frequently reports to a Treasurer and represents the Treasurer in times of absence

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	5	5	--	--	169.2	176.6	--	--
Base Salary - Org Wtd	5	5	--	--	169.2	176.6	--	--
Base Salary - Incentive Eligible	4	4	--	--	--	--	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*3	3	--	--	--	--	--	--
Short-term Incentive (Actual)	*3	3	--	--	--	--	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*1	1	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	5	5	--	--	193.6	190.0	--	--
Total Cash Comp (Actual) - Org Wtd	5	5	--	--	193.6	190.0	--	--
Total Cash Comp (Actual) - Rcvrs	*3	3	--	--	--	--	--	--
Total Cash Comp (Target)	4	4	--	--	--	--	--	--
Total Cash Comp (Target) - Rcvrs	*3	3	--	--	--	--	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	5	5	--	--	194.6	196.5	--	--
Total Direct Comp (Actual) - Rcvrs	*1	1	--	--	--	--	--	--

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	4	4	80%
Sales Incentive	0	0	--%
Profit Sharing	2	2	40%
Long-term Incentive	4	4	80%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	--%	--%
Share Appreciation Rights (SARs)	--%	--%
Restricted Shares/Share Units	--%	--%
Performance Shares/Share Units	--%	--%
Performance Cash Units	--%	--%
Long-term Cash	--%	--%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	3	3	--%	--%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	3	3	--%	--%
Short-term Incentive (Maximum)	1	1	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	1	1	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	3	3	--	--
Midpoint	3	3	--	--
Maximum	3	3	--	--

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Assistant Treasurer 210.308.210



2014

# US MBD: Mercer Benchmark Database Executive

## 210.308.210 Assistant Treasurer

Assists in the management of treasury activities including the allocation of cash balances, maintaining investment records and preparing expense and earnings forecasts. Oversees financial transactions including the payment of dividends. Ensures policies and procedures meet corporate objectives and needs, and regulatory body requirements. Acts as corporate liaison in conducting business with outside financial institutions. Frequently reports to a Treasurer and represents the Treasurer in times of absence.

## Other Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	16	25	120.9	136.3	156.0	158.4	177.9	198.9
Base Salary - Org Wtd	16	25	120.0	135.4	158.9	163.0	189.4	213.5
Base Salary - Incentive Eligible	16	24	120.7	135.4	155.7	158.2	179.1	200.1
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	16	24	22.7	25.9	34.6	42.1	50.6	73.0
Short-term Incentive (Actual)	15	22	20.8	31.1	37.8	47.2	55.4	91.1
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*11	15	15.0	26.8	33.4	54.3	60.9	149.1

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	16	25	148.9	158.0	187.8	200.6	220.7	282.3
Total Cash Comp (Actual) - Org Wtd	16	25	146.1	161.0	191.0	210.8	244.4	310.3
Total Cash Comp (Actual) - Rcvrs	15	22	149.9	169.0	195.9	206.6	222.0	282.4
Total Cash Comp (Target)	16	25	151.4	159.3	192.0	198.8	225.2	272.1
Total Cash Comp (Target) - Rcvrs	16	24	151.3	157.6	193.0	200.3	228.0	273.1

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	16	25	153.6	171.7	203.0	233.2	270.3	377.3
Total Direct Comp (Actual) - Rcvrs	*11	15	171.7	200.1	254.2	272.2	320.8	468.6

\*More than 25% of sample supplied by one organization

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	16	24	96%
Sales Incentive	0	0	0%
Profit Sharing	1	1	7%
Long-term Incentive	12	17	68%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	27%	20%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	67%	67%
Performance Shares/Share Units	13%	7%
Performance Cash Units	7%	0%
Long-term Cash	40%	40%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	15	22	29.6%	29.0%
Short-term Incentive (Threshold)	5	5	15.0%	15.0%
Short-term Incentive (Target)	16	24	27.2%	25.5%
Short-term Incentive (Maximum)	12	16	54.7%	51.1%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	11	15	34.3%	30.7%

<b>Salary Range (Mean)</b>				
Minimum	11	19	123.2	122.4
Midpoint	11	19	160.9	155.2
Maximum	11	19	198.5	188.0

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Assistant Treasurer 210.308.210

2014

# US MBD: Mercer Benchmark Database Executive

## 210.308.210 Assistant Treasurer

Assists in the management of treasury activities including the allocation of cash balances, maintaining investment records and preparing expense and earnings forecasts. Oversees financial transactions including the payment of dividends. Ensures policies and procedures meet corporate objectives and needs, and regulatory body requirements. Acts as corporate liaison in conducting business with outside financial institutions. Frequently reports to a Treasurer and represents the Treasurer in times of absence

## Other Non-Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)									Incentive Plan Eligibility				
	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile		Num Orgs	Num Obs	Inc Wtd	
Base Salary													
Base Salary - Inc Wtd	9	10	116.0	127.7	145.6	157.9	187.5	229.0	Short-term Incentive	7	8	80%	
Base Salary - Org Wtd	9	10	--	126.7	144.7	159.5	200.2	--	Sales Incentive	0	0	0%	
Base Salary - Incentive Eligible	8	9	--	131.9	146.6	161.1	200.2	--	Profit Sharing	2	2	20%	
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--	Long-term Incentive	3	3	30%	
Incentives									Of Those LTI Eligible:				
Short-term Incentive (Target)	7	8	--	21.1	28.6	36.7	63.0	--	Stock/Share Options	--%	--	--%	
Short-term Incentive (Actual)	7	8	--	16.7	29.2	31.5	48.0	--	Share Appreciation Rights (SARs)	--%	--	--%	
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units	--%	--	--%	
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Performance Shares/Share Units	--%	--	--%	
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--	Performance Cash Units	--%	--	--%	
Long-term Incentive (Black-Scholes)	*3	3	--	--	--	--	--	--	Long-term Cash	--%	--	--%	
Total Cash Compensation									Incentives (Mean as % of Base)				
Total Cash Comp (Actual) - Inc Wtd	9	10	131.1	161.6	171.4	189.8	230.5	290.0		Num Orgs	Num Obs	Org Wtd	Inc Wtd
Total Cash Comp (Actual) - Org Wtd	9	10	--	158.5	172.0	191.8	235.5	--	Short-term Incentive (Actual)	7	8	18.7%	18.9%
Total Cash Comp (Actual) - Rcvrs	8	9	--	165.4	175.5	196.6	235.5	--	Short-term Incentive (Threshold)	1	1	--%	--%
Total Cash Comp (Target)	9	10	116.4	142.5	164.3	187.3	239.6	298.1	Short-term Incentive (Target)	7	8	21.4%	20.6%
Total Cash Comp (Target) - Rcvrs	7	8	--	158.2	174.0	203.6	278.3	--	Short-term Incentive (Maximum)	3	4	--%	--%
Total Direct Compensation (Black-Scholes)									Sales Incentive (Actual)	0	0	--%	--%
Total Direct Comp (Actual)	9	10	131.1	162.7	175.9	314.7	275.4	1,259.6	Sales Incentive (Target)	0	0	--%	--%
Total Direct Comp (Actual) - Rcvrs	*3	3	--	--	--	--	--	--	Profit Sharing (Actual)	2	2	--%	--%
*More than 25% of sample supplied by one organization									Long-term Incentive (Black-Scholes)	3	3	--%	--%
									Salary Range (Mean)				
									Minimum	8	8	124.7	124.7
									Midpoint	8	8	160.3	160.3
									Maximum	8	8	196.0	196.0

\*More than 25% of sample supplied by one organization

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Assistant Treasurer 210.308.210

2014

# US MBD: Mercer Benchmark Database Executive

## 210.308.210 Assistant Treasurer

Assists in the management of treasury activities including the allocation of cash balances, maintaining investment records and preparing expense and earnings forecasts. Oversees financial transactions including the payment of dividends. Ensures policies and procedures meet corporate objectives and needs, and regulatory body requirements. Acts as corporate liaison in conducting business with outside financial institutions. Frequently reports to a Treasurer and represents the Treasurer in times of absence.

## Other Non-Manufacturing

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	14	16	101.2	122.8	142.9	141.7	157.8	188.7
Base Salary - Org Wtd	14	16	98.0	120.8	142.9	142.1	159.5	190.3
Base Salary - Incentive Eligible	13	15	99.6	126.6	143.5	143.0	159.2	189.5
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	10	12	9.1	27.3	32.2	37.8	53.7	62.9
Short-term Incentive (Actual)	11	12	20.1	21.9	30.1	37.2	55.0	68.9
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	5	5	--	--	39.9	48.6	--	--

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	14	16	112.1	138.5	166.8	169.6	190.0	248.9
Total Cash Comp (Actual) - Org Wtd	14	16	105.8	136.9	173.9	172.4	196.9	253.9
Total Cash Comp (Actual) - Rcvrs	11	12	133.4	157.0	180.0	185.0	209.1	258.9
Total Cash Comp (Target)	12	14	99.4	146.8	180.9	175.1	202.8	247.1
Total Cash Comp (Target) - Rcvrs	10	12	111.4	159.9	187.7	185.3	206.5	248.9

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	14	16	112.1	138.5	166.8	184.8	224.2	318.8
Total Direct Comp (Actual) - Rcvrs	5	5	--	--	236.1	266.3	--	--

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	13	15	94%
Sales Incentive	0	0	--%
Profit Sharing	0	0	--%
Long-term Incentive	6	6	55%

### Of Those LTI Eligible:

	% Eligible	% Receiving
Stock/Share Options	60%	40%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	100%	100%
Performance Shares/Share Units	20%	0%
Performance Cash Units	40%	20%
Long-term Cash	20%	20%

### Incentives (Mean as % of Base)

	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	11	12	25.5%	24.8%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	10	12	23.8%	24.7%
Short-term Incentive (Maximum)	5	6	51.2%	56.0%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	5	5	29.2%	29.2%

### Salary Range (Mean)

Minimum	11	12	100.9	99.4
Midpoint	11	12	146.2	148.3
Maximum	11	12	191.5	197.2

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Assistant Treasurer 210.308.210

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# US MBD: Mercer Benchmark Database Executive

## 210.308.210 Assistant Treasurer

## Retail & Wholesale

Assists in the management of treasury activities including the allocation of cash balances, maintaining investment records and preparing expense and earnings forecasts. Oversees financial transactions including the payment of dividends. Ensures policies and procedures meet corporate objectives and needs, and regulatory body requirements. Acts as corporate liaison in conducting business with outside financial institutions. Frequently reports to a Treasurer and represents the Treasurer in times of absence.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*14	32	--	--	118.5	129.6	--	--
Base Salary - Org Wtd	*14	32	111.7	134.6	154.6	154.8	174.5	208.4
Base Salary - Incentive Eligible	12	15	123.6	140.0	155.0	162.4	182.6	217.9
Base Salary - Not Incentive Eligible	*1	16	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	11	14	16.2	31.4	40.3	41.6	48.8	71.4
Short-term Incentive (Actual)	9	11	10.3	20.9	37.5	42.0	57.4	108.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	8	11	24.7	26.4	43.2	79.8	100.0	233.2

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*14	32	--	--	118.5	144.1	--	--
Total Cash Comp (Actual) - Org Wtd	*14	32	116.7	141.0	168.5	178.9	201.5	283.9
Total Cash Comp (Actual) - Rcvrs	9	11	141.0	180.0	192.8	210.5	251.7	328.9
Total Cash Comp (Target)	*13	31	--	--	116.0	148.1	--	--
Total Cash Comp (Target) - Rcvrs	11	14	144.9	178.2	197.1	205.6	229.7	290.6

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*14	32	--	--	128.5	171.5	--	--
Total Direct Comp (Actual) - Rcvrs	8	11	153.7	185.0	251.1	287.0	351.7	550.7

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	12	--	--%
Sales Incentive	0	--	--%
Profit Sharing	1	--	--%
Long-term Incentive	10	--	--%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	42%	36%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	83%	91%
Performance Shares/Share Units	33%	18%
Performance Cash Units	0%	0%
Long-term Cash	17%	18%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	9	11	21.7%	23.4%
Short-term Incentive (Threshold)	7	9	11.8%	11.4%
Short-term Incentive (Target)	11	14	24.4%	24.7%
Short-term Incentive (Maximum)	8	11	44.3%	44.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	8	11	43.9%	43.4%

<b>Salary Range (Mean)</b>				
Minimum	10	27	109.8	78.9
Midpoint	10	27	149.8	120.9
Maximum	10	27	189.8	162.9

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Assistant Treasurer 210.308.210

2014

# US MBD: Mercer Benchmark Database Executive

## 210.308.210 Assistant Treasurer

Assists in the management of treasury activities including the allocation of cash balances, maintaining investment records and preparing expense and earnings forecasts Oversees financial transactions including the payment of dividends. Ensures policies and procedures meet corporate objectives and needs, and regulatory body requirements. Acts as corporate liaison in conducting business with outside financial institutions Frequently reports to a Treasurer and represents the Treasurer in times of absence.

## Services (Non-Financial)

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	47	53	118.0	132.7	152.5	160.7	187.0	213.1
Base Salary - Org Wtd	47	53	119.2	132.4	151.4	159.2	179.6	212.9
Base Salary - Incentive Eligible	32	37	129.3	140.0	154.5	165.9	193.4	226.5
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	23	24	18.8	28.1	41.2	49.3	57.4	116.1
Short-term Incentive (Actual)	27	31	11.6	23.9	31.7	50.1	55.2	120.1
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*3	3	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	10	11	6.4	10.6	50.0	39.0	54.0	76.6

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	47	53	123.6	145.9	167.2	190.6	224.5	271.1
Total Cash Comp (Actual) - Org Wtd	47	53	126.2	146.2	167.2	186.0	213.9	263.0
Total Cash Comp (Actual) - Rcvrs	28	32	143.3	155.7	187.2	215.0	244.5	324.7
Total Cash Comp (Target)	36	38	128.4	149.3	178.1	196.7	226.0	300.9
Total Cash Comp (Target) - Rcvrs	23	24	150.6	171.3	213.9	224.9	263.6	339.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	47	53	123.6	145.9	170.0	198.7	233.5	280.7
Total Direct Comp (Actual) - Rcvrs	10	11	161.8	186.4	266.3	300.5	377.2	541.0

\*More than 25% of sample supplied by one organization

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	31	36	77%
Sales Incentive	0	0	0%
Profit Sharing	3	3	15%
Long-term Incentive	10	11	24%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	18%	18%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	64%	64%
Performance Shares/Share Units	27%	27%
Performance Cash Units	0%	0%
Long-term Cash	27%	27%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	27	31	25.4%	27.0%
Short-term Incentive (Threshold)	9	9	9.1%	9.1%
Short-term Incentive (Target)	23	24	25.3%	26.6%
Short-term Incentive (Maximum)	12	12	43.2%	43.2%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	3	3	--%	--%
Long-term Incentive (Black-Scholes)	10	11	19.8%	20.5%

<b>Salary Range (Mean)</b>				
Minimum	31	33	115.9	116.0
Midpoint	31	33	153.8	153.5
Maximum	31	33	191.7	190.9

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Assistant Treasurer 210.308.210

2014

# US MBD: Mercer Benchmark Database Executive

## 210.308.210 Assistant Treasurer

Assists in the management of treasury activities including the allocation of cash balances, maintaining investment records and preparing expense and earnings forecasts. Oversees financial transactions including the payment of dividends. Ensures policies and procedures meet corporate objectives and needs, and regulatory body requirements. Acts as corporate liaison in conducting business with outside financial institutions. Frequently reports to a Treasurer and represents the Treasurer in times of absence.

## Transportation Equipment

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*7	9	--	158.5	192.9	184.1	208.3	--
Base Salary - Org Wtd	*7	9	--	147.0	192.9	181.0	212.0	--
Base Salary - Incentive Eligible	*7	9	--	158.5	192.9	184.1	208.3	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*7	9	--	41.6	51.1	50.1	60.7	--
Short-term Incentive (Actual)	*5	7	--	--	49.6	55.5	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*5	7	--	--	50.0	60.6	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*7	9	--	194.8	225.7	227.3	269.5	--
Total Cash Comp (Actual) - Org Wtd	*7	9	--	190.7	225.7	223.1	284.9	--
Total Cash Comp (Actual) - Rcvs	*5	7	--	--	248.0	242.1	--	--
Total Cash Comp (Target)	*7	9	--	203.4	249.5	234.2	265.7	--
Total Cash Comp (Target) - Rcvs	*7	9	--	203.4	249.5	234.2	265.7	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*7	9	--	226.8	268.6	274.4	344.1	--
Total Direct Comp (Actual) - Rcvs	*5	7	--	--	297.9	302.7	--	--

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	7	9	100%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	6	8	89%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	38%	43%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	88%	86%
Performance Shares/Share Units	13%	14%
Performance Cash Units	38%	0%
Long-term Cash	50%	57%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	5	7	31.7%	29.6%
Short-term Incentive (Threshold)	5	7	10.0%	7.4%
Short-term Incentive (Target)	7	9	27.1%	26.6%
Short-term Incentive (Maximum)	6	8	57.3%	55.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	5	7	34.5%	31.8%

<b>Salary Range (Mean)</b>				
Minimum	6	8	154.6	154.9
Midpoint	6	8	194.7	194.7
Maximum	6	8	234.8	234.5

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Assistant Treasurer 210.308.210

2014

# US MBD: Mercer Benchmark Database Executive

## 115.100.211 Associate General Counsel

## All Organizations

Responsible for a major legal specialization such as acquisitions and mergers, securities, anti-trust investigations, litigation, and taxation. Responsible for advising members within a specialized legal area or particular business activity and provides counsel in cases of litigation. Protects the organization's rights in contract negotiations, settlements, and litigation. Ensures compliance of laws and regulations. Advises management on recent changes in laws and regulations that affect the company. May direct activities of one or more General Attorneys. Frequently reports to a Top Legal Executive or Deputy General Counsel.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	481	1,541	143.9	168.6	196.6	200.6	228.7	263.5
Base Salary - Org Wtd	481	1,541	144.9	167.9	195.0	199.3	225.5	260.5
Base Salary - Incentive Eligible	412	1,297	150.1	172.5	200.0	204.9	233.4	265.2
Base Salary - Not Incentive Eligible	16	38	146.7	159.1	180.0	198.7	236.9	269.4

<b>Incentives</b>								
Short-term Incentive (Target)	372	1,179	28.4	40.0	58.0	65.0	78.0	112.0
Short-term Incentive (Actual)	367	1,178	20.6	35.0	59.6	71.3	89.0	135.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--
Profit Sharing (Actual)	24	50	5.4	7.2	10.1	13.2	16.0	19.1
Long-term Incentive (Black-Scholes)	219	771	23.3	39.9	62.9	87.3	104.3	169.8

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	481	1,541	157.0	192.0	240.0	255.6	303.3	369.1
Total Cash Comp (Actual) - Org Wtd	481	1,541	158.6	189.4	235.7	246.9	284.1	349.1
Total Cash Comp (Actual) - Rcvrs	371	1,192	177.5	214.7	259.2	275.7	321.5	388.7
Total Cash Comp (Target)	444	1,420	163.7	201.1	246.7	256.5	301.0	365.0
Total Cash Comp (Target) - Rcvrs	372	1,179	185.9	219.4	259.3	271.5	313.5	375.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	481	1,541	158.0	198.0	262.6	299.3	364.2	468.3
Total Direct Comp (Actual) - Rcvrs	219	771	235.1	281.5	354.6	385.5	444.7	581.4

\*More than 25% of sample supplied by one organization

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	410	1,289	86%
Sales Incentive	1	1	0%
Profit Sharing	29	58	6%
Long-term Incentive	250	853	59%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	28%	26%
Share Appreciation Rights (SARs)	3%	2%
Restricted Shares/Share Units	65%	63%
Performance Shares/Share Units	35%	32%
Performance Cash Units	8%	3%
Long-term Cash	23%	21%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	367	1,178	28.9%	32.7%
Short-term Incentive (Threshold)	131	305	12.2%	11.3%
Short-term Incentive (Target)	372	1,179	28.8%	30.2%
Short-term Incentive (Maximum)	222	645	51.1%	50.6%
Sales Incentive (Actual)	1	1	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	24	50	8.4%	7.3%
Long-term Incentive (Black-Scholes)	219	771	37.7%	38.6%

<b>Salary Range (Mean)</b>				
Minimum	336	1,141	139.9	143.7
Midpoint	336	1,141	186.8	192.8
Maximum	336	1,141	233.7	242.0

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Associate General Counsel 115.100.211

2014

# US MBD: Mercer Benchmark Database Executive

## 115.100.211 Associate General Counsel

## Consumer Goods

Responsible for a major legal specialization such as acquisitions and mergers, securities, anti-trust investigations, litigation, and taxation. Responsible for advising members within a specialized legal area or particular business activity and provides counsel in cases of litigation. Protects the organization's rights in contract negotiations, settlements, and litigation. Ensures compliance of laws and regulations. Advises management on recent changes in laws and regulations that affect the company. May direct activities of one or more General Attorneys. Frequently reports to a Top Legal Executive or Deputy General Counsel

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	37	74	160.2	181.2	203.9	212.9	240.0	282.9
Base Salary - Org Wtd	37	74	154.8	182.6	203.9	208.9	237.4	266.7
Base Salary - Incentive Eligible	37	74	160.2	181.2	203.9	212.9	240.0	282.9
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	37	72	30.4	38.5	61.0	67.0	81.6	111.2
Short-term Incentive (Actual)	33	65	28.4	44.0	60.8	68.5	81.6	114.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*3	7	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	23	50	20.1	30.1	71.3	87.0	94.6	121.6

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	37	74	176.8	224.8	268.2	274.1	313.8	363.8
Total Cash Comp (Actual) - Org Wtd	37	74	173.4	207.7	262.5	267.1	299.8	365.3
Total Cash Comp (Actual) - Rcvs	33	65	191.2	240.5	280.9	283.7	317.6	372.1
Total Cash Comp (Target)	37	72	198.6	228.8	269.4	279.3	314.8	389.2
Total Cash Comp (Target) - Rcvs	37	72	198.6	228.8	269.4	279.3	314.8	389.2

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	37	74	180.0	238.5	327.2	332.9	388.6	427.8
Total Direct Comp (Actual) - Rcvs	23	50	252.7	307.1	356.2	379.5	397.5	459.2

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	37	74	100%
Sales Incentive	0	0	0%
Profit Sharing	4	8	15%
Long-term Incentive	27	58	82%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	28%	26%
Share Appreciation Rights (SARs)	4%	4%
Restricted Shares/Share Units	72%	74%
Performance Shares/Share Units	26%	22%
Performance Cash Units	0%	0%
Long-term Cash	25%	24%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	33	65	29.7%	30.9%
Short-term Incentive (Threshold)	13	28	10.4%	10.8%
Short-term Incentive (Target)	37	72	30.6%	30.8%
Short-term Incentive (Maximum)	20	43	53.7%	51.2%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	3	7	--%	--%
Long-term Incentive (Black-Scholes)	23	50	34.5%	36.8%

<b>Salary Range (Mean)</b>				
Minimum	26	56	145.5	148.6
Midpoint	26	56	195.8	200.2
Maximum	26	56	246.1	251.9

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Associate General Counsel 115.100.211



2014

# US MBD: Mercer Benchmark Database Executive

## 115.100.211 Associate General Counsel

Energy

Responsible for a major legal specialization such as acquisitions and mergers, securities, anti-trust investigations, litigation, and taxation. Responsible for advising members within a specialized legal area or particular business activity and provides counsel in cases of litigation. Protects the organization's rights in contract negotiations, settlements, and litigation. Ensures compliance of laws and regulations. Advises management on recent changes in laws and regulations that affect the company. May direct activities of one or more General Attorneys. Frequently reports to a Top Legal Executive or Deputy General Counsel

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	36	96	145.7	187.7	208.1	208.5	234.2	257.8
Base Salary - Org Wtd	36	96	147.6	190.5	207.7	208.4	231.2	268.9
Base Salary - Incentive Eligible	34	85	178.3	195.0	212.3	216.3	238.4	268.6
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	31	78	36.3	41.3	58.9	60.6	72.6	98.5
Short-term Incentive (Actual)	32	82	32.6	46.0	65.0	74.0	95.4	119.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*3	6	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	22	61	30.7	65.1	117.3	140.7	170.2	313.3

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	36	96	164.7	227.7	267.9	272.6	313.1	378.0
Total Cash Comp (Actual) - Org Wtd	36	96	177.3	220.2	267.0	277.6	314.2	390.1
Total Cash Comp (Actual) - Rcvrs	33	83	216.8	243.2	281.6	291.0	317.6	385.2
Total Cash Comp (Target)	33	89	167.9	228.3	264.0	259.2	297.5	349.3
Total Cash Comp (Target) - Rcvrs	31	78	203.9	244.8	268.6	274.8	303.7	357.4

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	36	96	164.7	243.1	342.7	362.0	450.6	562.2
Total Direct Comp (Actual) - Rcvrs	22	61	275.1	349.9	422.4	442.9	472.4	710.0

\*More than 25% of sample supplied by one organization

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	34	85	89%
Sales Incentive	0	0	0%
Profit Sharing	4	7	10%
Long-term Incentive	24	63	66%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	21%	18%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	81%	75%
Performance Shares/Share Units	48%	43%
Performance Cash Units	5%	3%
Long-term Cash	6%	5%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	32	82	32.8%	32.4%
Short-term Incentive (Threshold)	13	36	12.3%	10.3%
Short-term Incentive (Target)	31	78	27.7%	27.6%
Short-term Incentive (Maximum)	18	51	59.8%	55.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	3	6	--%	--%
Long-term Incentive (Black-Scholes)	22	61	55.5%	61.4%

<b>Salary Range (Mean)</b>				
Minimum	24	68	157.0	160.7
Midpoint	24	68	199.8	203.4
Maximum	24	68	242.5	246.2

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Associate General Counsel 115.100.211

2014

# US MBD: Mercer Benchmark Database Executive

## 115.100.211 Associate General Counsel

Responsible for a major legal specialization such as acquisitions and mergers, securities, anti-trust investigations, litigation, and taxation. Responsible for advising members within a specialized legal area or particular business activity and provides counsel in cases of litigation. Protects the organization's rights in contract negotiations, settlements, and litigation. Ensures compliance of laws and regulations. Advises management on recent changes in laws and regulations that affect the company. May direct activities of one or more General Attorneys. Frequently reports to a Top Legal Executive or Deputy General Counsel.

## Financial Services

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	42	114	143.8	163.0	185.2	187.2	207.4	244.1
Base Salary - Org Wtd	42	114	143.0	164.5	185.0	183.9	199.3	224.3
Base Salary - Incentive Eligible	38	103	138.8	162.5	185.5	187.8	209.8	247.2
Base Salary - Not Incentive Eligible	*1	3	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	30	82	26.0	37.1	60.8	59.6	80.1	90.4
Short-term Incentive (Actual)	38	103	14.6	32.2	57.5	65.4	83.7	112.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--
Profit Sharing (Actual)	*3	4	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	20	67	17.9	38.2	59.9	58.5	79.8	93.2

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	42	114	164.7	196.9	231.2	247.2	277.0	349.8
Total Cash Comp (Actual) - Org Wtd	42	114	163.7	191.4	228.9	235.3	252.4	325.0
Total Cash Comp (Actual) - Rcvrs	38	103	167.3	213.2	242.7	254.2	291.6	366.2
Total Cash Comp (Target)	35	95	163.0	191.0	226.3	235.4	266.0	335.5
Total Cash Comp (Target) - Rcvrs	30	82	161.4	213.7	235.7	243.3	275.8	346.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	42	114	171.2	201.6	264.8	281.6	337.3	405.5
Total Direct Comp (Actual) - Rcvrs	20	67	229.2	261.6	314.0	328.5	376.4	461.2

\*More than 25% of sample supplied by one organization

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	38	103	94%
Sales Incentive	1	1	2%
Profit Sharing	4	6	10%
Long-term Incentive	23	71	65%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	36%	27%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	71%	72%
Performance Shares/Share Units	37%	21%
Performance Cash Units	11%	0%
Long-term Cash	21%	16%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	38	103	28.9%	33.4%
Short-term Incentive (Threshold)	10	17	14.2%	14.2%
Short-term Incentive (Target)	30	82	27.7%	31.5%
Short-term Incentive (Maximum)	21	51	48.0%	54.4%
Sales Incentive (Actual)	1	1	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	3	4	--%	--%
Long-term Incentive (Black-Scholes)	20	67	24.8%	30.0%

<b>Salary Range (Mean)</b>				
Minimum	31	88	121.3	126.8
Midpoint	31	88	171.3	179.1
Maximum	31	88	221.3	231.5

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Associate General Counsel 115.100.211

2014

# US MBD: Mercer Benchmark Database Executive

## 115.100.211 Associate General Counsel

## High Tech (Services)

Responsible for a major legal specialization such as acquisitions and mergers, securities, anti-trust investigations, litigation, and taxation. Responsible for advising members within a specialized legal area or particular business activity and provides counsel in cases of litigation. Protects the organization's rights in contract negotiations, settlements, and litigation. Ensures compliance of laws and regulations. Advises management on recent changes in laws and regulations that affect the company. May direct activities of one or more General Attorneys. Frequently reports to a Top Legal Executive or Deputy General Counsel.

All Participants Analysis (Dollar Values displayed in \$000s)									Incentive Plan Eligibility					
	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile		Num Orgs	Num Obs	Inc Wtd		
Base Salary									Short-term Incentive	8	23	96%		
Base Salary - Inc Wtd	*9	24	163.6	197.4	222.3	223.8	238.9	293.7	Sales Incentive	0	0	0%		
Base Salary - Org Wtd	*9	24	--	182.3	200.0	213.6	231.4	--	Profit Sharing	1	1	7%		
Base Salary - Incentive Eligible	*8	23	168.0	198.9	224.7	225.8	241.3	299.5	Long-term Incentive	6	18	75%		
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--						
Incentives									Of Those LTI Eligible:	% Eligible	% Receiving			
Short-term Incentive (Target)	*8	23	35.7	58.0	72.4	73.2	84.7	116.8	Stock/Share Options	17%	11%			
Short-term Incentive (Actual)	*7	21	28.3	50.6	86.6	76.0	97.4	107.2	Share Appreciation Rights (SARs)	6%	0%			
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units	33%	22%			
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Performance Shares/Share Units	33%	28%			
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--	Performance Cash Units	44%	0%			
Long-term Incentive (Black-Scholes)	*6	18	--	--	137.3	172.5	--	--	Long-term Cash	61%	56%			
Total Cash Compensation									Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd	
Total Cash Comp (Actual) - Inc Wtd	*9	24	177.1	250.7	307.2	290.4	325.7	357.3	Short-term Incentive (Actual)	7	21	31.7%	34.3%	
Total Cash Comp (Actual) - Org Wtd	*9	24	--	206.9	257.1	265.3	323.6	--	Short-term Incentive (Threshold)	0	0	--%	--%	
Total Cash Comp (Actual) - Rcvrs	*7	21	187.7	250.9	304.2	291.3	323.4	357.2	Short-term Incentive (Target)	8	23	32.7%	31.7%	
Total Cash Comp (Target)	*9	24	186.1	260.7	294.4	293.9	317.8	398.0	Short-term Incentive (Maximum)	3	6	--%	--%	
Total Cash Comp (Target) - Rcvrs	*8	23	207.6	270.4	296.6	299.0	319.1	408.7	Sales Incentive (Actual)	0	0	--%	--%	
Total Direct Compensation (Black-Scholes)									Sales Incentive (Target)	0	0	--%	--%	
Total Direct Comp (Actual)	*9	24	177.1	258.4	447.2	419.8	506.3	668.3	Profit Sharing (Actual)	1	1	--%	--%	
Total Direct Comp (Actual) - Rcvrs	*6	18	--	--	473.5	488.3	--	--	Long-term Incentive (Black-Scholes)	6	18	98.2%	72.1%	
*More than 25% of sample supplied by one organization														
Salary Range (Mean)														
Minimum											5	8	153.2	156.1
Midpoint											5	8	216.1	222.3
Maximum											5	8	279.0	288.6

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Associate General Counsel 115.100.211

2014

# US MBD: Mercer Benchmark Database Executive

## 115.100.211 Associate General Counsel

## Insurance

Responsible for a major legal specialization such as acquisitions and mergers, securities, anti-trust investigations, litigation, and taxation. Responsible for advising members within a specialized legal area or particular business activity and provides counsel in cases of litigation. Protects the organization's rights in contract negotiations, settlements, and litigation. Ensures compliance of laws and regulations. Advises management on recent changes in laws and regulations that affect the company. May direct activities of one or more General Attorneys. Frequently reports to a Top Legal Executive or Deputy General Counsel

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	55	347	150.0	167.5	196.1	201.6	230.0	264.8
Base Salary - Org Wtd	55	347	133.3	163.2	194.4	199.4	236.1	288.1
Base Salary - Incentive Eligible	53	343	150.8	168.0	197.0	202.5	230.0	264.8
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	51	333	28.1	39.5	57.1	75.5	105.9	157.0
Short-term Incentive (Actual)	47	323	26.1	40.0	65.2	89.6	114.0	193.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*3	11	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*30	259	21.6	37.0	57.9	81.9	90.0	170.6

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	55	347	173.4	205.1	258.2	285.4	341.3	443.0
Total Cash Comp (Actual) - Org Wtd	55	347	147.6	203.5	251.4	262.0	311.8	428.1
Total Cash Comp (Actual) - Rcvrs	49	333	180.1	206.0	261.1	289.2	344.4	449.8
Total Cash Comp (Target)	54	345	172.7	206.3	253.5	274.7	319.2	406.9
Total Cash Comp (Target) - Rcvrs	51	333	182.3	210.0	261.3	280.0	323.2	408.9

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	55	347	180.4	233.0	302.5	346.5	406.9	613.5
Total Direct Comp (Actual) - Rcvrs	*30	259	229.7	272.6	343.1	393.2	465.1	652.3

\*More than 25% of sample supplied by one organization

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	51	335	97%
Sales Incentive	0	0	0%
Profit Sharing	3	11	5%
Long-term Incentive	32	274	81%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	24%	24%
Share Appreciation Rights (SARs)	2%	0%
Restricted Shares/Share Units	55%	54%
Performance Shares/Share Units	44%	41%
Performance Cash Units	12%	5%
Long-term Cash	18%	16%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	47	323	33.2%	40.4%
Short-term Incentive (Threshold)	18	65	9.6%	10.6%
Short-term Incentive (Target)	51	333	28.1%	34.4%
Short-term Incentive (Maximum)	31	188	44.1%	48.1%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	3	11	--%	--%
Long-term Incentive (Black-Scholes)	30	259	31.2%	36.7%

<b>Salary Range (Mean)</b>				
Minimum	42	280	140.1	147.8
Midpoint	42	280	190.8	205.4
Maximum	42	280	241.6	262.9

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Associate General Counsel 115.100.211

2014

# US MBD: Mercer Benchmark Database Executive

## 115.100.211 Associate General Counsel

Life Sciences

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All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*6	19	--	--	216.2	237.5	--	--
Base Salary - Org Wtd	*6	19	--	--	204.6	216.1	--	--
Base Salary - Incentive Eligible	*5	13	--	--	216.2	242.3	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*5	13	--	--	54.1	72.1	--	--
Short-term Incentive (Actual)	*5	13	--	--	37.6	108.6	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*4	10	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*6	19	--	--	228.4	311.8	--	--
Total Cash Comp (Actual) - Org Wtd	*6	19	--	--	221.3	275.4	--	--
Total Cash Comp (Actual) - Rcvrs	*5	13	--	--	248.6	350.8	--	--
Total Cash Comp (Target)	*6	19	--	--	235.6	286.8	--	--
Total Cash Comp (Target) - Rcvrs	*5	13	--	--	270.3	314.4	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*6	19	--	--	262.6	380.2	--	--
Total Direct Comp (Actual) - Rcvrs	*4	10	--	--	--	--	--	--

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	5	13	68%
Sales Incentive	0	--	--%
Profit Sharing	1	1	--%
Long-term Incentive	4	10	53%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	--%	--%
Share Appreciation Rights (SARs)	--%	--%
Restricted Shares/Share Units	--%	--%
Performance Shares/Share Units	--%	--%
Performance Cash Units	--%	--%
Long-term Cash	--%	--%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	5	13	27.7%	38.2%
Short-term Incentive (Threshold)	1	3	--%	--%
Short-term Incentive (Target)	5	13	26.0%	28.2%
Short-term Incentive (Maximum)	1	3	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	4	10	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	3	13	--	--
Midpoint	3	13	--	--
Maximum	3	13	--	--

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Associate General Counsel 115.100.211

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# US MBD: Mercer Benchmark Database Executive

## 115.100.211 Associate General Counsel

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## Other Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)									Incentive Plan Eligibility			
	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile	Num Orgs	Num Obs	Inc Wtd	
Base Salary									Short-term Incentive			
Base Salary - Inc Wtd	32	94	135.8	171.4	195.7	193.4	220.5	248.0	31	93	99%	
Base Salary - Org Wtd	32	94	143.3	174.0	193.9	195.2	220.6	248.4	0	0	0%	
Base Salary - Incentive Eligible	31	93	136.7	172.0	196.2	194.3	220.5	248.4	3	5	14%	
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--	20	52	56%	
Incentives									Of Those LTI Eligible:			
Short-term Incentive (Target)	29	88	19.1	31.0	51.5	51.3	68.3	82.9	% Eligible		% Receiving	
Short-term Incentive (Actual)	*24	75	20.2	30.8	53.1	59.1	74.9	121.3	47%		45%	
Sales Incentive (Target)	0	0	--	--	--	--	--	--	4%		2%	
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	57%		53%	
Profit Sharing (Actual)	*3	5	--	--	--	--	--	--	22%		19%	
Long-term Incentive (Black-Scholes)	17	47	22.2	45.0	70.5	75.9	104.4	138.6	0%		0%	
									29%		26%	
Total Cash Compensation									Incentives (Mean as % of Base)			
Total Cash Comp (Actual) - Inc Wtd	32	94	149.7	187.0	237.7	241.0	288.0	335.8	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Total Cash Comp (Actual) - Org Wtd	32	94	147.3	203.1	243.4	244.1	289.6	330.5	24	75	32.1%	29.5%
Total Cash Comp (Actual) - Rcvs	*25	78	160.8	221.2	251.0	254.3	298.7	343.4	7	9	11.3%	10.7%
Total Cash Comp (Target)	31	90	161.8	213.7	239.8	247.0	286.2	324.0	29	88	29.1%	25.3%
Total Cash Comp (Target) - Rcvs	29	88	171.3	219.3	240.9	248.9	287.4	324.6	19	49	54.2%	49.6%
Total Direct Compensation (Black-Scholes)									Sales Incentive (Actual)			
Total Direct Comp (Actual)	32	94	149.7	187.0	266.6	278.9	372.5	416.5	0	0	--%	--%
Total Direct Comp (Actual) - Rcvs	17	47	264.1	308.1	372.4	355.7	414.5	431.7	0	0	--%	--%
*More than 25% of sample supplied by one organization									Profit Sharing (Actual)			
									3			
									5			
									Long-term Incentive (Black-Scholes)			
									17			
									47			
									37.1%			
									35.7%			
									Salary Range (Mean)			
									Minimum			
									18			
									66			
									138.4			
									141.8			
									Midpoint			
									18			
									66			
									180.6			
									179.7			
									Maximum			
									18			
									66			
									222.9			
									217.7			

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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## Other Non-Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*15	31	170.4	192.0	213.7	217.5	235.6	274.0
Base Salary - Org Wtd	*15	31	158.0	190.2	205.8	206.0	218.9	259.5
Base Salary - Incentive Eligible	*15	31	170.4	192.0	213.7	217.5	235.6	274.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*15	31	39.5	42.9	70.0	64.7	81.1	88.9
Short-term Incentive (Actual)	*15	30	22.7	35.0	42.9	65.3	99.8	118.7
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*9	21	9.0	31.3	62.7	71.0	100.9	141.4

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*15	31	195.9	230.1	263.6	281.0	331.7	378.2
Total Cash Comp (Actual) - Org Wtd	*15	31	187.6	221.8	251.1	256.7	292.6	355.3
Total Cash Comp (Actual) - Rcvs	*15	30	195.6	229.7	263.4	281.0	331.8	380.4
Total Cash Comp (Target)	*15	31	211.5	247.0	284.0	282.2	314.7	353.0
Total Cash Comp (Target) - Rcvs	*15	31	211.5	247.0	284.0	282.2	314.7	353.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*15	31	201.0	240.5	277.2	329.1	432.6	499.1
Total Direct Comp (Actual) - Rcvs	*9	21	211.0	271.3	399.2	373.7	460.3	519.6

\*More than 25% of sample supplied by one organization

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	15	31	100%
Sales Incentive	0	0	0%
Profit Sharing	1	1	4%
Long-term Incentive	10	24	77%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	48%	52%
Share Appreciation Rights (SARs)	17%	19%
Restricted Shares/Share Units	17%	19%
Performance Shares/Share Units	43%	38%
Performance Cash Units	9%	0%
Long-term Cash	13%	14%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	15	30	24.3%	29.3%
Short-term Incentive (Threshold)	4	6	--%	--%
Short-term Incentive (Target)	15	31	28.6%	29.4%
Short-term Incentive (Maximum)	11	23	54.1%	56.0%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	9	21	20.7%	29.6%

<b>Salary Range (Mean)</b>				
Minimum	13	29	139.9	152.9
Midpoint	13	29	183.0	197.3
Maximum	13	29	226.1	241.6

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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## Other Non-Manufacturing

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	49	193	132.4	168.7	216.9	213.9	256.5	287.2
Base Salary - Org Wtd	49	193	147.0	173.6	213.2	215.9	253.7	282.5
Base Salary - Incentive Eligible	45	173	152.7	181.0	222.9	220.3	257.4	282.1
Base Salary - Not Incentive Eligible	*1	2	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	37	150	33.1	51.6	67.1	68.8	81.8	110.6
Short-term Incentive (Actual)	43	168	21.1	38.7	70.0	71.4	92.8	134.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	22	81	47.2	58.3	80.0	100.2	120.9	152.2

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	49	193	145.3	200.0	285.9	276.1	347.0	390.7
Total Cash Comp (Actual) - Org Wtd	49	193	157.3	207.9	262.1	272.7	348.6	370.5
Total Cash Comp (Actual) - Rcvrs	43	168	177.0	228.9	299.9	292.7	351.1	392.4
Total Cash Comp (Target)	45	173	163.5	227.5	286.2	280.4	332.9	382.2
Total Cash Comp (Target) - Rcvrs	37	150	195.7	240.5	295.0	293.2	335.4	386.9

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	49	193	145.3	202.0	299.8	318.2	425.9	487.2
Total Direct Comp (Actual) - Rcvrs	22	81	303.3	396.9	429.0	439.3	473.8	526.7

\*More than 25% of sample supplied by one organization

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	45	173	93%
Sales Incentive	0	0	0%
Profit Sharing	2	5	5%
Long-term Incentive	27	94	53%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	22%	21%
Share Appreciation Rights (SARs)	5%	1%
Restricted Shares/Share Units	87%	93%
Performance Shares/Share Units	33%	33%
Performance Cash Units	3%	4%
Long-term Cash	23%	26%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	43	168	29.2%	31.0%
Short-term Incentive (Threshold)	8	22	14.5%	12.9%
Short-term Incentive (Target)	37	150	30.6%	30.1%
Short-term Incentive (Maximum)	12	35	50.0%	52.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	2	--%	--%
Long-term Incentive (Black-Scholes)	22	81	39.5%	40.3%

<b>Salary Range (Mean)</b>				
Minimum	33	128	149.5	153.9
Midpoint	33	128	198.8	200.5
Maximum	33	128	248.1	247.1

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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## 115.100.211 Associate General Counsel

Retail &amp; Wholesale

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All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	49	93	154.5	171.0	190.3	197.1	215.9	238.8
Base Salary - Org Wtd	49	93	154.2	169.9	192.5	198.6	219.9	242.0
Base Salary - Incentive Eligible	47	91	154.9	171.1	190.3	196.3	215.0	235.4
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	46	90	34.2	41.5	51.7	61.1	69.5	91.5
Short-term Incentive (Actual)	44	84	18.6	34.2	47.0	55.4	62.9	92.4
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	6	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	28	53	29.6	34.9	60.0	76.5	77.7	120.0

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	49	93	172.6	202.1	240.1	248.3	276.0	320.6
Total Cash Comp (Actual) - Org Wtd	49	93	173.0	195.1	241.4	252.2	277.1	324.2
Total Cash Comp (Actual) - Rcvrs	44	84	179.2	207.1	244.1	252.9	276.5	321.6
Total Cash Comp (Target)	47	91	186.5	218.8	240.4	256.8	284.2	324.0
Total Cash Comp (Target) - Rcvrs	46	90	188.9	218.8	242.9	257.7	284.4	324.4

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	49	93	192.4	217.6	262.8	291.9	323.8	385.1
Total Direct Comp (Actual) - Rcvrs	28	53	223.6	265.3	312.3	340.0	370.1	464.9

\*More than 25% of sample supplied by one organization

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	47	91	100%
Sales Incentive	0	0	0%
Profit Sharing	2	6	10%
Long-term Incentive	32	61	69%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	27%	23%
Share Appreciation Rights (SARs)	8%	8%
Restricted Shares/Share Units	71%	64%
Performance Shares/Share Units	17%	17%
Performance Cash Units	7%	6%
Long-term Cash	32%	30%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	44	84	28.4%	26.4%
Short-term Incentive (Threshold)	20	34	12.4%	12.2%
Short-term Incentive (Target)	46	90	31.1%	29.8%
Short-term Incentive (Maximum)	25	46	62.4%	59.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	6	--%	--%
Long-term Incentive (Black-Scholes)	28	53	38.8%	35.4%

<b>Salary Range (Mean)</b>				
Minimum	32	63	139.9	143.9
Midpoint	32	63	184.3	189.4
Maximum	32	63	228.6	234.9

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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## Services (Non-Financial)

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	132	409	135.0	162.7	188.5	191.7	217.4	251.8
Base Salary - Org Wtd	132	409	139.2	159.4	187.7	191.9	217.2	256.2
Base Salary - Incentive Eligible	84	229	142.5	166.3	197.6	199.8	228.6	267.3
Base Salary - Not Incentive Eligible	12	29	130.0	157.9	192.3	194.5	236.9	252.4

### Incentives

Short-term Incentive (Target)	68	180	23.3	32.7	48.7	54.6	71.7	83.9
Short-term Incentive (Actual)	65	177	11.0	22.7	41.3	52.4	67.9	100.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*4	7	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	33	89	15.0	27.8	40.0	63.8	64.8	124.5

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	132	409	138.5	167.7	200.5	214.7	245.1	294.1
Total Cash Comp (Actual) - Org Wtd	132	409	148.4	171.2	204.0	216.4	244.5	290.9
Total Cash Comp (Actual) - Rcvs	65	177	162.0	195.0	237.7	250.3	281.2	352.4
Total Cash Comp (Target)	114	346	150.0	177.3	215.0	223.8	261.9	317.6
Total Cash Comp (Target) - Rcvs	68	180	182.1	205.4	242.9	257.8	298.2	362.6

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	132	409	139.0	168.5	210.0	228.6	260.0	334.6
Total Direct Comp (Actual) - Rcvs	33	89	207.2	235.9	291.3	318.8	362.0	443.3

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	84	229	61%
Sales Incentive	0	0	0%
Profit Sharing	4	7	3%
Long-term Incentive	38	104	29%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	32%	27%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	75%	64%
Performance Shares/Share Units	31%	26%
Performance Cash Units	1%	1%
Long-term Cash	22%	24%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	65	177	23.3%	25.0%
Short-term Incentive (Threshold)	31	69	14.1%	12.8%
Short-term Incentive (Target)	68	180	26.6%	26.2%
Short-term Incentive (Maximum)	49	123	43.6%	44.2%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	4	7	--%	--%
Long-term Incentive (Black-Scholes)	33	89	30.5%	30.1%

### Salary Range (Mean)

Minimum	97	308	134.8	134.0
Midpoint	97	308	179.3	179.4
Maximum	97	308	223.8	224.8

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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## Transportation Equipment

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	10	33	144.6	170.2	202.6	207.2	238.8	266.1
Base Salary - Org Wtd	10	33	117.0	153.0	185.8	209.1	249.6	390.5
Base Salary - Incentive Eligible	*8	30	156.0	170.7	205.9	213.4	240.8	270.9
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*8	30	39.1	45.5	51.5	65.1	74.0	94.2
Short-term Incentive (Actual)	*7	28	33.0	47.2	71.1	75.6	95.6	120.3
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*4	14	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	10	33	157.1	206.1	263.0	271.4	330.7	382.7
Total Cash Comp (Actual) - Org Wtd	10	33	118.0	155.4	248.1	260.5	344.9	455.1
Total Cash Comp (Actual) - Rcvs	*7	28	201.4	221.8	278.2	282.6	330.9	357.0
Total Cash Comp (Target)	*9	31	182.9	214.8	256.3	273.2	320.8	350.3
Total Cash Comp (Target) - Rcvs	*8	30	195.6	220.0	257.4	278.5	320.8	352.3

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	10	33	157.1	206.1	308.7	328.4	428.9	557.9
Total Direct Comp (Actual) - Rcvs	*4	14	--	--	--	--	--	--

\*More than 25% of sample supplied by one organization

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	8	30	97%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	5	22	71%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	23%	--%
Share Appreciation Rights (SARs)	0%	--%
Restricted Shares/Share Units	64%	--%
Performance Shares/Share Units	14%	--%
Performance Cash Units	36%	--%
Long-term Cash	73%	--%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	7	28	33.7%	35.4%
Short-term Incentive (Threshold)	3	11	--%	--%
Short-term Incentive (Target)	8	30	32.2%	28.6%
Short-term Incentive (Maximum)	7	22	65.7%	59.8%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	4	14	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	6	25	159.0	150.5
Midpoint	6	25	195.5	189.4
Maximum	6	25	231.9	228.3

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Associate General Counsel 115.100.211

2014

# US MBD: Mercer Benchmark Database Executive

## 210.324.210 Audit Director

## All Organizations

Primary responsibilities include the implementation and operations of audit procedures throughout the organization. Ensures system accuracy and consistency. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Internal Audit Executive or Top Independent Audit Executive.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	376	678	115.9	128.7	145.5	148.2	162.9	186.2
Base Salary - Org Wtd	376	678	117.5	130.7	146.8	149.6	165.6	185.6
Base Salary - Incentive Eligible	316	599	116.6	130.0	146.3	148.9	164.1	186.2
Base Salary - Not Incentive Eligible	13	19	114.9	116.7	131.6	141.4	158.6	176.7

<b>Incentives</b>								
Short-term Incentive (Target)	279	533	17.5	22.8	31.3	35.6	43.3	57.8
Short-term Incentive (Actual)	275	492	12.1	22.0	31.2	39.3	50.5	76.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	11	17	4.7	5.2	7.3	8.4	10.5	14.5
Long-term Incentive (Black-Scholes)	157	286	12.1	20.1	30.1	39.1	49.4	78.7

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	376	678	125.7	143.6	166.6	176.9	201.4	241.2
Total Cash Comp (Actual) - Org Wtd	376	678	125.7	145.7	169.2	176.6	200.5	240.6
Total Cash Comp (Actual) - Rcvrs	276	494	139.3	155.0	181.8	189.9	212.5	254.8
Total Cash Comp (Target)	341	619	131.3	150.0	170.8	179.0	203.5	234.6
Total Cash Comp (Target) - Rcvrs	279	533	137.9	155.2	177.4	184.4	207.3	238.5

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	376	678	126.2	147.1	180.1	193.4	220.9	286.4
Total Direct Comp (Actual) - Rcvrs	157	286	165.5	184.2	217.9	236.1	280.0	328.0

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	315	598	90%
Sales Incentive	0	0	0%
Profit Sharing	17	24	7%
Long-term Incentive	192	346	55%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	32%	25%
Share Appreciation Rights (SARs)	5%	4%
Restricted Shares/Share Units	78%	77%
Performance Shares/Share Units	24%	16%
Performance Cash Units	5%	2%
Long-term Cash	12%	11%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	275	492	23.5%	25.1%
Short-term Incentive (Threshold)	90	141	9.2%	9.5%
Short-term Incentive (Target)	279	533	22.8%	23.2%
Short-term Incentive (Maximum)	172	265	39.7%	39.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	11	17	6.1%	6.3%
Long-term Incentive (Black-Scholes)	157	286	25.4%	24.5%

<b>Salary Range (Mean)</b>				
Minimum	288	546	111.8	111.9
Midpoint	288	546	148.9	149.6
Maximum	288	546	186.0	187.4

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Audit Director 210.324.210

2014

# US MBD: Mercer Benchmark Database Executive

## 210.324.210 Audit Director

## Consumer Goods

Primary responsibilities include the implementation and operations of audit procedures throughout the organization. Ensures system accuracy and consistency. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Internal Audit Executive or Top Independent Audit Executive.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	21	26	133.5	145.3	156.6	164.1	176.4	216.4
Base Salary - Org Wtd	21	26	131.2	143.3	156.6	163.9	174.4	217.1
Base Salary - Incentive Eligible	21	26	133.5	145.3	156.6	164.1	176.4	216.4
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	20	25	23.7	32.0	38.3	39.8	46.5	55.9
Short-term Incentive (Actual)	18	23	23.4	30.0	42.8	44.2	54.4	76.4
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	3	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	12	17	8.7	16.6	45.9	38.9	51.4	74.6

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	21	26	153.0	173.9	200.0	203.7	231.0	261.2
Total Cash Comp (Actual) - Org Wtd	21	26	153.0	168.6	196.1	199.4	229.2	252.7
Total Cash Comp (Actual) - Rcvrs	18	23	163.6	175.5	200.8	207.4	238.0	265.3
Total Cash Comp (Target)	20	25	157.1	183.8	192.3	203.5	223.9	261.0
Total Cash Comp (Target) - Rcvrs	20	25	157.1	183.8	192.3	203.5	223.9	261.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	21	26	156.2	184.3	233.7	229.2	249.8	307.0
Total Direct Comp (Actual) - Rcvrs	12	17	178.4	228.0	246.5	247.5	261.7	334.4

\*More than 25% of sample supplied by one organization

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	21	26	100%
Sales Incentive	0	0	0%
Profit Sharing	2	3	20%
Long-term Incentive	15	20	83%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	44%	41%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	50%	47%
Performance Shares/Share Units	44%	29%
Performance Cash Units	0%	0%
Long-term Cash	11%	12%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	18	23	25.1%	27.0%
Short-term Incentive (Threshold)	5	5	10.3%	10.3%
Short-term Incentive (Target)	20	25	23.3%	24.4%
Short-term Incentive (Maximum)	12	14	40.4%	42.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	3	--%	--%
Long-term Incentive (Black-Scholes)	12	17	21.8%	24.1%

<b>Salary Range (Mean)</b>				
Minimum	17	21	120.3	121.0
Midpoint	17	21	156.0	157.1
Maximum	17	21	191.7	193.1

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Audit Director 210.324.210

2014

# US MBD: Mercer Benchmark Database Executive

## 210.324.210 Audit Director

Energy

Primary responsibilities include the implementation and operations of audit procedures throughout the organization. Ensures system accuracy and consistency. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Internal Audit Executive or Top Independent Audit Executive

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	29	42	125.7	146.2	159.3	159.8	172.4	192.1
Base Salary - Org Wtd	29	42	129.2	140.1	160.9	160.9	179.1	198.7
Base Salary - Incentive Eligible	27	40	125.0	148.1	159.3	160.5	173.4	193.5
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	25	38	18.8	36.5	40.4	39.8	48.6	55.3
Short-term Incentive (Actual)	26	39	23.0	30.0	43.1	43.7	54.3	64.9
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	19	26	21.5	35.5	65.9	66.7	90.6	118.6

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	29	42	148.2	174.3	202.6	200.3	219.5	257.6
Total Cash Comp (Actual) - Org Wtd	29	42	146.9	167.8	196.5	198.9	222.8	263.6
Total Cash Comp (Actual) - Rcvs	26	39	162.1	178.3	207.7	205.2	220.8	257.9
Total Cash Comp (Target)	26	39	150.0	173.7	201.6	199.1	222.5	248.3
Total Cash Comp (Target) - Rcvs	25	38	152.7	174.8	201.8	200.4	222.7	248.3

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	29	42	166.3	188.3	221.8	241.6	307.7	343.3
Total Direct Comp (Actual) - Rcvs	19	26	185.4	221.1	287.8	275.2	323.1	356.2

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	27	40	100%
Sales Incentive	0	0	0%
Profit Sharing	1	1	3%
Long-term Incentive	21	29	74%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	17%	12%
Share Appreciation Rights (SARs)	28%	23%
Restricted Shares/Share Units	86%	85%
Performance Shares/Share Units	45%	35%
Performance Cash Units	7%	4%
Long-term Cash	7%	8%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	26	39	25.5%	26.8%
Short-term Incentive (Threshold)	9	13	8.7%	9.4%
Short-term Incentive (Target)	25	38	24.6%	24.5%
Short-term Incentive (Maximum)	17	24	44.7%	46.8%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	19	26	40.1%	40.4%

<b>Salary Range (Mean)</b>				
Minimum	20	30	128.7	125.1
Midpoint	20	30	165.2	161.9
Maximum	20	30	201.8	198.7

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Audit Director 210.324.210

2014

# US MBD: Mercer Benchmark Database Executive

## 210.324.210 Audit Director

Primary responsibilities include the implementation and operations of audit procedures throughout the organization Ensures system accuracy and consistency Typically in larger organizations this is a senior level manager. Frequently reports to a Top Internal Audit Executive or Top Independent Audit Executive

## Financial Services

All Participants Analysis (Dollar Values displayed in \$000s)									Incentive Plan Eligibility			
	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile		Num Orgs	Num Obs	Inc Wtd
Base Salary												
Base Salary - Inc Wtd	45	129	125.0	139.1	152.0	155.2	170.1	191.1	Short-term Incentive	40	118	91%
Base Salary - Org Wtd	45	129	125.3	138.2	154.4	156.8	172.8	198.2	Sales Incentive	0	0	0%
Base Salary - Incentive Eligible	*40	118	122.5	138.4	150.0	153.7	164.1	189.2	Profit Sharing	1	3	5%
Base Salary - Not Incentive Eligible	*2	5	--	--	--	--	--	--	Long-term Incentive	29	75	61%
Incentives												
Short-term Incentive (Target)	*29	88	18.8	21.4	28.4	35.3	49.9	69.8	Of Those LTI Eligible:			
Short-term Incentive (Actual)	*36	107	16.8	25.7	35.0	44.7	62.1	85.1		% Eligible	% Receiving	
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Stock/Share Options	28%		17%
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Share Appreciation Rights (SARs)	1%		2%
Profit Sharing (Actual)	*1	3	--	--	--	--	--	--	Restricted Shares/Share Units	84%		86%
Long-term Incentive (Black-Scholes)	24	65	16.1	20.8	27.2	35.1	48.1	63.9	Performance Shares/Share Units	8%		3%
									Performance Cash Units	5%		2%
									Long-term Cash	23%		17%
Total Cash Compensation												
Total Cash Comp (Actual) - Inc Wtd	45	129	146.3	160.0	181.0	192.4	222.5	254.0	Incentives (Mean as % of Base)			
Total Cash Comp (Actual) - Org Wtd	45	129	129.1	159.0	173.9	189.5	222.9	250.8		Num Orgs	Num Obs	Org Wtd
Total Cash Comp (Actual) - Rcvrs	*36	108	151.1	163.9	184.9	197.7	228.8	262.8	Short-term Incentive (Actual)	36	107	25.4%
Total Cash Comp (Target)	*38	109	140.9	155.9	171.6	182.3	206.8	237.5	Short-term Incentive (Threshold)	8	10	8.3%
Total Cash Comp (Target) - Rcvrs	*29	88	140.9	156.5	172.6	185.9	214.7	246.0	Short-term Incentive (Target)	29	88	24.2%
									Short-term Incentive (Maximum)	18	28	39.7%
									Sales Incentive (Actual)	0	0	--%
									Sales Incentive (Target)	0	0	--%
									Profit Sharing (Actual)	1	3	--%
									Long-term Incentive (Black-Scholes)	24	65	19.6%
Total Direct Compensation (Black-Scholes)												
Total Direct Comp (Actual)	45	129	147.2	164.0	193.1	210.1	248.7	298.0	Salary Range (Mean)			
Total Direct Comp (Actual) - Rcvrs	24	65	176.4	197.4	236.4	245.1	288.5	327.9				
*More than 25% of sample supplied by one organization									Minimum	33	103	116.4
									Midpoint	33	103	157.2
									Maximum	33	103	198.1

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

2014

# US MBD: Mercer Benchmark Database Executive

## 210.324.210 Audit Director

## High Tech (Services)

Primary responsibilities include the implementation and operations of audit procedures throughout the organization. Ensures system accuracy and consistency. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Internal Audit Executive or Top Independent Audit Executive.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*8	30	--	--	131.6	143.2	--	--
Base Salary - Org Wtd	*8	30	--	127.3	155.2	159.2	187.6	--
Base Salary - Incentive Eligible	*7	28	--	--	132.7	144.6	--	--
Base Salary - Not Incentive Eligible	*1	2	--	--	--	--	--	--
<b>Incentives</b>								
Short-term Incentive (Target)	*7	28	--	--	26.5	38.6	--	--
Short-term Incentive (Actual)	*7	26	--	--	29.8	40.4	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*3	16	--	--	--	--	--	--
<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*8	30	--	--	159.0	178.2	--	--
Total Cash Comp (Actual) - Org Wtd	*8	30	--	150.3	196.0	197.7	249.6	--
Total Cash Comp (Actual) - Rcvrs	*7	26	--	--	164.1	186.9	--	--
Total Cash Comp (Target)	*8	30	--	--	156.9	179.2	--	--
Total Cash Comp (Target) - Rcvrs	*7	28	--	--	159.2	183.2	--	--
<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*8	30	--	--	172.8	189.3	--	--
Total Direct Comp (Actual) - Rcvrs	*3	16	--	--	--	--	--	--

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs		
Short-term Incentive	7	--	--%	
Sales Incentive	0	--	--%	
Profit Sharing	0	0	--%	
Long-term Incentive	3	--	--%	
Of Those LTI Eligible:	% Eligible		% Receiving	
Stock/Share Options	--%		--%	
Share Appreciation Rights (SARs)	--%		--%	
Restricted Shares/Share Units	--%		--%	
Performance Shares/Share Units	--%		--%	
Performance Cash Units	--%		--%	
Long-term Cash	--%		--%	
Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	7	26	26.8%	26.4%
Short-term Incentive (Threshold)	1	7	--%	--%
Short-term Incentive (Target)	7	28	25.7%	25.7%
Short-term Incentive (Maximum)	1	7	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	3	16	--%	--%
Salary Range (Mean)				
Minimum	7	29	109.3	107.6
Midpoint	7	29	154.8	151.0
Maximum	7	29	200.3	194.3

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Audit Director 210.324.210



2014

# US MBD: Mercer Benchmark Database Executive

## 210.324.210 Audit Director

## Insurance

Primary responsibilities include the implementation and operations of audit procedures throughout the organization. Ensures system accuracy and consistency. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Internal Audit Executive or Top Independent Audit Executive.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	52	113	113.9	126.4	145.5	148.2	163.7	196.6
Base Salary - Org Wtd	52	113	115.3	123.0	139.2	142.6	158.2	177.0
Base Salary - Incentive Eligible	50	106	114.9	127.1	147.2	149.4	163.8	194.0
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	45	100	17.3	24.3	30.9	39.8	57.6	62.1
Short-term Incentive (Actual)	46	89	14.2	19.7	30.6	42.8	50.0	83.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*3	6	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	20	52	12.4	20.1	28.1	33.8	47.0	68.9

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	52	113	129.0	145.5	157.4	182.5	201.9	257.6
Total Cash Comp (Actual) - Org Wtd	52	113	128.0	140.9	158.5	175.8	199.0	247.6
Total Cash Comp (Actual) - Rcvrs	47	90	135.1	147.1	172.7	191.1	208.3	281.3
Total Cash Comp (Target)	47	105	133.8	147.3	182.9	188.0	213.7	248.0
Total Cash Comp (Target) - Rcvrs	45	100	138.0	152.1	184.3	191.0	213.7	258.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	52	113	129.0	147.0	179.3	198.1	216.5	304.6
Total Direct Comp (Actual) - Rcvrs	20	52	167.5	182.9	216.5	247.5	299.8	390.0

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	49	105	95%
Sales Incentive	0	0	0%
Profit Sharing	4	8	15%
Long-term Incentive	27	70	65%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	21%	19%
Share Appreciation Rights (SARs)	5%	4%
Restricted Shares/Share Units	71%	69%
Performance Shares/Share Units	27%	15%
Performance Cash Units	13%	4%
Long-term Cash	13%	12%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	46	89	24.5%	26.4%
Short-term Incentive (Threshold)	13	22	7.9%	8.1%
Short-term Incentive (Target)	45	100	21.8%	24.8%
Short-term Incentive (Maximum)	29	57	36.0%	36.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	3	6	--%	--%
Long-term Incentive (Black-Scholes)	20	52	17.9%	19.7%

<b>Salary Range (Mean)</b>				
Minimum	40	91	107.9	114.2
Midpoint	40	91	144.7	151.3
Maximum	40	91	181.5	188.4

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Audit Director 210.324.210

2014

# US MBD: Mercer Benchmark Database Executive

## 210.324.210 Audit Director

Life Sciences

Primary responsibilities include the implementation and operations of audit procedures throughout the organization. Ensures system accuracy and consistency. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Internal Audit Executive or Top Independent Audit Executive.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	5	5	--	--	170.4	172.9	--	--
Base Salary - Org Wtd	5	5	--	--	170.4	172.9	--	--
Base Salary - Incentive Eligible	4	4	--	--	--	--	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	4	4	--	--	--	--	--	--
Short-term Incentive (Actual)	4	4	--	--	--	--	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*3	3	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	5	5	--	--	185.5	209.9	--	--
Total Cash Comp (Actual) - Org Wtd	5	5	--	--	185.5	209.9	--	--
Total Cash Comp (Actual) - Rcvrs	4	4	--	--	--	--	--	--
Total Cash Comp (Target)	5	5	--	--	194.9	201.2	--	--
Total Cash Comp (Target) - Rcvrs	4	4	--	--	--	--	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	5	5	--	--	188.6	248.3	--	--
Total Direct Comp (Actual) - Rcvrs	*3	3	--	--	--	--	--	--

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	4	4	80%
Sales Incentive	0	0	--%
Profit Sharing	1	1	--%
Long-term Incentive	3	3	60%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	--%	--%
Share Appreciation Rights (SARs)	--%	--%
Restricted Shares/Share Units	--%	--%
Performance Shares/Share Units	--%	--%
Performance Cash Units	--%	--%
Long-term Cash	--%	--%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	4	4	--%	--%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	4	4	--%	--%
Short-term Incentive (Maximum)	1	1	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	3	3	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	3	3	--	--
Midpoint	3	3	--	--
Maximum	3	3	--	--

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Audit Director 210.324.210

2014

# US MBD: Mercer Benchmark Database Executive

## 210.324.210 Audit Director

Primary responsibilities include the implementation and operations of audit procedures throughout the organization. Ensures system accuracy and consistency. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Internal Audit Executive or Top Independent Audit Executive.

## Other Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	35	42	125.4	135.0	151.1	153.4	172.1	192.3
Base Salary - Org Wtd	35	42	125.2	134.9	148.2	152.8	171.4	190.3
Base Salary - Incentive Eligible	33	40	125.7	135.4	151.6	154.6	172.6	192.5
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	31	37	20.4	27.1	32.4	37.4	51.1	59.6
Short-term Incentive (Actual)	27	32	11.0	21.4	33.0	36.3	50.1	66.8
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	20	22	10.9	24.8	39.3	47.9	56.5	105.6

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	35	42	130.3	154.2	184.9	181.3	206.3	240.2
Total Cash Comp (Actual) - Org Wtd	35	42	130.4	154.9	183.5	180.9	204.9	237.8
Total Cash Comp (Actual) - Rcvrs	27	32	156.2	163.8	191.2	192.9	211.4	247.7
Total Cash Comp (Target)	32	38	149.9	163.4	183.9	192.6	226.7	245.5
Total Cash Comp (Target) - Rcvrs	31	37	158.0	165.2	184.2	194.3	227.6	245.8

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	35	42	130.3	159.3	194.1	206.4	238.7	303.6
Total Direct Comp (Actual) - Rcvrs	20	22	166.8	180.8	229.0	239.7	284.1	327.1

\*More than 25% of sample supplied by one organization

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	33	40	98%
Sales Incentive	0	0	0%
Profit Sharing	1	1	4%
Long-term Incentive	23	26	65%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	38%	36%
Share Appreciation Rights (SARs)	8%	9%
Restricted Shares/Share Units	83%	73%
Performance Shares/Share Units	21%	18%
Performance Cash Units	4%	0%
Long-term Cash	4%	5%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	27	32	23.7%	23.6%
Short-term Incentive (Threshold)	9	10	10.6%	11.2%
Short-term Incentive (Target)	31	37	24.2%	23.4%
Short-term Incentive (Maximum)	24	26	45.0%	44.3%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	20	22	29.8%	29.5%

<b>Salary Range (Mean)</b>				
Minimum	27	32	116.9	119.2
Midpoint	27	32	149.4	151.0
Maximum	27	32	182.0	182.7

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Audit Director 210.324.210

2014

# US MBD: Mercer Benchmark Database Executive

## 210.324.210 Audit Director

Primary responsibilities include the implementation and operations of audit procedures throughout the organization. Ensures system accuracy and consistency Typically in larger organizations this is a senior level manager Frequently reports to a Top Internal Audit Executive or Top Independent Audit Executive.

## Other Non-Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	9	13	115.1	127.5	137.6	136.3	143.6	154.3
Base Salary - Org Wtd	9	13	--	129.6	137.6	135.8	143.7	--
Base Salary - Incentive Eligible	9	13	115.1	127.5	137.6	136.3	143.6	154.3
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	9	13	18.2	22.0	27.1	27.6	31.4	40.8
Short-term Incentive (Actual)	9	13	13.1	19.4	24.1	25.3	27.7	45.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*2	4	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	9	13	136.8	149.1	162.2	162.0	171.0	194.8
Total Cash Comp (Actual) - Org Wtd	9	13	--	149.3	162.2	162.2	170.4	--
Total Cash Comp (Actual) - Rcvs	9	13	136.8	149.1	162.2	162.0	171.0	194.8
Total Cash Comp (Target)	9	13	135.8	152.3	164.8	163.9	174.7	191.5
Total Cash Comp (Target) - Rcvs	9	13	135.8	152.3	164.8	163.9	174.7	191.5

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	9	13	136.8	149.1	164.1	170.4	190.5	220.1
Total Direct Comp (Actual) - Rcvs	*2	4	--	--	--	--	--	--

\*More than 25% of sample supplied by one organization

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	9	13	100%
Sales Incentive	0	0	0%
Profit Sharing	1	1	8%
Long-term Incentive	3	5	42%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	--%	--%
Share Appreciation Rights (SARs)	--%	--%
Restricted Shares/Share Units	--%	--%
Performance Shares/Share Units	--%	--%
Performance Cash Units	--%	--%
Long-term Cash	--%	--%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	9	13	18.9%	18.5%
Short-term Incentive (Threshold)	2	2	--%	--%
Short-term Incentive (Target)	9	13	21.3%	20.2%
Short-term Incentive (Maximum)	6	10	44.0%	40.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	2	4	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	8	10	109.3	108.9
Midpoint	8	10	140.1	140.6
Maximum	8	10	170.8	172.3

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Audit Director 210.324.210

2014

# US MBD: Mercer Benchmark Database Executive

## 210.324.210 Audit Director

Primary responsibilities include the implementation and operations of audit procedures throughout the organization. Ensures system accuracy and consistency. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Internal Audit Executive or Top Independent Audit Executive.

## Other Non-Manufacturing

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	31	41	113.5	121.3	149.4	145.8	165.3	182.9
Base Salary - Org Wtd	31	41	111.1	121.0	149.2	143.7	164.5	172.5
Base Salary - Incentive Eligible	25	35	114.0	121.5	149.7	148.2	164.4	184.8
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	22	32	19.0	27.5	34.2	45.2	52.1	82.1
Short-term Incentive (Actual)	24	34	10.0	22.6	35.3	43.0	61.4	84.9
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	10	11	10.4	19.5	28.3	44.4	84.6	90.6

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	31	41	121.2	141.9	182.1	181.8	211.2	256.7
Total Cash Comp (Actual) - Org Wtd	31	41	116.1	139.2	171.8	172.2	206.2	231.6
Total Cash Comp (Actual) - Rcvrs	24	34	137.2	153.6	190.6	192.6	216.7	272.5
Total Cash Comp (Target)	29	39	125.0	145.7	180.3	183.4	202.8	260.0
Total Cash Comp (Target) - Rcvrs	22	32	142.4	165.3	187.7	195.0	209.0	264.3

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	31	41	121.2	152.2	184.2	193.7	215.4	284.7
Total Direct Comp (Actual) - Rcvrs	10	11	159.9	177.6	211.9	245.2	334.0	388.4

\*More than 25% of sample supplied by one organization

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	25	35	85%
Sales Incentive	0	0	0%
Profit Sharing	3	3	20%
Long-term Incentive	14	16	43%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	43%	18%
Share Appreciation Rights (SARs)	7%	0%
Restricted Shares/Share Units	86%	91%
Performance Shares/Share Units	7%	9%
Performance Cash Units	7%	9%
Long-term Cash	0%	0%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	24	34	24.0%	28.1%
Short-term Incentive (Threshold)	5	5	8.0%	8.0%
Short-term Incentive (Target)	22	32	24.3%	29.7%
Short-term Incentive (Maximum)	9	10	37.5%	39.2%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	10	11	25.7%	27.7%

<b>Salary Range (Mean)</b>				
Minimum	21	28	108.4	110.4
Midpoint	21	28	147.4	149.1
Maximum	21	28	186.4	187.8

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

2014

# US MBD: Mercer Benchmark Database Executive

## 210.324.210 Audit Director

## Retail & Wholesale

Primary responsibilities include the implementation and operations of audit procedures throughout the organization. Ensures system accuracy and consistency. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Internal Audit Executive or Top Independent Audit Executive.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	39	55	121.0	130.0	141.1	146.4	160.0	182.2
Base Salary - Org Wtd	39	55	127.9	134.5	144.1	149.9	163.1	182.5
Base Salary - Incentive Eligible	39	55	121.0	130.0	141.1	146.4	160.0	182.2
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	36	52	26.0	29.1	35.4	36.4	42.3	51.7
Short-term Incentive (Actual)	34	44	8.9	20.1	30.2	35.4	43.3	72.4
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	22	30	16.4	23.2	34.1	33.7	40.7	55.1

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	39	55	130.0	142.7	170.1	175.0	198.6	232.8
Total Cash Comp (Actual) - Org Wtd	39	55	136.6	148.6	179.2	181.4	201.9	249.5
Total Cash Comp (Actual) - Rcvrs	34	44	144.1	154.3	177.5	185.2	204.5	252.7
Total Cash Comp (Target)	37	53	153.9	161.4	172.5	182.0	202.2	232.2
Total Cash Comp (Target) - Rcvrs	36	52	154.8	161.6	172.7	182.7	202.5	232.7

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	39	55	135.0	163.9	191.5	193.3	216.4	252.1
Total Direct Comp (Actual) - Rcvrs	22	30	168.7	182.2	201.5	206.6	227.3	242.0

\*More than 25% of sample supplied by one organization

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	39	55	100%
Sales Incentive	0	0	0%
Profit Sharing	3	3	11%
Long-term Incentive	27	37	70%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	31%	17%
Share Appreciation Rights (SARs)	3%	3%
Restricted Shares/Share Units	80%	80%
Performance Shares/Share Units	14%	10%
Performance Cash Units	0%	0%
Long-term Cash	20%	17%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	34	44	23.3%	23.3%
Short-term Incentive (Threshold)	17	28	10.0%	10.5%
Short-term Incentive (Target)	36	52	23.5%	24.9%
Short-term Incentive (Maximum)	23	35	43.3%	42.8%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	22	30	22.6%	24.2%

<b>Salary Range (Mean)</b>				
Minimum	26	41	108.4	105.3
Midpoint	26	41	146.7	144.2
Maximum	26	41	185.0	183.2

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Audit Director 210.324.210

2014

# US MBD: Mercer Benchmark Database Executive

## 210.324.210 Audit Director

Primary responsibilities include the implementation and operations of audit procedures throughout the organization. Ensures system accuracy and consistency. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Internal Audit Executive or Top Independent Audit Executive.

## Services (Non-Financial)

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	86	161	109.0	117.0	134.6	137.2	152.8	168.2
Base Salary - Org Wtd	86	161	114.5	122.9	140.6	141.8	158.1	171.4
Base Salary - Incentive Eligible	48	116	107.9	116.2	132.4	136.7	152.0	171.0
Base Salary - Not Incentive Eligible	*8	10	113.0	116.3	122.1	130.1	147.2	160.2

<b>Incentives</b>								
Short-term Incentive (Target)	39	99	13.4	16.8	22.8	25.3	32.3	39.2
Short-term Incentive (Actual)	35	70	8.9	12.7	23.5	26.6	37.8	45.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	15	31	10.4	15.0	20.1	32.0	32.2	89.7

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	86	161	110.4	126.9	142.9	148.7	165.5	193.8
Total Cash Comp (Actual) - Org Wtd	86	161	116.8	131.8	148.0	152.3	166.1	192.8
Total Cash Comp (Actual) - Rcvrs	35	70	128.3	136.4	163.8	165.7	191.7	214.6
Total Cash Comp (Target)	75	143	118.3	129.2	150.6	154.1	174.4	198.8
Total Cash Comp (Target) - Rcvrs	39	99	124.3	133.5	157.2	160.7	182.4	203.5

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	86	161	110.4	126.9	144.9	154.9	167.6	213.7
Total Direct Comp (Actual) - Rcvrs	15	31	151.3	164.0	206.1	204.8	241.9	265.0

\*More than 25% of sample supplied by one organization

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	48	116	75%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	18	36	26%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	39%	23%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	78%	74%
Performance Shares/Share Units	53%	29%
Performance Cash Units	0%	0%
Long-term Cash	6%	6%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	35	70	17.9%	18.7%
Short-term Incentive (Threshold)	16	32	7.2%	5.3%
Short-term Incentive (Target)	39	99	19.2%	18.4%
Short-term Incentive (Maximum)	22	40	27.1%	30.7%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	15	31	22.2%	22.1%

<b>Salary Range (Mean)</b>				
Minimum	73	140	104.1	102.3
Midpoint	73	140	140.6	138.6
Maximum	73	140	177.0	174.9

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

2014

# US MBD: Mercer Benchmark Database Executive

## 210.324.210 Audit Director

Primary responsibilities include the implementation and operations of audit procedures throughout the organization Ensures system accuracy and consistency Typically in larger organizations this is a senior level manager Frequently reports to a Top Internal Audit Executive or Top Independent Audit Executive.

## Transportation Equipment

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*7	10	--	--	140.6	150.4	--	--
Base Salary - Org Wtd	*7	10	--	--	131.7	147.4	--	--
Base Salary - Incentive Eligible	*4	7	--	--	--	--	--	--
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*3	6	--	--	--	--	--	--
Short-term Incentive (Actual)	*2	3	--	--	--	--	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	0	0	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*7	10	--	--	161.1	157.9	--	--
Total Cash Comp (Actual) - Org Wtd	*7	10	--	--	162.6	155.0	--	--
Total Cash Comp (Actual) - Rcvrs	*2	3	--	--	--	--	--	--
Total Cash Comp (Target)	*6	9	--	--	172.1	173.0	--	--
Total Cash Comp (Target) - Rcvrs	*3	6	--	--	--	--	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*7	10	--	--	161.1	157.9	--	--
Total Direct Comp (Actual) - Rcvrs	0	0	--	--	--	--	--	--

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	4	7	78%
Sales Incentive	0	0	--%
Profit Sharing	0	0	--%
Long-term Incentive	1	3	33%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	--%	--%
Share Appreciation Rights (SARs)	--%	--%
Restricted Shares/Share Units	--%	--%
Performance Shares/Share Units	--%	--%
Performance Cash Units	--%	--%
Long-term Cash	--%	--%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	2	3	--%	--%
Short-term Incentive (Threshold)	1	3	--%	--%
Short-term Incentive (Target)	3	6	--%	--%
Short-term Incentive (Maximum)	3	6	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	0	0	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	6	9	116.7	119.9
Midpoint	6	9	146.7	150.7
Maximum	6	9	176.6	181.5

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Audit Director 210.324.210



2014

# US MBD: Mercer Benchmark Database Executive

## 120.232.210 Benefits Director

## All Organizations

Primary responsibilities include designing, implementing, and evaluating all benefits programs. Supervises and assists with the selection of the company's benefits consultants, brokers, trustees, and necessary legal assistance. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Benefits Executive.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	246	298	113.0	125.8	144.4	146.1	163.6	184.1
Base Salary - Org Wtd	246	298	113.2	126.4	145.0	147.0	163.8	185.4
Base Salary - Incentive Eligible	213	264	115.0	127.7	146.0	147.8	164.0	185.4
Base Salary - Not Incentive Eligible	8	8	--	114.7	127.6	133.1	152.6	--

<b>Incentives</b>								
Short-term Incentive (Target)	186	230	11.6	19.5	28.6	30.7	40.0	50.9
Short-term Incentive (Actual)	178	221	8.0	14.0	27.6	30.6	42.8	58.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	7	7	--	4.6	5.9	7.0	9.0	--
Long-term Incentive (Black-Scholes)	73	87	8.6	15.0	28.6	35.0	50.0	78.5

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	246	298	122.1	139.1	163.8	168.9	195.1	228.8
Total Cash Comp (Actual) - Org Wtd	246	298	122.0	139.4	163.4	169.8	195.0	233.5
Total Cash Comp (Actual) - Rcvrs	179	222	126.9	145.8	171.5	177.1	205.4	236.1
Total Cash Comp (Target)	226	275	124.9	145.5	169.9	172.9	196.8	231.8
Total Cash Comp (Target) - Rcvrs	186	230	132.0	150.3	173.4	178.5	199.9	235.2

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	246	298	122.9	140.0	170.0	179.1	208.8	249.6
Total Direct Comp (Actual) - Rcvrs	73	87	149.3	185.3	220.4	224.8	257.9	302.1

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	210	261	89%
Sales Incentive	0	0	0%
Profit Sharing	13	13	8%
Long-term Incentive	92	112	41%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	25%	21%
Share Appreciation Rights (SARs)	4%	3%
Restricted Shares/Share Units	74%	74%
Performance Shares/Share Units	21%	13%
Performance Cash Units	4%	0%
Long-term Cash	14%	14%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	178	221	20.5%	20.1%
Short-term Incentive (Threshold)	66	86	8.6%	8.4%
Short-term Incentive (Target)	186	230	20.9%	20.2%
Short-term Incentive (Maximum)	112	142	36.0%	34.8%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	7	7	5.8%	5.8%
Long-term Incentive (Black-Scholes)	73	87	21.6%	21.9%

<b>Salary Range (Mean)</b>				
Minimum	186	229	106.2	106.2
Midpoint	186	229	142.7	142.5
Maximum	186	229	179.1	178.7

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Benefits Director 120 232 210

2014

# US MBD: Mercer Benchmark Database Executive

## 120.232.210 Benefits Director

## Consumer Goods

Primary responsibilities include designing, implementing, and evaluating all benefits programs. Supervises and assists with the selection of the company's benefits consultants, brokers, trustees, and necessary legal assistance. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Benefits Executive.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile	Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
<b>Base Salary</b>									Short-term Incentive	12	16	100%
Base Salary - Inc Wtd	12	16	120.0	125.1	132.7	146.8	167.9	198.9	Sales Incentive	0	0	0%
Base Salary - Org Wtd	12	16	122.2	129.1	145.5	154.4	178.5	220.1	Profit Sharing	0	0	0%
Base Salary - Incentive Eligible	12	16	120.0	125.1	132.7	146.8	167.9	198.9	Long-term Incentive	5	7	47%
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--				
<b>Incentives</b>									<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>	
Short-term Incentive (Target)	10	14	12.0	17.6	24.7	30.3	37.8	68.7	Stock/Share Options	57%	43%	
Short-term Incentive (Actual)	11	15	11.1	17.8	25.9	31.6	38.0	71.6	Share Appreciation Rights (SARs)	0%	0%	
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units	71%	71%	
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Performance Shares/Share Units	29%	14%	
Profit Sharing (Actual)	0	0	--	--	--	--	--	--	Performance Cash Units	0%	0%	
Long-term Incentive (Black-Scholes)	*5	7	--	--	14.2	29.1	--	--	Long-term Cash	0%	0%	
<b>Total Cash Compensation</b>									<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>
Total Cash Comp (Actual) - Inc Wtd	12	16	129.8	140.2	160.7	176.4	204.1	256.2	Short-term Incentive (Actual)	11	15	22.7%
Total Cash Comp (Actual) - Org Wtd	12	16	131.1	146.5	180.5	188.5	210.3	299.9	Short-term Incentive (Threshold)	4	6	--%
Total Cash Comp (Actual) - Rcvrs	11	15	131.1	143.4	171.7	179.5	205.9	267.1	Short-term Incentive (Target)	10	14	22.0%
Total Cash Comp (Target)	10	14	132.0	143.5	153.2	174.6	189.2	278.2	Short-term Incentive (Maximum)	7	9	44.3%
Total Cash Comp (Target) - Rcvrs	10	14	132.0	143.5	153.2	174.6	189.2	278.2	Sales Incentive (Actual)	0	0	--%
									Sales Incentive (Target)	0	0	--%
									Profit Sharing (Actual)	0	0	--%
									Long-term Incentive (Black-Scholes)	5	7	22.4%
<b>Total Direct Compensation (Black-Scholes)</b>									<b>Salary Range (Mean)</b>			
Total Direct Comp (Actual)	12	16	134.7	144.2	160.7	189.1	224.9	306.3	Minimum	7	10	124.5
Total Direct Comp (Actual) - Rcvrs	*5	7	--	--	221.5	203.9	--	--	Midpoint	7	10	164.3
									Maximum	7	10	204.1

\*More than 25% of sample supplied by one organization

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Benefits Director 120.232.210

2014

# US MBD: Mercer Benchmark Database Executive

## 120.232.210 Benefits Director

Energy

Primary responsibilities include designing, implementing, and evaluating all benefits programs. Supervises and assists with the selection of the company's benefits consultants, brokers, trustees, and necessary legal assistance. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Benefits Executive.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile	Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
<b>Base Salary</b>									Short-term Incentive	7	8	100%
Base Salary - Inc Wtd	7	8	--	130.1	138.1	144.2	161.8	--	Sales Incentive	0	0	0%
Base Salary - Org Wtd	7	8	--	130.0	145.0	146.1	162.4	--	Profit Sharing	0	0	0%
Base Salary - Incentive Eligible	7	8	--	130.1	138.1	144.2	161.8	--	Long-term Incentive	4	5	71%
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--				
<b>Incentives</b>									<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>	
Short-term Incentive (Target)	*6	7	--	--	35.9	35.7	--	--	Stock/Share Options	--%	--%	--%
Short-term Incentive (Actual)	7	8	--	15.7	34.1	35.5	57.4	--	Share Appreciation Rights (SARs)	--%	--%	--%
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units	--%	--%	--%
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Performance Shares/Share Units	--%	--%	--%
Profit Sharing (Actual)	0	0	--	--	--	--	--	--	Performance Cash Units	--%	--%	--%
Long-term Incentive (Black-Scholes)	4	4	--	--	--	--	--	--	Long-term Cash	--%	--%	--%
<b>Total Cash Compensation</b>									<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>
Total Cash Comp (Actual) - Inc Wtd	7	8	--	159.4	183.2	179.7	191.1	--	Short-term Incentive (Actual)	7	8	22.5%
Total Cash Comp (Actual) - Org Wtd	7	8	--	154.2	182.6	178.1	190.8	--	Short-term Incentive (Threshold)	3	3	--%
Total Cash Comp (Actual) - Rcvs	7	8	--	159.4	183.2	179.7	191.1	--	Short-term Incentive (Target)	6	7	24.3%
Total Cash Comp (Target)	7	8	--	154.5	166.9	175.4	202.2	--	Short-term Incentive (Maximum)	4	5	--%
Total Cash Comp (Target) - Rcvs	*6	7	--	--	167.3	177.7	--	--	Sales Incentive (Actual)	0	0	--%
									Sales Incentive (Target)	0	0	--%
									Profit Sharing (Actual)	0	0	--%
									Long-term Incentive (Black-Scholes)	4	4	--%
<b>Total Direct Compensation (Black-Scholes)</b>									<b>Salary Range (Mean)</b>			
Total Direct Comp (Actual)	7	8	--	183.7	196.7	197.6	210.1	--	Minimum	4	4	--
Total Direct Comp (Actual) - Rcvs	4	4	--	--	--	--	--	--	Midpoint	4	4	--
									Maximum	4	4	--

\*More than 25% of sample supplied by one organization

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Benefits Director 120.232.210

2014

# US MBD: Mercer Benchmark Database Executive

## 120.232.210 Benefits Director

Primary responsibilities include designing, implementing, and evaluating all benefits programs. Supervises and assists with the selection of the company's benefits consultants, brokers, trustees, and necessary legal assistance. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Benefits Executive.

## Financial Services

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	19	27	103.6	122.2	148.0	143.4	155.4	180.3
Base Salary - Org Wtd	19	27	105.0	120.9	145.0	143.6	155.4	200.0
Base Salary - Incentive Eligible	18	26	112.6	122.9	148.3	144.8	156.3	182.8
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	14	21	8.2	12.6	22.5	26.7	32.8	65.2
Short-term Incentive (Actual)	16	24	7.3	9.1	27.9	31.1	46.4	62.8
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	7	8	--	15.0	23.8	23.3	28.8	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	19	27	104.8	140.0	173.6	171.2	205.2	223.8
Total Cash Comp (Actual) - Org Wtd	19	27	105.0	140.0	175.4	172.3	203.0	234.4
Total Cash Comp (Actual) - Rcvrs	16	24	115.6	144.5	174.5	174.0	208.1	227.7
Total Cash Comp (Target)	16	24	130.2	145.4	162.4	170.2	189.6	237.1
Total Cash Comp (Target) - Rcvrs	14	21	129.1	143.3	170.9	172.0	194.5	248.6

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	19	27	104.8	140.0	173.6	178.1	212.0	237.3
Total Direct Comp (Actual) - Rcvrs	7	8	--	206.2	218.0	224.8	239.5	--

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	18	26	100%
Sales Incentive	0	0	0%
Profit Sharing	2	2	12%
Long-term Incentive	10	11	42%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	0%	0%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	70%	63%
Performance Shares/Share Units	20%	13%
Performance Cash Units	10%	0%
Long-term Cash	20%	25%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	16	24	22.7%	20.7%
Short-term Incentive (Threshold)	3	6	--%	--%
Short-term Incentive (Target)	14	21	20.3%	17.5%
Short-term Incentive (Maximum)	9	12	41.2%	35.7%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	7	8	14.6%	14.1%

<b>Salary Range (Mean)</b>				
Minimum	14	21	102.2	100.7
Midpoint	14	21	139.1	137.2
Maximum	14	21	176.0	173.8

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Benefits Director 120.232.210

2014

# US MBD: Mercer Benchmark Database Executive

## 120.232.210 Benefits Director

## Insurance

Primary responsibilities include designing, implementing, and evaluating all benefits programs. Supervises and assists with the selection of the company's benefits consultants, brokers, trustees, and necessary legal assistance. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Benefits Executive.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	32	42	107.8	121.5	136.9	142.1	156.1	191.2
Base Salary - Org Wtd	32	42	103.0	124.4	143.0	144.0	161.2	198.8
Base Salary - Incentive Eligible	30	40	115.0	124.7	140.2	144.8	158.4	194.4
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	28	35	18.0	22.8	27.3	29.8	34.5	41.6
Short-term Incentive (Actual)	29	39	16.0	22.3	33.2	34.6	45.0	55.7
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*8	11	9.0	12.0	15.9	27.4	35.0	92.4

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	32	42	127.4	150.0	177.9	174.3	199.9	229.3
Total Cash Comp (Actual) - Org Wtd	32	42	118.8	151.7	179.6	176.5	200.6	240.0
Total Cash Comp (Actual) - Rcvs	29	39	129.2	155.0	179.2	178.5	201.0	235.2
Total Cash Comp (Target)	29	36	134.4	153.7	168.6	174.7	195.3	236.6
Total Cash Comp (Target) - Rcvs	28	35	137.7	156.1	171.8	177.5	195.8	237.1

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	32	42	128.5	150.0	179.7	181.5	207.4	233.6
Total Direct Comp (Actual) - Rcvs	*8	11	136.8	170.0	207.0	213.0	229.9	360.2

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	30	40	98%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	12	16	41%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	7%	9%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	79%	91%
Performance Shares/Share Units	43%	18%
Performance Cash Units	0%	0%
Long-term Cash	14%	9%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	29	39	24.0%	23.6%
Short-term Incentive (Threshold)	10	14	8.5%	8.1%
Short-term Incentive (Target)	28	35	20.4%	19.9%
Short-term Incentive (Maximum)	16	20	37.2%	36.2%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	8	11	20.5%	17.2%

### Salary Range (Mean)

Minimum	25	34	108.3	106.0
Midpoint	25	34	146.4	144.3
Maximum	25	34	184.5	182.7

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Benefits Director 120.232.210

2014

# US MBD: Mercer Benchmark Database Executive

## 120.232.210 Benefits Director

Life Sciences

Primary responsibilities include designing, implementing, and evaluating all benefits programs. Supervises and assists with the selection of the company's benefits consultants, brokers, trustees, and necessary legal assistance. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Benefits Executive.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	5	5	--	--	181.5	176.2	--	--
Base Salary - Org Wtd	5	5	--	--	181.5	176.2	--	--
Base Salary - Incentive Eligible	5	5	--	--	181.5	176.2	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*3	3	--	--	--	--	--	--
Short-term Incentive (Actual)	*3	3	--	--	--	--	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	4	4	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	5	5	--	--	226.0	210.5	--	--
Total Cash Comp (Actual) - Org Wtd	5	5	--	--	226.0	210.5	--	--
Total Cash Comp (Actual) - Rcvrs	*3	3	--	--	--	--	--	--
Total Cash Comp (Target)	4	4	--	--	--	--	--	--
Total Cash Comp (Target) - Rcvrs	*3	3	--	--	--	--	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	5	5	--	--	272.2	252.4	--	--
Total Direct Comp (Actual) - Rcvrs	4	4	--	--	--	--	--	--

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	4	4	--%
Sales Incentive	0	0	--%
Profit Sharing	2	2	--%
Long-term Incentive	5	5	100%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	60%	--%
Share Appreciation Rights (SARs)	0%	--%
Restricted Shares/Share Units	80%	--%
Performance Shares/Share Units	20%	--%
Performance Cash Units	0%	--%
Long-term Cash	20%	--%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	3	3	--%	--%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	3	3	--%	--%
Short-term Incentive (Maximum)	2	2	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	4	4	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	4	4	--	--
Midpoint	4	4	--	--
Maximum	4	4	--	--

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Benefits Director 120.232.210

2014

# US MBD: Mercer Benchmark Database Executive

## 120.232.210 Benefits Director

Primary responsibilities include designing, implementing, and evaluating all benefits programs. Supervises and assists with the selection of the company's benefits consultants, brokers, trustees, and necessary legal assistance. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Benefits Executive.

## Other Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	23	26	121.6	137.7	149.1	152.2	174.4	184.0
Base Salary - Org Wtd	23	26	119.2	135.5	148.6	151.4	174.3	185.9
Base Salary - Incentive Eligible	23	26	121.6	137.7	149.1	152.2	174.4	184.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	22	25	21.0	24.6	31.2	34.6	42.7	56.7
Short-term Incentive (Actual)	20	23	3.5	21.4	29.3	32.3	41.1	69.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	13	13	6.1	18.1	33.2	35.3	50.3	76.3

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	23	26	140.1	145.0	171.1	181.1	206.7	251.8
Total Cash Comp (Actual) - Org Wtd	23	26	139.7	145.0	171.2	181.5	207.1	254.8
Total Cash Comp (Actual) - Rcvrs	20	23	140.2	151.3	188.7	185.8	207.1	254.8
Total Cash Comp (Target)	22	25	145.4	165.1	181.3	187.5	207.6	245.8
Total Cash Comp (Target) - Rcvrs	22	25	145.4	165.1	181.3	187.5	207.6	245.8

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	23	26	140.1	150.0	184.1	198.7	223.5	305.6
Total Direct Comp (Actual) - Rcvrs	13	13	157.6	184.1	222.2	235.0	291.3	341.4

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	23	26	100%
Sales Incentive	0	0	0%
Profit Sharing	1	1	9%
Long-term Incentive	14	14	56%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	38%	31%
Share Appreciation Rights (SARs)	15%	8%
Restricted Shares/Share Units	69%	69%
Performance Shares/Share Units	38%	31%
Performance Cash Units	8%	0%
Long-term Cash	15%	15%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	20	23	21.9%	20.5%
Short-term Incentive (Threshold)	6	6	7.8%	7.8%
Short-term Incentive (Target)	22	25	22.8%	22.4%
Short-term Incentive (Maximum)	14	14	40.6%	40.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	13	13	21.5%	21.5%

<b>Salary Range (Mean)</b>				
Minimum	15	17	113.5	114.2
Midpoint	15	17	148.7	147.7
Maximum	15	17	183.8	181.1

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# US MBD: Mercer Benchmark Database Executive

## 120.232.210 Benefits Director

Primary responsibilities include designing, implementing, and evaluating all benefits programs. Supervises and assists with the selection of the company's benefits consultants, brokers, trustees, and necessary legal assistance. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Benefits Executive.

## Other Non-Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	6	6	--	--	154.4	152.9	--	--
Base Salary - Org Wtd	6	6	--	--	154.4	152.9	--	--
Base Salary - Incentive Eligible	6	6	--	--	154.4	152.9	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	6	6	--	--	38.6	40.5	--	--
Short-term Incentive (Actual)	6	6	--	--	37.7	34.4	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*3	3	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	6	6	--	--	186.1	187.2	--	--
Total Cash Comp (Actual) - Org Wtd	6	6	--	--	186.1	187.2	--	--
Total Cash Comp (Actual) - Rcvrs	6	6	--	--	186.1	187.2	--	--
Total Cash Comp (Target)	6	6	--	--	193.0	193.4	--	--
Total Cash Comp (Target) - Rcvrs	6	6	--	--	193.0	193.4	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	6	6	--	--	203.2	204.8	--	--
Total Direct Comp (Actual) - Rcvrs	*3	3	--	--	--	--	--	--

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	6	6	100%
Sales Incentive	0	0	--%
Profit Sharing	0	0	0%
Long-term Incentive	3	3	60%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	--%	--%
Share Appreciation Rights (SARs)	--%	--%
Restricted Shares/Share Units	--%	--%
Performance Shares/Share Units	--%	--%
Performance Cash Units	--%	--%
Long-term Cash	--%	--%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	6	6	22.7%	22.7%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	6	6	26.2%	26.2%
Short-term Incentive (Maximum)	4	4	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	3	3	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	6	6	117.7	117.7
Midpoint	6	6	153.6	153.6
Maximum	6	6	189.4	189.4

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Benefits Director 120 232 210



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# US MBD: Mercer Benchmark Database Executive

## 120.232.210 Benefits Director

Primary responsibilities include designing, implementing, and evaluating all benefits programs. Supervises and assists with the selection of the company's benefits consultants, brokers, trustees, and necessary legal assistance. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Benefits Executive.

## Other Non-Manufacturing

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	26	30	97.9	111.2	123.9	132.9	151.2	183.4
Base Salary - Org Wtd	26	30	102.5	114.8	125.6	136.7	157.2	188.5
Base Salary - Incentive Eligible	25	29	97.5	110.3	123.0	133.2	153.0	183.5
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	22	26	10.7	14.4	20.4	29.9	33.0	64.2
Short-term Incentive (Actual)	23	27	6.0	9.7	25.9	27.8	38.1	54.8
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	5	5	--	--	51.0	46.5	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	26	30	114.1	124.3	143.9	158.2	176.7	242.5
Total Cash Comp (Actual) - Org Wtd	26	30	118.2	124.7	147.5	163.9	184.2	248.9
Total Cash Comp (Actual) - Rcvrs	23	27	110.0	123.0	144.4	160.5	179.3	247.0
Total Cash Comp (Target)	25	29	102.2	125.2	145.5	160.1	183.9	228.6
Total Cash Comp (Target) - Rcvrs	22	26	108.9	125.4	146.8	162.2	179.9	248.5

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	26	30	114.1	124.3	144.1	166.0	181.6	259.8
Total Direct Comp (Actual) - Rcvrs	5	5	--	--	239.3	252.2	--	--

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	25	29	97%
Sales Incentive	0	0	0%
Profit Sharing	3	3	21%
Long-term Incentive	8	11	42%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	14%	0%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	86%	60%
Performance Shares/Share Units	14%	20%
Performance Cash Units	29%	0%
Long-term Cash	29%	40%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	23	27	21.1%	19.8%
Short-term Incentive (Threshold)	6	6	6.5%	6.5%
Short-term Incentive (Target)	22	26	22.3%	20.9%
Short-term Incentive (Maximum)	10	12	38.0%	36.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	5	5	28.0%	28.0%

<b>Salary Range (Mean)</b>				
Minimum	18	20	96.0	93.4
Midpoint	18	20	134.2	130.7
Maximum	18	20	172.4	168.1

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Benefits Director 120.232.210

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# US MBD: Mercer Benchmark Database Executive

## 120.232.210 Benefits Director

Primary responsibilities include designing, implementing, and evaluating all benefits programs. Supervises and assists with the selection of the company's benefits consultants, brokers, trustees, and necessary legal assistance. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Benefits Executive.

## Retail & Wholesale

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	31	40	106.0	135.2	145.1	147.5	162.7	191.8
Base Salary - Org Wtd	31	40	99.9	133.5	147.0	146.5	159.7	191.9
Base Salary - Incentive Eligible	30	39	105.9	135.0	147.0	147.8	163.6	192.5
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	29	38	17.3	26.9	38.6	36.1	46.7	50.1
Short-term Incentive (Actual)	24	31	8.2	13.6	35.7	34.1	48.1	59.1
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*15	23	14.1	22.0	33.8	39.4	50.0	82.5

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	31	40	123.7	139.6	164.2	174.1	204.8	241.7
Total Cash Comp (Actual) - Org Wtd	31	40	108.7	135.9	163.2	170.1	200.6	241.6
Total Cash Comp (Actual) - Rcvrs	24	31	124.1	159.9	183.6	185.1	211.7	249.2
Total Cash Comp (Target)	31	40	123.5	162.3	185.5	181.9	205.8	239.8
Total Cash Comp (Target) - Rcvrs	29	38	126.7	164.8	187.2	185.3	206.0	240.7

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	31	40	123.8	155.8	190.2	196.8	236.0	272.0
Total Direct Comp (Actual) - Rcvrs	*15	23	168.1	174.8	194.2	221.7	249.6	338.3

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	29	38	95%
Sales Incentive	0	0	0%
Profit Sharing	3	3	13%
Long-term Incentive	19	27	71%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	19%	13%
Share Appreciation Rights (SARs)	4%	4%
Restricted Shares/Share Units	78%	83%
Performance Shares/Share Units	11%	4%
Performance Cash Units	0%	0%
Long-term Cash	19%	13%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	24	31	19.2%	21.7%
Short-term Incentive (Threshold)	14	22	10.4%	10.7%
Short-term Incentive (Target)	29	38	22.7%	23.9%
Short-term Incentive (Maximum)	18	27	40.8%	41.1%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	15	23	21.0%	25.8%

<b>Salary Range (Mean)</b>				
Minimum	27	35	108.4	110.6
Midpoint	27	35	144.1	147.2
Maximum	27	35	179.8	183.8

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

2014

# US MBD: Mercer Benchmark Database Executive

## 120.232.210 Benefits Director

Primary responsibilities include designing, implementing, and evaluating all benefits programs. Supervises and assists with the selection of the company's benefits consultants, brokers, trustees, and necessary legal assistance. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Benefits Executive.

## Services (Non-Financial)

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	75	81	113.1	124.0	141.2	145.2	162.0	185.1
Base Salary - Org Wtd	75	81	113.2	125.4	141.2	145.8	163.7	184.6
Base Salary - Incentive Eligible	47	52	115.2	128.0	148.2	149.7	163.0	185.6
Base Salary - Not Incentive Eligible	7	7	--	--	130.5	134.3	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	36	39	9.0	14.1	20.0	23.7	31.7	42.3
Short-term Incentive (Actual)	30	32	6.4	9.9	14.7	19.8	26.2	45.8
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	6	6	--	--	9.4	17.9	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	75	81	113.4	127.5	154.3	153.3	170.5	210.0
Total Cash Comp (Actual) - Org Wtd	75	81	113.6	128.5	154.3	154.0	170.7	215.1
Total Cash Comp (Actual) - Rcvrs	31	33	121.6	131.9	161.3	164.4	186.9	232.2
Total Cash Comp (Target)	66	72	113.4	130.8	157.0	158.7	178.6	220.3
Total Cash Comp (Target) - Rcvrs	36	39	124.7	138.7	172.8	172.4	192.0	229.4

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	75	81	113.4	129.5	154.3	154.6	171.0	210.2
Total Direct Comp (Actual) - Rcvrs	6	6	--	--	206.9	199.6	--	--

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	46	51	65%
Sales Incentive	0	0	0%
Profit Sharing	2	2	4%
Long-term Incentive	9	10	14%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	30%	17%
Share Appreciation Rights (SARs)	10%	17%
Restricted Shares/Share Units	60%	50%
Performance Shares/Share Units	0%	0%
Performance Cash Units	0%	0%
Long-term Cash	10%	17%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	30	32	13.1%	12.9%
Short-term Incentive (Threshold)	18	21	6.2%	6.1%
Short-term Incentive (Target)	36	39	15.8%	15.5%
Short-term Incentive (Maximum)	24	28	20.2%	20.2%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	6	6	11.7%	11.7%

<b>Salary Range (Mean)</b>				
Minimum	56	61	98.8	97.9
Midpoint	56	61	133.3	132.3
Maximum	56	61	167.9	166.7

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Benefits Director 120.232.210

# US MBD: Mercer Benchmark Database Executive

## 220.879.216 Business Analytics Director (Shared Services & Outsourcing)

## All Organizations

Manages within the Business Analytics Sub-Function, providing services to external clients OR to internal clients in a shared services environment, typically a highly experienced manager. Decisions tend to be more tactical and operational; geographic scope of operation tends to be at the country level. Typically accountable for budget. As a Senior Manager within the Business Analytics Sub-Function, manages and develops strategies for providing business analytics services to external clients OR to internal clients in a shared services environment. This includes developing new insights and understanding of business performance based on data and statistical methods. Analyzes external market dynamics and other data sources to assess trends and develop actionable insights and recommendations to management, via understanding of the business model and the information available for analysis. Typically uses data, statistical and quantitative analysis, explanatory and predictive modeling, and fact-based management to drive decision making. Typically requires a Bachelor's Degree and 7 to 10 years of experience. Frequently reports to the Head of Business Analytics Sub-Function (Shared Services & Outsourcing).

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*47	159	121.1	135.0	149.1	152.0	166.7	183.1
Base Salary - Org Wtd	*47	159	117.4	135.3	152.0	154.2	170.6	180.4
Base Salary - Incentive Eligible	*42	154	121.4	134.8	148.8	151.9	166.4	182.5
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--
<b>Incentives</b>								
Short-term Incentive (Target)	*35	144	24.0	33.4	42.1	42.2	47.9	57.7
Short-term Incentive (Actual)	*36	129	18.8	27.5	44.5	43.8	54.5	75.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--
Profit Sharing (Actual)	4	4	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*13	77	10.0	20.0	26.8	36.1	40.5	60.5
<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*47	159	141.9	155.1	181.9	188.2	215.8	246.2
Total Cash Comp (Actual) - Org Wtd	*47	159	129.0	152.4	172.1	182.6	214.5	235.8
Total Cash Comp (Actual) - Rcvrs	*37	130	147.4	167.5	187.2	195.5	221.1	252.6
Total Cash Comp (Target)	*43	152	144.9	167.8	191.5	192.6	211.1	235.7
Total Cash Comp (Target) - Rcvrs	*35	144	151.8	170.2	193.1	195.1	211.5	239.0
<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*47	159	141.9	165.5	190.9	205.6	236.2	279.1
Total Direct Comp (Actual) - Rcvrs	*13	77	179.3	196.2	233.0	243.7	275.2	323.1

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	41	153	97%
Sales Incentive	1	1	2%
Profit Sharing	5	5	9%
Long-term Incentive	15	105	68%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	12%	10%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	83%	83%
Performance Shares/Share Units	65%	16%
Performance Cash Units	0%	0%
Long-term Cash	45%	10%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	36	129	21.8%	28.6%
Short-term Incentive (Threshold)	12	25	15.6%	15.7%
Short-term Incentive (Target)	35	144	24.2%	27.4%
Short-term Incentive (Maximum)	21	46	44.1%	39.3%
Sales Incentive (Actual)	1	1	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	4	4	--%	--%
Long-term Incentive (Black-Scholes)	13	77	29.3%	21.9%

Salary Range (Mean)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Minimum	33	135	116.2	113.4
Midpoint	33	135	151.3	154.3
Maximum	33	135	186.4	195.1

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

# US MBD: Mercer Benchmark Database Executive

## 220.879.216 Business Analytics Director (Shared Services & Outsourcing)

## Insurance

Manages within the Business Analytics Sub-Function, providing services to external clients OR to internal clients in a shared services environment; typically a highly experienced manager. Decisions tend to be more tactical and operational; geographic scope of operation tends to be at the country level. Typically accountable for budget. As a Senior Manager within the Business Analytics Sub-Function, manages and develops strategies for providing business analytics services to external clients OR to internal clients in a shared services environment. This includes developing new insights and understanding of business performance based on data and statistical methods. Analyzes external market dynamics and other data sources to assess trends and develop actionable insights and recommendations to management, via understanding of the business model and the information available for analysis. Typically uses data, statistical and quantitative analysis, explanatory and predictive modeling, and fact-based management to drive decision making. Typically requires a Bachelor's Degree and 7 to 10 years of experience. Frequently reports to the Head of Business Analytics Sub-Function (Shared Services & Outsourcing).

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*8	34	135.2	145.9	156.9	161.2	169.5	183.2
Base Salary - Org Wtd	*8	34	--	137.6	158.8	156.1	170.3	--
Base Salary - Incentive Eligible	*8	34	135.2	145.9	156.9	161.2	169.5	183.2
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*7	31	32.0	34.0	44.1	45.4	57.7	57.8
Short-term Incentive (Actual)	*7	18	22.4	36.5	47.9	54.6	73.5	105.1
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*4	28	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*8	34	144.8	153.4	175.3	190.1	228.2	256.5
Total Cash Comp (Actual) - Org Wtd	*8	34	--	159.3	181.3	189.6	222.6	--
Total Cash Comp (Actual) - Rcvs	*7	18	164.6	180.1	214.3	215.5	251.0	266.7
Total Cash Comp (Target)	*7	31	168.9	199.7	205.9	208.1	218.4	226.1
Total Cash Comp (Target) - Rcvs	*7	31	168.9	199.7	205.9	208.1	218.4	226.1

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*8	34	161.4	175.0	201.1	227.5	271.5	329.1
Total Direct Comp (Actual) - Rcvs	*4	28	--	--	--	--	--	--

\*More than 25% of sample supplied by one organization

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	8	34	100%
Sales Incentive	0	0	0%
Profit Sharing	0	--	--%
Long-term Incentive	4	28	85%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	--%	--%
Share Appreciation Rights (SARs)	--%	--%
Restricted Shares/Share Units	--%	--%
Performance Shares/Share Units	--%	--%
Performance Cash Units	--%	--%
Long-term Cash	--%	--%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	7	18	25.4%	33.5%
Short-term Incentive (Threshold)	1	2	--%	--%
Short-term Incentive (Target)	7	31	23.0%	28.1%
Short-term Incentive (Maximum)	5	16	40.0%	43.1%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	4	28	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	7	29	121.0	126.3
Midpoint	7	29	154.1	155.1
Maximum	7	29	187.1	183.9

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

# US MBD: Mercer Benchmark Database Executive

## 220.879.216 Business Analytics Director (Shared Services & Outsourcing)

## Other Non-Manufacturing

Manages within the Business Analytics Sub-Function, providing services to external clients OR to internal clients in a shared services environment, typically a highly experienced manager. Decisions tend to be more tactical and operational; geographic scope of operation tends to be at the country level. Typically accountable for budget. As a Senior Manager within the Business Analytics Sub-Function, manages and develops strategies for providing business analytics services to external clients OR to internal clients in a shared services environment. This includes developing new insights and understanding of business performance based on data and statistical methods. Analyzes external market dynamics and other data sources to assess trends and develop actionable insights and recommendations to management, via understanding of the business model and the information available for analysis. Typically uses data, statistical and quantitative analysis, explanatory and predictive modeling, and fact-based management to drive decision making. Typically requires a Bachelor's Degree and 7 to 10 years of experience. Frequently reports to the Head of Business Analytics Sub-Function (Shared Services & Outsourcing).

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*6	10	--	--	126.5	137.7	--	--
Base Salary - Org Wtd	*6	10	--	--	149.5	146.3	--	--
Base Salary - Incentive Eligible	*4	8	--	--	--	--	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*3	7	--	--	--	--	--	--
Short-term Incentive (Actual)	*4	8	--	--	--	--	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	0	0	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*6	10	--	--	157.5	164.5	--	--
Total Cash Comp (Actual) - Org Wtd	*6	10	--	--	169.7	168.8	--	--
Total Cash Comp (Actual) - Rcvrs	*4	8	--	--	--	--	--	--
Total Cash Comp (Target)	*6	10	--	--	152.3	157.7	--	--
Total Cash Comp (Target) - Rcvrs	*3	7	--	--	--	--	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*6	10	--	--	157.5	164.5	--	--
Total Direct Comp (Actual) - Rcvrs	0	0	--	--	--	--	--	--

\*More than 25% of sample supplied by one organization

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	4	--	--%
Sales Incentive	0	--	--%
Profit Sharing	1	--	--%
Long-term Incentive	0	--	--%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	--%	--%
Share Appreciation Rights (SARs)	--%	--%
Restricted Shares/Share Units	--%	--%
Performance Shares/Share Units	--%	--%
Performance Cash Units	--%	--%
Long-term Cash	--%	--%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	4	8	--%	--%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	3	7	--%	--%
Short-term Incentive (Maximum)	1	1	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	0	0	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	3	3	--	--
Midpoint	3	3	--	--
Maximum	3	3	--	--

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

2014

# US MBD: Mercer Benchmark Database Executive

## 220.879.216 Business Analytics Director (Shared Services & Outsourcing)

Retail &amp; Wholesale

Manages within the Business Analytics Sub-Function, providing services to external clients OR to internal clients in a shared services environment, typically a highly experienced manager. Decisions tend to be more tactical and operational; geographic scope of operation tends to be at the country level. Typically accountable for budget. As a Senior Manager within the Business Analytics Sub-Function, manages and develops strategies for providing business analytics services to external clients OR to internal clients in a shared services environment. This includes developing new insights and understanding of business performance based on data and statistical methods. Analyzes external market dynamics and other data sources to assess trends and develop actionable insights and recommendations to management, via understanding of the business model and the information available for analysis. Typically uses data, statistical and quantitative analysis, explanatory and predictive modeling, and fact-based management to drive decision making. Typically requires a Bachelor's Degree and 7 to 10 years of experience. Frequently reports to the Head of Business Analytics Sub-Function (Shared Services & Outsourcing).

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	7	7	--	139.0	148.5	145.3	156.2	--
Base Salary - Org Wtd	7	7	--	139.0	148.5	145.3	156.2	--
Base Salary - Incentive Eligible	6	6	--	--	143.8	144.7	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	4	4	--	--	--	--	--	--
Short-term Incentive (Actual)	6	6	--	--	19.8	29.8	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*2	2	--	--	--	--	--	--

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	7	7	--	148.9	164.8	176.1	189.2	--
Total Cash Comp (Actual) - Org Wtd	7	7	--	148.9	164.8	176.1	189.2	--
Total Cash Comp (Actual) - Rcvrs	6	6	--	--	175.2	180.6	--	--
Total Cash Comp (Target)	5	5	--	--	159.9	167.8	--	--
Total Cash Comp (Target) - Rcvrs	4	4	--	--	--	--	--	--

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	7	7	--	157.8	185.5	183.0	192.8	--
Total Direct Comp (Actual) - Rcvrs	*2	2	--	--	--	--	--	--

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	6	6	86%
Sales Incentive	1	1	--%
Profit Sharing	1	1	--%
Long-term Incentive	3	3	43%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	--%	--%
Share Appreciation Rights (SARs)	--%	--%
Restricted Shares/Share Units	--%	--%
Performance Shares/Share Units	--%	--%
Performance Cash Units	--%	--%
Long-term Cash	--%	--%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	6	6	20.1%	20.1%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	4	4	--%	--%
Short-term Incentive (Maximum)	2	2	--%	--%
Sales Incentive (Actual)	1	1	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	2	2	--%	--%

### Salary Range (Mean)

Minimum	3	3	--	--
Midpoint	3	3	--	--
Maximum	3	3	--	--

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Business Analytics Director (Shared Services & Outsourcing) 220 879 216

# US MBD: Mercer Benchmark Database Executive

## 220.879.216 Business Analytics Director (Shared Services & Outsourcing)

Manages within the Business Analytics Sub-Function, providing services to external clients OR to internal clients in a shared services environment, typically a highly experienced manager. Decisions tend to be more tactical and operational, geographic scope of operation tends to be at the country level. Typically accountable for budget. As a Senior Manager within the Business Analytics Sub-Function, manages and develops strategies for providing business analytics services to external clients OR to internal clients in a shared services environment. This includes developing new insights and understanding of business performance based on data and statistical methods. Analyzes external market dynamics and other data sources to assess trends and develop actionable insights and recommendations to management, via understanding of the business model and the information available for analysis. Typically uses data, statistical and quantitative analysis, explanatory and predictive modeling, and fact-based management to drive decision making. Typically requires a Bachelor's Degree and 7 to 10 years of experience. Frequently reports to the Head of Business Analytics Sub-Function (Shared Services & Outsourcing).

## Services (Non-Financial)

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*11	23	129.1	142.6	160.0	169.0	200.0	228.0
Base Salary - Org Wtd	*11	23	123.5	144.6	160.0	165.9	178.6	256.7
Base Salary - Incentive Eligible	*10	22	--	--	156.0	168.3	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*9	21	--	--	29.6	43.9	--	--
Short-term Incentive (Actual)	*7	19	--	--	29.6	37.2	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*1	6	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*11	23	144.8	158.8	173.3	199.9	229.6	304.3
Total Cash Comp (Actual) - Org Wtd	*11	23	142.4	145.0	172.1	188.6	207.8	327.2
Total Cash Comp (Actual) - Rcvrs	*7	19	--	--	184.0	208.6	--	--
Total Cash Comp (Target)	*11	23	148.0	159.6	183.4	209.1	260.2	315.7
Total Cash Comp (Target) - Rcvrs	*9	21	--	--	184.0	213.3	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*11	23	144.8	158.8	173.3	207.8	249.4	341.3
Total Direct Comp (Actual) - Rcvrs	*1	6	--	--	--	--	--	--

\*More than 25% of sample supplied by one organization

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	10	22	96%
Sales Incentive	0	--	--%
Profit Sharing	2	--	--%
Long-term Incentive	1	--	--%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	--%	--%
Share Appreciation Rights (SARs)	--%	--%
Restricted Shares/Share Units	--%	--%
Performance Shares/Share Units	--%	--%
Performance Cash Units	--%	--%
Long-term Cash	--%	--%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	7	19	19.4%	20.6%
Short-term Incentive (Threshold)	4	14	--%	--%
Short-term Incentive (Target)	9	21	28.2%	25.1%
Short-term Incentive (Maximum)	6	18	46.4%	35.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	1	6	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	9	21	130.9	129.4
Midpoint	9	21	168.7	178.5
Maximum	9	21	206.5	227.6

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization



2014

# US MBD: Mercer Benchmark Database Executive

## 400.436.210 Business Development Director

All Organizations

Primary responsibilities include the research and analysis of business opportunities, consistent with the organization's long range and strategic plans. Evaluates projects through financial feasibility studies, market research, and planning. May assist with special studies in areas such as operational effectiveness, capacity utilization, cost containment, etc. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Business Development Executive.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	400	1,539	114.7	134.5	157.8	164.3	184.5	216.4
Base Salary - Org Wtd	400	1,539	115.4	138.8	156.9	162.0	182.0	209.8
Base Salary - Incentive Eligible	354	1,356	119.2	135.0	158.5	165.5	184.9	216.1
Base Salary - Not Incentive Eligible	*14	43	75.1	85.0	130.2	136.6	170.0	210.2

<b>Incentives</b>								
Short-term Incentive (Target)	281	1,019	20.4	27.8	36.8	43.6	50.0	74.8
Short-term Incentive (Actual)	289	1,035	9.6	18.2	31.6	36.9	47.3	69.6
Sales Incentive (Target)	17	56	30.8	39.2	46.2	51.0	60.3	84.6
Sales Incentive (Actual)	31	67	8.9	23.2	46.7	61.1	75.3	115.0
Profit Sharing (Actual)	*15	23	3.0	4.4	5.7	9.2	14.3	23.6
Long-term Incentive (Black-Scholes)	132	465	11.8	22.3	30.0	56.5	57.0	98.4

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	400	1,539	130.0	151.2	180.9	191.9	222.2	266.0
Total Cash Comp (Actual) - Org Wtd	400	1,539	131.1	155.7	184.6	192.5	219.0	261.8
Total Cash Comp (Actual) - Rcvrs	305	1,089	139.1	163.4	194.9	202.8	229.6	273.7
Total Cash Comp (Target)	354	1,382	136.7	160.5	191.9	199.9	230.0	275.5
Total Cash Comp (Target) - Rcvrs	289	1,062	144.0	166.1	196.6	203.2	231.6	270.4

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	400	1,539	131.4	154.8	192.4	209.0	239.7	302.6
Total Direct Comp (Actual) - Rcvrs	132	465	168.4	197.8	236.0	263.3	290.9	371.2

\*More than 25% of sample supplied by one organization

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	341	1,297	87%
Sales Incentive	52	124	13%
Profit Sharing	35	78	9%
Long-term Incentive	164	647	44%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	34%	35%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	62%	53%
Performance Shares/Share Units	44%	42%
Performance Cash Units	5%	2%
Long-term Cash	3%	2%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	289	1,035	24.5%	23.3%
Short-term Incentive (Threshold)	75	153	11.8%	11.8%
Short-term Incentive (Target)	281	1,019	25.3%	27.3%
Short-term Incentive (Maximum)	143	472	46.3%	44.1%
Sales Incentive (Actual)	31	67	34.0%	40.6%
Sales Incentive (Target)	17	56	33.6%	32.9%
Profit Sharing (Actual)	15	23	5.9%	5.7%
Long-term Incentive (Black-Scholes)	132	465	32.5%	33.3%

<b>Salary Range (Mean)</b>				
Minimum	261	1,030	117.2	120.7
Midpoint	261	1,030	156.3	164.2
Maximum	261	1,030	195.5	207.7

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Business Development Director 400.436.210

2014

# US MBD: Mercer Benchmark Database Executive

## 400.436.210 Business Development Director

## Consumer Goods

Primary responsibilities include the research and analysis of business opportunities, consistent with the organization's long range and strategic plans. Evaluates projects through financial feasibility studies, market research, and planning. May assist with special studies in areas such as operational effectiveness, capacity utilization, cost containment, etc. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Business Development Executive

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	31	95	127.3	138.7	156.9	162.0	180.0	204.7
Base Salary - Org Wtd	31	95	133.1	148.0	168.4	170.1	190.5	209.3
Base Salary - Incentive Eligible	31	94	126.9	138.7	157.5	162.2	180.0	205.2
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	27	62	22.3	27.9	32.8	38.7	44.6	69.1
Short-term Incentive (Actual)	26	74	14.0	18.1	26.8	32.7	41.1	57.6
Sales Incentive (Target)	5	15	--	--	--	--	--	--
Sales Incentive (Actual)	*3	5	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*14	39	19.6	30.0	44.1	48.8	60.5	83.5

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	31	95	136.1	156.7	176.7	190.7	212.8	264.0
Total Cash Comp (Actual) - Org Wtd	31	95	147.7	172.1	195.0	206.9	228.0	291.0
Total Cash Comp (Actual) - Rcvs	27	77	149.1	164.8	180.7	199.0	229.7	289.8
Total Cash Comp (Target)	30	94	144.1	162.0	183.3	194.7	220.6	265.6
Total Cash Comp (Target) - Rcvs	29	75	153.6	171.3	194.0	203.9	228.6	271.3

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	31	95	140.9	166.9	196.1	210.7	238.4	304.3
Total Direct Comp (Actual) - Rcvs	*14	39	183.8	206.2	229.7	254.2	290.4	393.3

\*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	31	90	96%
Sales Incentive	6	16	24%
Profit Sharing	4	10	30%
Long-term Incentive	16	49	53%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	63%	56%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	46%	44%
Performance Shares/Share Units	63%	56%
Performance Cash Units	0%	0%
Long-term Cash	12%	13%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	26	74	23.2%	19.5%
Short-term Incentive (Threshold)	8	17	12.9%	10.9%
Short-term Incentive (Target)	27	62	23.8%	23.0%
Short-term Incentive (Maximum)	16	34	49.5%	47.5%
Sales Incentive (Actual)	3	5	--%	--%
Sales Incentive (Target)	5	15	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	14	39	28.0%	28.5%

### Salary Range (Mean)

Minimum	23	72	120.5	117.7
Midpoint	23	72	165.0	160.8
Maximum	23	72	209.6	204.0

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Business Development Director 400.436.210

2014

# US MBD: Mercer Benchmark Database Executive

## 400.436.210 Business Development Director

Primary responsibilities include the research and analysis of business opportunities, consistent with the organization's long range and strategic plans. Evaluates projects through financial feasibility studies, market research, and planning. May assist with special studies in areas such as operational effectiveness, capacity utilization, cost containment, etc. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Business Development Executive

Energy

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	20	64	145.1	161.9	180.1	186.4	209.8	233.4
Base Salary - Org Wtd	20	64	137.0	156.6	175.4	177.8	196.6	234.9
Base Salary - Incentive Eligible	17	58	144.1	160.9	179.7	185.0	209.5	231.3
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	14	52	23.8	36.0	44.6	46.5	53.2	73.5
Short-term Incentive (Actual)	14	51	21.9	37.7	49.2	51.5	68.4	79.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*3	3	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	10	30	24.1	67.4	87.1	86.8	106.0	130.8

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	20	64	163.5	191.0	226.6	227.7	261.3	301.1
Total Cash Comp (Actual) - Org Wtd	20	64	145.8	171.7	216.0	210.6	245.3	284.5
Total Cash Comp (Actual) - Rcvrs	14	51	174.4	201.8	230.7	237.4	265.0	306.7
Total Cash Comp (Target)	18	59	161.9	189.7	220.0	224.3	266.5	288.4
Total Cash Comp (Target) - Rcvrs	14	52	165.7	196.8	221.5	230.0	267.1	290.6

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	20	64	163.5	201.7	263.3	268.4	336.2	374.9
Total Direct Comp (Actual) - Rcvrs	10	30	195.3	276.2	335.9	317.6	368.4	396.2

\*More than 25% of sample supplied by one organization

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	17	57	95%
Sales Incentive	0	0	0%
Profit Sharing	4	12	23%
Long-term Incentive	11	33	53%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	25%	23%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	78%	77%
Performance Shares/Share Units	25%	20%
Performance Cash Units	3%	3%
Long-term Cash	0%	0%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	14	51	26.0%	27.6%
Short-term Incentive (Threshold)	7	27	10.6%	11.2%
Short-term Incentive (Target)	14	52	25.3%	25.0%
Short-term Incentive (Maximum)	11	37	49.6%	46.1%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	3	3	--%	--%
Long-term Incentive (Black-Scholes)	10	30	35.8%	46.3%

<b>Salary Range (Mean)</b>				
Minimum	14	48	136.2	138.3
Midpoint	14	48	173.2	178.2
Maximum	14	48	210.3	218.0

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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Business Development Director 400.436.210

2014

# US MBD: Mercer Benchmark Database Executive

## 400.436.210 Business Development Director

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## Financial Services

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	19	28	104.5	130.6	170.3	167.5	199.0	219.7
Base Salary - Org Wtd	19	28	102.4	140.6	166.4	169.6	188.3	261.5
Base Salary - Incentive Eligible	15	23	116.1	137.8	175.0	169.6	200.0	212.4
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	9	11	17.0	25.0	41.6	43.5	61.5	82.5
Short-term Incentive (Actual)	14	21	14.6	26.1	50.1	65.1	82.8	144.0
Sales Incentive (Target)	1	1	--	--	--	--	--	--
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*8	11	31.0	45.9	51.2	83.3	100.0	238.2

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	19	28	128.5	150.4	206.8	217.5	276.5	335.2
Total Cash Comp (Actual) - Org Wtd	19	28	131.1	168.8	201.0	214.9	275.6	337.2
Total Cash Comp (Actual) - Rcvs	15	22	145.5	176.2	218.0	233.8	284.9	336.5
Total Cash Comp (Target)	14	20	123.0	151.1	183.0	195.8	244.6	284.7
Total Cash Comp (Target) - Rcvs	10	12	130.6	165.3	217.0	212.4	260.8	296.8

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	19	28	128.5	154.9	218.0	250.2	309.0	426.0
Total Direct Comp (Actual) - Rcvs	*8	11	189.3	243.5	344.3	361.2	421.5	665.2

\*More than 25% of sample supplied by one organization

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	14	22	88%
Sales Incentive	1	1	6%
Profit Sharing	1	1	7%
Long-term Incentive	12	17	61%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	12%	9%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	88%	91%
Performance Shares/Share Units	24%	18%
Performance Cash Units	0%	0%
Long-term Cash	0%	0%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	14	21	35.6%	37.7%
Short-term Incentive (Threshold)	2	2	--%	--%
Short-term Incentive (Target)	9	11	26.2%	26.0%
Short-term Incentive (Maximum)	5	6	46.3%	47.5%
Sales Incentive (Actual)	1	1	--%	--%
Sales Incentive (Target)	1	1	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	8	11	35.4%	43.6%

<b>Salary Range (Mean)</b>				
Minimum	11	17	109.8	107.1
Midpoint	11	17	149.0	149.4
Maximum	11	17	188.3	191.8

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization

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