

2014

# US MBD: Mercer Benchmark Database Executive

## 120.228.210 Compensation Director

At many organizations, may be responsible for a specific segment of the employee population such as director of executive compensation. The primary responsibilities include developing, implementing and evaluating all compensation programs for either the entire employee population or for a specific group of employees. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Compensation Executive.

## 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	29	47	131.6	146.5	167.5	168.0	185.0	211.0
Base Salary - Org Wtd	29	47	130.0	136.6	155.9	158.3	172.4	197.8
Base Salary - Incentive Eligible	29	47	131.6	146.5	167.5	168.0	185.0	211.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	28	46	21.6	27.5	36.4	45.5	56.5	76.7
Short-term Incentive (Actual)	27	43	21.6	32.1	50.0	54.2	74.4	99.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*11	22	--	--	37.9	40.6	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	29	47	156.0	176.5	212.2	217.7	257.7	297.0
Total Cash Comp (Actual) - Org Wtd	29	47	151.5	163.1	200.0	202.3	232.2	262.0
Total Cash Comp (Actual) - Rcvrs	27	43	157.3	176.5	213.9	221.6	261.4	301.0
Total Cash Comp (Target)	28	46	156.8	175.3	206.3	213.9	249.9	293.5
Total Cash Comp (Target) - Rcvrs	28	46	156.8	175.3	206.3	213.9	249.9	293.5

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	29	47	156.0	180.9	239.7	236.7	283.8	312.9
Total Direct Comp (Actual) - Rcvrs	*11	22	191.8	238.7	264.3	268.3	298.3	320.2

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	29	47	100%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	14	31	70%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	14%	18%
Share Appreciation Rights (SARs)	3%	5%
Restricted Shares/Share Units	48%	59%
Performance Shares/Share Units	41%	18%
Performance Cash Units	28%	0%
Long-term Cash	34%	41%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	27	43	29.4%	31.6%
Short-term Incentive (Threshold)	9	17	9.9%	10.0%
Short-term Incentive (Target)	28	46	24.3%	26.0%
Short-term Incentive (Maximum)	18	28	38.9%	38.2%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	11	22	27.1%	23.0%

<b>Salary Range (Mean)</b>				
Minimum	22	39	119.8	121.2
Midpoint	22	39	160.1	166.7
Maximum	22	39	200.4	212.3

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

© 2014 Mercer LLC

Compensation Director 120.228.210

2014

# US MBD: Mercer Benchmark Database Executive

## 120.228.210 Compensation Director

Life Sciences

At many organizations, may be responsible for a specific segment of the employee population such as director of executive compensation. The primary responsibilities include developing, implementing and evaluating all compensation programs for either the entire employee population or for a specific group of employees. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Compensation 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	*6	15	--	--	182.4	181.2	--	--
Base Salary - Org Wtd	*6	15	--	--	180.7	174.5	--	--
Base Salary - Incentive Eligible	*6	15	--	--	182.4	181.2	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*5	12	--	--	38.8	43.8	--	--
Short-term Incentive (Actual)	*5	11	--	--	43.9	53.5	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*5	14	--	--	46.0	47.3	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*6	15	--	--	208.5	221.3	--	--
Total Cash Comp (Actual) - Org Wtd	*6	15	--	--	214.6	216.0	--	--
Total Cash Comp (Actual) - Rcvrs	*6	12	--	--	216.9	228.5	--	--
Total Cash Comp (Target)	*6	15	--	--	205.4	216.3	--	--
Total Cash Comp (Target) - Rcvrs	*5	12	--	--	212.1	221.4	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*6	15	--	--	280.5	265.5	--	--
Total Direct Comp (Actual) - Rcvrs	*5	14	--	--	282.7	271.8	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	5	12	100%
Sales Incentive	0	0	0%
Profit Sharing	3	5	45%
Long-term Incentive	6	15	100%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	53%	50%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	87%	93%
Performance Shares/Share Units	13%	14%
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)	5	11	30.8%	30.7%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	5	12	23.9%	24.3%
Short-term Incentive (Maximum)	1	3	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	5	14	24.6%	24.9%

<b>Salary Range (Mean)</b>				
Minimum	3	8	--	--
Midpoint	3	8	--	--
Maximum	3	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

## 120.228.210 Compensation Director

At many organizations, may be responsible for a specific segment of the employee population such as director of executive compensation. The primary responsibilities include developing, implementing and evaluating all compensation programs for either the entire employee population or for a specific group of employees. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Compensation 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	*19	34	114.9	128.2	146.7	148.4	173.8	187.0
Base Salary - Org Wtd	*19	34	113.4	125.0	144.6	142.6	157.2	180.0
Base Salary - Incentive Eligible	*18	32	117.2	130.0	148.8	150.9	177.3	188.2
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*16	29	18.0	22.3	29.5	33.3	38.4	57.0
Short-term Incentive (Actual)	*14	27	8.4	17.2	25.0	27.0	36.0	50.6
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	8	9	--	25.6	35.0	31.2	39.6	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*19	34	121.3	138.0	168.6	169.8	190.4	229.4
Total Cash Comp (Actual) - Org Wtd	*19	34	113.4	135.0	162.5	160.4	180.6	191.7
Total Cash Comp (Actual) - Rcvrs	*14	27	134.1	159.9	174.1	178.3	206.0	235.8
Total Cash Comp (Target)	*17	31	130.7	143.7	175.1	180.5	216.6	237.9
Total Cash Comp (Target) - Rcvrs	*16	29	137.2	147.9	177.0	185.5	218.7	238.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*19	34	121.3	138.0	179.5	178.0	213.8	234.5
Total Direct Comp (Actual) - Rcvrs	8	9	--	189.2	213.4	205.2	227.1	--

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	18	32	94%
Sales Incentive	0	--	--%
Profit Sharing	0	0	0%
Long-term Incentive	9	11	33%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	33%	22%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	100%	100%
Performance Shares/Share Units	33%	22%
Performance Cash Units	0%	0%
Long-term Cash	11%	11%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	14	27	16.5%	17.5%
Short-term Incentive (Threshold)	5	5	7.1%	7.1%
Short-term Incentive (Target)	16	29	21.9%	21.3%
Short-term Incentive (Maximum)	11	12	33.3%	33.0%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	8	9	21.0%	20.7%

<b>Salary Range (Mean)</b>				
Minimum	12	24	109.2	124.0
Midpoint	12	24	145.3	154.3
Maximum	12	24	181.4	184.7

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

## 120.228.210 Compensation Director

At many organizations, may be responsible for a specific segment of the employee population such as director of executive compensation. The primary responsibilities include developing, implementing and evaluating all compensation programs for either the entire employee population or for a specific group of employees. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Compensation 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	8	12	105.6	135.1	159.9	151.2	167.7	179.1
Base Salary - Org Wtd	8	12	--	128.4	159.9	148.3	166.5	--
Base Salary - Incentive Eligible	8	12	105.6	135.1	159.9	151.2	167.7	179.1
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	8	12	17.6	30.2	35.0	33.8	40.2	41.5
Short-term Incentive (Actual)	*8	11	6.4	17.2	31.6	27.9	35.5	47.6
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*5	7	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	8	12	126.3	165.0	175.4	176.8	199.9	211.6
Total Cash Comp (Actual) - Org Wtd	8	12	--	163.9	175.4	174.3	192.2	--
Total Cash Comp (Actual) - Rcvs	*8	11	123.1	164.0	179.8	177.6	202.4	212.6
Total Cash Comp (Target)	8	12	123.1	167.9	199.8	185.0	208.2	216.9
Total Cash Comp (Target) - Rcvs	8	12	123.1	167.9	199.8	185.0	208.2	216.9

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	8	12	136.1	165.0	201.5	311.2	248.3	933.7
Total Direct Comp (Actual) - Rcvs	*5	7	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	8	12	100%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	5	7	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)	8	11	18.7%	19.1%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	8	12	22.3%	22.1%
Short-term Incentive (Maximum)	6	9	39.5%	39.0%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	5	7	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	8	12	114.2	114.6
Midpoint	8	12	150.1	150.7
Maximum	8	12	185.9	186.7

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

© 2014 Mercer LLC

Compensation Director 120.228.210

2014

# US MBD: Mercer Benchmark Database Executive

## 120.228.210 Compensation Director

At many organizations, may be responsible for a specific segment of the employee population such as director of executive compensation. The primary responsibilities include developing, implementing and evaluating all compensation programs for either the entire employee population or for a specific group of employees. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Compensation 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	28	33	122.4	126.5	149.4	148.8	168.7	180.9
Base Salary - Org Wtd	28	33	123.8	128.6	147.2	149.1	168.8	181.5
Base Salary - Incentive Eligible	26	31	123.2	128.0	150.7	150.4	168.9	181.2
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	22	26	12.3	20.6	31.0	33.9	39.7	69.7
Short-term Incentive (Actual)	22	26	8.7	17.4	26.2	32.3	41.1	64.4
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	9	11	10.1	15.8	26.3	39.5	65.3	69.6

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	28	33	124.0	146.5	171.8	174.3	201.3	218.2
Total Cash Comp (Actual) - Org Wtd	28	33	124.0	144.6	171.0	173.5	200.4	217.8
Total Cash Comp (Actual) - Rcvrs	22	26	134.9	152.4	174.2	180.5	206.8	223.1
Total Cash Comp (Target)	27	32	129.1	148.0	183.2	175.6	195.5	214.7
Total Cash Comp (Target) - Rcvrs	22	26	141.1	148.2	185.4	177.4	197.0	220.3

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	28	33	125.1	146.5	175.4	187.5	214.6	277.2
Total Direct Comp (Actual) - Rcvrs	9	11	148.7	184.5	240.9	233.4	281.8	322.9

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	25	30	91%
Sales Incentive	0	0	0%
Profit Sharing	2	2	10%
Long-term Incentive	11	14	48%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	17%	9%
Share Appreciation Rights (SARs)	8%	0%
Restricted Shares/Share Units	50%	27%
Performance Shares/Share Units	17%	18%
Performance Cash Units	50%	9%
Long-term Cash	50%	55%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	22	26	21.0%	21.6%
Short-term Incentive (Threshold)	5	5	6.3%	6.3%
Short-term Incentive (Target)	22	26	22.6%	23.6%
Short-term Incentive (Maximum)	12	13	37.4%	36.8%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	9	11	23.7%	24.2%

<b>Salary Range (Mean)</b>				
Minimum	19	23	104.9	105.3
Midpoint	19	23	143.2	143.9
Maximum	19	23	181.6	182.5

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

© 2014 Mercer LLC

Compensation Director 120.228.210

2014

# US MBD: Mercer Benchmark Database Executive

## 120.228.210 Compensation Director

Retail &amp; Wholesale

At many organizations, may be responsible for a specific segment of the employee population such as director of executive compensation. The primary responsibilities include developing, implementing and evaluating all compensation programs for either the entire employee population or for a specific group of employees. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Compensation 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	36	119.5	130.8	151.9	155.1	179.8	198.7
Base Salary - Org Wtd	29	36	120.5	130.0	150.0	150.8	175.3	185.0
Base Salary - Incentive Eligible	27	34	118.8	130.0	152.9	155.8	180.1	199.1
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	26	33	19.9	27.3	39.0	38.0	47.5	59.1
Short-term Incentive (Actual)	21	27	8.4	20.0	29.4	34.1	47.4	69.1
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	14	20	16.3	21.4	30.0	50.8	64.7	187.5

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	29	36	133.2	150.0	180.3	181.8	217.1	240.3
Total Cash Comp (Actual) - Org Wtd	29	36	130.0	149.3	160.2	175.3	208.4	230.3
Total Cash Comp (Actual) - Rcvs	21	27	136.1	155.7	187.0	191.1	223.8	251.7
Total Cash Comp (Target)	28	35	145.1	157.1	184.4	192.1	225.0	253.8
Total Cash Comp (Target) - Rcvs	26	33	149.7	158.6	187.8	195.0	225.3	255.9

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	29	36	147.3	156.6	186.4	210.1	234.7	340.9
Total Direct Comp (Actual) - Rcvs	14	20	151.7	175.6	208.2	237.9	281.8	394.5

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	27	34	94%
Sales Incentive	1	1	6%
Profit Sharing	4	4	17%
Long-term Incentive	19	26	76%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	38%	30%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	65%	65%
Performance Shares/Share Units	19%	10%
Performance Cash Units	0%	0%
Long-term Cash	31%	20%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	21	27	20.8%	21.3%
Short-term Incentive (Threshold)	13	18	10.4%	10.5%
Short-term Incentive (Target)	26	33	23.8%	23.7%
Short-term Incentive (Maximum)	15	22	44.2%	45.3%
Sales Incentive (Actual)	1	1	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	14	20	26.8%	29.8%

<b>Salary Range (Mean)</b>				
Minimum	24	28	108.8	109.5
Midpoint	24	28	145.0	146.4
Maximum	24	28	181.2	183.2

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

## 120.228.210 Compensation Director

At many organizations, may be responsible for a specific segment of the employee population such as director of executive compensation. The primary responsibilities include developing, implementing and evaluating all compensation programs for either the entire employee population or for a specific group of employees. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Compensation Executive

## Services (Non-Financial)

<b>All Participants Analysis</b> (Dollar Values displayed in \$000s)	<b>Num Orgs</b>	<b>Num Obs</b>	<b>10th %ile</b>	<b>25th %ile</b>	<b>Median</b>	<b>Mean</b>	<b>75th %ile</b>	<b>90th %ile</b>
<b>Base Salary</b>								
Base Salary - Inc Wtd	78	93	120.8	139.7	151.8	155.0	172.9	184.9
Base Salary - Org Wtd	78	93	120.5	138.1	152.3	153.6	169.4	183.3
Base Salary - Incentive Eligible	51	66	121.0	142.7	153.9	157.0	174.4	186.9
Base Salary - Not Incentive Eligible	6	6	--	--	154.5	156.6	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	44	55	11.4	19.1	29.5	30.8	40.0	49.3
Short-term Incentive (Actual)	40	50	6.8	10.8	26.3	31.8	38.7	54.7
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	16	20	12.3	18.4	29.2	41.8	64.6	97.1

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	78	93	126.3	145.2	160.9	172.3	187.7	222.1
Total Cash Comp (Actual) - Org Wtd	78	93	124.0	143.0	160.7	169.9	187.0	210.6
Total Cash Comp (Actual) - Rcvs	40	50	125.6	156.0	180.3	187.9	202.3	255.7
Total Cash Comp (Target)	69	82	126.4	149.2	174.5	175.9	195.0	222.7
Total Cash Comp (Target) - Rcvs	44	55	142.7	163.4	188.5	186.8	200.0	230.3

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	78	93	126.3	145.5	171.5	181.3	202.8	251.2
Total Direct Comp (Actual) - Rcvs	16	20	183.3	204.0	235.0	241.8	275.8	309.6

\*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	51	66	75%
Sales Incentive	0	0	0%
Profit Sharing	1	1	2%
Long-term Incentive	19	27	33%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	30%	35%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	78%	70%
Performance Shares/Share Units	37%	30%
Performance Cash Units	0%	0%
Long-term Cash	15%	20%

<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)	40	50	19.5%	19.3%
Short-term Incentive (Threshold)	21	27	8.3%	8.1%
Short-term Incentive (Target)	44	55	19.1%	19.2%
Short-term Incentive (Maximum)	28	34	31.2%	32.8%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	16	20	26.1%	26.0%

<b>Salary Range (Mean)</b>				
Minimum	59	70	108.6	108.1
Midpoint	59	70	145.5	146.0
Maximum	59	70	182.5	183.9

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

## 410.464.130 Consumer/Customer Insights Director

Develops and leads research strategies for the consumer/customer insights team. Oversees consumer/customer brand, corporate and sales market research information. Uses customized research studies to address specific business issues and formulate insight-based recommendations linked to strategic and financial outcomes. Drives the analysis of the statistical market and consumer/customer data to assist in category management initiatives. Identifies new product opportunities based on additional insights and findings and outlines the courses of action needed based on results of the research.

## 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	29	43	109.1	134.0	159.0	157.3	180.0	209.5
Base Salary - Org Wtd	29	43	106.9	132.4	157.2	157.8	184.5	217.7
Base Salary - Incentive Eligible	28	42	112.7	135.2	160.0	158.9	180.8	211.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	26	38	20.0	27.4	34.8	37.4	50.9	58.8
Short-term Incentive (Actual)	22	34	8.4	17.3	31.7	38.2	54.6	77.9
Sales Incentive (Target)	*1	1	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*13	27	4.5	16.6	23.4	41.8	38.6	86.2

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	29	43	121.9	150.0	171.7	188.7	225.6	280.0
Total Cash Comp (Actual) - Org Wtd	29	43	121.6	147.2	182.1	190.5	239.3	286.5
Total Cash Comp (Actual) - Rcvrs	23	35	122.0	155.3	191.9	198.4	238.3	285.6
Total Cash Comp (Target)	28	40	132.8	156.2	190.3	191.5	211.8	277.7
Total Cash Comp (Target) - Rcvrs	26	38	141.1	161.0	191.4	194.8	218.5	280.8

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	29	43	122.8	164.3	186.4	214.9	267.6	318.4
Total Direct Comp (Actual) - Rcvrs	*13	27	154.4	176.2	186.7	235.7	288.1	327.9

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	27	41	95%
Sales Incentive	1	1	3%
Profit Sharing	1	1	3%
Long-term Incentive	14	28	67%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	32%	30%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	64%	63%
Performance Shares/Share Units	36%	30%
Performance Cash Units	0%	0%
Long-term Cash	7%	7%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	22	34	24.2%	22.7%
Short-term Incentive (Threshold)	8	8	9.9%	9.9%
Short-term Incentive (Target)	26	38	23.3%	23.2%
Short-term Incentive (Maximum)	14	23	47.9%	52.8%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	1	1	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	13	27	30.5%	23.7%

<b>Salary Range (Mean)</b>				
Minimum	19	31	118.8	121.1
Midpoint	19	31	165.9	168.6
Maximum	19	31	213.1	216.0

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

© 2014 Mercer LLC

Consumer/Customer Insights Director 410.464.130



2014

# US MBD: Mercer Benchmark Database Executive

## 410.464.130 Consumer/Customer Insights Director

## Consumer Goods

Develops and leads research strategies for the consumer/customer insights team. Oversees consumer/customer brand, corporate and sales market research information. Uses customized research studies to address specific business issues and formulate insight-based recommendations linked to strategic and financial outcomes. Drives the analysis of the statistical market and consumer/customer data to assist in category management initiatives. Identifies new product opportunities based on additional insights and findings and outlines the courses of action needed based on results of the research.

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	13	142.9	148.0	165.0	167.4	181.2	212.9
Base Salary - Org Wtd	11	13	144.6	150.0	165.0	169.2	191.9	217.2
Base Salary - Incentive Eligible	11	13	142.9	148.0	165.0	167.4	181.2	212.9
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	10	12	25.8	29.6	39.3	41.3	52.8	63.2
Short-term Incentive (Actual)	*6	8	--	--	31.8	40.0	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*6	8	--	--	17.1	28.2	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	11	13	146.6	159.6	181.8	195.8	231.2	280.9
Total Cash Comp (Actual) - Org Wtd	11	13	145.4	150.0	182.1	197.6	246.3	283.7
Total Cash Comp (Actual) - Rcvrs	*7	9	--	--	204.4	214.7	--	--
Total Cash Comp (Target)	11	13	167.9	177.8	192.0	205.5	228.5	272.8
Total Cash Comp (Target) - Rcvrs	10	12	171.2	184.3	198.8	208.8	237.1	276.6

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	11	13	166.2	174.4	186.4	213.2	258.7	301.7
Total Direct Comp (Actual) - Rcvrs	*6	8	--	--	185.5	210.6	--	--

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	10	12	92%
Sales Incentive	0	0	0%
Profit Sharing	1	1	9%
Long-term Incentive	7	9	69%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	56%	63%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	22%	13%
Performance Shares/Share Units	22%	13%
Performance Cash Units	0%	0%
Long-term Cash	22%	25%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	6	8	23.2%	22.0%
Short-term Incentive (Threshold)	4	4	--%	--%
Short-term Incentive (Target)	10	12	25.3%	24.5%
Short-term Incentive (Maximum)	7	9	49.5%	47.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	6	8	23.0%	17.9%

<b>Salary Range (Mean)</b>				
Minimum	7	7	124.8	124.8
Midpoint	7	7	184.5	184.5
Maximum	7	7	244.3	244.3

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

## 410.464.130 Consumer/Customer Insights Director

Insurance

Develops and leads research strategies for the consumer/customer insights team. Oversees consumer/customer brand, corporate and sales market research information. Uses customized research studies to address specific business issues and formulate insight-based recommendations linked to strategic and financial outcomes. Drives the analysis of the statistical market and consumer/customer data to assist in category management initiatives. Identifies new product opportunities based on additional insights and findings and outlines the courses of action needed based on results of the research.

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	7	--	--	175.0	161.8	--	--
Base Salary - Org Wtd	*5	7	--	--	143.1	154.5	--	--
Base Salary - Incentive Eligible	*5	7	--	--	175.0	161.8	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	4	4	--	--	--	--	--	--
Short-term Incentive (Actual)	*5	7	--	--	57.4	60.1	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*2	4	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*5	7	--	--	220.0	221.9	--	--
Total Cash Comp (Actual) - Org Wtd	*5	7	--	--	200.5	209.4	--	--
Total Cash Comp (Actual) - Rcvrs	*5	7	--	--	220.0	221.9	--	--
Total Cash Comp (Target)	4	4	--	--	--	--	--	--
Total Cash Comp (Target) - Rcvrs	4	4	--	--	--	--	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*5	7	--	--	253.3	244.6	--	--
Total Direct Comp (Actual) - Rcvrs	*2	4	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	5	7	100%
Sales Incentive	0	0	--%
Profit Sharing	0	--	--%
Long-term Incentive	2	4	57%

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	7	34.1%	35.9%
Short-term Incentive (Threshold)	2	2	--%	--%
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)	2	4	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	4	6	--	--
Midpoint	4	6	--	--
Maximum	4	6	--	--

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

© 2014 Mercer LLC

Consumer/Customer Insights Director 410.464.130

2014

# US MBD: Mercer Benchmark Database Executive

## 410.464.130 Consumer/Customer Insights Director

Retail &amp; Wholesale

Develops and leads research strategies for the consumer/customer insights team. Oversees consumer/customer brand, corporate and sales market research information. Uses customized research studies to address specific business issues and formulate insight-based recommendations linked to strategic and financial outcomes. Drives the analysis of the statistical market and consumer/customer data to assist in category management initiatives. Identifies new product opportunities based on additional insights and findings and outlines the courses of action needed based on results of the research.

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	13	--	--	135.6	142.2	--	--
Base Salary - Org Wtd	*5	13	--	--	141.3	142.6	--	--
Base Salary - Incentive Eligible	*4	12	--	--	--	--	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*4	12	--	--	--	--	--	--
Short-term Incentive (Actual)	*4	10	--	--	--	--	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*4	12	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*5	13	--	--	155.4	161.1	--	--
Total Cash Comp (Actual) - Org Wtd	*5	13	--	--	151.4	169.8	--	--
Total Cash Comp (Actual) - Rcvs	*4	10	--	--	--	--	--	--
Total Cash Comp (Target)	*5	13	--	--	165.4	173.0	--	--
Total Cash Comp (Target) - Rcvs	*4	12	--	--	--	--	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*5	13	--	--	178.8	204.3	--	--
Total Direct Comp (Actual) - Rcvs	*4	12	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	4	--	--%
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)	4	10	--%	--%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	4	12	--%	--%
Short-term Incentive (Maximum)	2	9	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	4	12	--%	--%

<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

© 2014 Mercer LLC

Consumer/Customer Insights Director 410.464.130

2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.130 Controller - Corporate

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

## All Organizations

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	413	426	85%	
Base Salary - Inc Wtd	498	511	145.0	173.3	219.4	232.7	279.9	335.0	Sales Incentive	0	0	0%	
Base Salary - Org Wtd	498	511	144.0	172.4	220.0	233.1	280.0	335.1	Profit Sharing	33	33	11%	
Base Salary - Incentive Eligible	416	429	154.3	185.0	234.0	242.0	284.9	340.0	Long-term Incentive	257	269	58%	
Base Salary - Not Incentive Eligible	15	15	137.2	174.3	192.5	212.0	250.0	315.0					
Incentives									Of Those LTI Eligible:	% Eligible	% Receiving		
Short-term Incentive (Target)	360	371	31.3	49.3	81.2	98.0	129.0	182.8	Stock/Share Options	39%	35%		
Short-term Incentive (Actual)	359	372	20.0	37.5	78.0	106.4	150.0	220.4	Share Appreciation Rights (SARs)	8%	6%		
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units	75%	70%		
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Performance Shares/Share Units	45%	45%		
Profit Sharing (Actual)	19	19	3.6	4.4	10.6	13.9	20.3	37.4	Performance Cash Units	7%	2%		
Long-term Incentive (Black-Scholes)	226	236	22.0	68.9	134.8	187.3	253.8	452.1	Long-term Cash	20%	16%		
Total Cash Compensation									Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Total Cash Comp (Actual) - Inc Wtd	498	511	153.7	196.5	274.5	310.6	392.5	506.7	Short-term Incentive (Actual)	359	372	39.9%	39.5%
Total Cash Comp (Actual) - Org Wtd	498	511	150.9	196.3	274.9	311.3	393.7	511.7	Short-term Incentive (Threshold)	126	127	16.5%	16.5%
Total Cash Comp (Actual) - Rcvrs	360	373	190.5	235.1	313.0	350.7	433.2	541.7	Short-term Incentive (Target)	360	371	37.3%	37.2%
Total Cash Comp (Target)	448	459	163.0	207.1	281.5	312.3	390.8	493.0	Short-term Incentive (Maximum)	224	232	68.9%	68.5%
Total Cash Comp (Target) - Rcvrs	360	371	192.0	240.8	315.0	341.0	408.7	511.9	Sales Incentive (Actual)	0	0	--%	--%
Total Direct Compensation (Black-Scholes)									Sales Incentive (Target)	0	0	--%	--%
Total Direct Comp (Actual)	498	511	156.2	200.0	304.5	397.1	515.1	772.0	Profit Sharing (Actual)	19	19	6.4%	6.4%
Total Direct Comp (Actual) - Rcvrs	226	236	252.9	353.2	519.0	571.5	717.6	992.0	Long-term Incentive (Black-Scholes)	226	236	66.1%	64.8%
*More than 25% of sample supplied by one organization													
Salary Range (Mean)									Minimum	313	323	163.1	162.0
									Midpoint	313	323	218.0	216.8
									Maximum	313	323	272.9	271.5

\*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

© 2014 Mercer LLC

Controller - Corporate 210.348.130

2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.130 Controller - Corporate

## Consumer Goods

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

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	36	145.6	200.0	239.0	247.6	307.1	343.0
Base Salary - Org Wtd	36	36	145.6	200.0	239.0	247.6	307.1	343.0
Base Salary - Incentive Eligible	36	36	145.6	200.0	239.0	247.6	307.1	343.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	31	31	33.8	52.5	80.0	104.0	156.0	196.3
Short-term Incentive (Actual)	35	35	16.9	39.3	95.6	114.2	185.2	237.8
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	23	23	12.2	73.8	163.8	191.7	284.7	469.3

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	36	36	179.9	214.5	308.4	360.3	503.1	554.7
Total Cash Comp (Actual) - Org Wtd	36	36	179.9	214.5	308.4	360.3	503.1	554.7
Total Cash Comp (Actual) - Rcvrs	35	35	177.9	228.0	309.8	364.6	507.1	558.1
Total Cash Comp (Target)	34	34	184.9	260.0	293.5	343.7	448.0	510.3
Total Cash Comp (Target) - Rcvrs	31	31	182.3	262.5	300.3	348.1	452.4	511.9

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	36	36	182.6	233.8	362.4	482.8	746.3	931.1
Total Direct Comp (Actual) - Rcvrs	23	23	214.8	341.0	654.9	610.2	795.8	978.7

\*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	36	36	100%
Sales Incentive	0	0	0%
Profit Sharing	4	4	17%
Long-term Incentive	26	26	76%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	40%	43%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	60%	52%
Performance Shares/Share Units	40%	39%
Performance Cash Units	0%	0%
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)	35	35	41.3%	41.3%
Short-term Incentive (Threshold)	9	9	20.3%	20.3%
Short-term Incentive (Target)	31	31	39.5%	39.5%
Short-term Incentive (Maximum)	18	18	81.4%	81.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	23	23	64.8%	64.8%

<b>Salary Range (Mean)</b>				
Minimum	23	23	173.2	173.2
Midpoint	23	23	236.4	236.4
Maximum	23	23	299.6	299.6

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

© 2014 Mercer LLC

Controller - Corporate 210.348.130

2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.130 Controller - Corporate

Energy

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

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	43	173.5	193.0	247.3	248.8	292.3	330.0
Base Salary - Org Wtd	39	43	172.0	193.0	247.3	246.5	285.0	327.0
Base Salary - Incentive Eligible	36	40	172.4	203.8	252.5	252.3	293.2	330.0
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	30	32	49.5	66.6	102.0	107.1	128.0	161.7
Short-term Incentive (Actual)	32	36	48.3	83.3	115.9	126.7	153.8	199.6
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	27	31	61.8	112.0	144.2	221.4	302.5	368.7

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	39	43	187.4	262.5	371.4	355.1	428.0	500.9
Total Cash Comp (Actual) - Org Wtd	39	43	184.1	262.5	355.7	352.8	421.8	511.6
Total Cash Comp (Actual) - Rcvs	32	36	250.9	313.7	390.1	384.8	432.4	512.7
Total Cash Comp (Target)	33	35	225.1	280.0	349.9	346.4	397.5	475.9
Total Cash Comp (Target) - Rcvs	30	32	239.7	293.7	357.6	358.4	398.6	478.5

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	39	43	187.4	332.4	511.6	514.8	638.7	784.8
Total Direct Comp (Actual) - Rcvs	27	31	324.5	413.1	572.0	591.5	720.0	823.6

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	36	40	95%
Sales Incentive	0	0	0%
Profit Sharing	2	2	7%
Long-term Incentive	33	37	86%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	22%	10%
Share Appreciation Rights (SARs)	3%	0%
Restricted Shares/Share Units	83%	77%
Performance Shares/Share Units	64%	58%
Performance Cash Units	8%	6%
Long-term Cash	6%	0%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	32	36	49.4%	48.4%
Short-term Incentive (Threshold)	12	13	18.4%	18.1%
Short-term Incentive (Target)	30	32	42.1%	41.8%
Short-term Incentive (Maximum)	18	19	78.6%	77.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	27	31	85.9%	81.4%

<b>Salary Range (Mean)</b>				
Minimum	23	25	190.6	188.6
Midpoint	23	25	241.4	239.4
Maximum	23	25	292.2	290.2

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

## 210.348.130 Controller - Corporate

## Financial Services

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

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	41	41	126.3	162.1	213.2	212.7	260.5	292.0
Base Salary - Org Wtd	41	41	126.3	162.1	213.2	212.7	260.5	292.0
Base Salary - Incentive Eligible	35	35	153.3	162.1	213.2	216.6	261.0	294.5
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	29	29	25.9	36.1	79.1	87.0	121.5	156.6
Short-term Incentive (Actual)	31	31	16.6	31.9	60.9	94.2	139.7	226.4
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	18	18	5.4	43.7	88.0	131.6	210.5	361.2

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	41	41	145.0	198.7	260.2	284.1	361.2	454.7
Total Cash Comp (Actual) - Org Wtd	41	41	145.0	198.7	260.2	284.1	361.2	454.7
Total Cash Comp (Actual) - Rcvrs	31	31	171.0	202.6	273.2	302.5	399.7	485.4
Total Cash Comp (Target)	36	36	137.0	203.9	258.6	283.9	391.6	414.0
Total Cash Comp (Target) - Rcvrs	29	29	191.6	210.9	280.0	307.2	396.6	417.6

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	41	41	145.0	205.6	286.3	341.9	456.0	593.8
Total Direct Comp (Actual) - Rcvrs	18	18	231.0	321.4	449.1	475.3	589.7	825.0

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	35	35	88%
Sales Incentive	0	0	0%
Profit Sharing	1	1	4%
Long-term Incentive	19	19	56%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	47%	44%
Share Appreciation Rights (SARs)	11%	11%
Restricted Shares/Share Units	74%	67%
Performance Shares/Share Units	37%	39%
Performance Cash Units	5%	0%
Long-term Cash	21%	17%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	31	31	42.1%	42.1%
Short-term Incentive (Threshold)	10	10	12.7%	12.7%
Short-term Incentive (Target)	29	29	36.6%	36.6%
Short-term Incentive (Maximum)	18	18	57.9%	57.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	18	18	48.5%	48.5%

<b>Salary Range (Mean)</b>				
Minimum	27	27	151.9	151.9
Midpoint	27	27	205.0	205.0
Maximum	27	27	258.1	258.1

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

## 210.348.130 Controller - Corporate

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

## 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	9	9	--	161.5	175.0	219.9	275.0	--
Base Salary - Org Wtd	9	9	--	161.5	175.0	219.9	275.0	--
Base Salary - Incentive Eligible	7	7	--	158.1	167.3	222.0	300.0	--
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	7	7	--	28.5	58.5	91.7	150.0	--
Short-term Incentive (Actual)	6	6	--	--	58.6	126.6	--	--
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	9	9	--	174.8	224.4	304.3	363.7	--
Total Cash Comp (Actual) - Org Wtd	9	9	--	174.8	224.4	304.3	363.7	--
Total Cash Comp (Actual) - Rcvrs	6	6	--	--	224.6	355.3	--	--
Total Cash Comp (Target)	9	9	--	180.8	225.8	291.2	352.4	--
Total Cash Comp (Target) - Rcvrs	7	7	--	186.6	225.8	313.7	450.0	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	9	9	--	176.7	224.4	417.0	491.7	--
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	7	7	78%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	4	4	57%

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	42.0%	42.0%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	7	7	35.4%	35.4%
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)	4	4	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	6	6	163.1	163.1
Midpoint	6	6	216.4	216.4
Maximum	6	6	269.7	269.7

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

© 2014 Mercer LLC

Controller - Corporate 210.348.130



2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.130 Controller - Corporate

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

## High Tech (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	10	10	157.9	184.1	200.8	243.2	289.8	445.9
Base Salary - Org Wtd	10	10	157.9	184.1	200.8	243.2	289.8	445.9
Base Salary - Incentive Eligible	10	10	157.9	184.1	200.8	243.2	289.8	445.9
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	10	10	39.5	43.2	59.7	90.3	140.6	204.3
Short-term Incentive (Actual)	9	9	--	41.5	97.4	120.1	181.0	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	5	5	--	--	501.1	328.1	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	10	10	160.9	196.4	286.9	351.7	440.3	782.9
Total Cash Comp (Actual) - Org Wtd	10	10	160.9	196.4	286.9	351.7	440.3	782.9
Total Cash Comp (Actual) - Rcvrs	9	9	--	221.9	291.0	373.3	510.5	--
Total Cash Comp (Target)	10	10	197.4	227.3	270.7	333.5	430.9	648.6
Total Cash Comp (Target) - Rcvrs	10	10	197.4	227.3	270.7	333.5	430.9	648.6

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	10	10	161.0	212.6	316.2	515.7	940.0	1,286.4
Total Direct Comp (Actual) - Rcvrs	5	5	--	--	861.3	771.6	--	--

\*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	10	10	100%
Sales Incentive	0	0	0%
Profit Sharing	1	1	14%
Long-term Incentive	6	6	67%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	50%	20%
Share Appreciation Rights (SARs)	17%	0%
Restricted Shares/Share Units	83%	60%
Performance Shares/Share Units	50%	40%
Performance Cash Units	0%	0%
Long-term Cash	33%	20%

<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	9	41.2%	41.2%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	10	10	34.1%	34.1%
Short-term Incentive (Maximum)	5	5	48.5%	48.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	5	5	111.5%	111.5%

<b>Salary Range (Mean)</b>				
Minimum	7	7	165.4	165.4
Midpoint	7	7	227.6	227.6
Maximum	7	7	289.8	289.8

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

© 2014 Mercer LLC

Controller - Corporate 210.348.130

2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.130 Controller - Corporate

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

## 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	35	40	165.2	184.1	235.8	249.6	293.4	398.0
Base Salary - Org Wtd	35	40	163.2	172.3	241.2	257.4	294.6	416.0
Base Salary - Incentive Eligible	34	39	166.9	185.2	240.0	253.4	293.5	400.0
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	29	34	30.0	47.9	81.0	111.0	150.4	216.2
Short-term Incentive (Actual)	31	36	25.9	36.7	74.6	112.9	159.7	276.6
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	19	23	48.2	77.2	116.4	179.9	260.0	380.6

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	35	40	190.2	225.9	301.4	351.3	440.4	641.5
Total Cash Comp (Actual) - Org Wtd	35	40	180.6	220.9	348.3	367.8	457.0	679.9
Total Cash Comp (Actual) - Rcvrs	31	36	195.6	233.9	301.4	357.8	436.0	671.1
Total Cash Comp (Target)	31	36	188.8	229.0	302.2	355.9	430.6	646.1
Total Cash Comp (Target) - Rcvrs	29	34	202.9	238.0	325.5	369.0	443.8	651.5

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	35	40	190.2	241.0	342.1	454.7	557.0	989.5
Total Direct Comp (Actual) - Rcvrs	19	23	287.6	313.4	524.0	603.4	869.6	1,117.1

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	34	39	98%
Sales Incentive	0	0	0%
Profit Sharing	1	1	5%
Long-term Incentive	19	24	63%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	43%	43%
Share Appreciation Rights (SARs)	9%	4%
Restricted Shares/Share Units	61%	61%
Performance Shares/Share Units	35%	30%
Performance Cash Units	9%	4%
Long-term Cash	30%	26%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	31	36	43.2%	40.1%
Short-term Incentive (Threshold)	11	11	16.6%	16.6%
Short-term Incentive (Target)	29	34	39.7%	38.2%
Short-term Incentive (Maximum)	22	27	63.2%	62.3%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	19	23	63.2%	56.5%

<b>Salary Range (Mean)</b>				
Minimum	26	31	181.0	170.4
Midpoint	26	31	253.7	239.9
Maximum	26	31	326.3	309.4

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

## 210.348.130 Controller - Corporate

## Life Sciences

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

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	--	160.0	254.9	262.3	340.0	--
Base Salary - Org Wtd	7	7	--	160.0	254.9	262.3	340.0	--
Base Salary - Incentive Eligible	6	6	--	--	269.8	279.4	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	6	6	--	--	125.8	128.6	--	--
Short-term Incentive (Actual)	6	6	--	--	91.7	119.7	--	--
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	7	7	--	167.8	345.3	364.9	409.3	--
Total Cash Comp (Actual) - Org Wtd	7	7	--	167.8	345.3	364.9	409.3	--
Total Cash Comp (Actual) - Rcvrs	6	6	--	--	351.7	399.1	--	--
Total Cash Comp (Target)	7	7	--	178.9	356.9	372.5	489.6	--
Total Cash Comp (Target) - Rcvrs	6	6	--	--	406.2	407.9	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	7	7	--	167.8	486.0	501.1	786.4	--
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	6	6	86%
Sales Incentive	0	0	0%
Profit Sharing	1	1	20%
Long-term Incentive	5	5	71%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	6	6	37.9%	37.9%
Short-term Incentive (Threshold)	2	2	--%	--%
Short-term Incentive (Target)	6	6	42.7%	42.7%
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	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 Mercer LLC

Controller - Corporate 210.348.130

2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.130 Controller - Corporate

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

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	50	131.3	153.1	208.0	217.2	268.5	321.8
Base Salary - Org Wtd	49	50	131.2	152.4	210.0	218.3	269.1	325.1
Base Salary - Incentive Eligible	43	44	134.8	161.8	216.7	226.6	270.8	341.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	39	40	36.7	46.3	72.3	87.4	116.9	141.0
Short-term Incentive (Actual)	37	38	25.5	37.7	77.3	103.3	148.7	219.1
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	4	4	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	32	33	19.6	52.9	110.0	160.7	197.8	440.2

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	49	50	136.8	193.3	271.4	296.4	375.9	508.8
Total Cash Comp (Actual) - Org Wtd	49	50	136.6	193.5	276.6	298.5	377.3	514.6
Total Cash Comp (Actual) - Rcvrs	37	38	188.5	223.3	294.6	334.0	417.1	535.1
Total Cash Comp (Target)	46	47	148.1	182.7	264.9	287.2	377.0	433.2
Total Cash Comp (Target) - Rcvrs	39	40	170.8	205.8	286.1	312.1	387.3	462.3

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	49	50	139.3	213.0	350.3	402.4	466.2	728.0
Total Direct Comp (Actual) - Rcvrs	32	33	214.1	289.2	380.2	487.8	570.2	1,111.8

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

## Other Durable Goods

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	42	43	88%
Sales Incentive	0	0	0%
Profit Sharing	8	8	24%
Long-term Incentive	35	36	75%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	43%	39%
Share Appreciation Rights (SARs)	11%	9%
Restricted Shares/Share Units	86%	76%
Performance Shares/Share Units	63%	64%
Performance Cash Units	11%	0%
Long-term Cash	9%	9%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	37	38	42.1%	41.6%
Short-term Incentive (Threshold)	14	14	20.1%	20.1%
Short-term Incentive (Target)	39	40	36.3%	36.0%
Short-term Incentive (Maximum)	29	30	74.3%	73.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	4	4	--%	--%
Long-term Incentive (Black-Scholes)	32	33	62.2%	60.7%

<b>Salary Range (Mean)</b>				
Minimum	29	30	150.0	149.3
Midpoint	29	30	196.6	195.7
Maximum	29	30	243.1	242.1

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

© 2014 Mercer LLC

Controller - Corporate 210.348.130

2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.130 Controller - Corporate

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

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	14	165.3	214.5	250.3	253.1	292.1	346.3
Base Salary - Org Wtd	14	14	165.3	214.5	250.3	253.1	292.1	346.3
Base Salary - Incentive Eligible	13	13	160.9	212.6	245.0	250.3	290.5	352.0
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	13	13	44.5	84.6	100.2	106.0	137.7	164.8
Short-term Incentive (Actual)	13	13	32.4	39.0	74.8	96.8	162.6	213.9
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	10	10	16.8	56.5	147.6	161.5	204.9	461.7

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	14	14	208.4	263.5	308.2	343.7	450.8	540.6
Total Cash Comp (Actual) - Org Wtd	14	14	208.4	263.5	308.2	343.7	450.8	540.6
Total Cash Comp (Actual) - Rcvrs	13	13	204.0	258.2	311.3	347.9	467.7	541.7
Total Cash Comp (Target)	14	14	210.2	295.5	335.7	351.5	424.1	510.0
Total Cash Comp (Target) - Rcvrs	13	13	205.4	302.8	343.0	356.3	428.2	516.8

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	14	14	208.4	282.4	426.9	459.1	552.5	889.9
Total Direct Comp (Actual) - Rcvrs	10	10	266.5	343.9	472.8	528.7	732.6	993.2

\*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	13	13	93%
Sales Incentive	0	0	0%
Profit Sharing	1	1	8%
Long-term Incentive	10	10	71%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	50%	50%
Share Appreciation Rights (SARs)	30%	30%
Restricted Shares/Share Units	60%	60%
Performance Shares/Share Units	70%	70%
Performance Cash Units	10%	0%
Long-term Cash	20%	10%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	13	13	36.5%	36.5%
Short-term Incentive (Threshold)	5	5	13.3%	13.3%
Short-term Incentive (Target)	13	13	41.2%	41.2%
Short-term Incentive (Maximum)	10	10	71.4%	71.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	10	10	57.5%	57.5%

<b>Salary Range (Mean)</b>				
Minimum	12	12	184.1	184.1
Midpoint	12	12	256.8	256.8
Maximum	12	12	329.4	329.4

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

## 210.348.130 Controller - Corporate

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

## 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	50	136.2	169.9	238.4	238.9	283.3	341.3
Base Salary - Org Wtd	49	50	136.2	169.3	242.4	239.6	283.6	342.1
Base Salary - Incentive Eligible	41	42	143.0	192.6	249.7	256.1	288.8	348.5
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	37	38	27.9	41.3	91.9	99.6	124.9	205.9
Short-term Incentive (Actual)	39	40	22.3	34.4	86.4	103.9	147.4	243.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*3	3	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	22	22	17.3	70.8	135.0	183.7	237.1	334.9

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	49	50	138.9	192.3	294.7	322.5	431.2	552.8
Total Cash Comp (Actual) - Org Wtd	49	50	138.3	191.7	294.1	322.6	433.7	558.1
Total Cash Comp (Actual) - Rcvs	39	40	181.5	236.5	317.6	360.5	448.2	570.5
Total Cash Comp (Target)	45	46	142.9	185.5	307.0	311.3	390.0	507.4
Total Cash Comp (Target) - Rcvs	37	38	176.5	238.4	334.8	340.7	420.2	537.1

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	49	50	138.9	194.8	312.9	403.3	538.0	783.0
Total Direct Comp (Actual) - Rcvs	22	22	269.8	361.6	538.1	598.9	730.2	976.4

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	41	42	86%
Sales Incentive	0	0	0%
Profit Sharing	4	4	14%
Long-term Incentive	25	25	54%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	21%	18%
Share Appreciation Rights (SARs)	13%	9%
Restricted Shares/Share Units	75%	77%
Performance Shares/Share Units	38%	36%
Performance Cash Units	8%	5%
Long-term Cash	17%	14%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	39	40	38.1%	38.5%
Short-term Incentive (Threshold)	10	10	14.7%	14.7%
Short-term Incentive (Target)	37	38	38.4%	38.7%
Short-term Incentive (Maximum)	13	13	77.2%	77.2%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	3	3	--%	--%
Long-term Incentive (Black-Scholes)	22	22	61.2%	61.2%

<b>Salary Range (Mean)</b>				
Minimum	34	35	166.5	166.0
Midpoint	34	35	224.2	223.0
Maximum	34	35	281.9	279.9

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

## 210.348.130 Controller - Corporate

## Retail & Wholesale

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

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	53	55	171.4	185.0	230.0	248.0	300.0	341.6
Base Salary - Org Wtd	53	55	173.5	186.1	230.0	249.9	301.0	341.9
Base Salary - Incentive Eligible	53	55	171.4	185.0	230.0	248.0	300.0	341.6
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	51	53	47.0	63.8	81.0	102.8	129.9	179.8
Short-term Incentive (Actual)	42	44	21.3	43.0	81.8	105.8	130.4	204.3
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	33	34	19.7	59.4	130.7	165.0	240.2	304.5

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	53	55	191.8	223.3	291.2	333.4	383.8	514.1
Total Cash Comp (Actual) - Org Wtd	53	55	197.5	223.3	291.2	336.7	407.8	520.4
Total Cash Comp (Actual) - Rcvrs	42	44	215.1	245.4	309.5	357.8	440.6	541.5
Total Cash Comp (Target)	51	53	224.5	250.0	317.7	353.6	423.5	529.0
Total Cash Comp (Target) - Rcvrs	51	53	224.5	250.0	317.7	353.6	423.5	529.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	53	55	191.8	244.7	383.8	435.4	546.4	740.8
Total Direct Comp (Actual) - Rcvrs	33	34	248.9	331.1	505.7	527.5	705.0	786.5

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	53	55	100%
Sales Incentive	0	0	0%
Profit Sharing	6	6	16%
Long-term Incentive	38	40	80%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	48%	41%
Share Appreciation Rights (SARs)	8%	6%
Restricted Shares/Share Units	73%	65%
Performance Shares/Share Units	35%	41%
Performance Cash Units	5%	0%
Long-term Cash	23%	18%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	42	44	39.4%	38.6%
Short-term Incentive (Threshold)	22	22	15.3%	15.3%
Short-term Incentive (Target)	51	53	39.7%	39.3%
Short-term Incentive (Maximum)	31	32	78.0%	77.2%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	33	34	60.9%	60.1%

<b>Salary Range (Mean)</b>				
Minimum	30	31	173.1	170.9
Midpoint	30	31	226.3	224.2
Maximum	30	31	279.6	277.4

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

© 2014 Mercer LLC

Controller - Corporate 210.348.130

2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.130 Controller - Corporate

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

## 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	141	141	130.2	161.8	203.5	214.7	263.3	300.0
Base Salary - Org Wtd	141	141	130.2	161.8	203.5	214.7	263.3	300.0
Base Salary - Incentive Eligible	87	87	135.6	174.5	228.5	229.7	276.7	311.2
Base Salary - Not Incentive Eligible	10	10	162.1	171.5	185.3	213.0	261.0	340.0

<b>Incentives</b>								
Short-term Incentive (Target)	64	64	19.1	31.4	66.2	81.8	113.5	159.4
Short-term Incentive (Actual)	66	66	14.1	26.8	50.2	89.9	113.7	187.3
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*3	3	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	24	24	19.1	69.4	142.5	192.8	237.6	526.4

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	141	141	131.3	166.2	222.1	257.2	300.0	406.5
Total Cash Comp (Actual) - Org Wtd	141	141	131.3	166.2	222.1	257.2	300.0	406.5
Total Cash Comp (Actual) - Rcvrs	67	67	183.4	222.1	284.1	327.8	389.9	505.9
Total Cash Comp (Target)	117	117	137.3	175.5	227.6	261.9	332.8	405.9
Total Cash Comp (Target) - Rcvrs	64	64	175.4	213.0	291.8	318.4	383.2	487.5

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	141	141	131.3	166.2	222.3	290.1	337.6	531.5
Total Direct Comp (Actual) - Rcvrs	24	24	300.3	400.8	526.2	610.3	782.2	1,135.7

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	86	86	64%
Sales Incentive	0	0	0%
Profit Sharing	3	3	4%
Long-term Incentive	30	30	25%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	37%	33%
Share Appreciation Rights (SARs)	3%	4%
Restricted Shares/Share Units	77%	83%
Performance Shares/Share Units	30%	33%
Performance Cash Units	3%	4%
Long-term Cash	23%	17%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	66	66	32.3%	32.3%
Short-term Incentive (Threshold)	21	21	14.5%	14.5%
Short-term Incentive (Target)	64	64	30.5%	30.5%
Short-term Incentive (Maximum)	43	43	49.8%	49.8%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	3	3	--%	--%
Long-term Incentive (Black-Scholes)	24	24	65.3%	65.3%

<b>Salary Range (Mean)</b>				
Minimum	85	85	146.9	146.9
Midpoint	85	85	195.6	195.6
Maximum	85	85	244.3	244.3

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

© 2014 Mercer LLC

Controller - Corporate 210.348.130



2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.130 Controller - Corporate

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

## 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	9	9	--	202.5	330.0	316.7	387.0	--
Base Salary - Org Wtd	9	9	--	202.5	330.0	316.7	387.0	--
Base Salary - Incentive Eligible	9	9	--	202.5	330.0	316.7	387.0	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	8	8	--	74.5	155.0	170.6	230.0	--
Short-term Incentive (Actual)	7	7	--	65.3	142.1	166.7	207.6	--
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	9	9	--	235.1	464.9	446.3	554.5	--
Total Cash Comp (Actual) - Org Wtd	9	9	--	235.1	464.9	446.3	554.5	--
Total Cash Comp (Actual) - Rcvs	7	7	--	270.2	464.9	473.8	571.5	--
Total Cash Comp (Target)	9	9	--	228.1	484.3	468.3	600.9	--
Total Cash Comp (Target) - Rcvs	8	8	--	311.7	494.7	501.8	628.5	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	9	9	--	235.1	464.9	606.3	941.0	--
Total Direct Comp (Actual) - Rcvs	4	4	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	8	8	100%
Sales Incentive	0	0	0%
Profit Sharing	1	1	13%
Long-term Incentive	5	5	63%

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	7	47.7%	47.7%
Short-term Incentive (Threshold)	4	4	--%	--%
Short-term Incentive (Target)	8	8	46.3%	46.3%
Short-term Incentive (Maximum)	7	7	95.4%	95.4%
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	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

## 210.348.133 Controller - Division

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

## 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	164	167	94.6	130.0	152.6	164.5	191.4	233.1
Base Salary - Org Wtd	164	167	94.0	129.9	152.3	163.7	189.7	231.5
Base Salary - Incentive Eligible	151	154	100.3	130.6	153.5	165.7	190.4	231.8
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	120	123	18.2	26.0	42.2	49.7	65.0	92.5
Short-term Incentive (Actual)	128	131	7.7	17.9	34.0	47.7	63.5	106.2
Sales Incentive (Target)	*1	1	--	--	--	--	--	--
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--
Profit Sharing (Actual)	4	4	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	46	47	8.1	17.2	45.2	72.3	118.5	150.0

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	164	167	101.8	139.2	182.5	202.2	245.0	314.5
Total Cash Comp (Actual) - Org Wtd	164	167	101.6	139.2	181.4	200.3	243.6	309.1
Total Cash Comp (Actual) - Rcvs	130	133	129.3	158.3	193.7	217.6	267.0	321.7
Total Cash Comp (Target)	150	153	104.9	152.9	190.0	204.8	250.9	320.5
Total Cash Comp (Target) - Rcvs	120	123	149.5	167.9	210.0	222.1	254.8	329.7

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	164	167	102.9	141.4	186.3	222.6	273.6	399.1
Total Direct Comp (Actual) - Rcvs	46	47	161.6	241.8	315.7	335.7	403.2	524.3

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	147	150	92%
Sales Incentive	1	1	1%
Profit Sharing	18	18	17%
Long-term Incentive	60	61	42%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	44%	45%
Share Appreciation Rights (SARs)	4%	2%
Restricted Shares/Share Units	54%	55%
Performance Shares/Share Units	42%	49%
Performance Cash Units	2%	0%
Long-term Cash	26%	23%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	128	131	25.1%	25.5%
Short-term Incentive (Threshold)	28	28	13.0%	13.0%
Short-term Incentive (Target)	120	123	27.1%	27.2%
Short-term Incentive (Maximum)	63	65	51.7%	52.8%
Sales Incentive (Actual)	1	1	--%	--%
Sales Incentive (Target)	1	1	--%	--%
Profit Sharing (Actual)	4	4	--%	--%
Long-term Incentive (Black-Scholes)	46	47	35.1%	34.7%

<b>Salary Range (Mean)</b>				
Minimum	90	92	116.9	117.7
Midpoint	90	92	154.0	155.0
Maximum	90	92	191.2	192.2

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

## 210.348.133 Controller - Division

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

## Consumer 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	10	10	117.0	133.3	176.4	169.2	201.0	209.4	Short-term Incentive	9	9	100%					
Base Salary - Org Wtd	10	10	117.0	133.3	176.4	169.2	201.0	209.4	Sales Incentive	0	0	--%					
Base Salary - Incentive Eligible	9	9	--	132.5	165.8	165.4	198.0	--	Profit Sharing	0	0	--%					
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--	Long-term Incentive	2	2	22%					
Incentives																	
Short-term Incentive (Target)	9	9	--	27.3	33.5	40.8	54.4	--	Of Those LTI Eligible:								
Short-term Incentive (Actual)	7	7	--	--	44.2	40.3	--	--		% Eligible		% Receiving					
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Stock/Share Options	--%		--%					
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Share Appreciation Rights (SARs)	--%		--%					
Profit Sharing (Actual)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units	--%		--%					
Long-term Incentive (Black-Scholes)	*2	2	--	--	--	--	--	--	Performance Shares/Share Units	--%		--%					
Total Cash Compensation																	
Total Cash Comp (Actual) - Inc Wtd	10	10	117.3	144.3	204.6	197.5	249.5	268.5	Performance Cash Units	--%		--%					
Total Cash Comp (Actual) - Org Wtd	10	10	117.3	144.3	204.6	197.5	249.5	268.5	Long-term Cash	--%		--%					
Total Cash Comp (Actual) - Rcvrs	7	7	--	--	235.3	217.4	--	--	Incentives (Mean as % of Base)								
Total Cash Comp (Target)	9	9	--	165.6	215.6	206.2	251.3	--		Num Orgs	Num Obs	Org Wtd	Inc Wtd				
Total Cash Comp (Target) - Rcvrs	9	9	--	165.6	215.6	206.2	251.3	--	Short-term Incentive (Actual)	7	7	21.7%	21.7%				
Total Direct Compensation (Black-Scholes)													Short-term Incentive (Threshold)	4	4	--%	--%
Total Direct Comp (Actual)	10	10	117.3	144.3	204.6	209.5	271.2	330.7	Short-term Incentive (Target)	9	9	24.4%	24.4%				
Total Direct Comp (Actual) - Rcvrs	*2	2	--	--	--	--	--	--	Short-term Incentive (Maximum)	3	3	--%	--%				
*More than 25% of sample supplied by one organization													Sales Incentive (Actual)	0	0	--%	--%
													Sales Incentive (Target)	0	0	--%	--%
													Profit Sharing (Actual)	0	0	--%	--%
													Long-term Incentive (Black-Scholes)	2	2	--%	--%
													Salary Range (Mean)				
													Minimum	6	6	--	--
													Midpoint	6	6	--	--
													Maximum	6	6	--	--

\*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

© 2014 Mercer LLC

Controller - Division 210.348.133

2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.133 Controller - Division

Energy

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

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
<b>Base Salary</b>												
Base Salary - Inc Wtd	5	5	--	--	105.5	118.5	--	--	Short-term Incentive	4	4	80%
Base Salary - Org Wtd	5	5	--	--	105.5	118.5	--	--	Sales Incentive	0	--	--%
Base Salary - Incentive Eligible	4	4	--	--	--	--	--	--	Profit Sharing	0	0	--%
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--	Long-term Incentive	2	2	--%
<b>Incentives</b>												
Short-term Incentive (Target)	*3	3	--	--	--	--	--	--	<b>Of Those LTI Eligible:</b>			
Short-term Incentive (Actual)	*3	3	--	--	--	--	--	--		% Eligible		% Receiving
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Stock/Share Options	--%		--%
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Share Appreciation Rights (SARs)	--%		--%
Profit Sharing (Actual)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units	--%		--%
Long-term Incentive (Black-Scholes)	*1	1	--	--	--	--	--	--	Performance Shares/Share Units	--%		--%
									Performance Cash Units	--%		--%
									Long-term Cash	--%		--%
<b>Total Cash Compensation</b>												
Total Cash Comp (Actual) - Inc Wtd	5	5	--	--	105.5	139.3	--	--	<b>Incentives (Mean as % of Base)</b>			
Total Cash Comp (Actual) - Org Wtd	5	5	--	--	105.5	139.3	--	--		Num Orgs	Num Obs	Org Wtd
Total Cash Comp (Actual) - Rcvrs	*3	3	--	--	--	--	--	--	Short-term Incentive (Actual)	3	3	--%
Total Cash Comp (Target)	5	5	--	--	105.5	136.1	--	--	Short-term Incentive (Threshold)	1	1	--%
Total Cash Comp (Target) - Rcvrs	*3	3	--	--	--	--	--	--	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)	1	1	--%
<b>Total Direct Compensation (Black-Scholes)</b>												
Total Direct Comp (Actual)	5	5	--	--	107.8	140.5	--	--	<b>Salary Range (Mean)</b>			
Total Direct Comp (Actual) - Rcvrs	*1	1	--	--	--	--	--	--				
									Minimum	3	3	--
									Midpoint	3	3	--
									Maximum	3	3	--

\*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

© 2014 Mercer LLC

Controller - Division 210.348.133

2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.133 Controller - Division

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

## 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	5	5	--	--	150.0	144.7	--	--
Base Salary - Org Wtd	5	5	--	--	150.0	144.7	--	--
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)	4	4	--	--	--	--	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*2	2	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	5	5	--	--	162.0	180.0	--	--
Total Cash Comp (Actual) - Org Wtd	5	5	--	--	162.0	180.0	--	--
Total Cash Comp (Actual) - Rcvrs	4	4	--	--	--	--	--	--
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	--	--	162.0	192.4	--	--
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	4	4	--%
Sales Incentive	0	0	--%
Profit Sharing	0	--	--%
Long-term Incentive	5	5	100%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	4	4	--%	--%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	3	3	--%	--%
Short-term Incentive (Maximum)	3	3	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	2	2	--%	--%

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

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

## 210.348.133 Controller - Division

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

## 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	9	9	--	--	215.0	207.8	--	--
Base Salary - Org Wtd	9	9	--	--	215.0	207.8	--	--
Base Salary - Incentive Eligible	9	9	--	--	215.0	207.8	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	9	9	--	--	64.5	63.3	--	--
Short-term Incentive (Actual)	9	9	--	--	60.2	67.2	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	5	5	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	9	9	--	--	289.9	275.0	--	--
Total Cash Comp (Actual) - Org Wtd	9	9	--	--	289.9	275.0	--	--
Total Cash Comp (Actual) - Rcvs	9	9	--	--	289.9	275.0	--	--
Total Cash Comp (Target)	9	9	--	--	279.5	271.1	--	--
Total Cash Comp (Target) - Rcvs	9	9	--	--	279.5	271.1	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	9	9	--	--	304.0	306.7	--	--
Total Direct Comp (Actual) - Rcvs	5	5	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	9	9	100%
Sales Incentive	0	0	--%
Profit Sharing	0	0	--%
Long-term Incentive	7	7	78%

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)	9	9	32.7%	32.7%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	9	9	29.8%	29.8%
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	5	--%	--%

<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

## 210.348.133 Controller - Division

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

## 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	45	107.7	128.8	146.0	154.3	180.3	230.6
Base Salary - Org Wtd	43	45	107.4	127.7	145.7	151.7	180.3	214.7
Base Salary - Incentive Eligible	40	42	115.0	130.2	147.6	158.3	180.6	235.8
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	37	39	19.1	24.4	37.2	43.8	54.1	96.4
Short-term Incentive (Actual)	35	37	6.0	10.9	24.6	40.6	50.1	89.8
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	13	14	5.6	11.1	42.4	39.3	48.7	95.0

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	43	45	107.7	139.2	163.3	187.7	203.1	307.5
Total Cash Comp (Actual) - Org Wtd	43	45	107.4	139.1	163.2	181.4	201.0	287.6
Total Cash Comp (Actual) - Rcvs	35	37	132.9	145.9	171.8	196.9	208.3	314.9
Total Cash Comp (Target)	39	41	131.6	155.9	180.4	200.8	237.6	325.2
Total Cash Comp (Target) - Rcvs	37	39	138.5	159.3	185.8	205.6	240.7	337.2

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	43	45	107.7	141.5	167.9	199.9	227.9	328.6
Total Direct Comp (Actual) - Rcvs	13	14	144.5	167.0	272.2	290.3	369.4	524.9

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	40	42	95%
Sales Incentive	0	0	0%
Profit Sharing	1	1	3%
Long-term Incentive	13	14	33%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	50%	50%
Share Appreciation Rights (SARs)	14%	7%
Restricted Shares/Share Units	43%	43%
Performance Shares/Share Units	36%	36%
Performance Cash Units	0%	0%
Long-term Cash	7%	7%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	35	37	21.1%	22.4%
Short-term Incentive (Threshold)	7	7	13.4%	13.4%
Short-term Incentive (Target)	37	39	25.3%	25.4%
Short-term Incentive (Maximum)	21	23	55.9%	58.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	13	14	20.4%	20.1%

### Salary Range (Mean)

Minimum	31	33	118.5	120.6
Midpoint	31	33	152.2	154.8
Maximum	31	33	185.9	189.1

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

© 2014 Mercer LLC

Controller - Division 210.348.133

2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.133 Controller - Division

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

<b>All Participants Analysis</b> (Dollar Values displayed in \$000s)	<b>Num Orgs</b>	<b>Num Obs</b>	<b>10th %ile</b>	<b>25th %ile</b>	<b>Median</b>	<b>Mean</b>	<b>75th %ile</b>	<b>90th %ile</b>
<b>Base Salary</b>								
Base Salary - Inc Wtd	12	12	121.3	133.0	166.4	165.5	190.7	224.0
Base Salary - Org Wtd	12	12	121.3	133.0	166.4	165.5	190.7	224.0
Base Salary - Incentive Eligible	11	11	121.2	135.5	176.0	168.5	191.4	228.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--
<b>Incentives</b>								
Short-term Incentive (Target)	10	10	33.2	36.0	47.7	54.8	68.0	102.6
Short-term Incentive (Actual)	8	8	--	--	40.6	65.2	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	5	5	--	--	--	--	--	--
<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	12	12	121.3	141.0	189.4	209.1	235.4	381.9
Total Cash Comp (Actual) - Org Wtd	12	12	121.3	141.0	189.4	209.1	235.4	381.9
Total Cash Comp (Actual) - Rcvrs	9	9	--	--	225.6	237.1	--	--
Total Cash Comp (Target)	12	12	125.1	165.4	201.0	211.2	253.0	317.0
Total Cash Comp (Target) - Rcvrs	10	10	160.5	189.7	224.4	228.0	255.6	333.7
<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	12	12	121.3	141.0	189.4	257.9	350.3	603.9
Total Direct Comp (Actual) - Rcvrs	5	5	--	--	--	--	--	--

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

## Other Non-Durable Goods

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	11	11	92%
Sales Incentive	0	0	--%
Profit Sharing	1	1	13%
Long-term Incentive	7	7	70%

<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)	8	8	34.0%	34.0%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	10	10	31.2%	31.2%
Short-term Incentive (Maximum)	4	4	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	5	5	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	7	7	145.9	145.9
Midpoint	7	7	186.1	186.1
Maximum	7	7	226.3	226.3

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

## 210.348.133 Controller - Division

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

## 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	19	20	120.6	138.8	177.3	179.8	206.3	232.4
Base Salary - Org Wtd	19	20	120.0	135.0	171.8	178.4	206.6	233.0
Base Salary - Incentive Eligible	16	17	124.8	150.3	182.8	183.6	203.6	251.7
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	15	16	17.9	26.4	47.7	55.7	64.0	122.3
Short-term Incentive (Actual)	14	15	17.6	33.0	39.1	47.7	66.1	82.7
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*2	2	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	19	20	121.5	162.2	216.5	216.8	265.0	293.7
Total Cash Comp (Actual) - Org Wtd	19	20	120.0	159.0	212.2	213.4	252.9	294.5
Total Cash Comp (Actual) - Rcvs	15	16	155.2	186.4	221.0	233.9	275.9	328.6
Total Cash Comp (Target)	18	19	138.0	172.5	224.4	229.0	256.5	306.6
Total Cash Comp (Target) - Rcvs	15	16	144.3	174.4	226.1	239.2	260.2	382.6

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	19	20	121.5	162.2	216.5	220.4	271.8	330.6
Total Direct Comp (Actual) - Rcvs	*2	2	--	--	--	--	--	--

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	15	16	84%
Sales Incentive	0	0	0%
Profit Sharing	1	1	10%
Long-term Incentive	4	4	31%

<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)	14	15	24.7%	25.5%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	15	16	27.5%	27.7%
Short-term Incentive (Maximum)	3	3	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	2	2	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	11	11	106.5	106.5
Midpoint	11	11	140.3	140.3
Maximum	11	11	174.0	174.0

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

## 210.348.133 Controller - Division

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

## 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	22	22	68.5	88.7	143.5	148.8	189.5	239.1
Base Salary - Org Wtd	22	22	68.5	88.7	143.5	148.8	189.5	239.1
Base Salary - Incentive Eligible	22	22	68.5	88.7	143.5	148.8	189.5	239.1
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	13	13	16.4	46.1	65.0	71.5	96.5	136.6
Short-term Incentive (Actual)	18	18	6.8	14.5	28.3	56.9	93.9	138.3
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	6	6	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	22	22	77.9	99.6	165.0	195.6	275.0	341.2
Total Cash Comp (Actual) - Org Wtd	22	22	77.9	99.6	165.0	195.6	275.0	341.2
Total Cash Comp (Actual) - Rcvrs	18	18	72.3	100.9	182.1	209.5	279.9	376.3
Total Cash Comp (Target)	21	21	67.6	91.5	169.8	194.5	269.4	355.2
Total Cash Comp (Target) - Rcvrs	13	13	125.1	198.1	250.8	261.9	318.7	429.4

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	22	22	77.9	99.6	165.0	237.3	327.6	418.1
Total Direct Comp (Actual) - Rcvrs	6	6	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	20	20	91%
Sales Incentive	0	0	--%
Profit Sharing	10	10	63%
Long-term Incentive	7	7	39%

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	18	31.6%	31.6%
Short-term Incentive (Threshold)	2	2	--%	--%
Short-term Incentive (Target)	13	13	35.6%	35.6%
Short-term Incentive (Maximum)	10	10	62.5%	62.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	6	6	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	9	9	127.5	127.5
Midpoint	9	9	168.4	168.4
Maximum	9	9	209.3	209.3

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

## 210.348.133 Controller - Division

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

## 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	17	17	89.0	135.4	180.0	191.7	226.3	323.0
Base Salary - Org Wtd	17	17	89.0	135.4	180.0	191.7	226.3	323.0
Base Salary - Incentive Eligible	15	15	109.9	140.1	180.0	197.0	229.5	361.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	10	10	--	--	46.5	48.9	--	--
Short-term Incentive (Actual)	13	13	14.3	20.5	33.6	48.4	69.0	129.4
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	5	5	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	17	17	89.0	157.7	190.8	229.2	304.1	388.4
Total Cash Comp (Actual) - Org Wtd	17	17	89.0	157.7	190.8	229.2	304.1	388.4
Total Cash Comp (Actual) - Rcvs	13	13	143.4	166.7	221.0	254.9	330.2	495.2
Total Cash Comp (Target)	14	14	85.8	161.0	192.6	207.5	273.9	344.6
Total Cash Comp (Target) - Rcvs	10	10	--	--	192.6	228.1	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	17	17	89.0	157.7	204.5	249.6	353.9	499.0
Total Direct Comp (Actual) - Rcvs	5	5	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	15	15	88%
Sales Incentive	0	0	0%
Profit Sharing	1	1	8%
Long-term Incentive	6	6	35%

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	13	22.1%	22.1%
Short-term Incentive (Threshold)	8	8	--%	--%
Short-term Incentive (Target)	10	10	26.6%	26.6%
Short-term Incentive (Maximum)	9	9	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	5	5	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	9	9	111.2	111.2
Midpoint	9	9	152.5	152.5
Maximum	9	9	193.8	193.8

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

© 2014 Mercer LLC

Controller - Division 210.348.133

2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.133 Controller - Division

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

## 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	8	8	--	--	142.6	145.7	--	--
Base Salary - Org Wtd	8	8	--	--	142.6	145.7	--	--
Base Salary - Incentive Eligible	8	8	--	--	142.6	145.7	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	4	4	--	--	--	--	--	--
Short-term Incentive (Actual)	6	6	--	--	--	--	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*2	2	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	8	8	--	--	168.6	174.1	--	--
Total Cash Comp (Actual) - Org Wtd	8	8	--	--	168.6	174.1	--	--
Total Cash Comp (Actual) - Rcvs	6	6	--	--	--	--	--	--
Total Cash Comp (Target)	6	6	--	--	--	--	--	--
Total Cash Comp (Target) - Rcvs	4	4	--	--	--	--	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	8	8	--	--	168.6	190.5	--	--
Total Direct Comp (Actual) - Rcvs	*2	2	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	8	8	100%
Sales Incentive	0	0	--%
Profit Sharing	0	0	--%
Long-term Incentive	2	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)	6	6	--%	--%
Short-term Incentive (Threshold)	2	2	--%	--%
Short-term Incentive (Target)	4	4	--%	--%
Short-term Incentive (Maximum)	3	3	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	2	2	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	7	7	106.7	106.7
Midpoint	7	7	148.5	148.5
Maximum	7	7	190.2	190.2

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

## 210.348.131 Controller - Subsidiary/Group

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

## 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	191	201	115.7	149.0	188.4	190.7	225.1	271.0
Base Salary - Org Wtd	191	201	113.6	146.6	182.8	189.8	225.0	274.4
Base Salary - Incentive Eligible	168	178	118.2	150.4	191.8	194.3	225.3	272.2
Base Salary - Not Incentive Eligible	7	7	--	136.4	179.6	204.2	280.0	--

<b>Incentives</b>								
Short-term Incentive (Target)	138	148	21.0	33.5	55.0	63.8	84.6	119.8
Short-term Incentive (Actual)	143	147	13.3	32.4	53.9	73.7	95.0	164.3
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	8	8	--	2.9	7.3	20.6	42.7	--
Long-term Incentive (Black-Scholes)	68	71	10.9	25.0	56.3	97.1	115.0	252.3

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	191	201	127.5	167.4	225.4	245.4	295.7	409.5
Total Cash Comp (Actual) - Org Wtd	191	201	126.3	161.3	225.5	245.6	297.5	410.1
Total Cash Comp (Actual) - Rcvs	145	149	137.5	190.5	251.5	269.9	318.7	427.9
Total Cash Comp (Target)	171	181	131.3	181.0	236.3	245.5	298.7	364.2
Total Cash Comp (Target) - Rcvs	138	148	150.0	205.0	246.1	259.4	317.8	383.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	191	201	127.5	170.4	227.5	279.7	337.1	517.1
Total Direct Comp (Actual) - Rcvs	68	71	216.4	284.2	345.1	409.8	526.5	707.5

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	166	176	90%
Sales Incentive	1	1	1%
Profit Sharing	14	14	10%
Long-term Incentive	80	84	47%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	28%	23%
Share Appreciation Rights (SARs)	5%	4%
Restricted Shares/Share Units	60%	62%
Performance Shares/Share Units	24%	24%
Performance Cash Units	17%	4%
Long-term Cash	31%	31%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	143	147	33.8%	34.1%
Short-term Incentive (Threshold)	39	46	15.2%	14.2%
Short-term Incentive (Target)	138	148	31.5%	30.8%
Short-term Incentive (Maximum)	90	100	55.9%	53.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	8	8	14.7%	14.7%
Long-term Incentive (Black-Scholes)	68	71	40.2%	39.9%

<b>Salary Range (Mean)</b>				
Minimum	121	130	138.3	138.7
Midpoint	121	130	186.4	187.2
Maximum	121	130	234.4	235.7

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

© 2014 Mercer LLC

Controller - Subsidiary/Group 210.348.131

2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.131 Controller - Subsidiary/Group

## Consumer Goods

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

All Participants Analysis (Dollar Values displayed in \$000s)									Incentive Plan Eligibility			Inc Wtd	
	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile		Num Orgs	Num Obs		
<b>Base Salary</b>													
Base Salary - Inc Wtd	12	12	157.3	181.2	195.7	202.4	231.8	247.3	Short-term Incentive	11	11	92%	
Base Salary - Org Wtd	12	12	157.3	181.2	195.7	202.4	231.8	247.3	Sales Incentive	0	0	0%	
Base Salary - Incentive Eligible	12	12	157.3	181.2	195.7	202.4	231.8	247.3	Profit Sharing	2	2	22%	
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--	Long-term Incentive	7	7	58%	
<b>Incentives</b>													
Short-term Incentive (Target)	10	10	20.0	33.9	60.3	58.8	75.5	108.7	<b>Of Those LTI Eligible:</b>		<b>% Eligible</b>	<b>% Receiving</b>	
Short-term Incentive (Actual)	9	9	--	23.8	46.3	42.1	59.4	--	Stock/Share Options		14%	17%	
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Share Appreciation Rights (SARs)		0%	0%	
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units		29%	33%	
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--	Performance Shares/Share Units		14%	17%	
Long-term Incentive (Black-Scholes)	6	6	--	--	32.6	45.3	--	--	Performance Cash Units		43%	17%	
<b>Total Cash Compensation</b>									Long-term Cash		29%	33%	
Total Cash Comp (Actual) - Inc Wtd	12	12	179.9	193.0	233.9	239.3	286.5	310.6	<b>Incentives (Mean as % of Base)</b>				
Total Cash Comp (Actual) - Org Wtd	12	12	179.9	193.0	233.9	239.3	286.5	310.6		Num Orgs	Num Obs	Org Wtd	Inc Wtd
Total Cash Comp (Actual) - Rcvs	10	10	185.8	208.6	247.1	250.3	290.9	314.7	Short-term Incentive (Actual)	9	9	20.0%	20.0%
Total Cash Comp (Target)	11	11	181.0	209.0	256.5	252.7	276.8	353.2	Short-term Incentive (Threshold)	4	4	--%	--%
Total Cash Comp (Target) - Rcvs	10	10	194.5	212.6	263.4	260.2	291.1	355.6	Short-term Incentive (Target)	10	10	28.5%	28.5%
<b>Total Direct Compensation (Black-Scholes)</b>									Short-term Incentive (Maximum)	6	6	47.3%	47.3%
Total Direct Comp (Actual)	12	12	179.9	195.5	246.1	261.9	326.2	382.9	Sales Incentive (Actual)	0	0	--%	--%
Total Direct Comp (Actual) - Rcvs	6	6	--	--	292.9	297.5	--	--	Sales Incentive (Target)	0	0	--%	--%
									Profit Sharing (Actual)	2	2	--%	--%
									Long-term Incentive (Black-Scholes)	6	6	20.0%	20.0%
									<b>Salary Range (Mean)</b>				
									Minimum	9	9	154.0	154.0
									Midpoint	9	9	204.1	204.1
									Maximum	9	9	254.2	254.2

\*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

© 2014 Mercer LLC

Controller - Subsidiary/Group 210.348.131

2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.131 Controller - Subsidiary/Group

Energy

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

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	15	117.3	152.7	190.2	190.8	201.6	294.0
Base Salary - Org Wtd	15	15	117.3	152.7	190.2	190.8	201.6	294.0
Base Salary - Incentive Eligible	15	15	117.3	152.7	190.2	190.8	201.6	294.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	12	12	18.4	29.4	37.4	45.4	59.7	98.8
Short-term Incentive (Actual)	9	9	--	29.5	48.0	81.4	139.7	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	6	6	--	--	30.9	34.8	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	15	15	127.8	158.0	200.0	240.0	286.4	486.4
Total Cash Comp (Actual) - Org Wtd	15	15	127.8	158.0	200.0	240.0	286.4	486.4
Total Cash Comp (Actual) - Rcvrs	9	9	--	195.4	245.8	287.8	358.1	--
Total Cash Comp (Target)	14	14	140.1	183.6	219.0	230.6	283.5	342.8
Total Cash Comp (Target) - Rcvrs	12	12	136.2	171.6	219.0	221.9	269.1	314.3

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	15	15	131.7	167.2	222.1	253.9	301.8	486.4
Total Direct Comp (Actual) - Rcvrs	6	6	--	--	258.8	264.5	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	15	15	100%
Sales Incentive	0	0	0%
Profit Sharing	2	2	25%
Long-term Incentive	6	6	43%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	17%	17%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	83%	83%
Performance Shares/Share Units	17%	17%
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)	9	9	34.7%	34.7%
Short-term Incentive (Threshold)	5	5	--%	--%
Short-term Incentive (Target)	12	12	25.2%	25.2%
Short-term Incentive (Maximum)	8	8	42.2%	42.2%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	6	6	19.5%	19.5%

<b>Salary Range (Mean)</b>				
Minimum	7	7	141.0	141.0
Midpoint	7	7	187.5	187.5
Maximum	7	7	234.0	234.0

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

## 210.348.131 Controller - Subsidiary/Group

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

## 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	14	102.7	134.9	174.4	195.2	267.8	325.3
Base Salary - Org Wtd	14	14	102.7	134.9	174.4	195.2	267.8	325.3
Base Salary - Incentive Eligible	12	12	115.5	153.8	185.5	209.1	283.5	335.2
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	6	6	--	--	45.2	84.4	--	--
Short-term Incentive (Actual)	11	11	25.0	43.2	70.8	106.7	210.0	259.8
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	6	6	--	--	115.8	102.9	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	14	14	111.6	159.2	231.4	279.0	427.1	545.8
Total Cash Comp (Actual) - Org Wtd	14	14	111.6	159.2	231.4	279.0	427.1	545.8
Total Cash Comp (Actual) - Rcvrs	11	11	158.7	194.9	241.8	311.2	478.0	554.3
Total Cash Comp (Target)	10	10	127.6	183.8	209.5	250.5	300.6	510.2
Total Cash Comp (Target) - Rcvrs	6	6	--	--	210.1	286.4	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	14	14	111.6	159.2	231.4	323.1	568.7	663.5
Total Direct Comp (Actual) - Rcvrs	6	6	--	--	582.9	510.8	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	12	12	92%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	10	10	77%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	33%	33%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	67%	67%
Performance Shares/Share Units	11%	17%
Performance Cash Units	0%	0%
Long-term Cash	44%	67%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	11	11	48.1%	48.1%
Short-term Incentive (Threshold)	4	4	--%	--%
Short-term Incentive (Target)	6	6	36.3%	36.3%
Short-term Incentive (Maximum)	5	5	74.9%	74.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	6	6	40.0%	40.0%

<b>Salary Range (Mean)</b>				
Minimum	9	9	138.5	138.5
Midpoint	9	9	189.8	189.8
Maximum	9	9	241.1	241.1

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

© 2014 Mercer LLC

Controller - Subsidiary/Group 210.348.131



2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.131 Controller - Subsidiary/Group

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

## 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	10	10	95.5	146.4	218.8	204.2	269.5	282.7
Base Salary - Org Wtd	10	10	95.5	146.4	218.8	204.2	269.5	282.7
Base Salary - Incentive Eligible	8	8	--	--	246.7	222.1	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	8	8	--	--	115.4	88.7	--	--
Short-term Incentive (Actual)	8	8	--	--	100.3	101.0	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	6	6	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	10	10	96.9	156.3	289.8	285.0	420.5	463.7
Total Cash Comp (Actual) - Org Wtd	10	10	96.9	156.3	289.8	285.0	420.5	463.7
Total Cash Comp (Actual) - Rcvrs	8	8	--	--	347.0	323.1	--	--
Total Cash Comp (Target)	8	8	--	--	363.9	310.8	--	--
Total Cash Comp (Target) - Rcvrs	8	8	--	--	363.9	310.8	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	10	10	96.9	156.3	301.7	398.2	674.2	775.0
Total Direct Comp (Actual) - Rcvrs	6	6	--	--	--	--	--	--

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

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

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)	8	8	40.9%	40.9%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	8	8	36.9%	36.9%
Short-term Incentive (Maximum)	6	6	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	6	6	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	7	7	--	--
Midpoint	7	7	--	--
Maximum	7	7	--	--

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

© 2014 Mercer LLC

Controller - Subsidiary/Group 210.348.131

2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.131 Controller - Subsidiary/Group

## High Tech (Services)

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

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
<b>Base Salary</b>												
Base Salary - Inc Wtd	5	5	--	--	165.0	160.3	--	--	Short-term Incentive	3	3	60%
Base Salary - Org Wtd	5	5	--	--	165.0	160.3	--	--	Sales Incentive	0	0	--%
Base Salary - Incentive Eligible	*3	3	--	--	--	--	--	--	Profit Sharing	0	0	--%
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--	Long-term Incentive	1	1	20%
<b>Incentives</b>												
Short-term Incentive (Target)	*3	3	--	--	--	--	--	--	<b>Of Those LTI Eligible:</b>			
Short-term Incentive (Actual)	*3	3	--	--	--	--	--	--		% Eligible		% Receiving
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Stock/Share Options	--%	--%	--%
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Share Appreciation Rights (SARs)	--%	--%	--%
Profit Sharing (Actual)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units	--%	--%	--%
Long-term Incentive (Black-Scholes)	*1	1	--	--	--	--	--	--	Performance Shares/Share Units	--%	--%	--%
<b>Total Cash Compensation</b>									Performance Cash Units	--%	--%	--%
Total Cash Comp (Actual) - Inc Wtd	5	5	--	--	176.3	183.0	--	--	Long-term Cash	--%	--%	--%
Total Cash Comp (Actual) - Org Wtd	5	5	--	--	176.3	183.0	--	--	<b>Incentives (Mean as % of Base)</b>			
Total Cash Comp (Actual) - Rcvrs	*3	3	--	--	--	--	--	--		Num Orgs	Num Obs	Org Wtd
Total Cash Comp (Target)	5	5	--	--	213.7	188.9	--	--	Short-term Incentive (Actual)	3	3	--%
Total Cash Comp (Target) - Rcvrs	*3	3	--	--	--	--	--	--	Short-term Incentive (Threshold)	0	0	--%
<b>Total Direct Compensation (Black-Scholes)</b>									Short-term Incentive (Target)	3	3	--%
Total Direct Comp (Actual)	5	5	--	--	176.3	203.8	--	--	Short-term Incentive (Maximum)	1	1	--%
Total Direct Comp (Actual) - Rcvrs	*1	1	--	--	--	--	--	--	Sales Incentive (Actual)	0	0	--%
<b>Salary Range (Mean)</b>									Sales Incentive (Target)	0	0	--%
									Profit Sharing (Actual)	0	0	--%
									Long-term Incentive (Black-Scholes)	1	1	--%
									<b>Salary Range (Mean)</b>			
									Minimum	2	2	--
									Midpoint	2	2	--
									Maximum	2	2	--

\*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

© 2014 Mercer LLC

Controller - Subsidiary/Group 210.348.131

2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.131 Controller - Subsidiary/Group

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

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	*18	26	166.3	200.0	214.1	225.8	254.6	306.1
Base Salary - Org Wtd	*18	26	149.3	194.0	213.4	231.5	275.3	324.0
Base Salary - Incentive Eligible	*17	25	170.4	200.0	214.1	227.9	260.4	308.1
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*15	23	31.0	33.8	58.3	68.2	105.1	118.2
Short-term Incentive (Actual)	16	18	38.5	66.5	97.5	117.1	140.0	285.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	10	11	38.5	45.0	100.0	151.1	248.2	490.0

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*18	26	193.0	214.1	267.7	306.9	392.5	518.6
Total Cash Comp (Actual) - Org Wtd	*18	26	184.9	223.6	303.2	339.6	418.2	613.5
Total Cash Comp (Actual) - Rcvs	16	18	194.9	255.3	304.3	349.3	418.2	613.5
Total Cash Comp (Target)	*17	25	186.3	242.0	259.0	289.6	340.5	398.6
Total Cash Comp (Target) - Rcvs	*15	23	206.6	246.2	259.0	293.3	360.9	400.8

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*18	26	193.0	214.1	306.6	370.8	411.8	712.4
Total Direct Comp (Actual) - Rcvs	10	11	296.9	318.8	406.5	535.6	649.9	1,127.6

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	17	25	96%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	13	15	63%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	20%	0%
Share Appreciation Rights (SARs)	7%	9%
Restricted Shares/Share Units	53%	55%
Performance Shares/Share Units	7%	9%
Performance Cash Units	33%	9%
Long-term Cash	33%	27%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	16	18	47.9%	47.0%
Short-term Incentive (Threshold)	4	11	--%	--%
Short-term Incentive (Target)	15	23	34.3%	28.7%
Short-term Incentive (Maximum)	9	17	56.0%	43.3%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	10	11	57.0%	54.0%

<b>Salary Range (Mean)</b>				
Minimum	10	18	152.2	148.4
Midpoint	10	18	211.7	206.7
Maximum	10	18	271.2	264.9

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

© 2014 Mercer LLC

Controller - Subsidiary/Group 210.348.131

2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.131 Controller - Subsidiary/Group

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

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	38	40	96.2	129.2	168.1	165.4	204.9	226.8
Base Salary - Org Wtd	38	40	95.0	127.8	159.2	164.4	205.8	227.9
Base Salary - Incentive Eligible	37	39	95.1	129.2	168.1	166.0	205.1	227.1
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--
<b>Incentives</b>								
Short-term Incentive (Target)	30	32	16.7	36.9	52.8	56.5	73.8	105.1
Short-term Incentive (Actual)	34	36	8.9	23.9	49.6	58.7	77.8	119.8
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	11	13	4.5	14.5	43.2	45.7	79.1	106.0
<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	38	40	111.2	145.2	225.9	218.2	265.6	330.2
Total Cash Comp (Actual) - Org Wtd	38	40	109.9	142.4	208.6	215.1	265.4	331.6
Total Cash Comp (Actual) - Rcvrs	34	36	123.7	161.3	230.5	230.1	287.7	333.7
Total Cash Comp (Target)	32	34	131.6	172.1	227.5	226.9	272.5	332.2
Total Cash Comp (Target) - Rcvrs	30	32	127.7	177.2	228.9	229.5	276.9	333.6
<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	38	40	111.2	145.2	227.0	233.1	322.0	372.0
Total Direct Comp (Actual) - Rcvrs	11	13	161.7	231.1	322.5	303.2	370.1	397.8

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

## Other Durable Goods

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd	
Short-term Incentive	37	39	98%	
Sales Incentive	1	1	5%	
Profit Sharing	2	2	10%	
Long-term Incentive	11	13	37%	
Of Those LTI Eligible:	% Eligible		% Receiving	
Stock/Share Options	31%		23%	
Share Appreciation Rights (SARs)	8%		8%	
Restricted Shares/Share Units	54%		54%	
Performance Shares/Share Units	8%		0%	
Performance Cash Units	0%		0%	
Long-term Cash	38%		31%	
Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	34	36	31.1%	32.1%
Short-term Incentive (Threshold)	5	5	13.4%	13.4%
Short-term Incentive (Target)	30	32	31.2%	31.5%
Short-term Incentive (Maximum)	16	18	56.7%	57.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	11	13	23.3%	25.2%
Salary Range (Mean)				
Minimum	26	27	118.3	119.3
Midpoint	26	27	156.3	157.3
Maximum	26	27	194.3	195.4

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

© 2014 Mercer LLC

Controller - Subsidiary/Group 210.348.131

2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.131 Controller - Subsidiary/Group

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

## 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	11	104.7	115.0	191.1	171.5	220.5	244.6
Base Salary - Org Wtd	11	11	104.7	115.0	191.1	171.5	220.5	244.6
Base Salary - Incentive Eligible	11	11	104.7	115.0	191.1	171.5	220.5	244.6
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	9	9	--	21.0	66.9	58.4	80.2	--
Short-term Incentive (Actual)	10	10	9.9	18.8	42.2	39.7	56.2	72.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*3	3	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	11	11	118.5	133.6	242.3	214.6	284.5	289.0
Total Cash Comp (Actual) - Org Wtd	11	11	118.5	133.6	242.3	214.6	284.5	289.0
Total Cash Comp (Actual) - Rcvs	11	11	118.5	133.6	242.3	214.6	284.5	289.0
Total Cash Comp (Target)	11	11	117.1	126.0	258.0	219.2	297.7	349.8
Total Cash Comp (Target) - Rcvs	9	9	--	129.9	258.6	241.0	309.5	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	11	11	118.5	133.6	242.3	266.9	399.7	528.2
Total Direct Comp (Actual) - Rcvs	*3	3	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	10	10	91%
Sales Incentive	0	0	0%
Profit Sharing	1	1	11%
Long-term Incentive	3	3	27%

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)	10	10	21.4%	21.4%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	9	9	29.2%	29.2%
Short-term Incentive (Maximum)	6	6	60.7%	60.7%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	3	3	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	8	8	134.4	134.4
Midpoint	8	8	167.3	167.3
Maximum	8	8	200.2	200.2

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

© 2014 Mercer LLC

Controller - Subsidiary/Group 210.348.131

2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.131 Controller - Subsidiary/Group

## Other Non-Manufacturing

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

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	16	123.9	147.3	192.5	201.6	256.2	318.5
Base Salary - Org Wtd	16	16	123.9	147.3	192.5	201.6	256.2	318.5
Base Salary - Incentive Eligible	14	14	120.3	149.1	192.5	198.0	235.8	298.7
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	13	13	20.7	30.8	51.7	64.8	95.5	127.1
Short-term Incentive (Actual)	12	12	20.0	36.7	62.5	70.4	101.4	147.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	4	4	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	6	6	--	--	49.6	50.6	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	16	16	128.7	183.3	256.9	255.5	312.7	393.7
Total Cash Comp (Actual) - Org Wtd	16	16	128.7	183.3	256.9	255.5	312.7	393.7
Total Cash Comp (Actual) - Rcvrs	12	12	143.3	193.0	291.3	273.3	355.2	402.8
Total Cash Comp (Target)	16	16	136.4	180.3	252.2	254.2	318.6	381.0
Total Cash Comp (Target) - Rcvrs	13	13	148.0	180.6	294.5	263.7	322.1	415.5

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	16	16	128.7	183.3	262.3	274.5	360.8	460.7
Total Direct Comp (Actual) - Rcvrs	6	6	--	--	350.6	365.4	--	--

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	14	14	88%
Sales Incentive	0	0	0%
Profit Sharing	5	5	36%
Long-term Incentive	7	7	47%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	14%	17%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	29%	33%
Performance Shares/Share Units	43%	33%
Performance Cash Units	14%	17%
Long-term Cash	14%	17%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	12	12	34.2%	34.2%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	13	13	31.5%	31.5%
Short-term Incentive (Maximum)	9	9	48.6%	48.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	4	4	--%	--%
Long-term Incentive (Black-Scholes)	6	6	21.5%	21.5%

<b>Salary Range (Mean)</b>				
Minimum	8	8	130.6	130.6
Midpoint	8	8	179.0	179.0
Maximum	8	8	227.4	227.4

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

## 210.348.131 Controller - Subsidiary/Group

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

## 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	11	11	115.1	163.1	171.4	200.8	247.2	337.5
Base Salary - Org Wtd	11	11	115.1	163.1	171.4	200.8	247.2	337.5
Base Salary - Incentive Eligible	10	10	109.3	163.1	175.7	204.6	250.7	347.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	8	8	--	63.9	81.2	90.9	112.8	--
Short-term Incentive (Actual)	7	7	--	--	90.3	99.0	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	6	6	--	--	76.4	111.4	--	--

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	11	11	131.1	163.1	234.8	263.8	337.5	517.4
Total Cash Comp (Actual) - Org Wtd	11	11	131.1	163.1	234.8	263.8	337.5	517.4
Total Cash Comp (Actual) - Rcvrs	7	7	--	--	265.7	308.9	--	--
Total Cash Comp (Target)	10	10	109.5	192.0	241.5	277.2	354.2	519.2
Total Cash Comp (Target) - Rcvrs	8	8	--	234.4	285.9	313.2	370.5	--

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	11	11	131.4	180.0	251.2	324.5	526.2	726.6
Total Direct Comp (Actual) - Rcvrs	6	6	--	--	313.8	397.6	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	10	10	91%
Sales Incentive	0	0	0%
Profit Sharing	1	1	13%
Long-term Incentive	6	6	55%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	33%	33%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	100%	100%
Performance Shares/Share Units	67%	67%
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)	7	7	43.2%	43.2%
Short-term Incentive (Threshold)	6	6	17.9%	17.9%
Short-term Incentive (Target)	8	8	39.4%	39.4%
Short-term Incentive (Maximum)	7	7	59.4%	59.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	6	6	46.9%	46.9%

### Salary Range (Mean)

Minimum	7	7	167.8	167.8
Midpoint	7	7	228.1	228.1
Maximum	7	7	288.4	288.4

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

© 2014 Mercer LLC

Controller - Subsidiary/Group 210.348.131

2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.131 Controller - Subsidiary/Group

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

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	29	103.7	134.7	176.8	182.7	225.7	291.2
Base Salary - Org Wtd	29	29	103.7	134.7	176.8	182.7	225.7	291.2
Base Salary - Incentive Eligible	17	17	103.4	138.6	176.8	190.0	245.8	300.0
Base Salary - Not Incentive Eligible	4	4	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	15	15	13.6	22.8	45.6	64.1	118.8	150.0
Short-term Incentive (Actual)	14	14	7.6	14.8	48.6	64.4	97.1	178.6
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	5	5	--	--	77.7	139.2	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	29	29	117.4	143.2	181.1	213.8	240.5	412.2
Total Cash Comp (Actual) - Org Wtd	29	29	117.4	143.2	181.1	213.8	240.5	412.2
Total Cash Comp (Actual) - Rcvs	14	14	115.6	155.8	220.1	258.6	369.1	478.6
Total Cash Comp (Target)	27	27	121.1	150.0	183.1	217.7	280.0	396.2
Total Cash Comp (Target) - Rcvs	15	15	119.9	158.6	221.1	252.2	349.5	450.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	29	29	117.4	143.2	181.1	237.8	282.1	448.5
Total Direct Comp (Actual) - Rcvs	5	5	--	--	307.1	479.1	--	--

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

## Services (Non-Financial)

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	17	17	63%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	6	6	24%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	67%	60%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	50%	60%
Performance Shares/Share Units	17%	20%
Performance Cash Units	17%	0%
Long-term Cash	33%	40%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	14	14	28.2%	28.2%
Short-term Incentive (Threshold)	4	4	--%	--%
Short-term Incentive (Target)	15	15	31.7%	31.7%
Short-term Incentive (Maximum)	9	9	57.7%	57.7%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	5	5	54.0%	54.0%

<b>Salary Range (Mean)</b>				
Minimum	21	21	129.7	129.7
Midpoint	21	21	181.3	181.3
Maximum	21	21	232.9	232.9

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

© 2014 Mercer LLC

Controller - Subsidiary/Group 210.348.131



2014

# US MBD: Mercer Benchmark Database Executive

## 210.348.131 Controller - Subsidiary/Group

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

## Transportation Equipment

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
<b>Base Salary</b>												
Base Salary - Inc Wtd	8	8	--	--	193.2	180.2	--	--	Short-term Incentive	8	8	100%
Base Salary - Org Wtd	8	8	--	--	193.2	180.2	--	--	Sales Incentive	0	0	--%
Base Salary - Incentive Eligible	8	8	--	--	193.2	180.2	--	--	Profit Sharing	0	0	--%
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--	Long-term Incentive	1	1	--%
<b>Incentives</b>												
Short-term Incentive (Target)	6	6	--	--	--	--	--	--	<b>Of Those LTI Eligible:</b>			
Short-term Incentive (Actual)	7	7	--	--	--	--	--	--		% Eligible		% Receiving
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Stock/Share Options	--%		--%
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Share Appreciation Rights (SARs)	--%		--%
Profit Sharing (Actual)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units	--%		--%
Long-term Incentive (Black-Scholes)	*1	1	--	--	--	--	--	--	Performance Shares/Share Units	--%		--%
									Performance Cash Units	--%		--%
									Long-term Cash	--%		--%
<b>Total Cash Compensation</b>												
Total Cash Comp (Actual) - Inc Wtd	8	8	--	--	224.6	226.6	--	--	<b>Incentives (Mean as % of Base)</b>			
Total Cash Comp (Actual) - Org Wtd	8	8	--	--	224.6	226.6	--	--		Num Orgs	Num Obs	Org Wtd
Total Cash Comp (Actual) - Rcvrs	7	7	--	--	--	--	--	--	Short-term Incentive (Actual)	7	7	--%
Total Cash Comp (Target)	7	7	--	--	--	--	--	--	Short-term Incentive (Threshold)	0	0	--%
Total Cash Comp (Target) - Rcvrs	6	6	--	--	--	--	--	--	Short-term Incentive (Target)	6	6	--%
									Short-term Incentive (Maximum)	6	6	--%
									Sales Incentive (Actual)	0	0	--%
									Sales Incentive (Target)	0	0	--%
									Profit Sharing (Actual)	0	0	--%
									Long-term Incentive (Black-Scholes)	1	1	--%
<b>Total Direct Compensation (Black-Scholes)</b>												
Total Direct Comp (Actual)	8	8	--	--	224.6	226.9	--	--	<b>Salary Range (Mean)</b>			
Total Direct Comp (Actual) - Rcvrs	*1	1	--	--	--	--	--	--		Num Orgs	Num Obs	Org Wtd
									Minimum	5	5	--
									Midpoint	5	5	--
									Maximum	5	5	--

\*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

© 2014 Mercer LLC

Controller - Subsidiary/Group 210.348.131

# US MBD: Mercer Benchmark Database Executive

## 110.100.131 Corporate Secretary (Legal)

## All Organizations

Under general supervision, responsible for preparing and maintaining official corporate records, notices, and actions as required by federal, state, and local jurisdictions and by other regulatory authorities. Specific responsibilities include preparation of Board agenda information packages for Board members, maintaining official corporate Board and Committee minutes, maintaining stockholder lists and relations with registrar and transfer agent, and responding to routine inquiries from security holders. May also include shareholder relations. Frequently reports to a Top Legal Executive/General Counsel. Note: This is an officer position. Employee must possess a law degree. If employee is also Chief Legal Officer, report under Top Legal Executive/General Counsel. This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

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	61	61	107.0	189.6	225.7	225.9	279.2	317.7
Base Salary - Org Wtd	61	61	107.0	189.6	225.7	225.9	279.2	317.7
Base Salary - Incentive Eligible	57	57	109.7	195.3	227.4	230.6	285.2	320.2
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	55	55	23.7	57.1	83.3	90.7	124.7	166.3
Short-term Incentive (Actual)	52	52	20.9	52.0	94.9	100.6	139.5	180.7
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	38	38	34.5	75.9	133.0	191.7	202.0	445.8

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	61	61	124.1	224.6	307.7	312.0	397.1	466.4
Total Cash Comp (Actual) - Org Wtd	61	61	124.1	224.6	307.7	312.0	397.1	466.4
Total Cash Comp (Actual) - Rcvs	52	52	127.8	257.7	312.8	325.6	426.6	479.8
Total Cash Comp (Target)	61	61	123.6	227.1	304.8	307.7	408.3	449.6
Total Cash Comp (Target) - Rcvs	55	55	127.4	251.2	305.5	319.5	420.2	451.8

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	61	61	127.3	254.7	410.8	431.4	532.1	677.4
Total Direct Comp (Actual) - Rcvs	38	38	305.8	404.4	479.8	551.1	628.8	933.0

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	57	57	93%
Sales Incentive	0	0	0%
Profit Sharing	2	2	6%
Long-term Incentive	40	40	73%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	48%	42%
Share Appreciation Rights (SARs)	3%	0%
Restricted Shares/Share Units	78%	71%
Performance Shares/Share Units	53%	42%
Performance Cash Units	15%	0%
Long-term Cash	28%	29%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	52	52	41.0%	41.0%
Short-term Incentive (Threshold)	20	20	13.8%	13.8%
Short-term Incentive (Target)	55	55	36.6%	36.6%
Short-term Incentive (Maximum)	36	36	66.1%	66.1%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	38	38	76.5%	76.5%

<b>Salary Range (Mean)</b>				
Minimum	39	39	150.8	150.8
Midpoint	39	39	202.8	202.8
Maximum	39	39	254.7	254.7

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

## 110.100.131 Corporate Secretary (Legal)

Energy

Under general supervision, responsible for preparing and maintaining official corporate records, notices, and actions as required by federal, state, and local jurisdictions and by other regulatory authorities. Specific responsibilities include preparation of Board agenda information packages for Board members, maintaining official corporate Board and Committee minutes, maintaining stockholder lists and relations with registrar and transfer agent, and responding to routine inquiries from security holders. May also include shareholder relations. Frequently reports to a Top Legal Executive/General Counsel. Note: This is an officer position. Employee must possess a law degree. If employee is also Chief Legal Officer, report under Top Legal Executive/General Counsel. This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

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	12	12	127.2	198.9	224.3	218.6	248.8	277.2
Base Salary - Org Wtd	12	12	127.2	198.9	224.3	218.6	248.8	277.2
Base Salary - Incentive Eligible	11	11	124.3	203.5	239.0	222.5	250.5	278.3
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	11	11	29.3	58.7	95.6	83.5	100.2	119.5
Short-term Incentive (Actual)	11	11	33.7	73.4	99.7	102.4	143.2	160.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	9	9	--	70.1	187.9	284.2	292.6	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	12	12	144.9	277.0	312.8	312.5	392.0	426.4
Total Cash Comp (Actual) - Org Wtd	12	12	144.9	277.0	312.8	312.5	392.0	426.4
Total Cash Comp (Actual) - Rcvrs	11	11	159.3	296.1	312.8	324.9	404.5	426.8
Total Cash Comp (Target)	12	12	143.9	257.8	312.9	295.2	348.3	392.1
Total Cash Comp (Target) - Rcvrs	11	11	154.8	268.3	334.6	306.0	350.7	392.3

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	12	12	144.9	333.2	452.6	525.7	540.0	1,378.4
Total Direct Comp (Actual) - Rcvrs	9	9	--	428.8	531.2	619.6	601.7	--

\*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	11	11	92%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	10	10	83%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	40%	33%
Share Appreciation Rights (SARs)	10%	0%
Restricted Shares/Share Units	60%	56%
Performance Shares/Share Units	90%	78%
Performance Cash Units	20%	0%
Long-term Cash	10%	11%

<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)	11	11	44.6%	44.6%
Short-term Incentive (Threshold)	4	4	--%	--%
Short-term Incentive (Target)	11	11	36.4%	36.4%
Short-term Incentive (Maximum)	9	9	70.0%	70.0%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	9	9	116.1%	116.1%

<b>Salary Range (Mean)</b>				
Minimum	8	8	153.9	153.9
Midpoint	8	8	199.4	199.4
Maximum	8	8	244.9	244.9

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

## 110.100.131 Corporate Secretary (Legal)

Under general supervision, responsible for preparing and maintaining official corporate records, notices, and actions as required by federal, state, and local jurisdictions and by other regulatory authorities. Specific responsibilities include preparation of Board agenda information packages for Board members, maintaining official corporate Board and Committee minutes, maintaining stockholder lists and relations with registrar and transfer agent, and responding to routine inquiries from security holders. May also include shareholder relations. Frequently reports to a Top Legal Executive/General Counsel. Note: This is an officer position. Employee must possess a law degree. If employee is also Chief Legal Officer, report under Top Legal Executive/General Counsel. This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

## 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	8	8	--	101.7	222.5	193.5	245.1	--
Base Salary - Org Wtd	8	8	--	101.7	222.5	193.5	245.1	--
Base Salary - Incentive Eligible	7	7	--	79.7	202.0	186.3	245.5	--
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	7	7	--	7.6	80.8	61.1	92.3	--
Short-term Incentive (Actual)	7	7	--	10.3	80.4	75.5	140.0	--
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	8	8	--	114.1	263.2	259.6	370.6	--
Total Cash Comp (Actual) - Org Wtd	8	8	--	114.1	263.2	259.6	370.6	--
Total Cash Comp (Actual) - Rcvrs	7	7	--	86.5	282.4	261.8	385.5	--
Total Cash Comp (Target)	8	8	--	113.7	263.5	246.9	334.3	--
Total Cash Comp (Target) - Rcvrs	7	7	--	85.7	282.8	247.3	335.3	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	8	8	--	114.1	315.2	289.0	426.2	--
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	7	7	88%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	3	3	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)	7	7	33.2%	33.2%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	7	7	27.4%	27.4%
Short-term Incentive (Maximum)	6	6	48.7%	48.7%
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	7	7	125.4	125.4
Midpoint	7	7	179.9	179.9
Maximum	7	7	234.4	234.4

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

© 2014 Mercer LLC

Corporate Secretary (Legal) 110.100.131

# US MBD: Mercer Benchmark Database Executive

## 110.100.131 Corporate Secretary (Legal)

## Insurance

Under general supervision, responsible for preparing and maintaining official corporate records, notices, and actions as required by federal, state, and local jurisdictions and by other regulatory authorities. Specific responsibilities include preparation of Board agenda information packages for Board members, maintaining official corporate Board and Committee minutes, maintaining stockholder lists and relations with registrar and transfer agent, and responding to routine inquiries from security holders. May also include shareholder relations. Frequently reports to a Top Legal Executive/General Counsel. Note: This is an officer position. Employee must possess a law degree. If employee is also Chief Legal Officer, report under Top Legal Executive/General Counsel. This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

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	12	12	162.3	194.6	223.1	246.9	298.4	386.5
Base Salary - Org Wtd	12	12	162.3	194.6	223.1	246.9	298.4	386.5
Base Salary - Incentive Eligible	12	12	162.3	194.6	223.1	246.9	298.4	386.5
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	12	12	27.0	51.7	96.0	105.0	162.0	190.0
Short-term Incentive (Actual)	12	12	32.3	74.7	113.0	116.3	147.7	230.7
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	8	8	--	42.9	97.4	103.1	168.2	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	12	12	194.6	269.2	352.8	363.3	452.4	538.4
Total Cash Comp (Actual) - Org Wtd	12	12	194.6	269.2	352.8	363.3	452.4	538.4
Total Cash Comp (Actual) - Rcvs	12	12	194.6	269.2	352.8	363.3	452.4	538.4
Total Cash Comp (Target)	12	12	189.2	248.9	317.2	352.0	449.0	555.5
Total Cash Comp (Target) - Rcvs	12	12	189.2	248.9	317.2	352.0	449.0	555.5

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	12	12	194.6	282.4	440.1	432.0	595.9	671.8
Total Direct Comp (Actual) - Rcvs	8	8	--	379.6	494.1	509.1	646.3	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	12	12	100%
Sales Incentive	0	0	--%
Profit Sharing	0	0	0%
Long-term Incentive	8	8	80%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	13%	13%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	88%	75%
Performance Shares/Share Units	50%	38%
Performance Cash Units	13%	0%
Long-term Cash	13%	13%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	12	12	46.2%	46.2%
Short-term Incentive (Threshold)	4	4	--%	--%
Short-term Incentive (Target)	12	12	40.2%	40.2%
Short-term Incentive (Maximum)	7	7	59.8%	59.8%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	8	8	40.3%	40.3%

<b>Salary Range (Mean)</b>				
Minimum	8	8	161.9	161.9
Midpoint	8	8	217.3	217.3
Maximum	8	8	272.8	272.8

2014

# US MBD: Mercer Benchmark Database Executive

## 110.100.131 Corporate Secretary (Legal)

Under general supervision, responsible for preparing and maintaining official corporate records, notices, and actions as required by federal, state, and local jurisdictions and by other regulatory authorities. Specific responsibilities include preparation of Board agenda information packages for Board members, maintaining official corporate Board and Committee minutes, maintaining stockholder lists and relations with registrar and transfer agent, and responding to routine inquiries from security holders. May also include shareholder relations. Frequently reports to a Top Legal Executive/General Counsel. Note: This is an officer position. Employee must possess a law degree. If employee is also Chief Legal Officer, report under Top Legal Executive/General Counsel. This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

## 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	5	5	--	--	123.6	135.8	--	--
Base Salary - Org Wtd	5	5	--	--	123.6	135.8	--	--
Base Salary - Incentive Eligible	4	4	--	--	--	--	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

### Incentives

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)	*1	1	--	--	--	--	--	--

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	5	5	--	--	123.6	164.6	--	--
Total Cash Comp (Actual) - Org Wtd	5	5	--	--	123.6	164.6	--	--
Total Cash Comp (Actual) - Rcvrs	4	4	--	--	--	--	--	--
Total Cash Comp (Target)	5	5	--	--	123.6	163.6	--	--
Total Cash Comp (Target) - Rcvrs	4	4	--	--	--	--	--	--

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	5	5	--	--	168.1	175.4	--	--
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	--	--%
Profit Sharing	0	--	--%
Long-term Incentive	1	1	--%

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)	0	0	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	1	1	--%	--%

### 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

2014

# US MBD: Mercer Benchmark Database Executive

## 110.100.131 Corporate Secretary (Legal)

Under general supervision, responsible for preparing and maintaining official corporate records, notices, and actions as required by federal, state, and local jurisdictions and by other regulatory authorities. Specific responsibilities include preparation of Board agenda information packages for Board members, maintaining official corporate Board and Committee minutes, maintaining stockholder lists and relations with registrar and transfer agent, and responding to routine inquiries from security holders. May also include shareholder relations. Frequently reports to a Top Legal Executive/General Counsel. Note: This is an officer position. Employee must possess a law degree. If employee is also Chief Legal Officer, report under Top Legal Executive/General Counsel. This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

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	--	--	232.1	241.8	--	--
Base Salary - Org Wtd	5	5	--	--	232.1	241.8	--	--
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)	*2	2	--	--	--	--	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*2	2	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	5	5	--	--	314.3	274.4	--	--
Total Cash Comp (Actual) - Org Wtd	5	5	--	--	314.3	274.4	--	--
Total Cash Comp (Actual) - Rcvrs	*2	2	--	--	--	--	--	--
Total Cash Comp (Target)	5	5	--	--	301.7	284.7	--	--
Total Cash Comp (Target) - Rcvrs	*3	3	--	--	--	--	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	5	5	--	--	350.0	363.9	--	--
Total Direct Comp (Actual) - Rcvrs	*2	2	--	--	--	--	--	--

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

## Services (Non-Financial)

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	4	4	80%
Sales Incentive	0	--	--%
Profit Sharing	0	0	--%
Long-term Incentive	2	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)	2	2	--%	--%
Short-term Incentive (Threshold)	2	2	--%	--%
Short-term Incentive (Target)	3	3	--%	--%
Short-term Incentive (Maximum)	3	3	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	2	2	--%	--%

<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

# US MBD: Mercer Benchmark Database Executive

## 110.100.130 Corporate Secretary (Non-Legal)

## All Organizations

Under general supervision, responsible for preparing and maintaining official corporate records, notices, and actions as required by federal, state, and local jurisdictions and by other regulatory authorities. Specific responsibilities include preparation of Board agenda, information packages for Board members, maintaining official corporate Board and Committee minutes, maintaining stockholder lists and relations with registrar and transfer agent, and responding to routine inquiries from security holders. Employee does not possess a law degree; employee with law degree should be reported under Corporate Secretary (Legal). Please note that this is an officer position. Frequently reports to a Top Legal Executive/General Counsel. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

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	61	62	90.9	111.7	135.0	145.2	167.4	218.6
Base Salary - Org Wtd	61	62	90.8	111.1	135.0	144.2	162.7	219.0
Base Salary - Incentive Eligible	47	48	94.7	118.2	137.4	149.1	178.4	220.4
Base Salary - Not Incentive Eligible	4	4	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	40	40	9.5	19.2	29.9	39.1	45.4	77.9
Short-term Incentive (Actual)	43	44	9.1	16.5	32.0	46.9	53.6	101.9
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	22	23	14.0	18.9	45.7	56.8	84.2	137.1

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	61	62	90.9	125.7	151.2	178.5	202.5	284.9
Total Cash Comp (Actual) - Org Wtd	61	62	90.8	125.4	150.8	177.3	199.4	287.5
Total Cash Comp (Actual) - Rcvs	43	44	107.9	138.4	170.4	195.1	208.7	309.6
Total Cash Comp (Target)	56	56	90.5	133.2	153.5	172.0	196.3	284.3
Total Cash Comp (Target) - Rcvs	40	40	104.6	138.8	165.6	182.5	204.0	295.3

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	61	62	90.9	132.1	160.6	199.6	233.4	332.3
Total Direct Comp (Actual) - Rcvs	22	23	155.0	203.0	249.3	284.6	317.6	437.0

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	47	48	80%
Sales Incentive	0	0	0%
Profit Sharing	2	2	5%
Long-term Incentive	25	26	46%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	27%	30%
Share Appreciation Rights (SARs)	8%	9%
Restricted Shares/Share Units	54%	57%
Performance Shares/Share Units	42%	39%
Performance Cash Units	4%	0%
Long-term Cash	15%	9%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	43	44	27.5%	27.4%
Short-term Incentive (Threshold)	15	15	11.5%	11.5%
Short-term Incentive (Target)	40	40	24.7%	24.7%
Short-term Incentive (Maximum)	30	30	43.3%	43.3%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	22	23	34.2%	34.0%

<b>Salary Range (Mean)</b>				
Minimum	40	40	106.4	106.4
Midpoint	40	40	140.1	140.1
Maximum	40	40	173.9	173.9

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

## 110.100.130 Corporate Secretary (Non-Legal)

Energy

Under general supervision, responsible for preparing and maintaining official corporate records, notices, and actions as required by federal, state, and local jurisdictions and by other regulatory authorities. Specific responsibilities include preparation of Board agenda, information packages for Board members, maintaining official corporate Board and Committee minutes, maintaining stockholder lists and relations with registrar and transfer agent, and responding to routine inquiries from security holders. Employee does not possess a law degree; employee with law degree should be reported under Corporate Secretary (Legal). Please note that this is an officer position. Frequently reports to a Top Legal Executive/General Counsel. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

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	11	96.1	107.9	128.8	140.5	190.0	207.0
Base Salary - Org Wtd	10	11	95.9	105.4	123.5	133.8	152.5	205.3
Base Salary - Incentive Eligible	10	11	96.1	107.9	128.8	140.5	190.0	207.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	8	8	--	--	29.9	28.6	--	--
Short-term Incentive (Actual)	10	11	13.9	30.5	40.0	39.9	50.3	62.3
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	8	9	--	--	60.3	65.9	--	--

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	10	11	110.0	145.4	170.0	180.8	255.0	257.3
Total Cash Comp (Actual) - Org Wtd	10	11	108.0	140.5	164.7	173.1	207.2	257.1
Total Cash Comp (Actual) - Rcvrs	10	11	110.0	145.4	170.0	180.8	255.0	257.3
Total Cash Comp (Target)	8	8	--	--	145.2	146.3	--	--
Total Cash Comp (Target) - Rcvrs	8	8	--	--	145.2	146.3	--	--

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	10	11	114.7	162.9	229.6	234.7	317.6	346.7
Total Direct Comp (Actual) - Rcvrs	8	9	--	--	249.3	255.9	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	10	11	100%
Sales Incentive	0	--	--%
Profit Sharing	2	2	--%
Long-term Incentive	9	10	91%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	40%	44%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	50%	44%
Performance Shares/Share Units	50%	44%
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)	10	11	28.8%	28.4%
Short-term Incentive (Threshold)	2	2	--%	--%
Short-term Incentive (Target)	8	8	23.8%	23.8%
Short-term Incentive (Maximum)	5	5	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	8	9	49.5%	47.3%

### Salary Range (Mean)

Minimum	5	5	--	--
Midpoint	5	5	--	--
Maximum	5	5	--	--

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

## 110.100.130 Corporate Secretary (Non-Legal)

Under general supervision, responsible for preparing and maintaining official corporate records, notices, and actions as required by federal, state, and local jurisdictions and by other regulatory authorities. Specific responsibilities include preparation of Board agenda, information packages for Board members, maintaining official corporate Board and Committee minutes, maintaining stockholder lists and relations with registrar and transfer agent, and responding to routine inquiries from security holders. Employee does not possess a law degree, employee with law degree should be reported under Corporate Secretary (Legal). Please note that this is an officer position. Frequently reports to a Top Legal Executive/General Counsel. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

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	10	76.7	92.0	137.8	125.5	148.5	177.0
Base Salary - Org Wtd	10	10	76.7	92.0	137.8	125.5	148.5	177.0
Base Salary - Incentive Eligible	8	8	--	92.8	137.8	126.9	149.5	--
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	5	5	--	--	13.8	18.0	--	--
Short-term Incentive (Actual)	7	7	--	16.9	22.6	29.7	32.2	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*2	2	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	10	10	84.2	105.3	147.6	146.3	171.2	250.6
Total Cash Comp (Actual) - Org Wtd	10	10	84.2	105.3	147.6	146.3	171.2	250.6
Total Cash Comp (Actual) - Rcvrs	7	7	--	109.8	167.9	153.6	172.6	--
Total Cash Comp (Target)	10	10	83.5	101.4	147.6	134.5	166.8	178.9
Total Cash Comp (Target) - Rcvrs	5	5	--	--	105.8	125.5	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	10	10	84.2	105.3	147.6	152.2	174.9	292.7
Total Direct Comp (Actual) - Rcvrs	*2	2	--	--	--	--	--	--

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

## Financial Services

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	8	8	80%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	3	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)	7	7	21.9%	21.9%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	5	5	15.6%	15.6%
Short-term Incentive (Maximum)	3	3	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	2	2	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	7	7	103.4	103.4
Midpoint	7	7	128.7	128.7
Maximum	7	7	154.0	154.0

2014

# US MBD: Mercer Benchmark Database Executive

## 110.100.130 Corporate Secretary (Non-Legal)

## Insurance

Under general supervision, responsible for preparing and maintaining official corporate records, notices, and actions as required by federal, state, and local jurisdictions and by other regulatory authorities. Specific responsibilities include preparation of Board agenda, information packages for Board members, maintaining official corporate Board and Committee minutes, maintaining stockholder lists and relations with registrar and transfer agent, and responding to routine inquiries from security holders. Employee does not possess a law degree; employee with law degree should be reported under Corporate Secretary (Legal). Please note that this is an officer position. Frequently reports to a Top Legal Executive/General Counsel. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

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	11	88.8	118.2	130.0	150.1	165.4	295.1
Base Salary - Org Wtd	11	11	88.8	118.2	130.0	150.1	165.4	295.1
Base Salary - Incentive Eligible	11	11	88.8	118.2	130.0	150.1	165.4	295.1
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	10	10	7.7	17.1	27.3	41.5	36.3	176.7
Short-term Incentive (Actual)	11	11	7.5	12.9	23.6	49.3	54.4	233.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	4	4	--	--	--	--	--	--

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	11	11	97.9	137.3	158.2	199.4	201.7	518.5
Total Cash Comp (Actual) - Org Wtd	11	11	97.9	137.3	158.2	199.4	201.7	518.5
Total Cash Comp (Actual) - Rcvrs	11	11	97.9	137.3	158.2	199.4	201.7	518.5
Total Cash Comp (Target)	10	10	94.8	139.7	165.2	195.4	202.5	482.3
Total Cash Comp (Target) - Rcvrs	10	10	94.8	139.7	165.2	195.4	202.5	482.3

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	11	11	97.9	137.3	158.2	223.1	211.9	687.8
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	11	11	100%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	4	4	40%

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	11	26.1%	26.1%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	10	10	22.4%	22.4%
Short-term Incentive (Maximum)	9	9	38.7%	38.7%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	4	4	--%	--%

### Salary Range (Mean)

Minimum	8	8	106.2	106.2
Midpoint	8	8	143.5	143.5
Maximum	8	8	180.8	180.8

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

© 2014 Mercer LLC

Corporate Secretary (Non-Legal) 110.100.130

2014

# US MBD: Mercer Benchmark Database Executive

## 110.100.130 Corporate Secretary (Non-Legal)

Under general supervision, responsible for preparing and maintaining official corporate records, notices, and actions as required by federal, state, and local jurisdictions and by other regulatory authorities. Specific responsibilities include preparation of Board agenda, information packages for Board members, maintaining official corporate Board and Committee minutes, maintaining stockholder lists and relations with registrar and transfer agent, and responding to routine inquiries from security holders. Employee does not possess a law degree; employee with law degree should be reported under Corporate Secretary (Legal). Please note that this is an officer position. Frequently reports to a Top Legal Executive/General Counsel Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported

## 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	20	20	81.5	105.5	139.0	155.2	212.5	256.5
Base Salary - Org Wtd	20	20	81.5	105.5	139.0	155.2	212.5	256.5
Base Salary - Incentive Eligible	9	9	--	131.1	186.3	177.5	224.6	--
Base Salary - Not Incentive Eligible	*3	3	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	8	8	--	18.7	52.8	58.9	103.9	--
Short-term Incentive (Actual)	7	7	--	5.7	23.6	69.5	130.0	--
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	20	20	81.5	105.5	139.0	179.5	220.6	349.0
Total Cash Comp (Actual) - Org Wtd	20	20	81.5	105.5	139.0	179.5	220.6	349.0
Total Cash Comp (Actual) - Rcvrs	7	7	--	132.9	209.9	246.4	355.0	--
Total Cash Comp (Target)	19	19	80.8	102.5	151.5	182.1	270.0	337.5
Total Cash Comp (Target) - Rcvrs	8	8	--	152.7	237.5	230.6	327.4	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	20	20	81.5	105.5	139.0	187.2	220.6	434.4
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	9	9	47%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	3	3	17%

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	7	30.8%	30.8%
Short-term Incentive (Threshold)	6	6	17.3%	17.3%
Short-term Incentive (Target)	8	8	32.9%	32.9%
Short-term Incentive (Maximum)	7	7	47.9%	47.9%
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	16	16	104.0	104.0
Midpoint	16	16	145.1	145.1
Maximum	16	16	186.2	186.2

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

© 2014 Mercer LLC

Corporate Secretary (Non-Legal) 110.100.130

2014

# US MBD: Mercer Benchmark Database Executive

## 430.532.210 Customer Service Director

Primary responsibilities include the implementation and evaluation of all non-technical customer service activities and procedures. Informs management of product issues that arise from problems identified from customer service support. Develops and implements policies and procedures concerning customer correspondence and the processing of customer complaints. Plans and schedules levels of support. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Customer Service Executive

## All Organizations

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	263	861	89%
Base Salary - Inc Wtd	288	980	91.8	104.6	123.0	126.3	144.4	165.4	Sales Incentive	5	8	1%
Base Salary - Org Wtd	288	980	97.4	111.0	127.2	130.7	145.7	170.2	Profit Sharing	25	45	8%
Base Salary - Incentive Eligible	267	867	91.5	104.0	122.9	125.4	143.3	163.8	Long-term Incentive	117	427	48%
Base Salary - Not Incentive Eligible	*13	86	--	--	138.6	139.1	--	--				
Incentives									Of Those LTI Eligible:			
Short-term Incentive (Target)	222	647	11.7	18.0	25.0	26.9	31.4	44.3	Stock/Share Options	% Eligible		% Receiving
Short-term Incentive (Actual)	221	633	8.7	13.5	21.6	25.3	32.5	45.3	Share Appreciation Rights (SARs)	43%		31%
Sales Incentive (Target)	*1	1	--	--	--	--	--	--	Restricted Shares/Share Units	1%		1%
Sales Incentive (Actual)	*4	7	--	--	--	--	--	--	Performance Shares/Share Units	77%		68%
Profit Sharing (Actual)	15	27	2.3	3.9	5.6	10.0	7.3	23.7	Performance Cash Units	23%		21%
Long-term Incentive (Black-Scholes)	81	237	8.4	12.7	18.9	25.3	27.5	50.3	Performance Cash Units	10%		5%
									Long-term Cash	9%		13%
Total Cash Compensation									Incentives (Mean as % of Base)			
Total Cash Comp (Actual) - Inc Wtd	288	980	96.0	113.0	137.4	143.3	167.6	196.9	Short-term Incentive (Actual)	Num Orgs	Num Obs	Org Wtd
Total Cash Comp (Actual) - Org Wtd	288	980	102.2	124.4	145.3	151.7	173.2	212.9	Short-term Incentive (Threshold)	221	633	Inc Wtd
Total Cash Comp (Actual) - Rcvrs	227	643	105.1	126.3	147.2	153.7	176.9	206.7	Short-term Incentive (Target)	65	154	19.2%
Total Cash Comp (Target)	265	873	97.5	115.6	141.5	145.7	170.7	198.5	Short-term Incentive (Maximum)	222	647	11.5%
Total Cash Comp (Target) - Rcvrs	223	648	109.0	127.7	149.8	154.5	177.3	201.9	Short-term Incentive (Target)	111	295	20.6%
									Short-term Incentive (Maximum)	111	295	38.0%
									Sales Incentive (Actual)	4	7	38.0%
									Sales Incentive (Target)	1	1	--%
									Profit Sharing (Actual)	15	27	--%
									Long-term Incentive (Black-Scholes)	81	237	6.2%
									Long-term Incentive (Black-Scholes)			
									18.4%			
Total Direct Compensation (Black-Scholes)									Salary Range (Mean)			
Total Direct Comp (Actual)	288	980	96.1	115.0	140.3	149.5	173.8	209.1	Minimum	186	551	99.7
Total Direct Comp (Actual) - Rcvrs	81	237	126.2	143.3	176.2	187.6	215.6	266.9	Midpoint	186	551	96.7
									Maximum	186	551	133.6
									164.5			
*More than 25% of sample supplied by one organization												

\*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

2014

# US MBD: Mercer Benchmark Database Executive

## 430.532.210 Customer Service Director

## Consumer Goods

Primary responsibilities include the implementation and evaluation of all non-technical customer service activities and procedures. Informs management of product issues that arise from problems identified from customer service support. Develops and implements policies and procedures concerning customer correspondence and the processing of customer complaints. Plans and schedules levels of support. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Customer Service 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	83	106.8	118.5	131.2	137.1	154.0	174.1
Base Salary - Org Wtd	*32	83	109.3	120.0	145.1	140.4	154.0	179.6
Base Salary - Incentive Eligible	*31	82	106.7	118.5	130.9	137.0	154.0	174.2
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	26	55	13.4	21.5	27.9	28.3	32.2	45.0
Short-term Incentive (Actual)	*28	78	12.9	17.8	23.8	24.9	29.4	39.8
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	3	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*11	37	--	--	26.2	33.0	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*32	83	129.5	139.4	153.5	161.9	180.8	205.2
Total Cash Comp (Actual) - Org Wtd	*32	83	129.3	142.5	153.6	166.7	192.8	221.0
Total Cash Comp (Actual) - Rcvrs	*29	80	129.3	139.0	154.1	162.4	181.0	205.9
Total Cash Comp (Target)	29	59	126.1	134.3	154.4	160.0	180.8	209.6
Total Cash Comp (Target) - Rcvrs	26	55	122.6	134.3	154.4	160.1	180.8	212.2

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*32	83	130.5	142.3	170.8	176.6	199.3	243.9
Total Direct Comp (Actual) - Rcvrs	*11	37	--	--	187.5	200.5	--	--

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	30	80	98%
Sales Incentive	0	0	0%
Profit Sharing	3	6	16%
Long-term Incentive	15	49	60%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	56%	--%
Share Appreciation Rights (SARs)	0%	--%
Restricted Shares/Share Units	25%	--%
Performance Shares/Share Units	81%	--%
Performance Cash Units	6%	--%
Long-term Cash	2%	--%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	28	78	20.0%	18.5%
Short-term Incentive (Threshold)	8	13	10.6%	10.5%
Short-term Incentive (Target)	26	55	22.0%	21.1%
Short-term Incentive (Maximum)	11	16	40.4%	36.7%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	3	--%	--%
Long-term Incentive (Black-Scholes)	11	37	24.7%	23.3%

<b>Salary Range (Mean)</b>				
Minimum	25	65	105.3	101.2
Midpoint	25	65	140.8	135.5
Maximum	25	65	176.3	169.9

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

© 2014 Mercer LLC

Customer Service Director 430.532.210

2014

# US MBD: Mercer Benchmark Database Executive

## 430.532.210 Customer Service Director

Energy

Primary responsibilities include the implementation and evaluation of all non-technical customer service activities and procedures. Informs management of product issues that arise from problems identified from customer service support. Develops and implements policies and procedures concerning customer correspondence and the processing of customer complaints. Plans and schedules levels of support. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Customer Service 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	62	108.5	124.1	139.5	140.8	158.7	172.8
Base Salary - Org Wtd	*16	62	92.5	126.0	148.6	145.1	170.0	187.3
Base Salary - Incentive Eligible	*14	36	110.6	129.5	144.2	144.5	161.7	178.0
Base Salary - Not Incentive Eligible	*3	25	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*13	35	12.0	29.1	36.9	33.9	42.0	47.6
Short-term Incentive (Actual)	*12	32	15.1	29.9	41.3	41.1	55.1	60.4
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*6	7	--	--	39.6	41.3	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*16	62	110.3	130.0	162.3	162.0	183.9	219.3
Total Cash Comp (Actual) - Org Wtd	*16	62	103.8	131.6	172.0	172.1	217.7	241.1
Total Cash Comp (Actual) - Rcvs	*12	32	123.8	163.2	180.7	184.4	216.4	228.0
Total Cash Comp (Target)	*15	61	109.0	130.9	165.4	160.8	187.4	209.9
Total Cash Comp (Target) - Rcvs	*13	35	129.7	165.5	181.0	179.5	201.8	217.2

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*16	62	110.3	130.0	162.3	166.6	187.3	244.1
Total Direct Comp (Actual) - Rcvs	*6	7	--	--	254.6	249.2	--	--

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	14	36	58%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	7	11	18%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	0%	0%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	91%	86%
Performance Shares/Share Units	91%	71%
Performance Cash Units	9%	0%
Long-term Cash	9%	14%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	12	32	23.5%	27.6%
Short-term Incentive (Threshold)	6	23	11.2%	12.3%
Short-term Incentive (Target)	13	35	20.1%	22.7%
Short-term Incentive (Maximum)	8	28	37.0%	39.8%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	6	7	26.7%	26.4%

<b>Salary Range (Mean)</b>				
Minimum	10	29	117.7	118.9
Midpoint	10	29	150.0	149.7
Maximum	10	29	182.4	180.6

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

© 2014 Mercer LLC

Customer Service Director 430.532.210

2014

# US MBD: Mercer Benchmark Database Executive

## 430.532.210 Customer Service Director

Primary responsibilities include the implementation and evaluation of all non-technical customer service activities and procedures. Informs management of product issues that arise from problems identified from customer service support. Develops and implements policies and procedures concerning customer correspondence and the processing of customer complaints. Plans and schedules levels of support. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Customer Service 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	*14	27	95.8	102.5	114.8	117.6	126.0	145.1
Base Salary - Org Wtd	*14	27	102.4	110.2	122.3	126.7	138.2	171.7
Base Salary - Incentive Eligible	*13	26	95.5	102.1	114.1	117.4	126.2	147.6
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	*8	21	--	--	10.1	13.3	--	--
Short-term Incentive (Actual)	*11	24	--	--	9.8	13.9	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	5	5	--	--	26.8	23.3	--	--

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	*14	27	100.4	113.0	126.3	131.1	135.9	174.4
Total Cash Comp (Actual) - Org Wtd	*14	27	116.7	121.7	132.8	144.6	158.9	209.0
Total Cash Comp (Actual) - Rcvs	*12	25	100.2	112.5	126.3	131.4	136.2	179.1
Total Cash Comp (Target)	*13	26	103.2	112.4	124.0	128.2	136.9	161.7
Total Cash Comp (Target) - Rcvs	*8	21	--	--	124.8	127.2	--	--

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	*14	27	100.4	113.0	128.4	135.4	148.1	191.4
Total Direct Comp (Actual) - Rcvs	5	5	--	--	179.1	174.7	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	12	25	96%
Sales Incentive	1	1	8%
Profit Sharing	1	1	9%
Long-term Incentive	8	9	33%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	22%	40%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	100%	100%
Performance Shares/Share Units	22%	20%
Performance Cash Units	0%	0%
Long-term Cash	11%	20%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	11	24	15.6%	11.6%
Short-term Incentive (Threshold)	4	15	--%	--%
Short-term Incentive (Target)	8	21	15.9%	11.4%
Short-term Incentive (Maximum)	5	16	30.5%	22.2%
Sales Incentive (Actual)	1	1	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	5	5	17.5%	17.5%

### Salary Range (Mean)

Minimum	10	23	87.5	81.3
Midpoint	10	23	119.8	113.3
Maximum	10	23	152.2	145.3

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

© 2014 Mercer LLC

Customer Service Director 430.532.210



2014

# US MBD: Mercer Benchmark Database Executive

## 430.532.210 Customer Service Director

Primary responsibilities include the implementation and evaluation of all non-technical customer service activities and procedures. Informs management of product issues that arise from problems identified from customer service support. Develops and implements policies and procedures concerning customer correspondence and the processing of customer complaints. Plans and schedules levels of support. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Customer Service Executive

## 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	*10	66	--	--	143.0	144.9	--	--
Base Salary - Org Wtd	*10	66	104.3	117.1	140.0	132.2	144.5	147.4
Base Salary - Incentive Eligible	*8	17	108.3	124.0	137.3	136.3	145.6	159.4
Base Salary - Not Incentive Eligible	*3	49	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*8	17	12.7	21.2	28.4	30.0	41.2	47.8
Short-term Incentive (Actual)	*7	14	8.8	12.0	22.0	21.6	25.9	40.6
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*2	2	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*10	66	--	--	144.3	149.5	--	--
Total Cash Comp (Actual) - Org Wtd	*10	66	114.1	130.7	145.1	147.0	164.9	186.6
Total Cash Comp (Actual) - Rcvs	*7	14	128.2	134.7	161.9	159.0	173.4	201.2
Total Cash Comp (Target)	*10	66	--	--	146.8	152.6	--	--
Total Cash Comp (Target) - Rcvs	*8	17	130.3	144.6	166.1	166.3	178.9	207.2

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*10	66	--	--	144.4	150.4	--	--
Total Direct Comp (Actual) - Rcvs	*2	2	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	8	--	--%
Sales Incentive	0	--	--%
Profit Sharing	0	--	--%
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)	7	14	16.0%	15.8%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	8	17	19.9%	21.6%
Short-term Incentive (Maximum)	3	3	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	2	2	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	5	12	107.8	106.7
Midpoint	5	12	143.0	142.3
Maximum	5	12	178.2	177.9

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

© 2014 Mercer LLC

Customer Service Director 430.532.210

2014

# US MBD: Mercer Benchmark Database Executive

## 430.532.210 Customer Service Director

Primary responsibilities include the implementation and evaluation of all non-technical customer service activities and procedures. Informs management of product issues that arise from problems identified from customer service support. Develops and implements policies and procedures concerning customer correspondence and the processing of customer complaints. Plans and schedules levels of support. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Customer Service Executive.

## High Tech (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	*5	59	--	--	122.2	121.8	--	--
Base Salary - Org Wtd	*5	59	--	--	131.8	121.7	--	--
Base Salary - Incentive Eligible	*4	58	--	--	--	--	--	--
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--
<b>Incentives</b>								
Short-term Incentive (Target)	*4	58	--	--	--	--	--	--
Short-term Incentive (Actual)	*4	57	--	--	--	--	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*3	47	--	--	--	--	--	--
<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*5	59	--	--	145.9	146.9	--	--
Total Cash Comp (Actual) - Org Wtd	*5	59	--	--	155.8	140.4	--	--
Total Cash Comp (Actual) - Rcvrs	*4	57	--	--	--	--	--	--
Total Cash Comp (Target)	*5	59	--	--	146.6	145.3	--	--
Total Cash Comp (Target) - Rcvrs	*4	58	--	--	--	--	--	--
<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*5	59	--	--	160.8	160.9	--	--
Total Direct Comp (Actual) - Rcvrs	*3	47	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	4	--	--%
Sales Incentive	0	--	--%
Profit Sharing	0	--	--%
Long-term Incentive	3	--	--%
<b>Of Those LTI Eligible:</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>			
	Num Orgs	Num Obs	Org Wtd
Short-term Incentive (Actual)	4	57	--%
Short-term Incentive (Threshold)	0	0	--%
Short-term Incentive (Target)	4	58	--%
Short-term Incentive (Maximum)	1	12	--%
Sales Incentive (Actual)	0	0	--%
Sales Incentive (Target)	0	0	--%
Profit Sharing (Actual)	0	0	--%
Long-term Incentive (Black-Scholes)	3	47	--%
<b>Salary Range (Mean)</b>			
Minimum	3	36	--
Midpoint	3	36	--
Maximum	3	36	--

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

## 430.532.210 Customer Service Director

Insurance

Primary responsibilities include the implementation and evaluation of all non-technical customer service activities and procedures. Informs management of product issues that arise from problems identified from customer service support. Develops and implements policies and procedures concerning customer correspondence and the processing of customer complaints. Plans and schedules levels of support. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Customer Service Executive

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	35	176	98%	
Base Salary - Inc Wtd	36	180	87.0	99.1	118.1	117.8	134.7	150.0	Sales Incentive	0	0	0%	
Base Salary - Org Wtd	36	180	104.4	114.9	127.4	128.3	138.3	155.6	Profit Sharing	1	3	3%	
Base Salary - Incentive Eligible	35	176	87.2	99.2	118.3	118.1	134.7	150.0	Long-term Incentive	13	86	62%	
Base Salary - Not Incentive Eligible	*1	2	--	--	--	--	--	--					
Incentives									Of Those LTI Eligible:	% Eligible	% Receiving		
Short-term Incentive (Target)	33	166	9.3	14.6	23.1	21.5	27.9	30.0	Stock/Share Options	6%	15%		
Short-term Incentive (Actual)	*33	141	8.6	13.0	21.6	23.5	32.0	42.7	Share Appreciation Rights (SARs)	0%	0%		
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units	64%	45%		
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Performance Shares/Share Units	12%	10%		
Profit Sharing (Actual)	*1	3	--	--	--	--	--	--	Performance Cash Units	28%	40%		
Long-term Incentive (Black-Scholes)	11	20	7.3	8.2	11.3	14.6	15.0	36.8	Long-term Cash	6%	5%		
Total Cash Compensation									Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Total Cash Comp (Actual) - Inc Wtd	36	180	94.8	109.1	133.4	136.5	156.8	185.9	Short-term Incentive (Actual)	33	141	21.1%	19.2%
Total Cash Comp (Actual) - Org Wtd	36	180	118.6	130.0	154.6	152.5	165.7	186.5	Short-term Incentive (Threshold)	11	23	7.1%	7.2%
Total Cash Comp (Actual) - Rcvrs	*33	141	97.4	113.3	141.1	142.4	170.9	188.8	Short-term Incentive (Target)	33	166	18.6%	17.5%
Total Cash Comp (Target)	34	175	93.1	112.5	139.9	138.0	160.5	180.0	Short-term Incentive (Maximum)	22	77	32.6%	31.6%
Total Cash Comp (Target) - Rcvrs	33	166	98.7	114.5	141.2	140.5	162.2	180.2	Sales Incentive (Actual)	0	0	--%	--%
Total Direct Compensation (Black-Scholes)									Sales Incentive (Target)	0	0	--%	--%
Total Direct Comp (Actual)	36	180	94.8	109.5	133.4	138.1	162.0	187.8	Profit Sharing (Actual)	1	3	--%	--%
Total Direct Comp (Actual) - Rcvrs	11	20	114.9	160.1	180.2	185.8	204.7	229.2	Long-term Incentive (Black-Scholes)	11	20	12.0%	10.4%
*More than 25% of sample supplied by one organization													
									Salary Range (Mean)				
									Minimum	28	112	96.6	92.7
									Midpoint	28	112	128.3	122.6
									Maximum	28	112	159.9	152.5

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

## 430.532.210 Customer Service Director

## Life Sciences

Primary responsibilities include the implementation and evaluation of all non-technical customer service activities and procedures. Informs management of product issues that arise from problems identified from customer service support. Develops and implements policies and procedures concerning customer correspondence and the processing of customer complaints. Plans and schedules levels of support. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Customer Service Executive.

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	5	7	100%	
Base Salary - Inc Wtd	*5	7	--	--	153.0	152.0	--	--	Sales Incentive	0	0	0%	
Base Salary - Org Wtd	*5	7	--	--	161.5	147.8	--	--	Profit Sharing	1	1	14%	
Base Salary - Incentive Eligible	*5	7	--	--	153.0	152.0	--	--	Long-term Incentive	5	7	100%	
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--					
Incentives									Of Those LTI Eligible:	% Eligible	% Receiving		
Short-term Incentive (Target)	*5	7	--	--	44.8	40.1	--	--	Stock/Share Options	71%	--%		
Short-term Incentive (Actual)	*5	7	--	--	41.8	36.2	--	--	Share Appreciation Rights (SARs)	0%	--%		
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units	71%	--%		
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Performance Shares/Share Units	14%	--%		
Profit Sharing (Actual)	0	0	--	--	--	--	--	--	Performance Cash Units	0%	--%		
Long-term Incentive (Black-Scholes)	*3	5	--	--	--	--	--	--	Long-term Cash	57%	--%		
Total Cash Compensation									Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Total Cash Comp (Actual) - Inc Wtd	*5	7	--	--	194.8	188.1	--	--	Short-term Incentive (Actual)	5	7	20.5%	22.9%
Total Cash Comp (Actual) - Org Wtd	*5	7	--	--	206.8	179.6	--	--	Short-term Incentive (Threshold)	1	3	--%	--%
Total Cash Comp (Actual) - Rcvrs	*5	7	--	--	194.8	188.1	--	--	Short-term Incentive (Target)	5	7	23.6%	25.4%
Total Cash Comp (Target)	*5	7	--	--	198.9	192.0	--	--	Short-term Incentive (Maximum)	3	5	--%	--%
Total Cash Comp (Target) - Rcvrs	*5	7	--	--	198.9	192.0	--	--	Sales Incentive (Actual)	0	0	--%	--%
Total Direct Compensation (Black-Scholes)									Sales Incentive (Target)	0	0	--%	--%
Total Direct Comp (Actual)	*5	7	--	--	208.4	203.5	--	--	Profit Sharing (Actual)	0	0	--%	--%
Total Direct Comp (Actual) - Rcvrs	*3	5	--	--	--	--	--	--	Long-term Incentive (Black-Scholes)	3	5	--%	--%
*More than 25% of sample supplied by one organization													
									Salary Range (Mean)				
									Minimum	3	5	--	--
									Midpoint	3	5	--	--
									Maximum	3	5	--	--

\*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

© 2014 Mercer LLC

Customer Service Director 430.532.210

2014

# US MBD: Mercer Benchmark Database Executive

## 430.532.210 Customer Service Director

Primary responsibilities include the implementation and evaluation of all non-technical customer service activities and procedures. Informs management of product issues that arise from problems identified from customer service support. Develops and implements policies and procedures concerning customer correspondence and the processing of customer complaints. Plans and schedules levels of support. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Customer Service 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	47	108.4	118.2	131.9	138.0	159.0	177.3
Base Salary - Org Wtd	*26	47	109.6	120.5	130.4	137.3	155.1	172.6
Base Salary - Incentive Eligible	*26	46	108.1	118.0	131.4	138.1	159.3	177.4
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--
<b>Incentives</b>								
Short-term Incentive (Target)	*23	42	11.5	19.2	26.5	27.6	32.4	44.6
Short-term Incentive (Actual)	*23	42	10.5	14.9	23.6	28.4	41.6	57.0
Sales Incentive (Target)	1	1	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	12	13	4.1	13.3	31.6	42.8	72.6	107.2
<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*26	47	122.1	131.4	155.3	163.4	197.6	217.5
Total Cash Comp (Actual) - Org Wtd	*26	47	123.6	133.2	156.4	163.5	193.0	221.4
Total Cash Comp (Actual) - Rcvrs	*23	42	123.0	132.6	155.6	165.8	200.5	221.8
Total Cash Comp (Target)	*24	44	126.7	141.0	157.9	167.2	191.9	221.1
Total Cash Comp (Target) - Rcvrs	*24	43	126.4	141.7	158.3	168.0	192.3	221.1
<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*26	47	122.1	133.0	155.3	175.3	205.3	253.9
Total Direct Comp (Actual) - Rcvrs	12	13	131.6	171.1	219.9	231.2	307.4	332.3

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	25	45	96%
Sales Incentive	1	1	3%
Profit Sharing	2	2	11%
Long-term Incentive	13	14	31%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	21%	23%
Share Appreciation Rights (SARs)	21%	23%
Restricted Shares/Share Units	79%	69%
Performance Shares/Share Units	29%	15%
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)	23	42	21.2%	20.1%
Short-term Incentive (Threshold)	6	7	--%	--%
Short-term Incentive (Target)	23	42	20.9%	19.4%
Short-term Incentive (Maximum)	13	16	39.2%	37.8%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	1	1	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	12	13	25.6%	26.4%

Salary Range (Mean)				
Minimum	20	40	106.7	112.0
Midpoint	20	40	136.0	137.5
Maximum	20	40	165.3	162.9

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

© 2014 Mercer LLC

Customer Service Director 430.532.210

2014

# US MBD: Mercer Benchmark Database Executive

## 430.532.210 Customer Service Director

Primary responsibilities include the implementation and evaluation of all non-technical customer service activities and procedures. Informs management of product issues that arise from problems identified from customer service support. Develops and implements policies and procedures concerning customer correspondence and the processing of customer complaints. Plans and schedules levels of support. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Customer Service 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	13	18	108.2	114.7	129.7	139.6	172.6	195.8
Base Salary - Org Wtd	13	18	99.6	117.7	134.9	147.1	177.1	201.5
Base Salary - Incentive Eligible	13	18	108.2	114.7	129.7	139.6	172.6	195.8
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	13	18	8.4	12.9	22.6	26.7	34.7	61.9
Short-term Incentive (Actual)	11	16	2.3	6.8	15.9	16.3	24.9	32.9
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*3	3	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	13	18	120.7	131.1	147.6	154.3	179.0	198.2
Total Cash Comp (Actual) - Org Wtd	13	18	111.8	137.1	147.8	160.3	181.6	216.2
Total Cash Comp (Actual) - Rcvrs	11	16	112.4	131.6	147.6	153.6	177.2	196.6
Total Cash Comp (Target)	13	18	124.1	136.2	152.3	166.3	200.0	237.0
Total Cash Comp (Target) - Rcvrs	13	18	124.1	136.2	152.3	166.3	200.0	237.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	13	18	120.7	131.1	154.6	160.4	179.2	206.8
Total Direct Comp (Actual) - Rcvrs	*3	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	13	18	100%
Sales Incentive	0	0	0%
Profit Sharing	1	1	6%
Long-term Incentive	4	4	22%

<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)	11	16	11.5%	12.6%
Short-term Incentive (Threshold)	2	3	--%	--%
Short-term Incentive (Target)	13	18	19.8%	18.6%
Short-term Incentive (Maximum)	8	12	31.7%	31.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	3	3	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	10	14	111.3	108.1
Midpoint	10	14	146.2	142.6
Maximum	10	14	181.2	177.1

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

© 2014 Mercer LLC

Customer Service Director 430.532.210

2014

# US MBD: Mercer Benchmark Database Executive

## 430.532.210 Customer Service Director

Primary responsibilities include the implementation and evaluation of all non-technical customer service activities and procedures. Informs management of product issues that arise from problems identified from customer service support. Develops and implements policies and procedures concerning customer correspondence and the processing of customer complaints. Plans and schedules levels of support. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Customer Service 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	41	91	93.0	105.1	125.2	131.8	152.9	175.1
Base Salary - Org Wtd	41	91	89.7	104.6	124.8	127.9	143.9	172.3
Base Salary - Incentive Eligible	39	85	93.7	109.9	128.8	134.2	153.5	176.1
Base Salary - Not Incentive Eligible	*2	2	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	33	76	15.9	18.3	25.5	31.2	38.3	51.5
Short-term Incentive (Actual)	36	69	8.3	14.1	21.0	28.1	33.8	58.8
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*5	6	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*4	5	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	41	91	95.0	117.3	142.5	153.5	181.8	227.5
Total Cash Comp (Actual) - Org Wtd	41	91	90.9	120.4	150.0	154.9	180.7	221.2
Total Cash Comp (Actual) - Rcvrs	38	71	106.3	124.4	157.5	163.5	190.6	236.1
Total Cash Comp (Target)	38	86	103.4	125.8	160.6	161.1	188.4	228.2
Total Cash Comp (Target) - Rcvrs	33	76	110.8	133.5	166.3	166.9	191.1	231.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	41	91	95.0	118.5	142.5	156.2	181.8	229.6
Total Direct Comp (Actual) - Rcvrs	*4	5	--	--	--	--	--	--

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	38	83	92%
Sales Incentive	0	0	0%
Profit Sharing	12	19	38%
Long-term Incentive	12	18	25%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	33%	--%
Share Appreciation Rights (SARs)	0%	--%
Restricted Shares/Share Units	78%	--%
Performance Shares/Share Units	22%	--%
Performance Cash Units	0%	--%
Long-term Cash	0%	--%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	36	69	21.2%	19.4%
Short-term Incentive (Threshold)	9	15	--%	--%
Short-term Incentive (Target)	33	76	21.2%	22.9%
Short-term Incentive (Maximum)	13	38	36.4%	44.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	5	6	--%	--%
Long-term Incentive (Black-Scholes)	4	5	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	26	49	91.8	92.0
Midpoint	26	49	130.7	139.1
Maximum	26	49	169.7	186.3

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

© 2014 Mercer LLC

Customer Service Director 430.532.210

2014

# US MBD: Mercer Benchmark Database Executive

## 430.532.210 Customer Service Director

Primary responsibilities include the implementation and evaluation of all non-technical customer service activities and procedures. Informs management of product issues that arise from problems identified from customer service support. Develops and implements policies and procedures concerning customer correspondence and the processing of customer complaints. Plans and schedules levels of support. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Customer Service 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	26	38	96.5	115.1	125.6	128.3	140.7	168.9
Base Salary - Org Wtd	26	38	97.0	109.9	125.3	125.7	140.7	150.3
Base Salary - Incentive Eligible	24	36	99.8	116.6	126.8	130.6	142.0	170.6
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	22	34	17.0	22.1	30.2	30.8	38.9	44.2
Short-term Incentive (Actual)	21	33	8.5	10.1	18.7	23.6	34.8	48.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--
Profit Sharing (Actual)	*1	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	7	9	--	20.9	25.9	36.6	33.8	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	26	38	106.4	121.3	141.5	149.7	171.4	213.2
Total Cash Comp (Actual) - Org Wtd	26	38	104.9	120.0	137.9	146.0	168.8	204.9
Total Cash Comp (Actual) - Rcvrs	21	33	116.0	130.1	145.8	157.1	175.8	214.1
Total Cash Comp (Target)	24	36	117.1	128.7	155.3	154.6	173.2	210.4
Total Cash Comp (Target) - Rcvrs	22	34	122.6	136.3	157.0	158.5	174.2	210.6

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	26	38	107.5	125.6	146.5	158.4	175.1	222.4
Total Direct Comp (Actual) - Rcvrs	7	9	--	152.0	164.7	190.1	230.7	--

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

## Retail & Wholesale

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	24	36	95%
Sales Incentive	1	1	6%
Profit Sharing	1	2	10%
Long-term Incentive	9	11	30%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	27%	22%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	91%	89%
Performance Shares/Share Units	9%	11%
Performance Cash Units	0%	0%
Long-term Cash	9%	11%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	21	33	17.6%	17.0%
Short-term Incentive (Threshold)	6	7	9.3%	8.6%
Short-term Incentive (Target)	22	34	25.0%	23.9%
Short-term Incentive (Maximum)	11	16	45.0%	43.4%
Sales Incentive (Actual)	1	1	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	2	--%	--%
Long-term Incentive (Black-Scholes)	7	9	30.5%	28.3%

<b>Salary Range (Mean)</b>				
Minimum	14	22	90.8	90.7
Midpoint	14	22	121.2	122.3
Maximum	14	22	151.5	153.9

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

## 430.532.210 Customer Service Director

Primary responsibilities include the implementation and evaluation of all non-technical customer service activities and procedures. Informs management of product issues that arise from problems identified from customer service support. Develops and implements policies and procedures concerning customer correspondence and the processing of customer complaints. Plans and schedules levels of support. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Customer Service 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	55	280	87.5	95.9	109.0	116.5	130.1	155.6
Base Salary - Org Wtd	55	280	92.6	99.3	115.3	119.4	132.2	149.5
Base Salary - Incentive Eligible	46	258	87.2	95.8	107.2	116.1	130.4	156.1
Base Salary - Not Incentive Eligible	*2	6	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	27	108	12.7	18.8	22.7	30.8	37.9	58.6
Short-term Incentive (Actual)	22	109	6.5	12.7	16.8	23.8	25.5	38.3
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	*2	5	--	--	--	--	--	--
Profit Sharing (Actual)	*2	9	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*11	78	10.0	13.9	18.9	22.0	24.8	42.6

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	55	280	89.0	98.2	114.2	127.2	144.5	180.5
Total Cash Comp (Actual) - Org Wtd	55	280	94.0	99.5	118.1	130.0	144.6	191.2
Total Cash Comp (Actual) - Rcvrs	24	114	96.4	108.9	136.8	145.5	167.0	220.0
Total Cash Comp (Target)	47	225	88.9	98.9	118.6	129.1	147.4	196.2
Total Cash Comp (Target) - Rcvrs	27	108	107.1	115.9	142.2	152.8	187.5	225.7

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	55	280	89.0	99.3	120.3	133.4	152.3	192.5
Total Direct Comp (Actual) - Rcvrs	*11	78	121.7	129.2	152.1	173.0	195.4	267.1

\*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	46	258	94%
Sales Incentive	2	5	3%
Profit Sharing	2	9	6%
Long-term Incentive	23	163	61%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	54%	6%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	99%	97%
Performance Shares/Share Units	12%	6%
Performance Cash Units	0%	0%
Long-term Cash	1%	3%

<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)	22	109	17.4%	18.6%
Short-term Incentive (Threshold)	11	44	17.7%	17.4%
Short-term Incentive (Target)	27	108	22.4%	24.3%
Short-term Incentive (Maximum)	11	44	49.1%	53.0%
Sales Incentive (Actual)	2	5	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	9	--%	--%
Long-term Incentive (Black-Scholes)	11	78	17.8%	17.2%

<b>Salary Range (Mean)</b>				
Minimum	25	126	93.6	93.3
Midpoint	25	126	129.5	130.1
Maximum	25	126	165.3	166.9

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

## 330.418.210 Data Center Operations Director

All Organizations

Responsible for the overall enterprise wide effectiveness and efficiency of data center technology systems and networks and in ensuring high levels of customer satisfaction are maintained. Leads the migration to new technologies, evaluates processing performance relating to machine utilization and reliability, and forecasts financial, physical, and human resource needs to meet established objectives. Oversees and coordinates network/data operations, business continuance and restoration plans that isolate problems and implement pre-planned alternative routes or systems to restore service. Frequently reports to a Chief Information Officer or IT Chief Operating Officer.

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	77	114	113.4	133.9	149.9	149.7	165.1	184.5
Base Salary - Org Wtd	77	114	107.6	130.2	145.9	148.8	165.8	191.1
Base Salary - Incentive Eligible	65	99	110.0	132.2	146.8	149.8	165.4	187.2
Base Salary - Not Incentive Eligible	5	5	--	--	162.3	156.3	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*55	89	12.0	17.4	27.9	29.0	34.4	48.5
Short-term Incentive (Actual)	56	89	6.8	13.8	24.6	28.4	38.7	61.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*3	3	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	18	22	13.3	21.4	27.7	32.9	35.0	62.3

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	77	114	122.5	146.0	166.0	172.1	189.7	222.7
Total Cash Comp (Actual) - Org Wtd	77	114	109.8	141.9	164.3	171.5	188.7	251.7
Total Cash Comp (Actual) - Rcvs	56	89	129.4	152.5	173.1	180.0	195.3	250.0
Total Cash Comp (Target)	67	104	127.9	150.8	173.0	175.3	193.1	234.1
Total Cash Comp (Target) - Rcvs	*55	89	126.5	155.2	175.0	178.5	195.5	238.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	77	114	122.5	149.7	168.8	178.4	195.4	249.3
Total Direct Comp (Actual) - Rcvs	18	22	165.3	181.1	220.9	223.2	247.3	283.6

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	65	99	89%
Sales Incentive	0	0	0%
Profit Sharing	5	5	7%
Long-term Incentive	21	27	25%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	38%	27%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	83%	59%
Performance Shares/Share Units	33%	27%
Performance Cash Units	8%	0%
Long-term Cash	29%	27%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	56	89	19.2%	18.0%
Short-term Incentive (Threshold)	16	16	9.7%	9.7%
Short-term Incentive (Target)	55	89	18.3%	19.0%
Short-term Incentive (Maximum)	30	34	33.8%	34.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	3	3	--%	--%
Long-term Incentive (Black-Scholes)	18	22	22.2%	21.1%

<b>Salary Range (Mean)</b>				
Minimum	55	87	108.4	107.7
Midpoint	55	87	144.3	146.3
Maximum	55	87	180.2	184.9

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

## 330.418.210 Data Center Operations Director

Consumer Goods

Responsible for the overall enterprise wide effectiveness and efficiency of data center technology systems and networks and in ensuring high levels of customer satisfaction are maintained. Leads the migration to new technologies, evaluates processing performance relating to machine utilization and reliability, and forecasts financial, physical, and human resource needs to meet established objectives. Oversees and coordinates network/data operations, business continuance and restoration plans that isolate problems and implement pre-planned alternative routes or systems to restore service. Frequently reports to a Chief Information Officer or IT Chief Operating Officer.

All Participants Analysis (Dollar Values displayed in \$000s)									Incentive Plan Eligibility		Num Orgs	Num Obs	Inc Wtd	
	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile						
Base Salary									Short-term Incentive	5	6	100%		
Base Salary - Inc Wtd	*5	6	--	--	145.0	133.9	--	--	Sales Incentive	0	0	--%		
Base Salary - Org Wtd	*5	6	--	--	136.9	128.6	--	--	Profit Sharing	0	0	--%		
Base Salary - Incentive Eligible	*5	6	--	--	145.0	133.9	--	--	Long-term Incentive	2	3	50%		
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--						
Incentives									Of Those LTI Eligible:	% Eligible		% Receiving		
Short-term Incentive (Target)	*5	6	--	--	32.8	28.8	--	--	Stock/Share Options		--%	--%		
Short-term Incentive (Actual)	*5	6	--	--	16.7	20.0	--	--	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)	0	0	--	--	--	--	--	--	Performance Cash Units		--%	--%		
Long-term Incentive (Black-Scholes)	*1	1	--	--	--	--	--	--	Long-term Cash		--%	--%		
Total Cash Compensation									Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd	
Total Cash Comp (Actual) - Inc Wtd	*5	6	--	--	166.7	153.9	--	--	Short-term Incentive (Actual)	5	6	15.0%	14.2%	
Total Cash Comp (Actual) - Org Wtd	*5	6	--	--	166.5	149.2	--	--	Short-term Incentive (Threshold)	1	1	--%	--%	
Total Cash Comp (Actual) - Rcvrs	*5	6	--	--	166.7	153.9	--	--	Short-term Incentive (Target)	5	6	19.5%	20.4%	
Total Cash Comp (Target)	*5	6	--	--	177.8	162.7	--	--	Short-term Incentive (Maximum)	1	1	--%	--%	
Total Cash Comp (Target) - Rcvrs	*5	6	--	--	177.8	162.7	--	--	Sales Incentive (Actual)	0	0	--%	--%	
Total Direct Compensation (Black-Scholes)									Sales Incentive (Target)	0	0	--%	--%	
Total Direct Comp (Actual)	*5	6	--	--	166.7	158.8	--	--	Profit Sharing (Actual)	0	0	--%	--%	
Total Direct Comp (Actual) - Rcvrs	*1	1	--	--	--	--	--	--	Long-term Incentive (Black-Scholes)	1	1	--%	--%	
*More than 25% of sample supplied by one organization														
Salary Range (Mean)														
Minimum											3	3	--	--
Midpoint											3	3	--	--
Maximum											3	3	--	--

\*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

© 2014 Mercer LLC

Data Center Operations Director 330.418.210

2014

# US MBD: Mercer Benchmark Database Executive

## 330.418.210 Data Center Operations Director

## Financial Services

Responsible for the overall enterprise wide effectiveness and efficiency of data center technology systems and networks and in ensuring high levels of customer satisfaction are maintained. Leads the migration to new technologies, evaluates processing performance relating to machine utilization and reliability, and forecasts financial, physical, and human resource needs to meet established objectives. Oversees and coordinates network/data operations, business continuance and restoration plans that isolate problems and implement pre-planned alternative routes or systems to restore service. Frequently reports to a Chief Information Officer or IT Chief Operating Officer.

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	12	115.1	121.4	139.4	158.2	197.6	249.3
Base Salary - Org Wtd	10	12	119.0	128.2	148.1	166.1	207.5	259.0
Base Salary - Incentive Eligible	*9	11	114.8	125.5	143.8	161.7	204.9	254.2
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*5	7	--	--	31.4	32.0	--	--
Short-term Incentive (Actual)	*8	10	11.0	11.8	37.5	43.3	65.2	102.8
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*5	6	--	--	25.1	40.7	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	10	12	122.7	142.6	159.0	194.3	275.9	319.7
Total Cash Comp (Actual) - Org Wtd	10	12	122.2	145.0	168.9	204.0	303.0	319.8
Total Cash Comp (Actual) - Rcvrs	*8	10	130.3	143.7	175.4	206.0	303.0	319.8
Total Cash Comp (Target)	*7	9	--	144.5	161.1	183.6	206.4	--
Total Cash Comp (Target) - Rcvrs	*5	7	--	--	161.1	188.1	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	10	12	122.7	147.2	184.0	214.7	301.5	375.7
Total Direct Comp (Actual) - Rcvrs	*5	6	--	--	184.0	221.9	--	--

\*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	9	11	100%
Sales Incentive	0	0	0%
Profit Sharing	0	0	--%
Long-term Incentive	5	7	70%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	71%	33%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	100%	50%
Performance Shares/Share Units	14%	0%
Performance Cash Units	0%	0%
Long-term Cash	71%	67%

<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)	8	10	25.4%	24.9%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	5	7	19.6%	21.2%
Short-term Incentive (Maximum)	3	3	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	5	6	27.2%	25.7%

<b>Salary Range (Mean)</b>				
Minimum	7	9	101.3	98.1
Midpoint	7	9	142.8	136.9
Maximum	7	9	184.4	175.7

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

© 2014 Mercer LLC

Data Center Operations Director 330.418.210

2014

# US MBD: Mercer Benchmark Database Executive

## 330.418.210 Data Center Operations Director

Insurance

Responsible for the overall enterprise wide effectiveness and efficiency of data center technology systems and networks and in ensuring high levels of customer satisfaction are maintained. Leads the migration to new technologies, evaluates processing performance relating to machine utilization and reliability, and forecasts financial, physical, and human resource needs to meet established objectives. Oversees and coordinates network/data operations, business continuance and restoration plans that isolate problems and implement pre-planned alternative routes or systems to restore service. Frequently reports to a Chief Information Officer or IT Chief Operating Officer.

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	13	16	123.9	138.6	149.7	152.8	163.1	192.0
Base Salary - Org Wtd	13	16	117.0	136.2	149.6	153.5	172.5	193.6
Base Salary - Incentive Eligible	13	16	123.9	138.6	149.7	152.8	163.1	192.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*12	15	13.9	15.7	27.3	26.9	30.7	52.1
Short-term Incentive (Actual)	*12	15	18.2	21.8	31.8	37.4	46.6	68.5
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	13	16	145.1	165.1	178.5	187.9	195.5	261.3
Total Cash Comp (Actual) - Org Wtd	13	16	137.4	163.6	175.0	187.9	217.0	262.2
Total Cash Comp (Actual) - Rcvs	*12	15	142.5	165.3	181.9	189.4	195.7	261.6
Total Cash Comp (Target)	*12	15	135.9	163.0	174.9	178.9	184.9	244.6
Total Cash Comp (Target) - Rcvs	*12	15	135.9	163.0	174.9	178.9	184.9	244.6

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	13	16	145.1	165.1	178.5	189.6	195.5	271.0
Total Direct Comp (Actual) - Rcvs	*1	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	13	16	100%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	1	1	7%

<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)	12	15	23.5%	23.9%
Short-term Incentive (Threshold)	4	4	--%	--%
Short-term Incentive (Target)	12	15	16.8%	17.4%
Short-term Incentive (Maximum)	7	10	36.5%	37.6%
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	10	13	109.4	108.9
Midpoint	10	13	145.0	145.5
Maximum	10	13	180.5	182.1

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

© 2014 Mercer LLC

Data Center Operations Director 330.418.210

2014

# US MBD: Mercer Benchmark Database Executive

## 330.418.210 Data Center Operations Director

Responsible for the overall enterprise wide effectiveness and efficiency of data center technology systems and networks and in ensuring high levels of customer satisfaction are maintained. Leads the migration to new technologies, evaluates processing performance relating to machine utilization and reliability, and forecasts financial, physical, and human resource needs to meet established objectives. Oversees and coordinates network/data operations, business continuance and restoration plans that isolate problems and implement pre-planned alternative routes or systems to restore service. Frequently reports to a Chief Information Officer or IT Chief Operating Officer.

## 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	*5	6	--	--	159.9	157.2	--	--
Base Salary - Org Wtd	*5	6	--	--	162.3	155.4	--	--
Base Salary - Incentive Eligible	*4	5	--	--	--	--	--	--
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*3	4	--	--	--	--	--	--
Short-term Incentive (Actual)	*4	5	--	--	--	--	--	--
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	6	--	--	172.6	175.1	--	--
Total Cash Comp (Actual) - Org Wtd	*5	6	--	--	162.3	171.5	--	--
Total Cash Comp (Actual) - Rcvs	*4	5	--	--	--	--	--	--
Total Cash Comp (Target)	*4	5	--	--	--	--	--	--
Total Cash Comp (Target) - Rcvs	*3	4	--	--	--	--	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*5	6	--	--	172.6	177.7	--	--
Total Direct Comp (Actual) - Rcvs	*1	1	--	--	--	--	--	--

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	4	5	83%
Sales Incentive	0	--	--%
Profit Sharing	0	0	--%
Long-term Incentive	1	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)	4	5	--%	--%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	3	4	--%	--%
Short-term Incentive (Maximum)	3	3	--%	--%
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	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 Mercer LLC

Data Center Operations Director 330.418.210

2014

# US MBD: Mercer Benchmark Database Executive

## 330.418.210 Data Center Operations Director

Responsible for the overall enterprise wide effectiveness and efficiency of data center technology systems and networks and in ensuring high levels of customer satisfaction are maintained. Leads the migration to new technologies, evaluates processing performance relating to machine utilization and reliability, and forecasts financial, physical, and human resource needs to meet established objectives. Oversees and coordinates network/data operations, business continuance and restoration plans that isolate problems and implement pre-planned alternative routes or systems to restore service. Frequently reports to a Chief Information Officer or IT Chief Operating Officer

## 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	*6	9	--	--	142.9	149.3	--	--
Base Salary - Org Wtd	*6	9	--	--	156.9	159.1	--	--
Base Salary - Incentive Eligible	*6	9	--	--	142.9	149.3	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*4	7	--	--	--	--	--	--
Short-term Incentive (Actual)	*6	9	--	--	24.0	22.5	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*2	2	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*6	9	--	--	163.5	172.0	--	--
Total Cash Comp (Actual) - Org Wtd	*6	9	--	--	179.2	187.1	--	--
Total Cash Comp (Actual) - Rcvs	*6	9	--	--	163.5	172.0	--	--
Total Cash Comp (Target)	*5	8	--	--	169.1	171.2	--	--
Total Cash Comp (Target) - Rcvs	*4	7	--	--	--	--	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*6	9	--	--	163.5	180.1	--	--
Total Direct Comp (Actual) - Rcvs	*2	2	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	6	9	100%
Sales Incentive	0	--	--%
Profit Sharing	1	--	--%
Long-term Incentive	3	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)	6	9	16.4%	14.0%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	4	7	--%	--%
Short-term Incentive (Maximum)	3	3	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	2	2	--%	--%

<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

© 2014 Mercer LLC

Data Center Operations Director 330.418.210

2014

# US MBD: Mercer Benchmark Database Executive

## 330.418.210 Data Center Operations Director

Retail &amp; Wholesale

Responsible for the overall enterprise wide effectiveness and efficiency of data center technology systems and networks and in ensuring high levels of customer satisfaction are maintained. Leads the migration to new technologies, evaluates processing performance relating to machine utilization and reliability, and forecasts financial, physical, and human resource needs to meet established objectives. Oversees and coordinates network/data operations, business continuance and restoration plans that isolate problems and implement pre-planned alternative routes or systems to restore service. Frequently reports to a Chief Information Officer or IT Chief Operating Officer.

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	--	--	117.5	124.9	--	--
Base Salary - Org Wtd	6	6	--	--	117.5	124.9	--	--
Base Salary - Incentive Eligible	6	6	--	--	117.5	124.9	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--
<b>Incentives</b>								
Short-term Incentive (Target)	5	5	--	--	18.8	22.1	--	--
Short-term Incentive (Actual)	*2	2	--	--	--	--	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*2	2	--	--	--	--	--	--
<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	6	6	--	--	117.5	140.6	--	--
Total Cash Comp (Actual) - Org Wtd	6	6	--	--	117.5	140.6	--	--
Total Cash Comp (Actual) - Rcvrs	*2	2	--	--	--	--	--	--
Total Cash Comp (Target)	5	5	--	--	143.8	150.6	--	--
Total Cash Comp (Target) - Rcvrs	5	5	--	--	143.8	150.6	--	--
<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	6	6	--	--	117.5	158.1	--	--
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	100%
Sales Incentive	0	0	--%
Profit Sharing	3	3	60%
Long-term Incentive	2	2	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	2	--%	--%
Short-term Incentive (Threshold)	2	2	--%	--%
Short-term Incentive (Target)	5	5	16.6%	16.6%
Short-term Incentive (Maximum)	2	2	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	2	2	--%	--%

Salary Range (Mean)				
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

© 2014 Mercer LLC

Data Center Operations Director 330.418.210



2014

# US MBD: Mercer Benchmark Database Executive

## 330.418.210 Data Center Operations Director

Responsible for the overall enterprise wide effectiveness and efficiency of data center technology systems and networks and in ensuring high levels of customer satisfaction are maintained. Leads the migration to new technologies, evaluates processing performance relating to machine utilization and reliability, and forecasts financial, physical, and human resource needs to meet established objectives. Oversees and coordinates network/data operations, business continuance and restoration plans that isolate problems and implement pre-planned alternative routes or systems to restore service. Frequently reports to a Chief Information Officer or IT Chief Operating Officer.

## 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	*22	48	--	--	150.2	146.6	--	--
Base Salary - Org Wtd	*22	48	97.9	124.5	140.7	137.6	152.6	169.3
Base Salary - Incentive Eligible	*13	36	--	--	143.8	144.2	--	--
Base Salary - Not Incentive Eligible	4	4	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*12	35	--	--	28.8	29.2	--	--
Short-term Incentive (Actual)	*11	33	--	--	21.7	22.6	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*4	7	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*22	48	--	--	158.3	162.2	--	--
Total Cash Comp (Actual) - Org Wtd	*22	48	106.9	130.8	149.1	148.2	168.2	176.5
Total Cash Comp (Actual) - Rcvs	*11	33	--	--	172.7	167.8	--	--
Total Cash Comp (Target)	*19	45	--	--	167.6	170.7	--	--
Total Cash Comp (Target) - Rcvs	*12	35	--	--	176.0	174.8	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*22	48	--	--	161.7	165.9	--	--
Total Direct Comp (Actual) - Rcvs	*4	7	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	13	--	--%
Sales Incentive	0	0	0%
Profit Sharing	1	--	--%
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	33	16.1%	15.5%
Short-term Incentive (Threshold)	5	5	10.9%	10.9%
Short-term Incentive (Target)	12	35	17.6%	19.7%
Short-term Incentive (Maximum)	7	7	29.2%	29.2%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	4	7	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	17	43	102.2	105.0
Midpoint	17	43	138.5	146.8
Maximum	17	43	174.8	188.5

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

© 2014 Mercer LLC

Data Center Operations Director 330.418.210

2014

# US MBD: Mercer Benchmark Database Executive

## 310.396.210 Data Management Director

## All Organizations

Responsible for the design and development of hardware/software systems and tools for structuring/organizing, storing, retrieving, analyzing, and reporting data. Responsible for building and maintaining data systems including but not limited to Decision Support, Business Intelligence, Customer Relationship Management, Data Warehousing, Meta-data Repositories, Operational Data Stores, and Enterprise Storage Management. Typically in larger organizations this is a senior level manager. Frequently reports to the Top Data Management Executive or Top IT Infrastructure Executive

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	93	263	91%	
Base Salary - Inc Wtd	*114	293	115.7	137.0	157.2	153.2	170.0	183.0	Sales Incentive	1	2	1%	
Base Salary - Org Wtd	*114	293	115.8	131.2	145.3	148.1	164.1	187.8	Profit Sharing	11	13	14%	
Base Salary - Incentive Eligible	*95	268	115.6	139.3	158.5	154.4	171.1	183.6	Long-term Incentive	35	51	18%	
Base Salary - Not Incentive Eligible	4	4	--	--	--	--	--	--					
Incentives									Of Those LTI Eligible:	% Eligible	% Receiving		
Short-term Incentive (Target)	*82	233	6.1	6.5	11.9	19.3	27.9	43.3	Stock/Share Options	16%	16%		
Short-term Incentive (Actual)	*85	242	9.9	10.4	12.0	21.3	28.1	48.3	Share Appreciation Rights (SARs)	0%	0%		
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units	68%	72%		
Sales Incentive (Actual)	*1	2	--	--	--	--	--	--	Performance Shares/Share Units	44%	40%		
Profit Sharing (Actual)	8	9	--	3.7	7.2	12.9	13.3	--	Performance Cash Units	8%	0%		
Long-term Incentive (Black-Scholes)	32	43	8.7	13.8	24.0	47.7	46.0	143.4	Long-term Cash	10%	9%		
Total Cash Compensation									Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Total Cash Comp (Actual) - Inc Wtd	*114	293	125.0	148.4	172.1	171.5	185.9	211.2	Short-term Incentive (Actual)	85	242	18.8%	13.5%
Total Cash Comp (Actual) - Org Wtd	*114	293	124.9	139.4	161.9	170.7	194.8	233.6	Short-term Incentive (Threshold)	29	50	12.1%	9.7%
Total Cash Comp (Actual) - Rcvrs	*86	245	139.2	164.5	175.7	179.2	192.0	216.5	Short-term Incentive (Target)	82	233	21.3%	12.6%
Total Cash Comp (Target)	*107	277	125.8	153.7	170.8	169.5	181.7	204.9	Short-term Incentive (Maximum)	49	180	38.2%	17.8%
Total Cash Comp (Target) - Rcvrs	*82	233	137.1	162.2	172.8	175.5	183.4	211.7	Sales Incentive (Actual)	1	2	--%	--%
Total Direct Compensation (Black-Scholes)									Sales Incentive (Target)	0	0	--%	--%
Total Direct Comp (Actual)	*114	293	125.9	150.1	174.5	178.5	189.7	229.2	Profit Sharing (Actual)	8	9	7.9%	7.6%
Total Direct Comp (Actual) - Rcvrs	32	43	171.1	184.0	220.9	240.0	257.6	386.9	Long-term Incentive (Black-Scholes)	32	43	30.8%	29.6%
*More than 25% of sample supplied by one organization									Salary Range (Mean)				
									Minimum	83	226	108.3	112.8
									Midpoint	83	226	144.2	152.4
									Maximum	83	226	180.1	192.0

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

© 2014 Mercer LLC

Data Management Director 310.396.210

2014

# US MBD: Mercer Benchmark Database Executive

## 310.396.210 Data Management Director

Responsible for the design and development of hardware/software systems and tools for structuring/organizing, storing, retrieving, analyzing, and reporting data. Responsible for building and maintaining data systems including but not limited to Decision Support, Business Intelligence, Customer Relationship Management, Data Warehousing, Meta-data Repositories, Operational Data Stores, and Enterprise Storage Management. Typically in larger organizations this is a senior level manager. Frequently reports to the Top Data Management Executive or Top IT Infrastructure Executive

## 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	5	5	--	--	147.6	151.1	--	--
Base Salary - Org Wtd	5	5	--	--	147.6	151.1	--	--
Base Salary - Incentive Eligible	5	5	--	--	147.6	151.1	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	5	5	--	--	36.9	41.9	--	--
Short-term Incentive (Actual)	5	5	--	--	24.6	37.6	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*2	2	--	--	--	--	--	--

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	5	5	--	--	153.5	188.7	--	--
Total Cash Comp (Actual) - Org Wtd	5	5	--	--	153.5	188.7	--	--
Total Cash Comp (Actual) - Rcvs	5	5	--	--	153.5	188.7	--	--
Total Cash Comp (Target)	5	5	--	--	184.5	193.0	--	--
Total Cash Comp (Target) - Rcvs	5	5	--	--	184.5	193.0	--	--

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	5	5	--	--	183.5	210.9	--	--
Total Direct Comp (Actual) - Rcvs	*2	2	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	5	5	100%
Sales Incentive	0	0	--%
Profit Sharing	0	--	--%
Long-term Incentive	2	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	5	23.3%	23.3%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	5	5	26.4%	26.4%
Short-term Incentive (Maximum)	3	3	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	2	2	--%	--%

### Salary Range (Mean)

Minimum	5	5	106.5	106.5
Midpoint	5	5	144.2	144.2
Maximum	5	5	181.9	181.9

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

© 2014 Mercer LLC

Data Management Director 310.396.210

2014

# US MBD: Mercer Benchmark Database Executive

## 310.396.210 Data Management Director

Energy

Responsible for the design and development of hardware/software systems and tools for structuring/organizing, storing, retrieving, analyzing, and reporting data. Responsible for building and maintaining data systems including but not limited to Decision Support, Business Intelligence, Customer Relationship Management, Data Warehousing, Meta-data Repositories, Operational Data Stores, and Enterprise Storage Management. Typically in larger organizations this is a senior level manager. Frequently reports to the Top Data Management Executive or Top IT Infrastructure 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	--	--	151.0	151.2	--	--
Base Salary - Org Wtd	5	5	--	--	151.0	151.2	--	--
Base Salary - Incentive Eligible	5	5	--	--	151.0	151.2	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	4	4	--	--	--	--	--	--
Short-term Incentive (Actual)	5	5	--	--	22.0	33.3	--	--
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	--	--	184.4	184.5	--	--
Total Cash Comp (Actual) - Org Wtd	5	5	--	--	184.4	184.5	--	--
Total Cash Comp (Actual) - Rcvrs	5	5	--	--	184.4	184.5	--	--
Total Cash Comp (Target)	5	5	--	--	189.1	180.5	--	--
Total Cash Comp (Target) - Rcvrs	4	4	--	--	--	--	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	5	5	--	--	218.4	218.3	--	--
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	5	5	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)	5	5	21.9%	21.9%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	4	4	--%	--%
Short-term Incentive (Maximum)	3	3	--%	--%
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	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

© 2014 Mercer LLC

Data Management Director 310.396.210

2014

# US MBD: Mercer Benchmark Database Executive

## 310.396.210 Data Management Director

Responsible for the design and development of hardware/software systems and tools for structuring/organizing, storing, retrieving, analyzing, and reporting data. Responsible for building and maintaining data systems including but not limited to Decision Support, Business Intelligence, Customer Relationship Management, Data Warehousing, Meta-data Repositories, Operational Data Stores, and Enterprise Storage Management. Typically in larger organizations this is a senior level manager. Frequently reports to the Top Data Management Executive or Top IT Infrastructure 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	*15	27	127.0	139.8	150.0	151.1	157.8	189.1
Base Salary - Org Wtd	*15	27	123.4	139.2	148.3	152.8	157.3	200.7
Base Salary - Incentive Eligible	*14	26	126.2	139.6	150.0	151.3	161.1	189.2
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	12	15	8.0	12.9	30.0	27.0	37.1	43.9
Short-term Incentive (Actual)	*13	24	12.8	20.5	33.5	35.3	48.2	60.8
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*6	14	--	--	14.0	18.2	--	--

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	*15	27	141.2	158.7	176.6	185.0	206.9	233.9
Total Cash Comp (Actual) - Org Wtd	*15	27	134.5	158.7	175.3	184.6	200.7	266.4
Total Cash Comp (Actual) - Rcvs	*13	24	137.6	164.7	186.1	189.7	215.5	235.8
Total Cash Comp (Target)	14	17	124.4	144.7	166.5	171.3	188.4	232.4
Total Cash Comp (Target) - Rcvs	12	15	116.0	158.7	172.2	175.0	195.0	238.2

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	*15	27	141.2	158.7	184.0	194.4	229.2	266.6
Total Direct Comp (Actual) - Rcvs	*6	14	--	--	218.7	218.6	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	14	26	96%
Sales Incentive	0	0	0%
Profit Sharing	2	2	20%
Long-term Incentive	8	18	67%

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	24	21.4%	22.7%
Short-term Incentive (Threshold)	3	5	--%	--%
Short-term Incentive (Target)	12	15	18.9%	17.8%
Short-term Incentive (Maximum)	9	11	33.4%	30.1%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	6	14	16.0%	11.4%

### Salary Range (Mean)

Minimum	9	21	108.7	99.7
Midpoint	9	21	144.9	140.3
Maximum	9	21	181.0	181.0

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

© 2014 Mercer LLC

Data Management Director 310.396.210

2014

# US MBD: Mercer Benchmark Database Executive

## 310.396.210 Data Management Director

Responsible for the design and development of hardware/software systems and tools for structuring/organizing, storing, retrieving, analyzing, and reporting data. Responsible for building and maintaining data systems including but not limited to Decision Support, Business Intelligence, Customer Relationship Management, Data Warehousing, Meta-data Repositories, Operational Data Stores, and Enterprise Storage Management. Typically in larger organizations this is a senior level manager. Frequently reports to the Top Data Management Executive or Top IT Infrastructure Executive.

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	21	33	118.1	130.1	140.0	142.8	150.7	180.7
Base Salary - Org Wtd	21	33	117.7	125.4	145.4	146.6	157.2	187.9
Base Salary - Incentive Eligible	*19	26	117.0	130.5	141.3	144.4	153.7	187.7
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*18	25	12.0	18.8	26.6	27.0	29.0	46.6
Short-term Incentive (Actual)	*18	25	12.6	15.1	28.2	29.2	36.8	53.9
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*2	2	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	21	33	124.9	139.4	161.0	165.3	180.2	211.0
Total Cash Comp (Actual) - Org Wtd	21	33	128.7	138.0	161.0	171.9	193.8	236.5
Total Cash Comp (Actual) - Rcvs	*18	25	130.3	156.1	166.4	173.7	192.1	226.0
Total Cash Comp (Target)	20	32	130.4	138.8	160.0	164.4	175.0	210.1
Total Cash Comp (Target) - Rcvs	*18	25	130.8	156.0	166.9	168.8	177.9	212.3

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	21	33	124.9	139.4	164.0	166.7	180.2	211.0
Total Direct Comp (Actual) - Rcvs	*2	2	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	19	26	81%
Sales Incentive	0	0	0%
Profit Sharing	1	1	13%
Long-term Incentive	2	2	7%

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	25	19.0%	19.8%
Short-term Incentive (Threshold)	8	8	7.3%	7.3%
Short-term Incentive (Target)	18	25	18.2%	18.7%
Short-term Incentive (Maximum)	10	10	28.4%	28.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	2	2	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	16	21	106.1	103.5
Midpoint	16	21	140.3	135.1
Maximum	16	21	174.4	166.8

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

© 2014 Mercer LLC

Data Management Director 310.396.210

2014

# US MBD: Mercer Benchmark Database Executive

## 310.396.210 Data Management Director

Responsible for the design and development of hardware/software systems and tools for structuring/organizing, storing, retrieving, analyzing, and reporting data. Responsible for building and maintaining data systems including but not limited to Decision Support, Business Intelligence, Customer Relationship Management, Data Warehousing, Meta-data Repositories, Operational Data Stores, and Enterprise Storage Management. Typically in larger organizations this is a senior level manager. Frequently reports to the Top Data Management Executive or Top IT Infrastructure 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	*7	11	94.3	108.7	139.9	139.1	169.0	189.1
Base Salary - Org Wtd	*7	11	--	119.8	139.9	149.4	181.7	--
Base Salary - Incentive Eligible	*7	11	94.3	108.7	139.9	139.1	169.0	189.1
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*5	6	--	--	28.1	31.8	--	--
Short-term Incentive (Actual)	7	8	--	15.0	25.4	28.4	46.5	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	*1	2	--	--	--	--	--	--
Profit Sharing (Actual)	*1	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*1	1	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*7	11	118.2	146.3	158.7	169.9	208.6	218.9
Total Cash Comp (Actual) - Org Wtd	*7	11	--	153.7	163.5	177.8	215.5	--
Total Cash Comp (Actual) - Rcvrs	*7	10	120.2	146.8	172.0	174.7	210.3	219.3
Total Cash Comp (Target)	*6	10	--	--	149.4	152.9	--	--
Total Cash Comp (Target) - Rcvrs	*5	6	--	--	169.6	180.8	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*7	11	118.2	146.3	158.7	171.1	208.6	227.4
Total Direct Comp (Actual) - Rcvrs	*1	1	--	--	--	--	--	--

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	7	9	82%
Sales Incentive	1	2	--%
Profit Sharing	1	2	--%
Long-term Incentive	1	1	10%

<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	8	17.9%	19.3%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	5	6	21.0%	20.8%
Short-term Incentive (Maximum)	1	1	--%	--%
Sales Incentive (Actual)	1	2	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	2	--%	--%
Long-term Incentive (Black-Scholes)	1	1	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	5	7	107.6	106.0
Midpoint	5	7	136.6	135.3
Maximum	5	7	165.6	164.6

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

## 310.396.210 Data Management Director

Responsible for the design and development of hardware/software systems and tools for structuring/organizing, storing, retrieving, analyzing, and reporting data. Responsible for building and maintaining data systems including but not limited to Decision Support, Business Intelligence, Customer Relationship Management, Data Warehousing, Meta-data Repositories, Operational Data Stores, and Enterprise Storage Management. Typically in larger organizations this is a senior level manager. Frequently reports to the Top Data Management Executive or Top IT Infrastructure 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	*11	15	121.1	136.6	159.3	154.6	164.3	189.5
Base Salary - Org Wtd	*11	15	109.0	134.6	157.0	152.5	164.0	199.0
Base Salary - Incentive Eligible	*11	15	121.1	136.6	159.3	154.6	164.3	189.5
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*11	15	23.1	26.9	34.0	36.9	47.1	54.0
Short-term Incentive (Actual)	*8	12	10.3	15.7	22.9	29.9	44.5	60.6
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*5	7	--	--	23.5	51.8	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*11	15	129.2	155.3	166.2	179.6	214.8	234.1
Total Cash Comp (Actual) - Org Wtd	*11	15	125.1	146.5	157.5	173.0	217.9	237.9
Total Cash Comp (Actual) - Rcvrs	*8	12	130.1	155.9	194.2	187.0	217.1	238.0
Total Cash Comp (Target)	*11	15	148.4	170.8	192.8	191.5	212.8	242.0
Total Cash Comp (Target) - Rcvrs	*11	15	148.4	170.8	192.8	191.5	212.8	242.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*11	15	129.2	159.3	204.0	203.8	227.0	311.8
Total Direct Comp (Actual) - Rcvrs	*5	7	--	--	211.1	227.7	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	11	15	100%
Sales Incentive	0	0	0%
Profit Sharing	3	3	33%
Long-term Incentive	5	8	53%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	--%	43%
Share Appreciation Rights (SARs)	--%	0%
Restricted Shares/Share Units	--%	86%
Performance Shares/Share Units	--%	14%
Performance Cash Units	--%	0%
Long-term Cash	--%	29%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	8	12	17.0%	19.0%
Short-term Incentive (Threshold)	5	5	9.3%	9.3%
Short-term Incentive (Target)	11	15	24.2%	23.7%
Short-term Incentive (Maximum)	8	12	46.1%	45.8%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	5	7	34.8%	29.3%

<b>Salary Range (Mean)</b>				
Minimum	9	13	105.6	105.3
Midpoint	9	13	145.8	154.4
Maximum	9	13	186.0	203.5

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

© 2014 Mercer LLC

Data Management Director 310.396.210



2014

# US MBD: Mercer Benchmark Database Executive

## 310.396.210 Data Management Director

Responsible for the design and development of hardware/software systems and tools for structuring/organizing, storing, retrieving, analyzing, and reporting data. Responsible for building and maintaining data systems including but not limited to Decision Support, Business Intelligence, Customer Relationship Management, Data Warehousing, Meta-data Repositories, Operational Data Stores, and Enterprise Storage Management. Typically in larger organizations this is a senior level manager. Frequently reports to the Top Data Management Executive or Top IT Infrastructure 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	35	70	99.1	111.0	135.0	134.0	150.1	166.7
Base Salary - Org Wtd	35	70	102.8	125.0	135.0	136.8	148.8	169.7
Base Salary - Incentive Eligible	19	53	96.6	106.6	131.9	131.8	150.1	159.2
Base Salary - Not Incentive Eligible	4	4	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	*14	39	10.0	15.0	19.0	22.7	24.8	30.0
Short-term Incentive (Actual)	15	38	8.9	14.3	19.6	20.1	24.7	32.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	7	8	--	9.3	22.7	85.7	220.8	--

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	35	70	101.0	122.1	140.1	145.0	169.6	186.3
Total Cash Comp (Actual) - Org Wtd	35	70	108.8	131.3	140.0	144.8	168.3	185.7
Total Cash Comp (Actual) - Rcvrs	16	39	110.7	132.0	157.5	156.8	179.9	197.0
Total Cash Comp (Target)	31	66	103.2	121.6	144.4	147.4	171.4	183.2
Total Cash Comp (Target) - Rcvrs	*14	39	108.3	121.8	153.4	150.7	172.8	180.0

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	35	70	101.0	124.1	141.0	154.8	171.3	200.0
Total Direct Comp (Actual) - Rcvrs	7	8	--	157.9	190.9	249.8	402.9	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	18	52	76%
Sales Incentive	0	0	0%
Profit Sharing	2	2	5%
Long-term Incentive	7	8	12%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	13%	13%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	100%	100%
Performance Shares/Share Units	38%	25%
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)	15	38	14.0%	14.6%
Short-term Incentive (Threshold)	8	27	18.7%	10.4%
Short-term Incentive (Target)	14	39	22.3%	17.5%
Short-term Incentive (Maximum)	8	27	37.4%	28.7%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	7	8	39.8%	58.9%

### Salary Range (Mean)

Minimum	25	38	103.7	102.8
Midpoint	25	38	138.8	143.2
Maximum	25	38	173.8	183.5

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

## 330.426.210 Data Warehousing Director

## All Organizations

Responsible for the overall architecture, design, development, and maintenance of data warehousing and data mart systems and services for the entire enterprise's business function. Works closely with customers from a strategic perspective to identify and maximize opportunities to utilize data marts and/or data warehouse systems to improve business processes, promote the strategic use of IT, and enable the workforce to use technologies as a competitive tool. Ensures the development of enterprise wide standards for the Data Warehouse to ensure compatibility and integration of multi-vendor platforms. Responsible for organizational balance and system coherency between front-end desktop/client environment and Data Warehouse back-end processing functions. Provides corporate leadership, vision, and direction for data warehouse systems, in support of the enterprise's business objectives and requirements. Frequently reports to a Chief Information Officer or Chief Technology Officer.

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	78	122.8	135.0	145.0	149.1	158.3	185.0
Base Salary - Org Wtd	*42	78	121.6	133.3	148.0	151.0	162.6	191.6
Base Salary - Incentive Eligible	*37	68	121.0	134.5	143.6	148.5	158.5	185.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--
<b>Incentives</b>								
Short-term Incentive (Target)	*33	63	18.6	23.8	28.3	32.2	33.6	53.6
Short-term Incentive (Actual)	*31	59	14.0	20.2	28.0	30.6	40.0	52.7
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	10	12	12.6	25.0	41.7	43.8	65.9	81.7
<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*42	78	134.8	148.1	163.0	172.5	190.5	220.6
Total Cash Comp (Actual) - Org Wtd	*42	78	129.4	144.6	164.5	175.8	209.2	233.0
Total Cash Comp (Actual) - Rcvrs	*32	60	141.9	156.4	171.0	180.6	200.6	226.9
Total Cash Comp (Target)	*39	75	142.8	153.0	170.6	175.1	188.1	221.4
Total Cash Comp (Target) - Rcvrs	*33	63	143.8	159.0	171.7	178.1	189.2	232.9
<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*42	78	134.8	148.1	163.0	179.3	198.1	255.8
Total Direct Comp (Actual) - Rcvrs	10	12	187.0	206.0	251.5	254.4	289.6	338.5

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	36	67	87%
Sales Incentive	0	0	0%
Profit Sharing	2	--	--%
Long-term Incentive	14	42	58%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	20%	8%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	60%	67%
Performance Shares/Share Units	20%	8%
Performance Cash Units	33%	0%
Long-term Cash	20%	25%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	31	59	20.8%	20.1%
Short-term Incentive (Threshold)	9	9	18.2%	18.2%
Short-term Incentive (Target)	33	63	23.5%	22.1%
Short-term Incentive (Maximum)	16	41	38.5%	39.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	10	12	23.5%	25.0%

Salary Range (Mean)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Minimum	29	64	105.9	106.0
Midpoint	29	64	144.4	146.7
Maximum	29	64	182.9	187.5

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

## 330.426.210 Data Warehousing Director

Responsible for the overall architecture, design, development, and maintenance of data warehousing and data mart systems and services for the entire enterprise's business function. Works closely with customers from a strategic perspective to identify and maximize opportunities to utilize data marts and/or data warehouse systems to improve business processes, promote the strategic use of IT, and enable the workforce to use technologies as a competitive tool. Ensures the development of enterprise wide standards for the Data Warehouse to ensure compatibility and integration of multi-vendor platforms. Responsible for organizational balance and system coherency between front-end desktop/client environment and Data Warehouse back-end processing functions. Provides corporate leadership, vision, and direction for data warehouse systems, in support of the enterprise's business objectives and requirements. Frequently reports to a Chief Information Officer or Chief Technology Officer.

Insurance

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
<b>Base Salary</b>												
Base Salary - Inc Wtd	*13	40	--	--	141.0	142.9	--	--	Short-term Incentive	13	--	--%
Base Salary - Org Wtd	*13	40	113.3	126.5	140.3	147.9	161.0	199.4	Sales Incentive	0	--	--%
Base Salary - Incentive Eligible	*13	40	--	--	141.0	142.9	--	--	Profit Sharing	0	--	--%
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--	Long-term Incentive	3	--	--%
<b>Incentives</b>												
Short-term Incentive (Target)	*12	39	--	--	27.0	26.4	--	--	<b>Of Those LTI Eligible:</b>			
Short-term Incentive (Actual)	*12	37	--	--	27.0	27.1	--	--		<b>% Eligible</b>		<b>% Receiving</b>
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Stock/Share Options	--%		--%
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Share Appreciation Rights (SARs)	--%		--%
Profit Sharing (Actual)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units	--%		--%
Long-term Incentive (Black-Scholes)	*1	1	--	--	--	--	--	--	Performance Shares/Share Units	--%		--%
									Performance Cash Units	--%		--%
									Long-term Cash	--%		--%
<b>Total Cash Compensation</b>												
Total Cash Comp (Actual) - Inc Wtd	*13	40	--	--	163.0	168.0	--	--	<b>Incentives (Mean as % of Base)</b>			
Total Cash Comp (Actual) - Org Wtd	*13	40	131.0	137.3	164.0	174.2	196.2	263.9		<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>
Total Cash Comp (Actual) - Rcvrs	*12	37	--	--	168.7	169.9	--	--	Short-term Incentive (Actual)	12	37	18.3%
Total Cash Comp (Target)	*12	39	--	--	168.8	168.4	--	--	Short-term Incentive (Threshold)	2	2	--%
Total Cash Comp (Target) - Rcvrs	*12	39	--	--	168.8	168.4	--	--	Short-term Incentive (Target)	12	39	15.5%
									Short-term Incentive (Maximum)	5	30	28.6%
									Sales Incentive (Actual)	0	0	--%
									Sales Incentive (Target)	0	0	--%
									Profit Sharing (Actual)	0	0	--%
									Long-term Incentive (Black-Scholes)	1	1	--%
<b>Total Direct Compensation (Black-Scholes)</b>												
Total Direct Comp (Actual)	*13	40	--	--	163.0	168.3	--	--	<b>Salary Range (Mean)</b>			
Total Direct Comp (Actual) - Rcvrs	*1	1	--	--	--	--	--	--		<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>
									Minimum	9	36	104.4
									Midpoint	9	36	144.7
									Maximum	9	36	185.0

\*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

© 2014 Mercer LLC

Data Warehousing Director 330.426.210

2014

# US MBD: Mercer Benchmark Database Executive

## 330.426.210 Data Warehousing Director

Responsible for the overall architecture, design, development, and maintenance of data warehousing and data mart systems and services for the entire enterprise's business function. Works closely with customers from a strategic perspective to identify and maximize opportunities to utilize data marts and/or data warehouse systems to improve business processes, promote the strategic use of IT, and enable the workforce to use technologies as a competitive tool. Ensures the development of enterprise wide standards for the Data Warehouse to ensure compatibility and integration of multi-vendor platforms. Responsible for organizational balance and system coherency between front-end desktop/client environment and Data Warehouse back-end processing functions. Provides corporate leadership, vision, and direction for data warehouse systems, in support of the enterprise's business objectives and requirements. Frequently reports to a Chief Information Officer or Chief Technology Officer.

## Retail & Wholesale

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
<b>Base Salary</b>									Short-term Incentive	5	6	100%
Base Salary - Inc Wtd	*5	6	--	--	138.9	147.0	--	--	Sales Incentive	0	0	0%
Base Salary - Org Wtd	*5	6	--	--	142.8	147.3	--	--	Profit Sharing	0	0	--%
Base Salary - Incentive Eligible	*5	6	--	--	138.9	147.0	--	--	Long-term Incentive	2	2	33%
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)	*5	6	--	--	37.0	40.0	--	--	Stock/Share Options	--%	--%	
Short-term Incentive (Actual)	4	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)	*2	2	--	--	--	--	--	--	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	*5	6	--	--	158.3	163.4	--	--	Short-term Incentive (Actual)	4	4	--%
Total Cash Comp (Actual) - Org Wtd	*5	6	--	--	161.6	167.0	--	--	Short-term Incentive (Threshold)	2	2	--%
Total Cash Comp (Actual) - Rcvrs	4	4	--	--	--	--	--	--	Short-term Incentive (Target)	5	6	26.3%
Total Cash Comp (Target)	*5	6	--	--	173.5	187.0	--	--	Short-term Incentive (Maximum)	3	3	--%
Total Cash Comp (Target) - Rcvrs	*5	6	--	--	173.5	187.0	--	--	Sales Incentive (Actual)	0	0	--%
<b>Total Direct Compensation (Black-Scholes)</b>									Sales Incentive (Target)	0	0	--%
Total Direct Comp (Actual)	*5	6	--	--	158.3	173.0	--	--	Profit Sharing (Actual)	0	0	--%
Total Direct Comp (Actual) - Rcvrs	*2	2	--	--	--	--	--	--	Long-term Incentive (Black-Scholes)	2	2	--%
<b>Salary Range (Mean)</b>									Minimum	4	5	--
*More than 25% of sample supplied by one organization									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 Mercer LLC

Data Warehousing Director 330 426.210

2014

# US MBD: Mercer Benchmark Database Executive

## 330.426.210 Data Warehousing Director

Responsible for the overall architecture, design, development, and maintenance of data warehousing and data mart systems and services for the entire enterprise's business function. Works closely with customers from a strategic perspective to identify and maximize opportunities to utilize data marts and/or data warehouse systems to improve business processes, promote the strategic use of IT, and enable the workforce to use technologies as a competitive tool. Ensures the development of enterprise wide standards for the Data Warehouse to ensure compatibility and integration of multi-vendor platforms. Responsible for organizational balance and system coherency between front-end desktop/client environment and Data Warehouse back-end processing functions. Provides corporate leadership, vision, and direction for data warehouse systems, in support of the enterprise's business objectives and requirements. Frequently reports to a Chief Information Officer or Chief Technology Officer.

## 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	16	125.2	131.9	148.5	152.0	159.5	201.1
Base Salary - Org Wtd	*11	16	122.2	127.7	148.2	149.0	160.4	193.0
Base Salary - Incentive Eligible	7	7	--	127.0	148.2	148.9	162.2	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	6	6	--	--	23.3	38.4	--	--
Short-term Incentive (Actual)	5	5	--	--	20.0	23.1	--	--
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	*11	16	125.7	141.0	152.6	159.2	167.7	218.0
Total Cash Comp (Actual) - Org Wtd	*11	16	122.3	129.1	157.7	159.5	170.1	241.0
Total Cash Comp (Actual) - Rcvs	5	5	--	--	170.1	181.8	--	--
Total Cash Comp (Target)	*10	15	135.5	146.9	156.8	164.2	186.5	217.9
Total Cash Comp (Target) - Rcvs	6	6	--	--	178.5	178.7	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*11	16	125.7	141.0	152.6	159.2	167.7	218.0
Total Direct Comp (Actual) - Rcvs	0	0	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	7	7	44%
Sales Incentive	0	--	--%
Profit Sharing	0	0	--%
Long-term Incentive	0	0	0%

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	5	13.7%	13.7%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	6	6	29.2%	29.2%
Short-term Incentive (Maximum)	5	5	40.5%	40.5%
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	8	13	108.6	120.4
Midpoint	8	13	139.4	152.9
Maximum	8	13	170.1	185.4

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

© 2014 Mercer LLC

Data Warehousing Director 330.426.210

2014

# US MBD: Mercer Benchmark Database Executive

## 115.100.130 Deputy General Counsel (2nd Level Legal)

## All Organizations

This is the 2nd highest legal position in an organization, reporting directly to the Top Legal Executive/General Counsel. Primary responsibility is to assist the Top Legal Executive/General Counsel in managing the legal function of the organization. In larger organizations, this position may have multiple incumbents, each managing their own staff of attorneys for a specific legal segment of the organization (e.g., tax, intellectual property, litigation, etc.). Note: Report Top Legal Executive/General Counsel responsible for a subsidiary, group, or division under the Top Legal Executive/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	331	624	184.1	209.4	249.9	256.7	292.4	350.0
Base Salary - Org Wtd	331	624	177.7	206.9	244.2	250.3	281.3	348.3
Base Salary - Incentive Eligible	285	553	190.0	214.2	250.0	261.3	295.3	352.0
Base Salary - Not Incentive Eligible	15	20	148.3	198.3	243.3	233.4	262.7	272.4

<b>Incentives</b>								
Short-term Incentive (Target)	252	483	44.4	60.0	89.4	104.1	130.8	180.0
Short-term Incentive (Actual)	253	498	35.0	58.2	90.3	115.8	153.5	234.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*9	14	3.6	4.0	15.9	16.3	23.3	35.9
Long-term Incentive (Black-Scholes)	175	372	22.9	50.7	102.3	170.3	213.4	348.8

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	331	624	199.3	255.0	321.6	349.5	418.6	545.0
Total Cash Comp (Actual) - Org Wtd	331	624	194.0	241.5	309.8	330.7	388.6	504.5
Total Cash Comp (Actual) - Rcvrs	254	499	241.2	281.2	347.6	379.7	442.8	595.0
Total Cash Comp (Target)	306	575	212.7	260.0	320.0	342.3	400.0	522.4
Total Cash Comp (Target) - Rcvrs	252	483	242.3	277.3	338.7	362.9	420.0	534.4

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	331	624	202.3	274.6	368.2	451.0	549.8	785.4
Total Direct Comp (Actual) - Rcvrs	175	372	296.2	361.9	490.9	567.3	656.4	949.8

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	284	552	89%
Sales Incentive	0	0	0%
Profit Sharing	16	25	7%
Long-term Incentive	193	399	69%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	36%	31%
Share Appreciation Rights (SARs)	3%	3%
Restricted Shares/Share Units	70%	68%
Performance Shares/Share Units	41%	38%
Performance Cash Units	7%	1%
Long-term Cash	24%	22%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	253	498	39.1%	41.2%
Short-term Incentive (Threshold)	83	141	16.4%	16.2%
Short-term Incentive (Target)	252	483	37.0%	38.2%
Short-term Incentive (Maximum)	146	265	64.9%	66.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	9	14	8.2%	7.6%
Long-term Incentive (Black-Scholes)	175	372	55.2%	58.9%

<b>Salary Range (Mean)</b>				
Minimum	208	400	171.4	174.4
Midpoint	208	400	232.9	237.4
Maximum	208	400	294.4	300.5

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

## 115.100.130 Deputy General Counsel (2nd Level Legal)

Consumer Goods

This is the 2nd highest legal position in an organization, reporting directly to the Top Legal Executive/General Counsel. Primary responsibility is to assist the Top Legal Executive/General Counsel in managing the legal function of the organization. In larger organizations, this position may have multiple incumbents, each managing their own staff of attorneys for a specific legal segment of the organization (e.g., tax, intellectual property, litigation, etc.). Note: Report Top Legal Executive/General Counsel responsible for a subsidiary, group, or division under the Top Legal Executive/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	19	36	189.7	229.6	252.0	281.3	320.7	399.0
Base Salary - Org Wtd	19	36	169.4	235.0	249.0	260.6	296.4	359.8
Base Salary - Incentive Eligible	19	36	189.7	229.6	252.0	281.3	320.7	399.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	18	34	48.6	64.2	118.5	139.7	172.9	266.4
Short-term Incentive (Actual)	18	33	42.0	59.1	112.6	141.7	171.8	263.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	13	28	45.6	71.5	144.0	274.6	280.1	693.8

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	19	36	237.2	282.0	334.0	412.6	485.2	661.5
Total Cash Comp (Actual) - Org Wtd	19	36	189.1	295.5	341.3	369.2	478.4	531.6
Total Cash Comp (Actual) - Rcvrs	18	33	252.4	307.4	364.6	427.8	492.4	662.7
Total Cash Comp (Target)	19	36	241.0	281.3	367.2	413.2	497.8	628.0
Total Cash Comp (Target) - Rcvrs	18	34	236.9	297.9	372.7	422.9	505.0	632.6

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	19	36	288.0	317.5	392.3	626.2	730.1	1,346.7
Total Direct Comp (Actual) - Rcvrs	13	28	307.8	369.3	531.2	722.0	803.5	1,374.5

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	19	36	100%
Sales Incentive	0	0	0%
Profit Sharing	2	2	13%
Long-term Incentive	15	30	88%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	21%	21%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	83%	86%
Performance Shares/Share Units	34%	32%
Performance Cash Units	0%	0%
Long-term Cash	31%	32%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	18	33	40.7%	44.2%
Short-term Incentive (Threshold)	5	9	17.0%	18.4%
Short-term Incentive (Target)	18	34	40.3%	45.3%
Short-term Incentive (Maximum)	12	18	75.4%	82.7%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	13	28	61.3%	75.4%

<b>Salary Range (Mean)</b>				
Minimum	16	32	175.8	185.4
Midpoint	16	32	240.1	260.7
Maximum	16	32	304.4	336.0

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

© 2014 Mercer LLC

Deputy General Counsel (2nd Level Legal) 115.100.130

2014

# US MBD: Mercer Benchmark Database Executive

## 115.100.130 Deputy General Counsel (2nd Level Legal)

Energy

This is the 2nd highest legal position in an organization, reporting directly to the Top Legal Executive/General Counsel. Primary responsibility is to assist the Top Legal Executive/General Counsel in managing the legal function of the organization. In larger organizations, this position may have multiple incumbents, each managing their own staff of attorneys for a specific legal segment of the organization (e.g., tax, intellectual property, litigation, etc.). Note: Report Top Legal Executive/General Counsel responsible for a subsidiary, group, or division under the Top Legal Executive/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	19	34	172.4	204.2	278.9	274.0	346.3	371.9
Base Salary - Org Wtd	19	34	150.5	185.1	253.1	251.6	304.3	375.0
Base Salary - Incentive Eligible	18	33	170.9	199.4	280.4	275.2	348.2	372.5
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	15	28	37.5	58.4	95.0	119.4	157.5	275.6
Short-term Incentive (Actual)	16	31	50.0	58.0	96.2	146.5	263.1	276.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	11	18	61.4	72.1	572.4	582.0	1,052.0	1,325.3

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	19	34	223.7	246.5	373.4	407.6	609.0	644.3
Total Cash Comp (Actual) - Org Wtd	19	34	150.5	240.5	309.9	359.6	520.4	624.0
Total Cash Comp (Actual) - Rcvrs	16	31	234.6	264.2	379.1	422.5	611.6	645.0
Total Cash Comp (Target)	19	34	219.7	256.1	356.2	372.3	450.9	643.1
Total Cash Comp (Target) - Rcvrs	15	28	219.3	261.8	366.4	384.7	494.5	643.1

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	19	34	224.2	307.3	415.2	715.7	1,261.3	1,747.4
Total Direct Comp (Actual) - Rcvrs	11	18	307.9	428.3	1,184.0	1,048.4	1,707.0	1,774.8

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	18	33	97%
Sales Incentive	0	0	0%
Profit Sharing	1	3	14%
Long-term Incentive	11	19	56%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	37%	39%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	84%	78%
Performance Shares/Share Units	74%	67%
Performance Cash Units	5%	6%
Long-term Cash	0%	0%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	16	31	45.5%	48.4%
Short-term Incentive (Threshold)	6	7	16.3%	15.1%
Short-term Incentive (Target)	15	28	36.7%	41.1%
Short-term Incentive (Maximum)	10	19	71.0%	72.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	11	18	129.3%	184.2%

<b>Salary Range (Mean)</b>				
Minimum	11	21	177.6	191.4
Midpoint	11	21	229.1	241.0
Maximum	11	21	280.6	290.5

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

© 2014 Mercer LLC

Deputy General Counsel (2nd Level Legal) 115.100.130



2014

# US MBD: Mercer Benchmark Database Executive

## 115.100.130 Deputy General Counsel (2nd Level Legal)

## Financial Services

This is the 2nd highest legal position in an organization, reporting directly to the Top Legal Executive/General Counsel. Primary responsibility is to assist the Top Legal Executive/General Counsel in managing the legal function of the organization. In larger organizations, this position may have multiple incumbents, each managing their own staff of attorneys for a specific legal segment of the organization (e.g., tax, intellectual property, litigation, etc.). Note: Report Top Legal Executive/General Counsel responsible for a subsidiary, group, or division under the Top Legal Executive/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	35	79	187.5	212.5	257.7	277.7	350.0	400.0
Base Salary - Org Wtd	35	79	175.8	210.4	240.1	256.1	283.8	370.3
Base Salary - Incentive Eligible	31	74	189.6	215.2	262.0	281.0	350.5	400.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	24	45	24.6	56.0	105.3	112.1	169.1	212.0
Short-term Incentive (Actual)	30	73	34.8	70.0	132.5	146.2	212.0	271.1
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*21	62	34.4	55.7	103.4	136.2	194.6	294.0

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	35	79	216.9	280.0	378.5	413.0	544.8	663.3
Total Cash Comp (Actual) - Org Wtd	35	79	188.4	257.7	322.8	358.2	430.0	622.3
Total Cash Comp (Actual) - Rcvs	30	73	238.1	284.9	386.8	425.4	554.0	670.3
Total Cash Comp (Target)	30	57	188.7	251.5	309.0	346.5	388.0	575.1
Total Cash Comp (Target) - Rcvs	24	45	197.5	273.8	336.4	372.3	506.6	581.5

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	35	79	216.9	304.0	460.0	519.8	691.4	949.9
Total Direct Comp (Actual) - Rcvs	*21	62	307.3	414.7	540.3	590.7	777.4	998.4

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	31	74	96%
Sales Incentive	0	0	0%
Profit Sharing	2	3	9%
Long-term Incentive	21	62	83%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	27%	26%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	68%	66%
Performance Shares/Share Units	50%	42%
Performance Cash Units	15%	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)	30	73	43.3%	49.4%
Short-term Incentive (Threshold)	6	14	14.1%	12.7%
Short-term Incentive (Target)	24	45	38.3%	40.2%
Short-term Incentive (Maximum)	12	25	66.3%	67.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	21	62	43.8%	43.9%

<b>Salary Range (Mean)</b>				
Minimum	23	44	163.0	158.1
Midpoint	23	44	231.3	225.6
Maximum	23	44	299.6	293.0

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

© 2014 Mercer LLC

Deputy General Counsel (2nd Level Legal) 115.100.130

2014

# US MBD: Mercer Benchmark Database Executive

## 115.100.130 Deputy General Counsel (2nd Level Legal)

This is the 2nd highest legal position in an organization, reporting directly to the Top Legal Executive/General Counsel. Primary responsibility is to assist the Top Legal Executive/General Counsel in managing the legal function of the organization. In larger organizations, this position may have multiple incumbents, each managing their own staff of attorneys for a specific legal segment of the organization (e.g., tax, intellectual property, litigation, etc.). Note: Report Top Legal Executive/General Counsel responsible for a subsidiary, group, or division under the Top Legal Executive/General Counsel.

## 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	26	--	--	218.4	237.9	--	--
Base Salary - Org Wtd	*5	26	--	--	222.1	237.5	--	--
Base Salary - Incentive Eligible	*5	26	--	--	218.4	237.9	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*5	26	--	--	54.6	76.0	--	--
Short-term Incentive (Actual)	*5	26	--	--	78.2	98.8	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*4	24	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*5	26	--	--	296.4	336.8	--	--
Total Cash Comp (Actual) - Org Wtd	*5	26	--	--	293.8	348.9	--	--
Total Cash Comp (Actual) - Rcvrs	*5	26	--	--	296.4	336.8	--	--
Total Cash Comp (Target)	*5	26	--	--	273.0	314.0	--	--
Total Cash Comp (Target) - Rcvrs	*5	26	--	--	273.0	314.0	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*5	26	--	--	605.6	601.0	--	--
Total Direct Comp (Actual) - Rcvrs	*4	24	--	--	--	--	--	--

\*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	0	--	--%
Long-term Incentive	5	--	--%

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	26	43.8%	39.5%
Short-term Incentive (Threshold)	2	3	--%	--%
Short-term Incentive (Target)	5	26	33.4%	30.3%
Short-term Incentive (Maximum)	4	9	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	4	24	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	4	24	--	--
Midpoint	4	24	--	--
Maximum	4	24	--	--

2014

# US MBD: Mercer Benchmark Database Executive

## 115.100.130 Deputy General Counsel (2nd Level Legal)

High Tech (Services)

This is the 2nd highest legal position in an organization, reporting directly to the Top Legal Executive/General Counsel. Primary responsibility is to assist the Top Legal Executive/General Counsel in managing the legal function of the organization. In larger organizations, this position may have multiple incumbents, each managing their own staff of attorneys for a specific legal segment of the organization (e.g., tax, intellectual property, litigation, etc.). Note: Report Top Legal Executive/General Counsel responsible for a subsidiary, group, or division under the Top Legal Executive/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												
Base Salary - Inc Wtd	*6	19	--	--	285.1	285.4	--	--	Short-term Incentive	6	19	100%
Base Salary - Org Wtd	*6	19	--	--	290.6	274.2	--	--	Sales Incentive	0	0	--%
Base Salary - Incentive Eligible	*6	19	--	--	285.1	285.4	--	--	Profit Sharing	0	--	--%
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--	Long-term Incentive	6	19	100%
Incentives												
Short-term Incentive (Target)	*6	19	--	--	123.3	132.6	--	--	Of Those LTI Eligible:			
Short-term Incentive (Actual)	*6	19	--	--	127.8	146.0	--	--		% Eligible		% Receiving
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Stock/Share Options	74%		68%
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Share Appreciation Rights (SARs)	0%		0%
Profit Sharing (Actual)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units	63%		58%
Long-term Incentive (Black-Scholes)	*6	19	--	--	222.9	212.4	--	--	Performance Shares/Share Units	47%		47%
Total Cash Compensation									Performance Cash Units	0%		0%
Total Cash Comp (Actual) - Inc Wtd	*6	19	--	--	402.6	431.4	--	--	Long-term Cash	0%		0%
Total Cash Comp (Actual) - Org Wtd	*6	19	--	--	421.2	423.3	--	--	Incentives (Mean as % of Base)			
Total Cash Comp (Actual) - Rcvrs	*6	19	--	--	402.6	431.4	--	--		Num Orgs	Num Obs	Org Wtd
Total Cash Comp (Target)	*6	19	--	--	397.2	418.1	--	--	Short-term Incentive (Actual)	6	19	50.4%
Total Cash Comp (Target) - Rcvrs	*6	19	--	--	397.2	418.1	--	--	Short-term Incentive (Threshold)	0	0	--%
Total Direct Compensation (Black-Scholes)									Short-term Incentive (Target)	6	19	43.7%
Total Direct Comp (Actual)	*6	19	--	--	628.6	643.8	--	--	Short-term Incentive (Maximum)	1	2	--%
Total Direct Comp (Actual) - Rcvrs	*6	19	--	--	628.6	643.8	--	--	Sales Incentive (Actual)	0	0	--%
									Sales Incentive (Target)	0	0	--%
									Profit Sharing (Actual)	0	0	--%
									Long-term Incentive (Black-Scholes)	6	19	61.4%
									Salary Range (Mean)			
									Minimum	2	3	--
									Midpoint	2	3	--
									Maximum	2	3	--
*More than 25% of sample supplied by one organization												

\*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

© 2014 Mercer LLC

Deputy General Counsel (2nd Level Legal) 115 100 130

2014

# US MBD: Mercer Benchmark Database Executive

## 115.100.130 Deputy General Counsel (2nd Level Legal)

Insurance

This is the 2nd highest legal position in an organization, reporting directly to the Top Legal Executive/General Counsel. Primary responsibility is to assist the Top Legal Executive/General Counsel in managing the legal function of the organization. In larger organizations, this position may have multiple incumbents, each managing their own staff of attorneys for a specific legal segment of the organization (e.g., tax, intellectual property, litigation, etc.). Note: Report Top Legal Executive/General Counsel responsible for a subsidiary, group, or division under the Top Legal Executive/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	39	72	175.3	209.4	251.0	256.0	290.4	349.8
Base Salary - Org Wtd	39	72	174.8	220.4	250.0	256.5	286.5	350.0
Base Salary - Incentive Eligible	36	68	193.0	213.8	253.3	260.5	297.9	350.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	33	65	38.0	58.4	87.5	109.3	148.2	225.0
Short-term Incentive (Actual)	33	64	48.5	65.5	110.1	142.4	185.7	307.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	3	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	21	45	31.1	47.1	85.1	108.2	127.3	269.7

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	39	72	238.7	276.5	349.7	383.6	457.2	623.2
Total Cash Comp (Actual) - Org Wtd	39	72	228.1	277.8	349.3	370.9	448.7	530.0
Total Cash Comp (Actual) - Rcvs	33	64	255.1	280.2	366.6	399.5	468.4	641.3
Total Cash Comp (Target)	36	69	196.1	267.8	332.1	359.2	430.9	565.5
Total Cash Comp (Target) - Rcvs	33	65	223.5	278.1	343.8	370.2	436.9	577.4

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	39	72	256.2	283.3	389.3	451.2	532.3	895.6
Total Direct Comp (Actual) - Rcvs	21	45	304.6	369.8	480.4	544.3	601.9	995.4

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	36	68	94%
Sales Incentive	0	0	0%
Profit Sharing	1	3	9%
Long-term Incentive	23	48	70%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	30%	31%
Share Appreciation Rights (SARs)	6%	2%
Restricted Shares/Share Units	51%	53%
Performance Shares/Share Units	43%	36%
Performance Cash Units	17%	7%
Long-term Cash	28%	29%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	33	64	49.2%	51.6%
Short-term Incentive (Threshold)	15	26	15.6%	15.8%
Short-term Incentive (Target)	33	65	37.0%	39.1%
Short-term Incentive (Maximum)	20	32	58.6%	55.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	3	--%	--%
Long-term Incentive (Black-Scholes)	21	45	34.7%	36.9%

<b>Salary Range (Mean)</b>				
Minimum	22	39	173.5	182.6
Midpoint	22	39	230.2	240.6
Maximum	22	39	286.9	298.6

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