

2014

US MBD: Mercer Benchmark Database Executive

310.456.130 Top E-business Executive

Retail & Wholesale

Responsible for creating and executing e-business technology strategies for the business. Partners with CIO, CTO, business unit leaders, external partners and suppliers to leverage technology to enhance business operations. May manage aspects of the technology infrastructure (e.g., Websites, inter-, intra-, extra-net environments). Charged with developing strategies for present and future virtual marketing and distribution channels. May develop partnerships with external stakeholders in the delivery of certain aspects of the e-business delivery chain. Typically has 15 years or more of IT and business management experience, with 5 to 7 years of leadership experience.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile	Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd	
Base Salary									Short-term Incentive	5	5	100%	
Base Salary - Inc Wtd	5	5	--	--	207.0	272.5	--	--	Sales Incentive	0	0	--%	
Base Salary - Org Wtd	5	5	--	--	207.0	272.5	--	--	Profit Sharing	0	0	--%	
Base Salary - Incentive Eligible	5	5	--	--	207.0	272.5	--	--	Long-term Incentive	5	5	100%	
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--					
Incentives									Of Those LTI Eligible:	% Eligible		% Receiving	
Short-term Incentive (Target)	5	5	--	--	76.0	112.0	--	--	Stock/Share Options	40%		--%	
Short-term Incentive (Actual)	*3	3	--	--	--	--	--	--	Share Appreciation Rights (SARs)	20%		--%	
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units	60%		--%	
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Performance Shares/Share Units	40%		--%	
Profit Sharing (Actual)	0	0	--	--	--	--	--	--	Performance Cash Units	0%		--%	
Long-term Incentive (Black-Scholes)	4	4	--	--	--	--	--	--	Long-term Cash	20%		--%	
Total Cash Compensation									Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Total Cash Comp (Actual) - Inc Wtd	5	5	--	--	245.8	330.8	--	--	Short-term Incentive (Actual)	3	3	--%	--%
Total Cash Comp (Actual) - Org Wtd	5	5	--	--	245.8	330.8	--	--	Short-term Incentive (Threshold)	3	3	--%	--%
Total Cash Comp (Actual) - Rcvrs	*3	3	--	--	--	--	--	--	Short-term Incentive (Target)	5	5	37.8%	37.8%
Total Cash Comp (Target)	5	5	--	--	266.0	384.5	--	--	Short-term Incentive (Maximum)	5	5	75.5%	75.5%
Total Cash Comp (Target) - Rcvrs	5	5	--	--	266.0	384.5	--	--	Sales Incentive (Actual)	0	0	--%	--%
									Sales Incentive (Target)	0	0	--%	--%
Total Direct Compensation (Black-Scholes)									Profit Sharing (Actual)	0	0	--%	--%
Total Direct Comp (Actual)	5	5	--	--	367.7	514.3	--	--	Long-term Incentive (Black-Scholes)	4	4	--%	--%
Total Direct Comp (Actual) - Rcvrs	4	4	--	--	--	--	--	--	Salary Range (Mean)				
*More than 25% of sample supplied by one organization									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

Top E-business Executive 310.456.130

2014

US MBD: Mercer Benchmark Database Executive

410.456.130 Top E-commerce Executive

Leads the worldwide E-commerce efforts to transform the organization via e-commerce capabilities. Responsible for the overall strategy and development of new business efforts. Leads the development of major new business opportunities including creating customer value propositions and communication, developing key capabilities and technology, and building business models and economics. Leads investment tracking, prioritization and decisions of E-commerce projects across the organization. Responsible for remaining up-to-date on current and emerging trends and technologies in the area of E-commerce and how they can be incorporated into the overall strategy. Responsible for developing new and maintaining current E-commerce vendor relationships. Sets key policies and guidelines for customer communication. Leads efforts to set industry standards around payments and online security. Responsible for e-commerce partnerships and alliances including acquisitions and investments. Frequently reports to a Top Marketing Executive, Chief Executive Officer or Chief Operating 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
Base Salary								
Base Salary - Inc Wtd	37	38	179.6	207.5	258.1	274.0	315.0	377.5
Base Salary - Org Wtd	37	38	179.1	205.0	252.6	273.8	315.0	380.0
Base Salary - Incentive Eligible	35	36	178.5	202.9	258.1	275.2	315.0	382.5
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	31	32	29.1	52.5	92.1	112.2	137.3	226.4
Short-term Incentive (Actual)	29	30	11.5	26.7	100.1	120.1	171.9	324.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	24	25	30.1	76.0	114.1	132.8	186.0	270.7

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	37	38	200.4	248.3	339.9	369.0	421.3	676.7
Total Cash Comp (Actual) - Org Wtd	37	38	199.8	243.8	337.9	368.8	421.9	678.5
Total Cash Comp (Actual) - Rcvrs	29	30	205.5	263.0	374.7	395.6	479.8	690.7
Total Cash Comp (Target)	32	33	211.6	278.4	348.6	376.6	458.3	623.5
Total Cash Comp (Target) - Rcvrs	31	32	210.5	277.5	349.3	379.1	462.4	645.8

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	37	38	200.4	272.6	401.1	456.4	585.9	803.3
Total Direct Comp (Actual) - Rcvrs	24	25	292.9	393.2	492.6	515.4	610.9	833.8

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	35	36	97%
Sales Incentive	0	0	0%
Profit Sharing	2	2	11%
Long-term Incentive	28	29	85%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	37%	32%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	63%	60%
Performance Shares/Share Units	41%	28%
Performance Cash Units	0%	0%
Long-term Cash	26%	28%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	29	30	40.8%	40.6%
Short-term Incentive (Threshold)	13	14	13.0%	12.4%
Short-term Incentive (Target)	31	32	40.3%	39.5%
Short-term Incentive (Maximum)	19	20	65.8%	64.0%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	24	25	48.5%	47.0%

Salary Range (Mean)				
Minimum	23	24	174.8	175.4
Midpoint	23	24	240.6	241.3
Maximum	23	24	306.3	307.2

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

© 2014 Mercer LLC

Top E-commerce Executive 410.456.130

US MBD: Mercer Benchmark Database Executive

410.456.130 Top E-commerce Executive

Consumer Goods

Leads the worldwide E-commerce efforts to transform the organization via e-commerce capabilities. Responsible for the overall strategy and development of new business efforts. Leads the development of major new business opportunities including creating customer value propositions and communication, developing key capabilities and technology, and building business models and economics. Leads investment tracking, prioritization and decisions of E-commerce projects across the organization. Responsible for remaining up-to-date on current and emerging trends and technologies in the area of E-commerce and how they can be incorporated into the overall strategy. Responsible for developing new and maintaining current E-commerce vendor relationships. Sets key policies and guidelines for customer communication. Leads efforts to set industry standards around payments and online security. Responsible for e-commerce partnerships and alliances including acquisitions and investments. Frequently reports to a Top Marketing Executive, Chief Executive Officer or Chief Operating 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
Base Salary								
Base Salary - Inc Wtd	8	9	--	215.7	275.0	270.0	315.0	--
Base Salary - Org Wtd	8	9	--	197.9	271.7	268.7	315.0	--
Base Salary - Incentive Eligible	8	9	--	215.7	275.0	270.0	315.0	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	8	9	--	37.6	93.8	116.4	121.0	--
Short-term Incentive (Actual)	*5	6	--	--	114.5	143.8	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*5	6	--	--	88.5	88.6	--	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	8	9	--	258.9	375.0	366.7	392.6	--
Total Cash Comp (Actual) - Org Wtd	8	9	--	230.9	375.0	365.6	397.9	--
Total Cash Comp (Actual) - Rcvs	*5	6	--	--	381.4	405.0	--	--
Total Cash Comp (Target)	8	9	--	261.7	351.7	386.3	447.0	--
Total Cash Comp (Target) - Rcvs	8	9	--	261.7	351.7	386.3	447.0	--

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	8	9	--	339.9	398.5	425.7	539.4	--
Total Direct Comp (Actual) - Rcvs	*5	6	--	--	405.2	430.6	--	--

*More than 25% of sample supplied by one organization

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

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	14%	17%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	29%	33%
Performance Shares/Share Units	29%	17%
Performance Cash Units	0%	0%
Long-term Cash	43%	50%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	5	6	55.0%	51.5%
Short-term Incentive (Threshold)	4	5	--%	--%
Short-term Incentive (Target)	8	9	43.5%	40.3%
Short-term Incentive (Maximum)	6	7	46.9%	44.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	5	6	41.7%	36.5%

Salary Range (Mean)				
Minimum	6	7	185.7	186.0
Midpoint	6	7	267.3	265.9
Maximum	6	7	348.8	345.9

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

410.456.130 Top E-commerce Executive

Retail & Wholesale

Leads the worldwide E-commerce efforts to transform the organization via e-commerce capabilities. Responsible for the overall strategy and development of new business efforts. Leads the development of major new business opportunities including creating customer value propositions and communication, developing key capabilities and technology, and building business models and economics. Leads investment tracking, prioritization and decisions of E-commerce projects across the organization. Responsible for remaining up-to-date on current and emerging trends and technologies in the area of E-commerce and how they can be incorporated into the overall strategy. Responsible for developing new and maintaining current E-commerce vendor relationships. Sets key policies and guidelines for customer communication. Leads efforts to set industry standards around payments and online security. Responsible for e-commerce partnerships and alliances including acquisitions and investments. Frequently reports to a Top Marketing Executive, Chief Executive Officer or Chief Operating 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
Base Salary								
Base Salary - Inc Wtd	11	11	198.0	200.0	235.0	298.3	350.0	552.0
Base Salary - Org Wtd	11	11	198.0	200.0	235.0	298.3	350.0	552.0
Base Salary - Incentive Eligible	11	11	198.0	200.0	235.0	298.3	350.0	552.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives

Short-term Incentive (Target)	10	10	51.0	74.2	86.3	114.0	124.6	302.0
Short-term Incentive (Actual)	9	9	--	40.9	79.4	103.6	132.2	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	7	7	--	54.0	105.5	124.1	119.0	--

Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	11	11	238.5	255.0	337.9	383.1	423.2	830.0
Total Cash Comp (Actual) - Org Wtd	11	11	238.5	255.0	337.9	383.1	423.2	830.0
Total Cash Comp (Actual) - Rcvrs	9	9	--	260.3	337.9	403.2	456.6	--
Total Cash Comp (Target)	10	10	250.9	272.3	317.3	383.2	472.4	697.0
Total Cash Comp (Target) - Rcvrs	10	10	250.9	272.3	317.3	383.2	472.4	697.0

Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	11	11	241.1	274.9	397.9	462.1	595.5	889.5
Total Direct Comp (Actual) - Rcvrs	7	7	--	309.0	415.0	473.9	595.5	--

*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	8	8	80%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	43%	43%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	71%	57%
Performance Shares/Share Units	29%	29%
Performance Cash Units	0%	0%
Long-term Cash	43%	43%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	9	9	33.0%	33.0%
Short-term Incentive (Threshold)	6	6	14.1%	14.1%
Short-term Incentive (Target)	10	10	39.8%	39.8%
Short-term Incentive (Maximum)	7	7	77.1%	77.1%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	7	7	41.7%	41.7%

Salary Range (Mean)

Minimum	7	7	172.9	172.9
Midpoint	7	7	229.7	229.7
Maximum	7	7	286.6	286.6

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

© 2014 Mercer LLC

Top E-commerce Executive 410.456.130

2014

US MBD: Mercer Benchmark Database Executive

410.456.131 Top E-commerce Strategy Executive

All Organizations

Responsible for leading the development of the overall E-commerce strategy across the organization. Collaborates with business leadership in the development of an e-commerce strategy and in the prioritization of development work. Required to lead strategic equity investment with other E-commerce organizations representing strategic needs across the business. Develops business plans identifying optimal revenue models, distribution, pricing, and product development strategies. Leads critical strategic partnership negotiation including financial arrangements, customer, and intellectual property rights. Typically in larger organizations this is a senior level manager. Frequently reports to a Top E-commerce Executive.

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		21	26	96%					
Base Salary - Inc Wtd	22	27	158.6	183.8	200.0	208.4	237.5	265.7	Sales Incentive		1	1	7%					
Base Salary - Org Wtd	22	27	153.2	181.6	200.9	207.4	235.7	273.5	Profit Sharing		1	1	7%					
Base Salary - Incentive Eligible	21	26	160.9	185.0	201.0	210.8	237.7	267.3	Long-term Incentive		17	21	78%					
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--										
Incentives									Of Those LTI Eligible:		% Eligible		% Receiving					
Short-term Incentive (Target)	18	22	35.6	45.5	55.7	71.6	85.6	148.7	Stock/Share Options		29%		29%					
Short-term Incentive (Actual)	19	24	23.8	49.5	68.4	75.8	89.2	155.8	Share Appreciation Rights (SARs)		0%		0%					
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units		67%		62%					
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--	Performance Shares/Share Units		29%		24%					
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--	Performance Cash Units		0%		0%					
Long-term Incentive (Black-Scholes)	17	21	16.1	33.3	65.0	89.4	116.5	248.6	Long-term Cash		19%		19%					
Total Cash Compensation									Incentives (Mean as % of Base)		Num Orgs		Num Obs		Org Wtd		Inc Wtd	
Total Cash Comp (Actual) - Inc Wtd	22	27	194.8	231.9	279.0	284.1	344.4	408.4	Short-term Incentive (Actual)		19	24	32.7%		36.1%			
Total Cash Comp (Actual) - Org Wtd	22	27	180.6	229.0	274.5	277.0	323.3	393.3	Short-term Incentive (Threshold)		5	7	9.7%		8.4%			
Total Cash Comp (Actual) - Rcvrs	20	25	212.0	233.2	280.7	291.6	347.4	409.8	Short-term Incentive (Target)		18	22	32.3%		32.1%			
Total Cash Comp (Target)	21	26	174.2	215.2	253.7	269.4	327.3	391.9	Short-term Incentive (Maximum)		10	13	66.8%		65.1%			
Total Cash Comp (Target) - Rcvrs	18	22	212.1	232.0	265.2	286.8	347.0	396.5	Sales Incentive (Actual)		1	1	--%		--%			
Total Direct Compensation (Black-Scholes)									Sales Incentive (Target)		0	0	--%		--%			
Total Direct Comp (Actual)	22	27	212.1	289.9	321.6	353.6	438.0	533.2	Profit Sharing (Actual)		1	1	--%		--%			
Total Direct Comp (Actual) - Rcvrs	17	21	243.1	291.6	319.5	368.2	463.1	536.7	Long-term Incentive (Black-Scholes)		17	21	46.7%		43.2%			
*More than 25% of sample supplied by one organization																		
Salary Range (Mean)																		
Minimum											12	15	139.5		138.6			
Midpoint											12	15	187.6		186.7			
Maximum											12	15	235.6		234.8			

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

© 2014 Mercer LLC

Top E-commerce Strategy Executive 410.456.131

2014

US MBD: Mercer Benchmark Database Executive

410.456.131 Top E-commerce Strategy Executive

Retail & Wholesale

Responsible for leading the development of the overall E-commerce strategy across the organization. Collaborates with business leadership in the development of an e-commerce strategy and in the prioritization of development work. Required to lead strategic equity investment with other E-commerce organizations representing strategic needs across the business. Develops business plans identifying optimal revenue models, distribution, pricing, and product development strategies. Leads critical strategic partnership negotiation including financial arrangements, customer, and intellectual property rights. Typically in larger organizations this is a senior level manager. Frequently reports to a Top E-commerce 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												
Base Salary - Inc Wtd	*9	11	153.0	195.0	218.7	218.1	250.0	275.0	Short-term Incentive	8	10	91%
Base Salary - Org Wtd	*9	11	--	192.8	213.6	219.1	256.3	--	Sales Incentive	0	0	--%
Base Salary - Incentive Eligible	*8	10	184.9	200.2	222.9	225.4	253.2	276.6	Profit Sharing	1	1	20%
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--	Long-term Incentive	8	10	91%
Incentives												
Short-term Incentive (Target)	*8	10	37.5	42.7	61.9	69.4	85.6	144.2	Of Those LTI Eligible:			
Short-term Incentive (Actual)	*8	10	19.2	43.3	68.4	62.6	81.4	90.3	Stock/Share Options		50%	50%
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Share Appreciation Rights (SARs)		0%	0%
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units		60%	50%
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--	Performance Shares/Share Units		20%	20%
Long-term Incentive (Black-Scholes)	*8	10	15.8	19.7	65.0	117.0	220.5	296.1	Performance Cash Units		0%	0%
Total Cash Compensation									Long-term Cash		30%	30%
Total Cash Comp (Actual) - Inc Wtd	*9	11	162.6	270.0	280.7	276.9	299.4	353.2	Incentives (Mean as % of Base)			
Total Cash Comp (Actual) - Org Wtd	*9	11	--	250.9	280.7	274.6	308.2	--		Num Orgs	Num Obs	Org Wtd
Total Cash Comp (Actual) - Rcvs	*8	10	235.7	271.0	285.3	290.0	304.6	357.4	Short-term Incentive (Actual)	8	10	27.0%
Total Cash Comp (Target)	*9	11	162.7	238.9	270.1	281.2	354.6	392.3	Short-term Incentive (Threshold)	3	5	--%
Total Cash Comp (Target) - Rcvs	*8	10	232.7	249.0	275.5	294.8	356.3	396.2	Short-term Incentive (Target)	8	10	33.0%
Total Direct Compensation (Black-Scholes)									Short-term Incentive (Maximum)	5	7	74.2%
Total Direct Comp (Actual)	*9	11	173.6	308.4	355.6	383.2	504.1	536.7	Sales Incentive (Actual)	0	0	--%
Total Direct Comp (Actual) - Rcvs	*8	10	288.9	316.7	384.7	407.0	511.1	537.3	Sales Incentive (Target)	0	0	--%
									Profit Sharing (Actual)	1	1	--%
									Long-term Incentive (Black-Scholes)	8	10	65.3%
									Salary Range (Mean)			
									Minimum	6	8	145.3
									Midpoint	6	8	185.5
									Maximum	6	8	225.7

*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

Top E-commerce Strategy Executive 410.456.131

2014

US MBD: Mercer Benchmark Database Executive

110.358.130 Top Economist

Identifies changes and trends in the economy and interprets their meaning to senior management. Studies and forecasts economic conditions and reports their possible effects on the organization. Frequently reports to Chief Executive Officer, Chief Operating Officer, or 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
Base Salary								
Base Salary - Inc Wtd	30	32	171.9	198.7	244.0	245.9	291.1	333.5
Base Salary - Org Wtd	30	32	170.5	197.9	244.0	246.2	295.4	334.5
Base Salary - Incentive Eligible	24	26	168.6	199.5	244.0	243.6	288.6	331.5
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	17	18	31.3	40.7	71.6	81.1	102.7	147.5
Short-term Incentive (Actual)	19	20	24.8	46.4	68.0	94.5	90.2	230.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	14	14	10.5	28.5	94.6	110.5	174.0	237.3

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	30	32	189.3	224.5	291.9	305.0	346.6	489.6
Total Cash Comp (Actual) - Org Wtd	30	32	189.2	226.1	291.9	307.1	341.6	502.4
Total Cash Comp (Actual) - Rcvs	19	20	192.7	252.3	316.4	336.0	391.7	523.6
Total Cash Comp (Target)	27	29	197.5	240.4	287.5	302.1	342.0	420.1
Total Cash Comp (Target) - Rcvs	17	18	220.8	235.4	305.4	319.3	373.6	460.3

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	30	32	190.8	237.5	332.0	353.4	402.9	651.7
Total Direct Comp (Actual) - Rcvs	14	14	248.5	326.0	382.7	455.5	601.1	795.4

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	23	25	81%
Sales Incentive	0	0	0%
Profit Sharing	1	1	4%
Long-term Incentive	15	15	48%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	53%	36%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	60%	57%
Performance Shares/Share Units	47%	29%
Performance Cash Units	0%	0%
Long-term Cash	27%	29%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	19	20	37.7%	36.9%
Short-term Incentive (Threshold)	6	6	14.7%	14.7%
Short-term Incentive (Target)	17	18	33.2%	32.4%
Short-term Incentive (Maximum)	12	12	69.7%	69.7%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	14	14	40.7%	40.7%

Salary Range (Mean)				
Minimum	24	26	174.6	171.9
Midpoint	24	26	230.7	229.0
Maximum	24	26	286.8	286.1

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

110.358.130 Top Economist

Identifies changes and trends in the economy and interprets their meaning to senior management. Studies and forecasts economic conditions and reports their possible effects on the organization. Frequently reports to Chief Executive Officer, Chief Operating Officer, or 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
Base Salary								
Base Salary - Inc Wtd	10	12	157.5	202.8	273.2	257.4	302.0	333.5
Base Salary - Org Wtd	10	12	145.9	208.5	273.9	260.4	312.2	334.5
Base Salary - Incentive Eligible	8	10	145.8	199.5	253.4	249.4	298.1	334.5
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	*4	5	--	--	--	--	--	--
Short-term Incentive (Actual)	*5	6	--	--	63.3	60.0	--	--
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	10	12	182.0	211.1	297.7	287.4	349.5	389.1
Total Cash Comp (Actual) - Org Wtd	10	12	177.4	233.5	297.7	290.0	350.0	399.7
Total Cash Comp (Actual) - Rcvrs	*5	6	--	--	349.4	313.4	--	--
Total Cash Comp (Target)	9	11	234.4	245.0	287.5	293.5	330.0	389.5
Total Cash Comp (Target) - Rcvrs	*4	5	--	--	--	--	--	--

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	10	12	182.0	211.1	318.2	308.8	385.0	471.9
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	7	9	75%
Sales Incentive	0	0	0%
Profit Sharing	1	1	10%
Long-term Incentive	2	2	18%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	5	6	24.1%	23.8%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	4	5	--%	--%
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)	2	2	--%	--%

Salary Range (Mean)				
Minimum	10	12	190.9	182.5
Midpoint	10	12	251.8	244.8
Maximum	10	12	312.7	307.0

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

© 2014 Mercer LLC

Top Economist 110.358.130

2014

US MBD: Mercer Benchmark Database Executive

110.358.130 Top Economist

Identifies changes and trends in the economy and interprets their meaning to senior management. Studies and forecasts economic conditions and reports their possible effects on the organization. Frequently reports to Chief Executive Officer, Chief Operating Officer, or 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
Base Salary								
Base Salary - Inc Wtd	8	8	--	180.1	194.0	215.7	244.0	--
Base Salary - Org Wtd	8	8	--	180.1	194.0	215.7	244.0	--
Base Salary - Incentive Eligible	5	5	--	--	194.2	204.0	--	--
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

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

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	8	8	--	189.3	227.0	259.7	325.1	--
Total Cash Comp (Actual) - Org Wtd	8	8	--	189.3	227.0	259.7	325.1	--
Total Cash Comp (Actual) - Rcvrs	4	4	--	--	--	--	--	--
Total Cash Comp (Target)	7	7	--	189.6	223.4	235.0	263.5	--
Total Cash Comp (Target) - Rcvrs	*3	3	--	--	--	--	--	--

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	8	8	--	190.6	234.0	262.0	325.1	--
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	5	5	63%
Sales Incentive	0	0	--%
Profit Sharing	0	0	--%
Long-term Incentive	2	2	25%

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)	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)	1	1	--%	--%

Salary Range (Mean)				
Minimum	5	5	130.9	130.9
Midpoint	5	5	177.8	177.8
Maximum	5	5	224.7	224.7

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

© 2014 Mercer LLC

Top Economist 110.358.130

2014

US MBD: Mercer Benchmark Database Executive

120.244.130 Top Employee Relations Executive

This is the top employee relations program position with responsibilities for two or more of the following: human resource policies, counseling, employee assistance, equal employment opportunity programs, employee services (e.g., cafeteria, parking, library, recreation, etc.), employee communications, and records. Often conducts difficult employee counseling sessions regarding EEO charges, ADA, performance, and terminations. Frequently reports to a Top Human Resources Management Executive (without labor relations). Note: If the employee is also responsible for compensation and benefits, report under Top Human Resources Management Executive (without labor relations).

All Organizations

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary								
Base Salary - Inc Wtd	83	92	143.2	164.1	195.7	200.6	224.5	251.9
Base Salary - Org Wtd	83	92	145.7	162.8	195.7	202.3	226.8	254.4
Base Salary - Incentive Eligible	74	82	145.6	169.5	198.9	203.9	228.5	254.6
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	65	71	27.5	41.2	62.8	62.9	78.0	92.8
Short-term Incentive (Actual)	67	72	18.5	33.5	60.2	71.8	88.3	153.7
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*3	5	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	48	53	19.8	31.2	66.4	78.3	111.2	170.1

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	83	92	159.1	195.2	244.8	257.3	298.8	378.9
Total Cash Comp (Actual) - Org Wtd	83	92	159.5	190.2	247.4	262.1	303.3	384.1
Total Cash Comp (Actual) - Rcvrs	67	72	165.1	208.4	257.6	274.0	325.2	389.1
Total Cash Comp (Target)	76	83	164.3	195.0	253.5	252.2	294.3	332.5
Total Cash Comp (Target) - Rcvrs	65	71	174.3	208.6	264.0	265.7	312.0	336.5

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	83	92	162.4	196.0	274.1	302.4	370.5	499.3
Total Direct Comp (Actual) - Rcvrs	48	53	206.0	274.1	345.9	364.6	417.3	565.7

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	74	82	89%
Sales Incentive	0	0	0%
Profit Sharing	3	5	9%
Long-term Incentive	50	55	69%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	41%	38%
Share Appreciation Rights (SARs)	4%	4%
Restricted Shares/Share Units	65%	62%
Performance Shares/Share Units	35%	32%
Performance Cash Units	11%	2%
Long-term Cash	31%	30%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	67	72	34.2%	33.7%
Short-term Incentive (Threshold)	18	18	11.6%	11.6%
Short-term Incentive (Target)	65	71	30.8%	30.3%
Short-term Incentive (Maximum)	33	34	57.8%	57.2%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	3	5	--%	--%
Long-term Incentive (Black-Scholes)	48	53	37.2%	36.5%

Salary Range (Mean)				
Minimum	47	53	142.4	144.2
Midpoint	47	53	189.7	191.2
Maximum	47	53	237.0	238.3

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

© 2014 Mercer LLC

Top Employee Relations Executive 120.244.130

2014

US MBD: Mercer Benchmark Database Executive

120.244.130 Top Employee Relations Executive

This is the top employee relations program position with responsibilities for two or more of the following: human resource policies, counseling, employee assistance, equal employment opportunity programs, employee services (e.g., cafeteria, parking, library, recreation, etc.), employee communications, and records. Often conducts difficult employee counseling sessions regarding EEO charges, ADA, performance, and terminations. Frequently reports to a Top Human Resources Management Executive (without labor relations). Note: If the employee is also responsible for compensation and benefits, report under Top Human Resources Management Executive (without labor relations).

Financial Services

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary								
Base Salary - Inc Wtd	9	13	125.0	147.8	171.4	185.0	194.0	314.0
Base Salary - Org Wtd	9	13	--	153.7	170.5	196.6	230.0	--
Base Salary - Incentive Eligible	9	13	125.0	147.8	171.4	185.0	194.0	314.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	*7	9	--	47.3	55.4	62.6	75.9	--
Short-term Incentive (Actual)	9	13	15.4	32.6	50.0	71.2	93.4	184.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	4	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	8	12	4.9	24.2	42.5	54.2	85.0	126.9

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	9	13	143.1	182.6	225.8	258.4	272.9	498.0
Total Cash Comp (Actual) - Org Wtd	9	13	--	189.8	270.0	282.4	354.9	--
Total Cash Comp (Actual) - Rcvs	9	13	143.1	182.6	225.8	258.4	272.9	498.0
Total Cash Comp (Target)	*7	9	--	205.1	239.9	241.7	263.0	--
Total Cash Comp (Target) - Rcvs	*7	9	--	205.1	239.9	241.7	263.0	--

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	9	13	148.9	215.2	294.5	308.5	356.5	575.1
Total Direct Comp (Actual) - Rcvs	8	12	168.9	249.0	305.2	322.5	361.9	598.3

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	9	13	100%
Sales Incentive	0	0	0%
Profit Sharing	2	4	50%
Long-term Incentive	8	12	92%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	58%	50%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	67%	67%
Performance Shares/Share Units	25%	17%
Performance Cash Units	17%	0%
Long-term Cash	42%	42%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	9	13	38.8%	34.6%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	7	9	35.9%	34.6%
Short-term Incentive (Maximum)	3	3	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	4	--%	--%
Long-term Incentive (Black-Scholes)	8	12	29.0%	28.2%

Salary Range (Mean)				
Minimum	6	8	124.9	126.3
Midpoint	6	8	173.0	174.8
Maximum	6	8	221.1	223.3

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

© 2014 Mercer LLC

Top Employee Relations Executive 120.244.130

US MBD: Mercer Benchmark Database Executive

120.244.130 Top Employee Relations Executive

This is the top employee relations program position with responsibilities for two or more of the following: human resource policies, counseling, employee assistance, equal employment opportunity programs, employee services (e.g., cafeteria, parking, library, recreation, etc.), employee communications, and records. Often conducts difficult employee counseling sessions regarding EEO charges, ADA, performance, and terminations. Frequently reports to a Top Human Resources Management Executive (without labor relations). Note: If the employee is also responsible for compensation and benefits, report under Top Human Resources Management Executive (without labor relations)

Insurance

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary								
Base Salary - Inc Wtd	16	17	136.6	162.3	195.0	189.3	217.5	230.9
Base Salary - Org Wtd	16	17	136.4	159.4	195.0	188.7	213.8	229.7
Base Salary - Incentive Eligible	15	16	136.4	168.5	195.0	192.2	218.8	233.3
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	14	15	28.7	33.6	64.5	59.9	78.0	89.5
Short-term Incentive (Actual)	14	15	19.7	23.9	80.0	82.4	130.0	161.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	11	12	9.0	21.9	49.4	54.9	79.3	116.0

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	16	17	152.9	190.9	245.0	262.0	333.6	375.9
Total Cash Comp (Actual) - Org Wtd	16	17	151.6	182.8	257.1	261.6	335.3	376.3
Total Cash Comp (Actual) - Rcvrs	14	15	156.9	207.1	275.0	273.1	337.1	376.8
Total Cash Comp (Target)	15	16	157.6	191.3	261.2	244.7	286.1	319.9
Total Cash Comp (Target) - Rcvrs	14	15	164.4	201.6	268.1	251.5	287.2	322.4

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	16	17	157.4	190.9	305.4	300.7	398.6	440.9
Total Direct Comp (Actual) - Rcvrs	11	12	179.5	278.9	380.9	347.7	403.3	480.5

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	15	16	94%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	12	13	93%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	23%	25%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	54%	50%
Performance Shares/Share Units	38%	33%
Performance Cash Units	15%	8%
Long-term Cash	38%	33%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	14	15	41.6%	41.2%
Short-term Incentive (Threshold)	6	6	18.1%	18.1%
Short-term Incentive (Target)	14	15	30.8%	30.4%
Short-term Incentive (Maximum)	9	10	55.1%	53.3%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	11	12	25.9%	27.3%

Salary Range (Mean)				
Minimum	8	8	135.6	135.6
Midpoint	8	8	200.0	200.0
Maximum	8	8	264.4	264.4

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

120.244.130 Top Employee Relations Executive

This is the top employee relations program position with responsibilities for two or more of the following: human resource policies, counseling, employee assistance, equal employment opportunity programs, employee services (e.g., cafeteria, parking, library, recreation, etc.), employee communications, and records. Often conducts difficult employee counseling sessions regarding EEO charges, ADA, performance, and terminations. Frequently reports to a Top Human Resources Management Executive (without labor relations). Note: If the employee is also responsible for compensation and benefits, report under Top Human Resources Management Executive (without labor relations).

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary								
Base Salary - Inc Wtd	6	6	--	--	212.5	236.6	--	--
Base Salary - Org Wtd	6	6	--	--	212.5	236.6	--	--
Base Salary - Incentive Eligible	6	6	--	--	212.5	236.6	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives

Short-term Incentive (Target)	6	6	--	--	81.1	86.4	--	--
Short-term Incentive (Actual)	5	5	--	--	88.8	92.8	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	5	5	--	--	121.0	98.5	--	--

Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	6	6	--	--	248.9	313.9	--	--
Total Cash Comp (Actual) - Org Wtd	6	6	--	--	248.9	313.9	--	--
Total Cash Comp (Actual) - Rcvrs	5	5	--	--	261.7	331.7	--	--
Total Cash Comp (Target)	6	6	--	--	287.2	323.0	--	--
Total Cash Comp (Target) - Rcvrs	6	6	--	--	287.2	323.0	--	--

Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	6	6	--	--	356.7	395.9	--	--
Total Direct Comp (Actual) - Rcvrs	5	5	--	--	409.6	439.7	--	--

*More than 25% of sample supplied by one organization

Other Non-Manufacturing

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	6	6	100%
Sales Incentive	0	0	0%
Profit Sharing	0	0	--%
Long-term Incentive	5	5	83%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	40%	40%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	80%	80%
Performance Shares/Share Units	40%	40%
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	5	35.1%	35.1%
Short-term Incentive (Threshold)	2	2	--%	--%
Short-term Incentive (Target)	6	6	35.5%	35.5%
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)	5	5	41.9%	41.9%

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

Top Employee Relations Executive 120.244.130

2014

US MBD: Mercer Benchmark Database Executive

120.244.130 Top Employee Relations Executive

Retail & Wholesale

This is the top employee relations program position with responsibilities for two or more of the following: human resource policies, counseling, employee assistance, equal employment opportunity programs, employee services (e.g., cafeteria, parking, library, recreation, etc.), employee communications, and records. Often conducts difficult employee counseling sessions regarding EEO charges, ADA, performance, and terminations. Frequently reports to a Top Human Resources Management Executive (without labor relations). Note: If the employee is also responsible for compensation and benefits, report under Top Human Resources Management Executive (without labor relations).

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary								
Base Salary - Inc Wtd	6	6	--	--	226.9	230.3	--	--
Base Salary - Org Wtd	6	6	--	--	226.9	230.3	--	--
Base Salary - Incentive Eligible	6	6	--	--	226.9	230.3	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	6	6	--	--	84.7	90.5	--	--
Short-term Incentive (Actual)	6	6	--	--	73.7	95.3	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	5	5	--	--	132.1	168.2	--	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	6	6	--	--	326.8	329.0	--	--
Total Cash Comp (Actual) - Org Wtd	6	6	--	--	326.8	329.0	--	--
Total Cash Comp (Actual) - Rcvrs	6	6	--	--	326.8	329.0	--	--
Total Cash Comp (Target)	6	6	--	--	338.2	320.7	--	--
Total Cash Comp (Target) - Rcvrs	6	6	--	--	338.2	320.7	--	--

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	6	6	--	--	489.4	469.1	--	--
Total Direct Comp (Actual) - Rcvrs	5	5	--	--	501.8	467.6	--	--

*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	1	1	17%
Long-term Incentive	5	5	83%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	6	6	41.8%	41.8%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	6	6	39.3%	39.3%
Short-term Incentive (Maximum)	1	1	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	5	5	73.2%	73.2%

Salary Range (Mean)				
Minimum	3	3	--	--
Midpoint	3	3	--	--
Maximum	3	3	--	--

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

© 2014 Mercer LLC

Top Employee Relations Executive 120.244.130

2014

US MBD: Mercer Benchmark Database Executive

120.244.130 Top Employee Relations Executive

This is the top employee relations program position with responsibilities for two or more of the following: human resource policies, counseling, employee assistance, equal employment opportunity programs, employee services (e.g., cafeteria, parking, library, recreation, etc.), employee communications, and records. Often conducts difficult employee counseling sessions regarding EEO charges, ADA, performance, and terminations. Frequently reports to a Top Human Resources Management Executive (without labor relations). Note: If the employee is also responsible for compensation and benefits, report under Top Human Resources Management Executive (without labor relations).

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
Base Salary								
Base Salary - Inc Wtd	29	33	145.7	165.4	195.0	198.2	215.7	248.5
Base Salary - Org Wtd	29	33	145.0	154.0	193.8	196.8	225.0	250.0
Base Salary - Incentive Eligible	21	24	146.0	177.8	201.3	206.1	240.0	252.7
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	16	19	14.8	27.4	44.1	47.4	72.0	78.0
Short-term Incentive (Actual)	16	16	4.8	16.0	36.4	43.2	69.6	87.7
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	6	6	--	--	56.0	53.8	--	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	29	33	149.3	179.1	201.3	219.1	248.7	307.6
Total Cash Comp (Actual) - Org Wtd	29	33	146.8	177.5	195.7	220.6	252.7	312.0
Total Cash Comp (Actual) - Rcvs	16	16	152.5	177.8	244.8	241.7	292.8	369.6
Total Cash Comp (Target)	26	30	152.7	174.7	210.0	221.2	267.4	312.0
Total Cash Comp (Target) - Rcvs	16	19	162.5	194.5	247.2	248.0	306.5	319.4

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	29	33	149.3	179.1	201.3	228.9	266.8	345.0
Total Direct Comp (Actual) - Rcvs	6	6	--	--	337.9	300.3	--	--

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	21	24	73%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	7	7	27%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	16	16	20.3%	20.3%
Short-term Incentive (Threshold)	6	6	6.5%	6.5%
Short-term Incentive (Target)	16	19	23.6%	23.1%
Short-term Incentive (Maximum)	8	8	39.5%	39.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	6	6	25.8%	25.8%

Salary Range (Mean)				
Minimum	17	21	143.0	148.4
Midpoint	17	21	184.9	190.5
Maximum	17	21	226.9	232.7

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

© 2014 Mercer LLC

Top Employee Relations Executive 120.244.130

2014

US MBD: Mercer Benchmark Database Executive

120.220.130 Top Employment & Recruiting Executive

All Organizations

This is the top employment and recruiting position with responsibility for ensuring adequate staffing is in place to meet the organization's needs. Develops and maintains relationships with outside employment agencies and recruiters. Frequently reports to a Top Human Resources Management Executive. 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
Base Salary								
Base Salary - Inc Wtd	150	150	140.7	165.4	197.1	201.2	227.4	260.0
Base Salary - Org Wtd	150	150	140.7	165.4	197.1	201.2	227.4	260.0
Base Salary - Incentive Eligible	135	135	150.2	170.0	198.4	205.8	228.8	260.0
Base Salary - Not Incentive Eligible	*3	3	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	114	114	29.8	41.3	55.5	62.7	80.2	105.9
Short-term Incentive (Actual)	119	119	15.8	34.6	55.2	65.1	92.8	117.4
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	79	79	19.2	32.5	67.9	82.5	117.5	181.3

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	150	150	158.3	199.9	235.1	253.0	292.3	378.6
Total Cash Comp (Actual) - Org Wtd	150	150	158.3	199.9	235.1	253.0	292.3	378.6
Total Cash Comp (Actual) - Rcvs	119	119	181.4	213.3	251.2	270.0	319.7	387.0
Total Cash Comp (Target)	138	138	162.3	203.5	245.0	254.2	289.1	366.8
Total Cash Comp (Target) - Rcvs	114	114	180.9	216.4	257.3	267.3	295.2	371.2

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	150	150	169.0	211.2	266.8	296.5	365.6	504.6
Total Direct Comp (Actual) - Rcvs	79	79	220.3	276.1	315.9	359.0	431.9	536.3

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	135	135	92%
Sales Incentive	0	0	0%
Profit Sharing	5	5	5%
Long-term Incentive	83	83	61%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	40%	33%
Share Appreciation Rights (SARs)	4%	4%
Restricted Shares/Share Units	79%	75%
Performance Shares/Share Units	40%	34%
Performance Cash Units	5%	0%
Long-term Cash	16%	14%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	119	119	31.0%	31.0%
Short-term Incentive (Threshold)	39	39	11.3%	11.3%
Short-term Incentive (Target)	114	114	29.9%	29.9%
Short-term Incentive (Maximum)	65	65	51.1%	51.1%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	79	79	38.9%	38.9%

Salary Range (Mean)				
Minimum	105	105	145.3	145.3
Midpoint	105	105	196.4	196.4
Maximum	105	105	247.4	247.4

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

© 2014 Mercer LLC

Top Employment & Recruiting Executive 120.220.130

2014

US MBD: Mercer Benchmark Database Executive

120.220.130 Top Employment & Recruiting Executive

Consumer Goods

This is the top employment and recruiting position with responsibility for ensuring adequate staffing is in place to meet the organization's needs. Develops and maintains relationships with outside employment agencies and recruiters. Frequently reports to a Top Human Resources Management Executive. 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
Base Salary								
Base Salary - Inc Wtd	7	7	--	185.0	212.2	210.4	227.5	--
Base Salary - Org Wtd	7	7	--	185.0	212.2	210.4	227.5	--
Base Salary - Incentive Eligible	6	6	--	--	212.6	210.2	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	5	5	--	--	63.7	56.6	--	--
Short-term Incentive (Actual)	5	5	--	--	52.0	47.8	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	6	6	--	--	49.2	74.4	--	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	7	7	--	210.3	227.5	244.5	277.1	--
Total Cash Comp (Actual) - Org Wtd	7	7	--	210.3	227.5	244.5	277.1	--
Total Cash Comp (Actual) - Rcvrs	5	5	--	--	273.2	254.5	--	--
Total Cash Comp (Target)	5	5	--	--	275.9	256.8	--	--
Total Cash Comp (Target) - Rcvrs	5	5	--	--	275.9	256.8	--	--

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	7	7	--	231.2	297.7	308.3	322.6	--
Total Direct Comp (Actual) - Rcvrs	6	6	--	--	299.3	324.3	--	--

*More than 25% of sample supplied by one organization

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

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	5	5	23.0%	23.0%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	5	5	28.0%	28.0%
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)	6	6	34.4%	34.4%

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

Top Employment & Recruiting Executive 120.220.130

2014

US MBD: Mercer Benchmark Database Executive

120.220.130 Top Employment & Recruiting Executive

This is the top employment and recruiting position with responsibility for ensuring adequate staffing is in place to meet the organization's needs. Develops and maintains relationships with outside employment agencies and recruiters. Frequently reports to a Top Human Resources Management Executive. 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
Base Salary								
Base Salary - Inc Wtd	14	14	127.5	151.0	170.0	167.4	184.8	199.8
Base Salary - Org Wtd	14	14	127.5	151.0	170.0	167.4	184.8	199.8
Base Salary - Incentive Eligible	14	14	127.5	151.0	170.0	167.4	184.8	199.8
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	9	9	--	40.3	54.0	48.4	58.1	--
Short-term Incentive (Actual)	13	13	21.1	36.2	55.0	56.8	75.0	93.7
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	12	12	4.9	26.3	49.5	46.1	66.9	79.8

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	14	14	142.5	171.1	226.5	220.9	267.6	281.5
Total Cash Comp (Actual) - Org Wtd	14	14	142.5	171.1	226.5	220.9	267.6	281.5
Total Cash Comp (Actual) - Rcvs	13	13	162.2	187.7	227.0	228.3	270.2	282.2
Total Cash Comp (Target)	12	12	138.4	155.9	211.3	201.2	237.5	265.2
Total Cash Comp (Target) - Rcvs	9	9	--	185.3	234.0	217.8	250.6	--

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	14	14	149.0	213.4	283.0	260.4	303.7	333.6
Total Direct Comp (Actual) - Rcvs	12	12	200.9	245.7	287.7	279.0	307.2	343.0

*More than 25% of sample supplied by one organization

Financial Services

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	14	14	100%
Sales Incentive	0	0	0%
Profit Sharing	1	1	11%
Long-term Incentive	12	12	86%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	42%	25%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	100%	100%
Performance Shares/Share Units	25%	8%
Performance Cash Units	8%	0%
Long-term Cash	17%	17%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	13	13	32.5%	32.5%
Short-term Incentive (Threshold)	2	2	--%	--%
Short-term Incentive (Target)	9	9	27.8%	27.8%
Short-term Incentive (Maximum)	5	5	48.0%	48.0%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	12	12	27.3%	27.3%

Salary Range (Mean)				
Minimum	11	11	119.3	119.3
Midpoint	11	11	170.2	170.2
Maximum	11	11	221.2	221.2

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

© 2014 Mercer LLC

Top Employment & Recruiting Executive 120.220.130

2014

US MBD: Mercer Benchmark Database Executive

120.220.130 Top Employment & Recruiting Executive

High Tech (Services)

This is the top employment and recruiting position with responsibility for ensuring adequate staffing is in place to meet the organization's needs. Develops and maintains relationships with outside employment agencies and recruiters. Frequently reports to a Top Human Resources Management Executive. 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
Base Salary								
Base Salary - Inc Wtd	5	5	--	--	175.0	187.5	--	--
Base Salary - Org Wtd	5	5	--	--	175.0	187.5	--	--
Base Salary - Incentive Eligible	5	5	--	--	175.0	187.5	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	5	5	--	--	67.5	66.2	--	--
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	--	--	--	--	--	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	5	5	--	--	215.0	230.7	--	--
Total Cash Comp (Actual) - Org Wtd	5	5	--	--	215.0	230.7	--	--
Total Cash Comp (Actual) - Rcvrs	4	4	--	--	--	--	--	--
Total Cash Comp (Target)	5	5	--	--	256.7	253.7	--	--
Total Cash Comp (Target) - Rcvrs	5	5	--	--	256.7	253.7	--	--

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	5	5	--	--	260.3	268.5	--	--
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	5	5	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)	4	4	--%	--%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	5	5	35.6%	35.6%
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)	2	2	--%	--%

Salary Range (Mean)				
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 Mercer LLC

Top Employment & Recruiting Executive 120.220.130

2014

US MBD: Mercer Benchmark Database Executive

120.220.130 Top Employment & Recruiting Executive

Insurance

This is the top employment and recruiting position with responsibility for ensuring adequate staffing is in place to meet the organization's needs. Develops and maintains relationships with outside employment agencies and recruiters. Frequently reports to a Top Human Resources Management Executive. 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
Base Salary								
Base Salary - Inc Wtd	20	20	140.6	162.4	182.5	189.7	230.0	248.5
Base Salary - Org Wtd	20	20	140.6	162.4	182.5	189.7	230.0	248.5
Base Salary - Incentive Eligible	19	19	146.0	165.5	185.0	194.7	231.0	250.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	18	18	32.0	40.9	60.0	62.2	80.2	93.1
Short-term Incentive (Actual)	17	17	30.5	48.7	77.3	81.0	109.2	131.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	14	14	17.5	25.0	57.7	83.2	147.4	205.4

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	20	20	156.6	216.3	253.4	259.3	318.7	345.0
Total Cash Comp (Actual) - Org Wtd	20	20	156.6	216.3	253.4	259.3	318.7	345.0
Total Cash Comp (Actual) - Rcvrs	17	17	175.3	216.6	257.5	271.1	321.0	368.0
Total Cash Comp (Target)	19	19	175.0	201.9	243.0	248.8	295.0	337.5
Total Cash Comp (Target) - Rcvrs	18	18	175.2	209.6	247.0	257.4	299.2	344.1

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	20	20	194.1	219.1	297.7	317.5	400.9	548.5
Total Direct Comp (Actual) - Rcvrs	14	14	197.9	268.1	339.4	364.8	446.1	575.5

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	19	19	95%
Sales Incentive	0	0	0%
Profit Sharing	1	1	8%
Long-term Incentive	14	14	70%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	29%	29%
Share Appreciation Rights (SARs)	7%	7%
Restricted Shares/Share Units	79%	64%
Performance Shares/Share Units	57%	50%
Performance Cash Units	14%	0%
Long-term Cash	21%	14%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	17	17	40.7%	40.7%
Short-term Incentive (Threshold)	8	8	11.9%	11.9%
Short-term Incentive (Target)	18	18	30.9%	30.9%
Short-term Incentive (Maximum)	13	13	58.5%	58.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	14	14	38.8%	38.8%

Salary Range (Mean)				
Minimum	14	14	138.5	138.5
Midpoint	14	14	187.5	187.5
Maximum	14	14	236.5	236.5

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

© 2014 Mercer LLC

Top Employment & Recruiting Executive 120.220.130

2014

US MBD: Mercer Benchmark Database Executive

120.220.130 Top Employment & Recruiting Executive

This is the top employment and recruiting position with responsibility for ensuring adequate staffing is in place to meet the organization's needs. Develops and maintains relationships with outside employment agencies and recruiters. Frequently reports to a Top Human Resources Management Executive. 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
Base Salary								
Base Salary - Inc Wtd	20	20	141.0	169.4	204.0	205.5	241.1	272.3
Base Salary - Org Wtd	20	20	141.0	169.4	204.0	205.5	241.1	272.3
Base Salary - Incentive Eligible	20	20	141.0	169.4	204.0	205.5	241.1	272.3
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	15	15	20.5	41.6	50.4	64.5	94.9	123.4
Short-term Incentive (Actual)	19	19	9.4	33.5	57.5	76.1	114.5	158.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	8	8	--	37.0	120.3	101.2	152.7	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	20	20	161.2	216.8	254.4	277.8	353.6	389.2
Total Cash Comp (Actual) - Org Wtd	20	20	161.2	216.8	254.4	277.8	353.6	389.2
Total Cash Comp (Actual) - Rcvrs	19	19	158.1	218.4	257.5	282.3	357.0	390.1
Total Cash Comp (Target)	17	17	162.0	221.7	254.0	264.9	310.3	375.4
Total Cash Comp (Target) - Rcvrs	15	15	159.1	218.4	254.0	266.5	317.3	384.2

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	20	20	161.2	216.8	269.0	318.3	468.8	504.6
Total Direct Comp (Actual) - Rcvrs	8	8	--	281.7	463.0	413.4	504.4	--

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	20	20	100%
Sales Incentive	0	0	0%
Profit Sharing	1	1	7%
Long-term Incentive	10	10	56%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	38%	38%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	100%	100%
Performance Shares/Share Units	13%	13%
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)	19	19	35.0%	35.0%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	15	15	30.8%	30.8%
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)	8	8	42.8%	42.8%

Salary Range (Mean)				
Minimum	14	14	147.0	147.0
Midpoint	14	14	199.4	199.4
Maximum	14	14	251.8	251.8

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

© 2014 Mercer LLC

Top Employment & Recruiting Executive 120.220.130

2014

US MBD: Mercer Benchmark Database Executive

120.220.130 Top Employment & Recruiting Executive

Retail & Wholesale

This is the top employment and recruiting position with responsibility for ensuring adequate staffing is in place to meet the organization's needs. Develops and maintains relationships with outside employment agencies and recruiters. Frequently reports to a Top Human Resources Management Executive. 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
Base Salary								
Base Salary - Inc Wtd	10	10	127.8	147.6	202.4	197.1	219.4	296.7
Base Salary - Org Wtd	10	10	127.8	147.6	202.4	197.1	219.4	296.7
Base Salary - Incentive Eligible	10	10	127.8	147.6	202.4	197.1	219.4	296.7
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	10	10	32.2	45.4	56.2	60.2	73.8	103.4
Short-term Incentive (Actual)	6	6	--	--	68.8	66.0	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	5	5	--	--	185.0	149.8	--	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	10	10	141.6	187.6	209.0	236.7	293.1	387.1
Total Cash Comp (Actual) - Org Wtd	10	10	141.6	187.6	209.0	236.7	293.1	387.1
Total Cash Comp (Actual) - Rcvrs	6	6	--	--	276.0	266.5	--	--
Total Cash Comp (Target)	10	10	161.2	193.3	266.4	257.3	282.0	396.9
Total Cash Comp (Target) - Rcvrs	10	10	161.2	193.3	266.4	257.3	282.0	396.9

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	10	10	141.6	187.6	262.8	311.6	466.1	530.7
Total Direct Comp (Actual) - Rcvrs	5	5	--	--	448.9	442.2	--	--

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	10	10	100%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	5	5	63%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	6	6	32.8%	32.8%
Short-term Incentive (Threshold)	5	5	11.8%	11.8%
Short-term Incentive (Target)	10	10	30.5%	30.5%
Short-term Incentive (Maximum)	6	6	52.5%	52.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	5	5	70.4%	70.4%

Salary Range (Mean)				
Minimum	7	7	152.5	152.5
Midpoint	7	7	197.4	197.4
Maximum	7	7	242.2	242.2

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

© 2014 Mercer LLC

Top Employment & Recruiting Executive 120.220.130

2014

US MBD: Mercer Benchmark Database Executive

120.220.130 Top Employment & Recruiting Executive

This is the top employment and recruiting position with responsibility for ensuring adequate staffing is in place to meet the organization's needs. Develops and maintains relationships with outside employment agencies and recruiters. Frequently reports to a Top Human Resources Management Executive. 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
Base Salary								
Base Salary - Inc Wtd	55	55	142.1	168.9	200.0	211.8	228.8	294.2
Base Salary - Org Wtd	55	55	142.1	168.9	200.0	211.8	228.8	294.2
Base Salary - Incentive Eligible	43	43	153.1	186.7	207.7	225.9	238.0	341.5
Base Salary - Not Incentive Eligible	*3	3	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	35	35	25.4	37.6	59.5	64.0	84.4	124.1
Short-term Incentive (Actual)	37	37	15.3	32.0	48.7	54.7	66.6	125.4
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	18	18	13.9	19.9	60.2	58.8	80.3	118.1

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	55	55	142.4	182.4	229.5	248.7	277.7	388.1
Total Cash Comp (Actual) - Org Wtd	55	55	142.4	182.4	229.5	248.7	277.7	388.1
Total Cash Comp (Actual) - Rcvrs	37	37	182.2	220.8	245.5	279.3	311.6	403.4
Total Cash Comp (Target)	52	52	141.2	186.6	236.0	257.7	292.5	386.8
Total Cash Comp (Target) - Rcvrs	35	35	181.0	230.0	271.9	287.7	312.0	426.6

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	55	55	142.4	197.2	240.0	267.9	334.5	402.9
Total Direct Comp (Actual) - Rcvrs	18	18	199.3	269.0	318.2	349.0	398.2	676.7

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	43	43	80%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	19	19	38%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	16%	11%
Share Appreciation Rights (SARs)	5%	6%
Restricted Shares/Share Units	84%	72%
Performance Shares/Share Units	42%	39%
Performance Cash Units	0%	0%
Long-term Cash	16%	17%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	37	37	23.8%	23.8%
Short-term Incentive (Threshold)	15	15	11.5%	11.5%
Short-term Incentive (Target)	35	35	27.7%	27.7%
Short-term Incentive (Maximum)	21	21	40.0%	40.0%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	18	18	26.3%	26.3%

Salary Range (Mean)				
Minimum	39	39	148.4	148.4
Midpoint	39	39	201.1	201.1
Maximum	39	39	253.8	253.8

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

© 2014 Mercer LLC

Top Employment & Recruiting Executive 120.220.130

2014

US MBD: Mercer Benchmark Database Executive

510.000.120 Top Engineering Executive - Corporate

All Organizations

This is the top engineering position with responsibility for the direction and management of the engineering and associated project activities of the organization. Works with manufacturing and research managers to design, develop, and modify the products and facilities of the organization. Coordinates implementation of product and facilities changes and the costing and purchasing of associated materials and equipment. Assesses manufacturing processes and environmental conditions to ensure compliance with state and federal regulatory agencies and organization safety standards. Frequently reports to a Chief Executive Officer or Chief Operating Officer. Note: Reporting entity is Corporate. 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
Base Salary								
Base Salary - Inc Wtd	95	99	166.4	200.0	233.5	249.5	279.6	385.0
Base Salary - Org Wtd	95	99	165.8	196.0	233.0	249.4	280.0	387.0
Base Salary - Incentive Eligible	85	89	166.9	202.1	236.6	255.2	280.4	390.0
Base Salary - Not Incentive Eligible	*3	3	--	--	--	--	--	--
Incentives								
Short-term Incentive (Target)	78	82	50.4	62.4	87.5	113.1	130.5	204.4
Short-term Incentive (Actual)	75	78	20.2	43.7	84.5	102.4	137.5	215.1
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	4	4	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	58	61	35.9	69.3	149.1	242.9	251.0	667.2
Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	95	99	180.0	226.1	312.0	330.5	385.0	525.5
Total Cash Comp (Actual) - Org Wtd	95	99	177.6	225.9	312.0	331.7	386.5	539.9
Total Cash Comp (Actual) - Rcvrs	75	78	212.4	245.1	337.4	354.5	406.5	570.0
Total Cash Comp (Target)	89	93	197.6	242.9	313.3	349.4	405.5	579.8
Total Cash Comp (Target) - Rcvrs	78	82	225.1	266.7	322.2	370.9	411.8	594.4
Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	95	99	189.3	250.6	377.4	480.2	546.9	866.3
Total Direct Comp (Actual) - Rcvrs	58	61	262.7	342.8	501.0	603.1	665.6	1,282.7

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	84	88	91%
Sales Incentive	0	0	0%
Profit Sharing	11	12	19%
Long-term Incentive	66	69	73%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	39%	36%
Share Appreciation Rights (SARs)	11%	7%
Restricted Shares/Share Units	70%	64%
Performance Shares/Share Units	47%	44%
Performance Cash Units	5%	2%
Long-term Cash	18%	18%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	75	78	38.5%	38.1%
Short-term Incentive (Threshold)	17	18	18.0%	17.6%
Short-term Incentive (Target)	78	82	41.3%	40.9%
Short-term Incentive (Maximum)	45	48	80.2%	79.3%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	4	4	--%	--%
Long-term Incentive (Black-Scholes)	58	61	87.7%	85.8%

Salary Range (Mean)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Minimum	53	55	172.7	172.9
Midpoint	53	55	223.0	223.4
Maximum	53	55	273.3	273.9

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

© 2014 Mercer LLC

Top Engineering Executive - Corporate 510.000.120

2014

US MBD: Mercer Benchmark Database Executive

510.000.120 Top Engineering Executive - Corporate

Consumer Goods

This is the top engineering position with responsibility for the direction and management of the engineering and associated project activities of the organization. Works with manufacturing and research managers to design, develop, and modify the products and facilities of the organization. Coordinates implementation of product and facilities changes and the costing and purchasing of associated materials and equipment. Assesses manufacturing processes and environmental conditions to ensure compliance with state and federal regulatory agencies and organization safety standards. Frequently reports to a Chief Executive Officer or Chief Operating Officer. Note: Reporting entity is Corporate. 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
Base Salary								
Base Salary - Inc Wtd	16	16	165.3	195.0	223.8	248.6	263.8	430.9
Base Salary - Org Wtd	16	16	165.3	195.0	223.8	248.6	263.8	430.9
Base Salary - Incentive Eligible	16	16	165.3	195.0	223.8	248.6	263.8	430.9
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	14	14	39.1	63.2	94.3	105.1	141.0	199.1
Short-term Incentive (Actual)	16	16	19.8	54.9	115.9	100.1	135.8	162.4
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	10	10	90.5	109.3	147.9	143.6	175.4	187.3

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	16	16	205.5	244.4	343.3	350.0	401.3	593.1
Total Cash Comp (Actual) - Org Wtd	16	16	205.5	244.4	343.3	350.0	401.3	593.1
Total Cash Comp (Actual) - Rcvs	16	16	205.5	244.4	343.3	350.0	401.3	593.1
Total Cash Comp (Target)	16	16	217.3	242.6	288.3	340.6	406.8	616.2
Total Cash Comp (Target) - Rcvs	14	14	212.3	256.9	305.7	355.9	421.9	627.0

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	16	16	205.5	284.4	483.5	439.7	565.7	606.3
Total Direct Comp (Actual) - Rcvs	10	10	334.1	432.5	503.9	492.8	562.8	585.7

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	16	16	100%
Sales Incentive	0	0	0%
Profit Sharing	3	3	30%
Long-term Incentive	11	11	69%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	16	16	39.8%	39.8%
Short-term Incentive (Threshold)	4	4	--%	--%
Short-term Incentive (Target)	14	14	41.4%	41.4%
Short-term Incentive (Maximum)	7	7	84.1%	84.1%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	10	10	61.3%	61.3%

Salary Range (Mean)				
Minimum	11	11	172.0	172.0
Midpoint	11	11	223.2	223.2
Maximum	11	11	274.5	274.5

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

© 2014 Mercer LLC

Top Engineering Executive - Corporate 510.000.120

US MBD: Mercer Benchmark Database Executive

510.000.120 Top Engineering Executive - Corporate

Energy

This is the top engineering position with responsibility for the direction and management of the engineering and associated project activities of the organization. Works with manufacturing and research managers to design, develop, and modify the products and facilities of the organization. Coordinates implementation of product and facilities changes and the costing and purchasing of associated materials and equipment. Assesses manufacturing processes and environmental conditions to ensure compliance with state and federal regulatory agencies and organization safety standards. Frequently reports to a Chief Executive Officer or Chief Operating Officer. Note: Reporting entity is Corporate. 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
Base Salary								
Base Salary - Inc Wtd	12	12	224.7	229.9	259.9	284.6	311.3	414.5
Base Salary - Org Wtd	12	12	224.7	229.9	259.9	284.6	311.3	414.5
Base Salary - Incentive Eligible	9	9	--	245.7	267.8	294.4	345.0	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	9	9	--	98.4	125.0	177.5	228.1	--
Short-term Incentive (Actual)	9	9	--	127.8	150.3	220.9	312.5	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	10	10	83.3	174.8	277.3	423.7	760.9	1,019.0

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	12	12	225.1	322.4	394.3	450.2	510.0	870.5
Total Cash Comp (Actual) - Org Wtd	12	12	225.1	322.4	394.3	450.2	510.0	870.5
Total Cash Comp (Actual) - Rcvrs	9	9	--	367.1	435.1	515.2	675.0	--
Total Cash Comp (Target)	10	10	233.9	331.1	388.4	447.3	535.3	859.9
Total Cash Comp (Target) - Rcvrs	9	9	--	345.1	401.7	471.9	590.6	--

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	12	12	248.2	366.9	668.7	803.4	1,393.4	1,651.1
Total Direct Comp (Actual) - Rcvrs	10	10	321.8	524.3	717.9	909.9	1,570.6	1,672.8

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	9	9	90%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	10	10	83%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	20%	10%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	90%	90%
Performance Shares/Share Units	60%	50%
Performance Cash Units	10%	10%
Long-term Cash	10%	10%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	9	9	70.8%	70.8%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	9	9	56.1%	56.1%
Short-term Incentive (Maximum)	6	6	84.2%	84.2%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	10	10	136.4%	136.4%

Salary Range (Mean)				
Minimum	6	6	197.8	197.8
Midpoint	6	6	250.9	250.9
Maximum	6	6	304.1	304.1

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

510.000.120 Top Engineering Executive - Corporate

Other Durable Goods

This is the top engineering position with responsibility for the direction and management of the engineering and associated project activities of the organization. Works with manufacturing and research managers to design, develop, and modify the products and facilities of the organization. Coordinates implementation of product and facilities changes and the costing and purchasing of associated materials and equipment. Assesses manufacturing processes and environmental conditions to ensure compliance with state and federal regulatory agencies and organization safety standards. Frequently reports to a Chief Executive Officer or Chief Operating Officer. Note: Reporting entity is Corporate. 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
Base Salary								
Base Salary - Inc Wtd	22	23	168.6	200.0	219.6	237.4	275.0	349.8
Base Salary - Org Wtd	22	23	168.4	199.0	215.1	236.4	276.3	356.1
Base Salary - Incentive Eligible	22	23	168.6	200.0	219.6	237.4	275.0	349.8
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	19	20	50.2	59.1	80.2	89.8	93.0	191.1
Short-term Incentive (Actual)	16	17	17.7	35.0	63.9	76.5	112.9	160.4
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	16	17	16.8	37.0	103.9	157.7	176.3	444.3

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	22	23	201.1	216.4	280.0	294.2	354.4	404.0
Total Cash Comp (Actual) - Org Wtd	22	23	200.8	215.0	268.6	291.7	351.9	407.1
Total Cash Comp (Actual) - Rcvrs	16	17	211.0	227.0	290.8	307.0	356.1	450.9
Total Cash Comp (Target)	20	21	222.2	245.3	297.5	317.4	350.0	552.8
Total Cash Comp (Target) - Rcvrs	19	20	225.3	256.1	300.8	324.9	352.2	565.1

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	22	23	222.8	267.0	349.7	410.8	461.7	631.9
Total Direct Comp (Actual) - Rcvrs	16	17	224.1	273.2	365.0	451.8	498.9	895.2

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	21	22	96%
Sales Incentive	0	0	0%
Profit Sharing	5	5	29%
Long-term Incentive	18	19	86%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	50%	47%
Share Appreciation Rights (SARs)	11%	6%
Restricted Shares/Share Units	72%	59%
Performance Shares/Share Units	56%	59%
Performance Cash Units	6%	0%
Long-term Cash	11%	12%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	16	17	31.7%	31.9%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	19	20	36.8%	36.7%
Short-term Incentive (Maximum)	12	13	70.1%	70.1%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	16	17	61.3%	61.1%

Salary Range (Mean)				
Minimum	11	12	158.5	159.6
Midpoint	11	12	206.2	208.8
Maximum	11	12	254.0	258.0

Note - only median and mean will be displayed if 50% or more of the incumbents are supplied by one organization
© 2014 Mercer LLC

Top Engineering Executive - Corporate 510.000.120

2014

US MBD: Mercer Benchmark Database Executive

510.000.120 Top Engineering Executive - Corporate

This is the top engineering position with responsibility for the direction and management of the engineering and associated project activities of the organization. Works with manufacturing and research managers to design, develop, and modify the products and facilities of the organization. Coordinates implementation of product and facilities changes and the costing and purchasing of associated materials and equipment. Assesses manufacturing processes and environmental conditions to ensure compliance with state and federal regulatory agencies and organization safety standards. Frequently reports to a Chief Executive Officer or Chief Operating Officer. Note: Reporting entity is Corporate. 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
Base Salary								
Base Salary - Inc Wtd	12	13	124.9	159.8	205.2	214.6	242.8	385.8
Base Salary - Org Wtd	12	13	122.3	159.4	194.8	215.2	252.5	400.6
Base Salary - Incentive Eligible	9	10	142.5	176.2	214.2	234.3	270.9	430.2
Base Salary - Not Incentive Eligible	*2	2	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	9	10	26.4	50.9	62.3	82.3	87.7	249.5
Short-term Incentive (Actual)	9	10	8.6	19.2	52.5	65.0	92.1	209.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*4	5	--	--	--	--	--	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	12	13	132.9	166.6	236.5	264.6	341.7	498.0
Total Cash Comp (Actual) - Org Wtd	12	13	128.3	164.0	231.2	264.8	344.6	502.7
Total Cash Comp (Actual) - Rcvs	9	10	162.6	212.9	262.7	299.3	378.2	512.0
Total Cash Comp (Target)	12	13	132.9	184.4	266.7	277.9	326.8	526.5
Total Cash Comp (Target) - Rcvs	9	10	197.1	227.1	289.3	316.5	373.2	554.8

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	12	13	132.9	173.0	252.0	323.3	341.7	868.2
Total Direct Comp (Actual) - Rcvs	*4	5	--	--	--	--	--	--

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	9	10	77%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	7	8	62%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	14%	--%
Share Appreciation Rights (SARs)	14%	--%
Restricted Shares/Share Units	86%	--%
Performance Shares/Share Units	29%	--%
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)	9	10	27.4%	27.3%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	9	10	36.7%	36.1%
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)	4	5	--%	--%

Salary Range (Mean)				
Minimum	7	7	158.3	158.3
Midpoint	7	7	206.4	206.4
Maximum	7	7	254.5	254.5

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

510.000.120 Top Engineering Executive - Corporate

This is the top engineering position with responsibility for the direction and management of the engineering and associated project activities of the organization. Works with manufacturing and research managers to design, develop, and modify the products and facilities of the organization. Coordinates implementation of product and facilities changes and the costing and purchasing of associated materials and equipment. Assesses manufacturing processes and environmental conditions to ensure compliance with state and federal regulatory agencies and organization safety standards. Frequently reports to a Chief Executive Officer or Chief Operating Officer. Note: Reporting entity is Corporate. 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
Base Salary								
Base Salary - Inc Wtd	11	11	114.1	155.0	236.6	232.8	290.0	460.0
Base Salary - Org Wtd	11	11	114.1	155.0	236.6	232.8	290.0	460.0
Base Salary - Incentive Eligible	10	10	122.6	162.5	238.0	244.7	292.5	480.0
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	8	8	--	22.4	105.2	99.2	130.3	--
Short-term Incentive (Actual)	8	8	--	20.7	85.6	88.0	139.4	--
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	115.3	159.4	290.0	296.8	401.3	641.4
Total Cash Comp (Actual) - Org Wtd	11	11	115.3	159.4	290.0	296.8	401.3	641.4
Total Cash Comp (Actual) - Rcvrs	8	8	--	178.3	324.2	334.5	405.7	--
Total Cash Comp (Target)	9	9	--	142.3	331.3	333.7	420.5	--
Total Cash Comp (Target) - Rcvrs	8	8	--	197.5	352.1	361.4	427.8	--

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	11	11	115.3	159.4	347.0	398.2	511.1	1,120.3
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	10	10	91%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	4	4	50%

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	31.8%	31.8%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	8	8	32.3%	32.3%
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	--%	--%

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

Top Engineering Executive - Corporate 510.000.120

2014

US MBD: Mercer Benchmark Database Executive

510.000.120 Top Engineering Executive - Corporate

This is the top engineering position with responsibility for the direction and management of the engineering and associated project activities of the organization. Works with manufacturing and research managers to design, develop, and modify the products and facilities of the organization. Coordinates implementation of product and facilities changes and the costing and purchasing of associated materials and equipment. Assesses manufacturing processes and environmental conditions to ensure compliance with state and federal regulatory agencies and organization safety standards. Frequently reports to a Chief Executive Officer or Chief Operating Officer. Note: Reporting entity is Corporate. 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
Base Salary								
Base Salary - Inc Wtd	8	9	--	214.0	253.4	308.9	431.0	--
Base Salary - Org Wtd	8	9	--	197.0	253.0	315.9	449.0	--
Base Salary - Incentive Eligible	*6	7	--	--	254.6	335.2	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	*6	7	--	--	86.8	184.4	--	--
Short-term Incentive (Actual)	4	4	--	--	--	--	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*3	3	--	--	--	--	--	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	8	9	--	248.0	254.6	378.3	593.2	--
Total Cash Comp (Actual) - Org Wtd	8	9	--	247.2	288.8	394.0	609.1	--
Total Cash Comp (Actual) - Rcvs	4	4	--	--	--	--	--	--
Total Cash Comp (Target)	8	9	--	241.4	318.3	452.3	701.3	--
Total Cash Comp (Target) - Rcvs	*6	7	--	--	334.7	519.6	--	--

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	8	9	--	248.0	254.6	544.8	960.7	--
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	6	7	78%
Sales Incentive	0	0	0%
Profit Sharing	1	2	33%
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)	4	4	--%	--%
Short-term Incentive (Threshold)	3	4	--%	--%
Short-term Incentive (Target)	6	7	50.8%	47.1%
Short-term Incentive (Maximum)	5	6	108.0%	98.3%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	3	3	--%	--%

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 Mercer LLC

Top Engineering Executive - Corporate 510.000.120

2014

US MBD: Mercer Benchmark Database Executive

510.014.120 Top Engineering Executive - Division

All Organizations

This is the top engineering position with responsibility for the direction and management of the engineering and associated project activities of the organization. Works with manufacturing and research managers to design, develop, and modify the products and facilities of the organization. Coordinates implementation of product and facilities changes and the costing and purchasing of associated materials and equipment. Assesses manufacturing processes and environmental conditions to ensure compliance with state and federal regulatory agencies and organization safety standards. Frequently reports to a Chief Executive Officer or Chief Operating Officer. Note: Reporting entity is Division. 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
Base Salary								
Base Salary - Inc Wtd	30	30	132.3	175.7	210.6	211.2	242.9	285.8
Base Salary - Org Wtd	30	30	132.3	175.7	210.6	211.2	242.9	285.8
Base Salary - Incentive Eligible	28	28	152.3	180.8	210.6	213.7	248.6	286.5
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	24	24	35.0	49.0	71.6	77.0	104.3	128.9
Short-term Incentive (Actual)	25	25	22.5	39.9	95.9	92.8	126.2	193.4
Sales Incentive (Target)	*1	1	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	16	16	44.2	74.4	108.9	130.5	150.0	306.8

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	30	30	153.7	206.9	280.9	288.7	343.2	441.8
Total Cash Comp (Actual) - Org Wtd	30	30	153.7	206.9	280.9	288.7	343.2	441.8
Total Cash Comp (Actual) - Rcvrs	26	26	159.6	232.6	308.9	300.9	353.4	442.6
Total Cash Comp (Target)	28	28	162.0	229.1	276.4	281.7	356.6	384.6
Total Cash Comp (Target) - Rcvrs	25	25	174.6	244.5	279.9	291.4	364.6	389.7

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	30	30	153.7	220.3	322.1	358.3	489.2	562.7
Total Direct Comp (Actual) - Rcvrs	16	16	289.6	368.5	485.8	478.3	548.8	730.4

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	26	26	93%
Sales Incentive	1	1	5%
Profit Sharing	1	1	4%
Long-term Incentive	17	17	65%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	47%	38%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	59%	50%
Performance Shares/Share Units	41%	31%
Performance Cash Units	6%	0%
Long-term Cash	47%	50%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	25	25	41.5%	41.5%
Short-term Incentive (Threshold)	8	8	17.8%	17.8%
Short-term Incentive (Target)	24	24	34.7%	34.7%
Short-term Incentive (Maximum)	19	19	71.4%	71.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	1	1	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	16	16	55.1%	55.1%

Salary Range (Mean)				
Minimum	18	18	156.3	156.3
Midpoint	18	18	213.9	213.9
Maximum	18	18	271.4	271.4

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

© 2014 Mercer LLC

Top Engineering Executive - Division 510 014 120

2014

US MBD: Mercer Benchmark Database Executive

510.014.120 Top Engineering Executive - Division

This is the top engineering position with responsibility for the direction and management of the engineering and associated project activities of the organization. Works with manufacturing and research managers to design, develop, and modify the products and facilities of the organization. Coordinates implementation of product and facilities changes and the costing and purchasing of associated materials and equipment. Assesses manufacturing processes and environmental conditions to ensure compliance with state and federal regulatory agencies and organization safety standards. Frequently reports to a Chief Executive Officer or Chief Operating Officer. Note: Reporting entity is Division. 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)									Incentive Plan Eligibility			
	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile		Num Orgs	Num Obs	Inc Wtd
Base Salary												
Base Salary - Inc Wtd	9	9	--	--	212.9	212.4	--	--	Short-term Incentive	8	8	100%
Base Salary - Org Wtd	9	9	--	--	212.9	212.4	--	--	Sales Incentive	0	0	--%
Base Salary - Incentive Eligible	8	8	--	--	218.7	224.0	--	--	Profit Sharing	0	0	--%
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--	Long-term Incentive	4	4	50%
Incentives												
Short-term Incentive (Target)	8	8	--	--	76.3	77.0	--	--	Of Those LTI Eligible:			
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)	4	4	--	--	--	--	--	--	Performance Shares/Share Units	--%	--%	--%
									Performance Cash Units	--%	--%	--%
									Long-term Cash	--%	--%	--%
Total Cash Compensation												
Total Cash Comp (Actual) - Inc Wtd	9	9	--	--	268.6	277.3	--	--	Incentives (Mean as % of Base)			
Total Cash Comp (Actual) - Org Wtd	9	9	--	--	268.6	277.3	--	--		Num Orgs	Num Obs	Org Wtd
Total Cash Comp (Actual) - Rcvs	7	7	--	--	--	--	--	--	Short-term Incentive (Actual)	7	7	--%
Total Cash Comp (Target)	8	8	--	--	271.5	301.0	--	--	Short-term Incentive (Threshold)	3	3	--%
Total Cash Comp (Target) - Rcvs	8	8	--	--	271.5	301.0	--	--	Short-term Incentive (Target)	8	8	34.5%
									Short-term Incentive (Maximum)	8	8	67.7%
									Sales Incentive (Actual)	0	0	--%
									Sales Incentive (Target)	0	0	--%
									Profit Sharing (Actual)	0	0	--%
									Long-term Incentive (Black-Scholes)	4	4	--%
Total Direct Compensation (Black-Scholes)												
Total Direct Comp (Actual)	9	9	--	--	293.2	357.3	--	--	Salary Range (Mean)			
Total Direct Comp (Actual) - Rcvs	4	4	--	--	--	--	--	--		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

Top Engineering Executive - Division 510.014.120

US MBD: Mercer Benchmark Database Executive

510.011.120 Top Engineering Executive - Subsidiary/Group

All Organizations

This is the top engineering position with responsibility for the direction and management of the engineering and associated project activities of the organization. Works with manufacturing and research managers to design, develop, and modify the products and facilities of the organization. Coordinates implementation of product and facilities changes and the costing and purchasing of associated materials and equipment. Assesses manufacturing processes and environmental conditions to ensure compliance with state and federal regulatory agencies and organization safety standards. Frequently reports to a Chief Executive Officer or Chief Operating Officer. Note: Reporting entity is either Subsidiary or Group. 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
Base Salary								
Base Salary - Inc Wtd	45	47	134.2	175.0	208.0	211.3	248.0	295.4
Base Salary - Org Wtd	45	47	133.2	175.0	205.0	209.8	246.5	295.8
Base Salary - Incentive Eligible	41	43	146.4	176.8	208.0	214.2	250.0	296.2
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

Incentives

Short-term Incentive (Target)	36	38	24.7	43.4	74.1	80.8	109.3	147.9
Short-term Incentive (Actual)	35	37	15.8	27.7	70.3	86.4	118.7	217.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	18	20	19.6	47.1	95.0	143.0	171.1	296.8

Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	45	47	143.6	198.2	255.1	279.3	352.2	435.3
Total Cash Comp (Actual) - Org Wtd	45	47	143.2	197.8	252.0	275.7	346.9	435.4
Total Cash Comp (Actual) - Rcvs	35	37	169.5	209.2	266.6	296.5	380.2	444.6
Total Cash Comp (Target)	41	43	147.6	211.7	291.2	284.0	358.4	414.7
Total Cash Comp (Target) - Rcvs	36	38	172.9	216.9	300.5	295.2	364.9	418.5

Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	45	47	143.6	207.5	290.0	340.2	435.2	606.6
Total Direct Comp (Actual) - Rcvs	18	20	285.1	306.8	388.7	468.7	595.6	647.4

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	41	43	91%
Sales Incentive	0	0	0%
Profit Sharing	1	1	3%
Long-term Incentive	19	21	57%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	10%	5%
Share Appreciation Rights (SARs)	14%	15%
Restricted Shares/Share Units	76%	80%
Performance Shares/Share Units	29%	30%
Performance Cash Units	29%	0%
Long-term Cash	33%	30%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	35	37	38.0%	38.5%
Short-term Incentive (Threshold)	12	12	16.7%	16.7%
Short-term Incentive (Target)	36	38	35.4%	35.7%
Short-term Incentive (Maximum)	27	29	61.9%	63.1%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	18	20	56.9%	58.9%

Salary Range (Mean)

Minimum	22	24	160.7	163.4
Midpoint	22	24	209.8	213.7
Maximum	22	24	258.9	264.0

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

510.011.120 Top Engineering Executive - Subsidiary/Group

Other Durable Goods

This is the top engineering position with responsibility for the direction and management of the engineering and associated project activities of the organization. Works with manufacturing and research managers to design, develop, and modify the products and facilities of the organization. Coordinates implementation of product and facilities changes and the costing and purchasing of associated materials and equipment. Assesses manufacturing processes and environmental conditions to ensure compliance with state and federal regulatory agencies and organization safety standards. Frequently reports to a Chief Executive Officer or Chief Operating Officer. Note: Reporting entity is either Subsidiary or Group. 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
Base Salary								
Base Salary - Inc Wtd	17	17	134.2	172.2	188.6	196.9	224.4	280.0
Base Salary - Org Wtd	17	17	134.2	172.2	188.6	196.9	224.4	280.0
Base Salary - Incentive Eligible	15	15	157.6	178.1	189.8	205.5	225.3	285.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	10	10	27.8	40.5	54.7	64.0	83.8	137.1
Short-term Incentive (Actual)	13	13	19.3	35.1	62.0	76.1	88.7	217.1
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	7	7	--	--	93.5	195.2	--	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	17	17	134.2	197.8	240.6	255.1	293.9	410.4
Total Cash Comp (Actual) - Org Wtd	17	17	134.2	197.8	240.6	255.1	293.9	410.4
Total Cash Comp (Actual) - Rcvs	13	13	202.8	212.8	255.1	284.2	306.4	498.1
Total Cash Comp (Target)	13	13	132.3	191.1	235.7	246.3	292.1	398.0
Total Cash Comp (Target) - Rcvs	10	10	178.2	210.6	241.2	266.2	302.4	431.6

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	17	17	134.2	197.8	266.6	335.5	351.8	750.6
Total Direct Comp (Actual) - Rcvs	7	7	--	--	380.8	519.0	--	--

*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	0	0	0%
Long-term Incentive	7	7	54%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	14%	14%
Share Appreciation Rights (SARs)	29%	29%
Restricted Shares/Share Units	100%	100%
Performance Shares/Share Units	0%	0%
Performance Cash Units	14%	0%
Long-term Cash	14%	14%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	13	13	35.0%	35.0%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	10	10	30.3%	30.3%
Short-term Incentive (Maximum)	8	8	59.9%	59.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	7	7	77.3%	77.3%

Salary Range (Mean)				
Minimum	7	7	144.0	144.0
Midpoint	7	7	185.7	185.7
Maximum	7	7	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 Mercer LLC

Top Engineering Executive - Subsidiary/Group 510.011.120

2014

US MBD: Mercer Benchmark Database Executive

510.011.120 Top Engineering Executive - Subsidiary/Group

This is the top engineering position with responsibility for the direction and management of the engineering and associated project activities of the organization. Works with manufacturing and research managers to design, develop, and modify the products and facilities of the organization. Coordinates implementation of product and facilities changes and the costing and purchasing of associated materials and equipment. Assesses manufacturing processes and environmental conditions to ensure compliance with state and federal regulatory agencies and organization safety standards. Frequently reports to a Chief Executive Officer or Chief Operating Officer. Note: Reporting entity is either Subsidiary or Group. 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)									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	6	6	100%	
Base Salary - Inc Wtd	6	6	--	--	167.5	188.2	--	--	Sales Incentive	0	0	--%	
Base Salary - Org Wtd	6	6	--	--	167.5	188.2	--	--	Profit Sharing	0	0	0%	
Base Salary - Incentive Eligible	6	6	--	--	167.5	188.2	--	--	Long-term Incentive	2	2	33%	
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--					
Incentives									Of Those LTI Eligible:	% Eligible	% Receiving		
Short-term Incentive (Target)	6	6	--	--	41.4	58.2	--	--	Stock/Share Options	--%	--%		
Short-term Incentive (Actual)	6	6	--	--	20.0	71.0	--	--	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)	*2	2	--	--	--	--	--	--	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	6	6	--	--	185.1	259.2	--	--	Short-term Incentive (Actual)	6	6	30.7%	30.7%
Total Cash Comp (Actual) - Org Wtd	6	6	--	--	185.1	259.2	--	--	Short-term Incentive (Threshold)	2	2	--%	--%
Total Cash Comp (Actual) - Rcvrs	6	6	--	--	185.1	259.2	--	--	Short-term Incentive (Target)	6	6	27.2%	27.2%
Total Cash Comp (Target)	6	6	--	--	206.8	246.4	--	--	Short-term Incentive (Maximum)	3	3	--%	--%
Total Cash Comp (Target) - Rcvrs	6	6	--	--	206.8	246.4	--	--	Sales Incentive (Actual)	0	0	--%	--%
Total Direct Compensation (Black-Scholes)									Sales Incentive (Target)	0	0	--%	--%
Total Direct Comp (Actual)	6	6	--	--	185.1	303.1	--	--	Profit Sharing (Actual)	0	0	--%	--%
Total Direct Comp (Actual) - Rcvrs	*2	2	--	--	--	--	--	--	Long-term Incentive (Black-Scholes)	2	2	--%	--%
*More than 25% of sample supplied by one organization													
Salary Range (Mean)													
Minimum										4	4	--	--
Midpoint										4	4	--	--
Maximum										4	4	--	--

*More than 25% of sample supplied by one organization

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

© 2014 Mercer LLC

Top Engineering Executive - Subsidiary/Group 510.011.120

2014

US MBD: Mercer Benchmark Database Executive

510.668.130 Top Environmental Executive

All Organizations

Responsible for planning and directing all engineering activities to diagnose and rectify environmental problems involving the organization, employees, and the public. Represents the organization at environmental and regulatory hearings and legislative meetings. Oversees various engineering disciplines to preserve or improve air, soil, and water quality. Frequently reports to a Top Legal Executive/General Counsel or Top Government Affairs Executive. 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
Base Salary								
Base Salary - Inc Wtd	33	33	132.7	160.0	192.0	202.3	240.9	286.2
Base Salary - Org Wtd	33	33	132.7	160.0	192.0	202.3	240.9	286.2
Base Salary - Incentive Eligible	28	28	137.5	173.4	208.1	211.5	241.1	301.6
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	28	28	31.9	46.4	72.5	89.6	122.3	142.7
Short-term Incentive (Actual)	27	27	9.5	33.4	81.1	95.5	136.7	167.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	16	16	9.7	46.2	87.6	93.9	148.8	195.6

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	33	33	132.7	196.5	254.0	280.5	364.2	412.9
Total Cash Comp (Actual) - Org Wtd	33	33	132.7	196.5	254.0	280.5	364.2	412.9
Total Cash Comp (Actual) - Rcvrs	27	27	174.9	200.1	294.8	306.7	372.4	422.0
Total Cash Comp (Target)	32	32	132.5	199.3	254.9	279.4	335.6	427.9
Total Cash Comp (Target) - Rcvrs	28	28	170.5	218.2	287.9	301.1	363.1	445.7

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	33	33	132.7	199.6	296.6	326.0	425.0	597.4
Total Direct Comp (Actual) - Rcvrs	16	16	210.5	308.1	380.5	408.4	542.8	603.4

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	28	28	88%
Sales Incentive	0	0	0%
Profit Sharing	1	1	4%
Long-term Incentive	22	22	69%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	21%	13%
Share Appreciation Rights (SARs)	5%	6%
Restricted Shares/Share Units	74%	69%
Performance Shares/Share Units	26%	25%
Performance Cash Units	0%	0%
Long-term Cash	32%	25%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	27	27	41.2%	41.2%
Short-term Incentive (Threshold)	11	11	16.3%	16.3%
Short-term Incentive (Target)	28	28	38.8%	38.8%
Short-term Incentive (Maximum)	22	22	66.2%	66.2%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	16	16	40.5%	40.5%

Salary Range (Mean)				
Minimum	24	24	151.8	151.8
Midpoint	24	24	195.0	195.0
Maximum	24	24	238.2	238.2

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

510.668.130 Top Environmental Executive

Energy

Responsible for planning and directing all engineering activities to diagnose and rectify environmental problems involving the organization, employees, and the public. Represents the organization at environmental and regulatory hearings and legislative meetings. Oversees various engineering disciplines to preserve or improve air, soil, and water quality. Frequently reports to a Top Legal Executive/General Counsel or Top Government Affairs Executive. 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
Base Salary								
Base Salary - Inc Wtd	9	9	--	150.5	200.7	200.3	253.5	--
Base Salary - Org Wtd	9	9	--	150.5	200.7	200.3	253.5	--
Base Salary - Incentive Eligible	6	6	--	--	216.7	218.8	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	6	6	--	--	80.9	76.6	--	--
Short-term Incentive (Actual)	6	6	--	--	121.8	95.2	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	4	4	--	--	--	--	--	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	9	9	--	160.7	245.0	263.9	370.9	--
Total Cash Comp (Actual) - Org Wtd	9	9	--	160.7	245.0	263.9	370.9	--
Total Cash Comp (Actual) - Rcvrs	6	6	--	--	351.6	314.2	--	--
Total Cash Comp (Target)	8	8	--	158.2	240.0	252.2	363.5	--
Total Cash Comp (Target) - Rcvrs	6	6	--	--	297.6	295.4	--	--

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	9	9	--	160.7	245.0	324.8	528.3	--
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	75%
Sales Incentive	0	0	--%
Profit Sharing	1	1	17%
Long-term Incentive	5	5	56%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	20%	--%
Share Appreciation Rights (SARs)	0%	--%
Restricted Shares/Share Units	60%	--%
Performance Shares/Share Units	40%	--%
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)	6	6	40.8%	40.8%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	6	6	32.5%	32.5%
Short-term Incentive (Maximum)	6	6	64.6%	64.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	4	4	--%	--%

Salary Range (Mean)				
Minimum	7	7	164.1	164.1
Midpoint	7	7	211.9	211.9
Maximum	7	7	259.6	259.6

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

© 2014 Mercer LLC

Top Environmental Executive 510.668.130

2014

US MBD: Mercer Benchmark Database Executive

510.668.130 Top Environmental Executive

Responsible for planning and directing all engineering activities to diagnose and rectify environmental problems involving the organization, employees, and the public. Represents the organization at environmental and regulatory hearings and legislative meetings. Oversees various engineering disciplines to preserve or improve air, soil, and water quality. Frequently reports to a Top Legal Executive/General Counsel or Top Government Affairs Executive. 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)									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	7	7	--	154.3	185.4	218.6	265.4	--	Short-term Incentive	7	7	100%
Base Salary - Org Wtd	7	7	--	154.3	185.4	218.6	265.4	--	Sales Incentive	0	0	--%
Base Salary - Incentive Eligible	7	7	--	154.3	185.4	218.6	265.4	--	Profit Sharing	0	0	0%
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--	Long-term Incentive	6	6	100%
Incentives												
Short-term Incentive (Target)	7	7	--	46.3	56.6	76.6	124.8	--	Of Those LTI Eligible:			
Short-term Incentive (Actual)	7	7	--	12.4	54.1	63.0	91.4	--		% Eligible		% Receiving
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Stock/Share Options	17%		17%
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Share Appreciation Rights (SARs)	17%		17%
Profit Sharing (Actual)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units	50%		50%
Long-term Incentive (Black-Scholes)	6	6	--	--	48.9	72.1	--	--	Performance Shares/Share Units	33%		33%
Total Cash Compensation												
Total Cash Comp (Actual) - Inc Wtd	7	7	--	205.7	267.5	281.6	359.0	--	Performance Cash Units	0%		0%
Total Cash Comp (Actual) - Org Wtd	7	7	--	205.7	267.5	281.6	359.0	--	Long-term Cash	33%		33%
Total Cash Comp (Actual) - Rcvrs	7	7	--	205.7	267.5	281.6	359.0	--	Incentives (Mean as % of Base)			
Total Cash Comp (Target)	7	7	--	209.6	240.5	295.2	392.8	--		Num Orgs	Num Obs	Org Wtd
Total Cash Comp (Target) - Rcvrs	7	7	--	209.6	240.5	295.2	392.8	--	Short-term Incentive (Actual)	7	7	30.4%
Total Direct Compensation (Black-Scholes)												
Total Direct Comp (Actual)	7	7	--	253.4	322.3	343.4	359.0	--	Short-term Incentive (Threshold)	2	2	--%
Total Direct Comp (Actual) - Rcvrs	6	6	--	--	321.3	340.8	--	--	Short-term Incentive (Target)	7	7	34.1%
Salary Range (Mean)												
									Short-term Incentive (Maximum)	6	6	67.0%
									Sales Incentive (Actual)	0	0	--%
									Sales Incentive (Target)	0	0	--%
									Profit Sharing (Actual)	0	0	--%
									Long-term Incentive (Black-Scholes)	6	6	34.4%
									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

Top Environmental Executive 510.668.130

2014

US MBD: Mercer Benchmark Database Executive

510.668.130 Top Environmental Executive

Responsible for planning and directing all engineering activities to diagnose and rectify environmental problems involving the organization, employees, and the public. Represents the organization at environmental and regulatory hearings and legislative meetings. Oversees various engineering disciplines to preserve or improve air, soil, and water quality. Frequently reports to a Top Legal Executive/General Counsel or Top Government Affairs Executive. 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
Base Salary								
Base Salary - Inc Wtd	5	5	--	--	192.0	209.3	--	--
Base Salary - Org Wtd	5	5	--	--	192.0	209.3	--	--
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	--	--	200.1	358.7	--	--
Total Cash Comp (Actual) - Org Wtd	5	5	--	--	200.1	358.7	--	--
Total Cash Comp (Actual) - Rcvrs	4	4	--	--	--	--	--	--
Total Cash Comp (Target)	5	5	--	--	240.0	354.3	--	--
Total Cash Comp (Target) - Rcvrs	4	4	--	--	--	--	--	--

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	5	5	--	--	208.9	361.0	--	--
Total Direct Comp (Actual) - Rcvrs	*1	1	--	--	--	--	--	--

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	4	4	80%
Sales Incentive	0	0	--%
Profit Sharing	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)	4	4	--%	--%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	4	4	--%	--%
Short-term Incentive (Maximum)	1	1	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	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 Mercer LLC

Top Environmental Executive 510 668 130

2014

US MBD: Mercer Benchmark Database Executive

120.244.131 Top Equal Employment Opportunity/Diversity Executive

All Organizations

This is the top equal employment opportunity and diversity position with responsibility for ensuring the organization's diversity, equal employment, and affirmative action programs are in keeping with objectives and in compliance with the current legal requirements. Promotes organization-wide awareness of diversity. Frequently reports to a Top Human Resources Management Executive. 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
Base Salary								
Base Salary - Inc Wtd	72	73	145.1	159.3	196.7	207.5	249.8	311.7
Base Salary - Org Wtd	72	73	145.1	159.1	196.3	207.3	249.9	313.7
Base Salary - Incentive Eligible	52	53	153.4	179.0	205.0	220.5	254.5	320.0
Base Salary - Not Incentive Eligible	7	7	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	42	42	32.5	39.4	60.2	78.0	112.4	171.3
Short-term Incentive (Actual)	45	45	16.4	33.6	58.0	77.5	95.3	158.8
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	30	30	19.9	48.4	78.8	116.5	160.3	243.7

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	72	73	145.1	192.0	237.5	255.6	297.8	404.7
Total Cash Comp (Actual) - Org Wtd	72	73	145.1	190.1	235.9	256.0	298.9	405.3
Total Cash Comp (Actual) - Rcvrs	45	45	196.7	211.9	253.1	293.4	335.6	446.2
Total Cash Comp (Target)	66	67	145.2	193.8	226.0	255.7	292.9	447.2
Total Cash Comp (Target) - Rcvrs	42	42	196.1	215.6	261.2	297.7	362.1	479.0

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	72	73	145.1	197.0	245.0	303.5	354.4	557.5
Total Direct Comp (Actual) - Rcvrs	30	30	212.4	281.8	325.7	401.8	491.1	668.0

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	52	53	75%
Sales Incentive	0	0	0%
Profit Sharing	2	2	4%
Long-term Incentive	33	33	49%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	48%	43%
Share Appreciation Rights (SARs)	6%	3%
Restricted Shares/Share Units	65%	60%
Performance Shares/Share Units	61%	53%
Performance Cash Units	10%	0%
Long-term Cash	10%	7%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	45	45	32.9%	32.9%
Short-term Incentive (Threshold)	13	13	11.6%	11.6%
Short-term Incentive (Target)	42	42	33.3%	33.3%
Short-term Incentive (Maximum)	25	25	62.3%	62.3%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	30	30	49.2%	49.2%

Salary Range (Mean)				
Minimum	45	46	146.7	147.1
Midpoint	45	46	195.2	195.8
Maximum	45	46	243.8	244.4

2014

US MBD: Mercer Benchmark Database Executive

120.244.131 Top Equal Employment Opportunity/Diversity Executive

Financial Services

This is the top equal employment opportunity and diversity position with responsibility for ensuring the organization's diversity, equal employment, and affirmative action programs are in keeping with objectives and in compliance with the current legal requirements. Promotes organization-wide awareness of diversity. Frequently reports to a Top Human Resources Management Executive. 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	
Base Salary									Short-term Incentive	6	6	86%	
Base Salary - Inc Wtd	7	7	--	155.0	193.8	192.6	220.0	--	Sales Incentive	0	0	0%	
Base Salary - Org Wtd	7	7	--	155.0	193.8	192.6	220.0	--	Profit Sharing	0	0	0%	
Base Salary - Incentive Eligible	6	6	--	--	191.8	188.0	--	--	Long-term Incentive	3	3	43%	
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--					
Incentives									Of Those LTI Eligible:	% Eligible	% Receiving		
Short-term Incentive (Target)	*3	3	--	--	--	--	--	--	Stock/Share Options	--%	--%		
Short-term Incentive (Actual)	5	5	--	--	21.6	30.5	--	--	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)	*3	3	--	--	--	--	--	--	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	7	7	--	207.4	213.0	214.4	220.0	--	Short-term Incentive (Actual)	5	5	18.4%	18.4%
Total Cash Comp (Actual) - Org Wtd	7	7	--	207.4	213.0	214.4	220.0	--	Short-term Incentive (Threshold)	0	0	--%	--%
Total Cash Comp (Actual) - Rcvs	5	5	--	--	209.9	208.6	--	--	Short-term Incentive (Target)	3	3	--%	--%
Total Cash Comp (Target)	6	6	--	--	210.0	218.1	--	--	Short-term Incentive (Maximum)	2	2	--%	--%
Total Cash Comp (Target) - Rcvs	*3	3	--	--	--	--	--	--	Sales Incentive (Actual)	0	0	--%	--%
Total Direct Compensation (Black-Scholes)									Sales Incentive (Target)	0	0	--%	--%
Total Direct Comp (Actual)	7	7	--	213.0	227.4	240.2	287.3	--	Profit Sharing (Actual)	0	0	--%	--%
Total Direct Comp (Actual) - Rcvs	*3	3	--	--	--	--	--	--	Long-term Incentive (Black-Scholes)	3	3	--%	--%
*More than 25% of sample supplied by one organization													
Salary Range (Mean)													
Minimum										5	5	165.4	165.4
Midpoint										5	5	219.6	219.6
Maximum										5	5	273.8	273.8

*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

Top Equal Employment Opportunity/Diversity Executive 120.244.131

2014

US MBD: Mercer Benchmark Database Executive

120.244.131 Top Equal Employment Opportunity/Diversity Executive

This is the top equal employment opportunity and diversity position with responsibility for ensuring the organization's diversity, equal employment, and affirmative action programs are in keeping with objectives and in compliance with the current legal requirements. Promotes organization-wide awareness of diversity. Frequently reports to a Top Human Resources Management Executive. 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)									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	9	9	100%	
Base Salary - Inc Wtd	9	9	--	193.9	209.9	219.2	240.5	--	Sales Incentive	0	0	0%	
Base Salary - Org Wtd	9	9	--	193.9	209.9	219.2	240.5	--	Profit Sharing	0	0	0%	
Base Salary - Incentive Eligible	9	9	--	193.9	209.9	219.2	240.5	--	Long-term Incentive	5	5	56%	
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--					
Incentives									Of Those LTI Eligible:	% Eligible	% Receiving		
Short-term Incentive (Target)	9	9	--	44.2	61.8	73.3	89.6	--	Stock/Share Options	20%	20%		
Short-term Incentive (Actual)	8	8	--	44.5	62.6	74.4	114.4	--	Share Appreciation Rights (SARs)	20%	20%		
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units	60%	60%		
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Performance Shares/Share Units	60%	60%		
Profit Sharing (Actual)	0	0	--	--	--	--	--	--	Performance Cash Units	20%	0%		
Long-term Incentive (Black-Scholes)	5	5	--	--	60.0	92.4	--	--	Long-term Cash	20%	20%		
Total Cash Compensation									Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Total Cash Comp (Actual) - Inc Wtd	9	9	--	256.4	273.6	285.4	330.0	--	Short-term Incentive (Actual)	8	8	36.5%	36.5%
Total Cash Comp (Actual) - Org Wtd	9	9	--	256.4	273.6	285.4	330.0	--	Short-term Incentive (Threshold)	4	4	--%	--%
Total Cash Comp (Actual) - Rcvs	8	8	--	250.2	272.3	281.1	325.4	--	Short-term Incentive (Target)	9	9	31.2%	31.2%
Total Cash Comp (Target)	9	9	--	228.2	267.8	292.5	330.1	--	Short-term Incentive (Maximum)	4	4	--%	--%
Total Cash Comp (Target) - Rcvs	9	9	--	228.2	267.8	292.5	330.1	--	Sales Incentive (Actual)	0	0	--%	--%
Total Direct Compensation (Black-Scholes)									Sales Incentive (Target)	0	0	--%	--%
Total Direct Comp (Actual)	9	9	--	256.4	327.8	336.7	427.1	--	Profit Sharing (Actual)	0	0	--%	--%
Total Direct Comp (Actual) - Rcvs	5	5	--	--	390.0	410.1	--	--	Long-term Incentive (Black-Scholes)	5	5	35.9%	35.9%
*More than 25% of sample supplied by one organization													
Salary Range (Mean)													
Minimum										6	6	155.6	155.6
Midpoint										6	6	195.6	195.6
Maximum										6	6	235.7	235.7

*More than 25% of sample supplied by one organization

2014

US MBD: Mercer Benchmark Database Executive

120.244.131 Top Equal Employment Opportunity/Diversity Executive

This is the top equal employment opportunity and diversity position with responsibility for ensuring the organization's diversity, equal employment, and affirmative action programs are in keeping with objectives and in compliance with the current legal requirements. Promotes organization-wide awareness of diversity. Frequently reports to a Top Human Resources Management Executive. 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)									Incentive Plan Eligibility			
	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile		Num Orgs	Num Obs	Inc Wtd
Base Salary												
Base Salary - Inc Wtd	9	9	--	165.9	189.2	221.9	263.1	--	Short-term Incentive	7	7	78%
Base Salary - Org Wtd	9	9	--	165.9	189.2	221.9	263.1	--	Sales Incentive	0	0	0%
Base Salary - Incentive Eligible	7	7	--	172.7	250.0	239.3	267.2	--	Profit Sharing	0	0	0%
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--	Long-term Incentive	6	6	75%
Incentives												
Short-term Incentive (Target)	6	6	--	--	75.1	79.9	--	--	Of Those LTI Eligible:			
Short-term Incentive (Actual)	7	7	--	63.9	81.1	128.6	100.0	--	Stock/Share Options		40%	40%
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Share Appreciation Rights (SARs)		0%	0%
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units		100%	100%
Profit Sharing (Actual)	0	0	--	--	--	--	--	--	Performance Shares/Share Units		20%	20%
Long-term Incentive (Black-Scholes)	5	5	--	--	63.2	74.6	--	--	Performance Cash Units		0%	0%
Total Cash Compensation												
Total Cash Comp (Actual) - Inc Wtd	9	9	--	189.3	256.3	321.9	349.1	--	Long-term Cash		0%	0%
Total Cash Comp (Actual) - Org Wtd	9	9	--	189.3	256.3	321.9	349.1	--	Incentives (Mean as % of Base)			
Total Cash Comp (Actual) - Rcvs	7	7	--	253.1	329.0	367.9	367.2	--		Num Orgs	Num Obs	Org Wtd
Total Cash Comp (Target)	9	9	--	183.6	255.4	275.1	336.2	--	Short-term Incentive (Actual)	7	7	46.8%
Total Cash Comp (Target) - Rcvs	6	6	--	--	290.2	315.9	--	--	Short-term Incentive (Threshold)	1	1	--%
Total Direct Compensation (Black-Scholes)												
Total Direct Comp (Actual)	9	9	--	194.1	319.4	363.3	454.4	--	Short-term Incentive (Target)	6	6	33.1%
Total Direct Comp (Actual) - Rcvs	5	5	--	--	319.4	343.8	--	--	Short-term Incentive (Maximum)	2	2	--%
*More than 25% of sample supplied by one organization												
Salary Range (Mean)												
												Inc Wtd
										Minimum	7	157.3
										Midpoint	7	223.5
										Maximum	7	289.8

*More than 25% of sample supplied by one organization

2014

US MBD: Mercer Benchmark Database Executive

120.244.131 Top Equal Employment Opportunity/Diversity Executive

This is the top equal employment opportunity and diversity position with responsibility for ensuring the organization's diversity, equal employment, and affirmative action programs are in keeping with objectives and in compliance with the current legal requirements. Promotes organization-wide awareness of diversity. Frequently reports to a Top Human Resources Management Executive. 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
Base Salary								
Base Salary - Inc Wtd	31	32	121.5	148.5	191.7	196.7	243.8	304.7
Base Salary - Org Wtd	31	32	120.6	147.3	190.5	196.0	245.0	309.6
Base Salary - Incentive Eligible	14	15	163.1	178.7	200.5	225.0	250.0	322.0
Base Salary - Not Incentive Eligible	6	6	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	9	9	--	30.6	57.2	70.6	120.2	--
Short-term Incentive (Actual)	12	12	15.3	26.7	53.1	65.5	78.3	177.4
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	5	5	--	--	50.0	74.6	--	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	31	32	121.5	150.2	210.8	221.3	249.6	372.8
Total Cash Comp (Actual) - Org Wtd	31	32	120.6	147.3	206.0	221.1	250.0	382.2
Total Cash Comp (Actual) - Rcvs	12	12	176.9	216.5	247.0	291.2	377.5	500.8
Total Cash Comp (Target)	27	28	118.3	145.9	203.3	214.2	253.0	366.3
Total Cash Comp (Target) - Rcvs	9	9	--	215.2	247.7	284.7	381.3	--

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	31	32	121.5	150.2	213.1	233.0	268.9	377.8
Total Direct Comp (Actual) - Rcvs	5	5	--	--	300.0	355.0	--	--

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	14	15	50%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	6	6	20%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	40%	20%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	80%	80%
Performance Shares/Share Units	60%	20%
Performance Cash Units	0%	0%
Long-term Cash	20%	0%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	12	12	26.2%	26.2%
Short-term Incentive (Threshold)	5	5	8.3%	8.3%
Short-term Incentive (Target)	9	9	30.8%	30.8%
Short-term Incentive (Maximum)	7	7	45.9%	45.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	5	5	29.8%	29.8%

Salary Range (Mean)				
Minimum	16	17	135.2	137.0
Midpoint	16	17	178.8	181.2
Maximum	16	17	222.4	225.4

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

© 2014 Mercer LLC

Top Equal Employment Opportunity/Diversity Executive 120.244.131

2014

US MBD: Mercer Benchmark Database Executive

110.215.130 Top Ethics Executive

All Organizations

Responsible for the organization's ethics/business conduct programs. Defines standards for appropriate business conduct and oversees investigations of wrongdoing. Frequently reports to a Chief Executive Officer or 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
Base Salary								
Base Salary - Inc Wtd	31	31	130.0	163.0	210.5	216.3	262.1	316.5
Base Salary - Org Wtd	31	31	130.0	163.0	210.5	216.3	262.1	316.5
Base Salary - Incentive Eligible	27	27	141.2	170.9	211.9	225.1	265.0	330.8
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	27	27	22.6	52.6	63.2	80.3	106.0	140.2
Short-term Incentive (Actual)	25	25	20.8	39.0	68.3	76.4	94.2	161.3
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	16	16	27.5	35.2	51.0	93.3	110.5	293.2

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	31	31	133.4	194.8	268.0	278.3	348.2	405.7
Total Cash Comp (Actual) - Org Wtd	31	31	133.4	194.8	268.0	278.3	348.2	405.7
Total Cash Comp (Actual) - Rcvrs	25	25	167.5	232.4	277.3	297.6	368.8	421.3
Total Cash Comp (Target)	31	31	135.2	200.7	273.2	286.2	355.2	440.1
Total Cash Comp (Target) - Rcvrs	27	27	168.9	220.1	286.1	305.4	384.3	466.8

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	31	31	145.4	194.8	300.1	326.4	405.8	548.7
Total Direct Comp (Actual) - Rcvrs	16	16	221.8	291.4	363.7	408.5	496.6	690.4

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	27	27	87%
Sales Incentive	0	0	0%
Profit Sharing	1	1	6%
Long-term Incentive	19	19	63%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	21%	19%
Share Appreciation Rights (SARs)	5%	6%
Restricted Shares/Share Units	58%	56%
Performance Shares/Share Units	53%	50%
Performance Cash Units	21%	13%
Long-term Cash	26%	19%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	25	25	32.9%	32.9%
Short-term Incentive (Threshold)	11	11	16.5%	16.5%
Short-term Incentive (Target)	27	27	33.2%	33.2%
Short-term Incentive (Maximum)	16	16	65.3%	65.3%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	16	16	38.6%	38.6%

Salary Range (Mean)				
Minimum	23	23	138.3	138.3
Midpoint	23	23	191.5	191.5
Maximum	23	23	244.7	244.7

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

110.215.130 Top Ethics Executive

Responsible for the organization's ethics/business conduct programs. Defines standards for appropriate business conduct and oversees investigations of wrongdoing. Frequently reports to a Chief Executive Officer or 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.

Insurance

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary								
Base Salary - Inc Wtd	8	8	--	154.3	188.0	192.0	211.4	--
Base Salary - Org Wtd	8	8	--	154.3	188.0	192.0	211.4	--
Base Salary - Incentive Eligible	8	8	--	154.3	188.0	192.0	211.4	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	8	8	--	27.2	56.4	53.6	71.4	--
Short-term Incentive (Actual)	7	7	--	--	67.2	69.8	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*3	3	--	--	--	--	--	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	8	8	--	162.3	258.4	253.1	290.9	--
Total Cash Comp (Actual) - Org Wtd	8	8	--	162.3	258.4	253.1	290.9	--
Total Cash Comp (Actual) - Rcvrs	7	7	--	--	274.3	267.6	--	--
Total Cash Comp (Target)	8	8	--	181.5	244.3	245.6	282.8	--
Total Cash Comp (Target) - Rcvrs	8	8	--	181.5	244.3	245.6	282.8	--

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	8	8	--	162.3	281.4	278.9	315.0	--
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	8	8	100%
Sales Incentive	0	0	--%
Profit Sharing	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	32.4%	32.4%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	8	8	26.3%	26.3%
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)	3	3	--%	--%

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

Top Ethics Executive 110.215.130

2014

US MBD: Mercer Benchmark Database Executive

110.215.130 Top Ethics Executive

Responsible for the organization's ethics/business conduct programs. Defines standards for appropriate business conduct and oversees investigations of wrongdoing. Frequently reports to a Chief Executive Officer or 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
Base Salary								
Base Salary - Inc Wtd	12	12	112.2	145.4	220.3	227.5	294.6	380.0
Base Salary - Org Wtd	12	12	112.2	145.4	220.3	227.5	294.6	380.0
Base Salary - Incentive Eligible	9	9	--	206.7	239.2	253.7	311.4	--
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	9	9	--	59.1	76.5	99.1	130.6	--
Short-term Incentive (Actual)	8	8	--	31.0	69.0	71.1	94.5	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	7	7	--	28.7	54.0	67.5	94.2	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	12	12	120.8	148.3	277.8	275.7	399.0	405.7
Total Cash Comp (Actual) - Org Wtd	12	12	120.8	148.3	277.8	275.7	399.0	405.7
Total Cash Comp (Actual) - Rcvrs	8	8	--	264.8	297.6	306.9	399.0	--
Total Cash Comp (Target)	12	12	120.8	149.2	297.1	301.9	395.4	588.9
Total Cash Comp (Target) - Rcvrs	9	9	--	274.2	334.6	352.8	428.4	--

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	12	12	120.8	169.2	311.9	315.0	436.5	496.0
Total Direct Comp (Actual) - Rcvrs	7	7	--	300.1	413.9	374.3	487.4	--

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	9	9	75%
Sales Incentive	0	0	0%
Profit Sharing	1	1	13%
Long-term Incentive	9	9	75%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	33%	29%
Share Appreciation Rights (SARs)	11%	14%
Restricted Shares/Share Units	56%	57%
Performance Shares/Share Units	44%	57%
Performance Cash Units	0%	0%
Long-term Cash	33%	14%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	8	8	30.6%	30.6%
Short-term Incentive (Threshold)	6	6	18.0%	18.0%
Short-term Incentive (Target)	9	9	36.6%	36.6%
Short-term Incentive (Maximum)	6	6	63.5%	63.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	7	7	30.8%	30.8%

Salary Range (Mean)				
Minimum	10	10	134.4	134.4
Midpoint	10	10	197.4	197.4
Maximum	10	10	260.3	260.3

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

© 2014 Mercer LLC

Top Ethics Executive 110.215.130

2014

US MBD: Mercer Benchmark Database Executive

800.928.130 Top Facilities Management Executive

Responsible for the development of long-range objectives and policies for the maintenance and construction of the organization's facilities. May provide guidance to facilities' executives. Assists in development of the organization's policies and procedures. Frequently reports to a Top Administrative Executive or Top Human Resources Management Executive.

All Organizations

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary								
Base Salary - Inc Wtd	144	153	129.7	151.0	181.7	189.8	216.2	269.0
Base Salary - Org Wtd	144	153	130.8	151.9	181.0	190.9	216.8	276.8
Base Salary - Incentive Eligible	118	125	129.8	150.5	177.1	187.7	209.5	267.4
Base Salary - Not Incentive Eligible	9	9	--	149.5	183.7	193.6	229.1	--

Incentives								
Short-term Incentive (Target)	98	104	23.5	36.4	49.0	58.8	68.3	103.2
Short-term Incentive (Actual)	107	114	14.6	29.5	51.2	61.3	75.8	135.3
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	5	5	--	--	5.8	7.5	--	--
Long-term Incentive (Black-Scholes)	60	65	20.0	31.3	58.5	99.7	99.8	179.9

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	144	153	142.5	177.8	220.6	235.7	271.8	346.6
Total Cash Comp (Actual) - Org Wtd	144	153	145.2	178.3	222.0	238.2	274.5	358.8
Total Cash Comp (Actual) - Rcvs	107	114	151.8	191.4	239.0	251.6	283.8	377.5
Total Cash Comp (Target)	131	140	147.1	178.4	220.1	233.3	263.3	350.0
Total Cash Comp (Target) - Rcvs	98	104	170.5	183.9	232.3	249.8	279.0	368.6

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	144	153	143.9	188.8	244.0	278.1	310.1	436.9
Total Direct Comp (Actual) - Rcvs	60	65	198.9	245.5	290.0	357.1	401.1	552.2

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	118	125	83%
Sales Incentive	0	0	0%
Profit Sharing	7	7	8%
Long-term Incentive	70	76	54%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	33%	28%
Share Appreciation Rights (SARs)	5%	3%
Restricted Shares/Share Units	71%	77%
Performance Shares/Share Units	22%	22%
Performance Cash Units	8%	2%
Long-term Cash	27%	25%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	107	114	32.2%	31.3%
Short-term Incentive (Threshold)	36	39	12.0%	11.8%
Short-term Incentive (Target)	98	104	29.6%	29.4%
Short-term Incentive (Maximum)	55	59	50.7%	50.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	5	5	4.8%	4.8%
Long-term Incentive (Black-Scholes)	60	65	47.3%	46.5%

Salary Range (Mean)				
Minimum	87	93	137.6	137.2
Midpoint	87	93	183.4	183.1
Maximum	87	93	229.3	229.1

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

© 2014 Mercer LLC

Top Facilities Management Executive 800.928.130

2014

US MBD: Mercer Benchmark Database Executive

800.928.130 Top Facilities Management Executive

Responsible for the development of long-range objectives and policies for the maintenance and construction of the organization's facilities. May provide guidance to facilities' executives. Assists in development of the organization's policies and procedures. Frequently reports to a Top Administrative Executive or Top Human Resources Management 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
Base Salary								
Base Salary - Inc Wtd	11	11	127.8	164.0	187.0	191.1	202.0	278.4
Base Salary - Org Wtd	11	11	127.8	164.0	187.0	191.1	202.0	278.4
Base Salary - Incentive Eligible	11	11	127.8	164.0	187.0	191.1	202.0	278.4
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	10	10	31.3	44.3	57.4	71.8	68.3	212.5
Short-term Incentive (Actual)	11	11	17.5	45.0	65.2	70.2	86.0	166.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	7	7	--	46.4	78.0	109.1	176.0	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	11	11	146.5	210.2	265.5	261.9	284.6	433.2
Total Cash Comp (Actual) - Org Wtd	11	11	146.5	210.2	265.5	261.9	284.6	433.2
Total Cash Comp (Actual) - Rcvs	11	11	146.5	210.2	265.5	261.9	284.6	433.2
Total Cash Comp (Target)	11	11	152.0	205.0	243.1	256.4	278.0	472.4
Total Cash Comp (Target) - Rcvs	10	10	156.5	211.3	248.6	266.5	284.7	493.4

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	11	11	148.4	215.0	297.2	331.3	429.6	633.8
Total Direct Comp (Actual) - Rcvs	7	7	--	297.2	350.0	400.2	475.2	--

*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	1	1	--%
Long-term Incentive	9	9	82%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	22%	29%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	33%	43%
Performance Shares/Share Units	22%	14%
Performance Cash Units	11%	0%
Long-term Cash	44%	43%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	11	11	34.9%	34.9%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	10	10	34.3%	34.3%
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)	7	7	50.3%	50.3%

Salary Range (Mean)				
Minimum	8	8	144.9	144.9
Midpoint	8	8	192.4	192.4
Maximum	8	8	239.9	239.9

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

© 2014 Mercer LLC

Top Facilities Management Executive 800.928.130

2014

US MBD: Mercer Benchmark Database Executive

800.928.130 Top Facilities Management Executive

Responsible for the development of long-range objectives and policies for the maintenance and construction of the organization's facilities. May provide guidance to facilities' executives. Assists in development of the organization's policies and procedures. Frequently reports to a Top Administrative Executive or Top Human Resources Management Executive.

Energy

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary								
Base Salary - Inc Wtd	*9	11	105.0	138.0	164.8	180.6	195.7	309.4
Base Salary - Org Wtd	*9	11	--	141.1	158.4	186.5	235.7	--
Base Salary - Incentive Eligible	*8	10	102.5	142.6	166.5	185.6	217.0	312.9
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	*8	10	12.0	33.0	39.4	47.3	69.8	96.4
Short-term Incentive (Actual)	*8	10	10.7	33.4	50.0	59.2	66.8	174.4
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*5	7	--	--	152.0	112.7	--	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	*9	11	113.0	155.3	216.1	234.4	265.6	449.1
Total Cash Comp (Actual) - Org Wtd	*9	11	--	170.1	216.1	245.4	323.1	--
Total Cash Comp (Actual) - Rcvrs	*8	10	113.2	182.5	216.7	244.8	294.3	457.7
Total Cash Comp (Target)	*9	11	112.9	169.1	201.7	223.6	257.3	392.3
Total Cash Comp (Target) - Rcvrs	*8	10	114.5	176.3	203.9	232.9	287.7	394.0

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	*9	11	130.4	155.3	279.1	306.1	398.2	590.4
Total Direct Comp (Actual) - Rcvrs	*5	7	--	--	343.6	354.8	--	--

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	8	10	91%
Sales Incentive	0	--	--%
Profit Sharing	0	0	0%
Long-term Incentive	5	7	64%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	43%	29%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	100%	100%
Performance Shares/Share Units	29%	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)	8	10	32.2%	29.5%
Short-term Incentive (Threshold)	4	6	--%	--%
Short-term Incentive (Target)	8	10	26.0%	24.2%
Short-term Incentive (Maximum)	6	8	50.2%	45.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	5	7	66.6%	61.5%

Salary Range (Mean)				
Minimum	6	8	153.9	147.7
Midpoint	6	8	195.4	191.4
Maximum	6	8	236.9	235.1

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

© 2014 Mercer LLC

Top Facilities Management Executive 800.928.130

2014

US MBD: Mercer Benchmark Database Executive

800.928.130 Top Facilities Management Executive

Responsible for the development of long-range objectives and policies for the maintenance and construction of the organization's facilities. May provide guidance to facilities' executives. Assists in development of the organization's policies and procedures. Frequently reports to a Top Administrative Executive or Top Human Resources Management 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
Base Salary								
Base Salary - Inc Wtd	14	15	117.9	138.0	166.6	164.7	193.4	204.2
Base Salary - Org Wtd	14	15	125.4	147.0	163.6	165.6	194.3	204.8
Base Salary - Incentive Eligible	13	14	116.7	135.5	163.6	164.5	195.1	204.8
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	6	6	--	--	56.3	54.1	--	--
Short-term Incentive (Actual)	12	13	17.8	41.2	60.0	85.0	143.3	199.3
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	8	9	--	22.7	40.5	52.6	89.7	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	14	15	140.6	167.5	226.8	238.4	304.3	363.1
Total Cash Comp (Actual) - Org Wtd	14	15	153.6	170.8	224.0	242.9	310.2	368.9
Total Cash Comp (Actual) - Rcvrs	12	13	135.4	196.3	227.4	250.2	316.2	374.7
Total Cash Comp (Target)	10	11	117.9	156.1	192.3	195.2	228.0	285.2
Total Cash Comp (Target) - Rcvrs	6	6	--	--	227.3	221.2	--	--

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	14	15	146.6	171.4	265.6	270.0	340.0	441.3
Total Direct Comp (Actual) - Rcvrs	8	9	--	211.9	282.8	296.1	374.9	--

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	13	14	93%
Sales Incentive	0	0	0%
Profit Sharing	1	1	17%
Long-term Incentive	9	10	71%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	50%	44%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	90%	89%
Performance Shares/Share Units	0%	0%
Performance Cash Units	0%	0%
Long-term Cash	20%	22%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	12	13	54.9%	51.8%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	6	6	31.8%	31.8%
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)	8	9	30.3%	28.4%

Salary Range (Mean)				
Minimum	8	9	122.0	119.0
Midpoint	8	9	173.0	168.2
Maximum	8	9	223.9	217.4

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

© 2014 Mercer LLC

Top Facilities Management Executive 800.928.130

2014

US MBD: Mercer Benchmark Database Executive

800.928.130 Top Facilities Management Executive

Responsible for the development of long-range objectives and policies for the maintenance and construction of the organization's facilities. May provide guidance to facilities' executives. Assists in development of the organization's policies and procedures. Frequently reports to a Top Administrative Executive or Top Human Resources Management Executive.

Insurance

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary								
Base Salary - Inc Wtd	14	14	118.3	139.7	173.5	178.2	211.2	245.5
Base Salary - Org Wtd	14	14	118.3	139.7	173.5	178.2	211.2	245.5
Base Salary - Incentive Eligible	13	13	118.1	136.3	181.9	179.3	213.3	246.2
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	8	8	--	23.0	38.7	41.8	57.2	--
Short-term Incentive (Actual)	11	11	20.2	37.9	66.9	67.3	90.9	126.3
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	5	5	--	--	32.9	40.0	--	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	14	14	123.4	159.0	243.5	232.2	292.6	345.4
Total Cash Comp (Actual) - Org Wtd	14	14	123.4	159.0	243.5	232.2	292.6	345.4
Total Cash Comp (Actual) - Rcvrs	11	11	148.5	202.0	271.7	258.1	307.1	367.7
Total Cash Comp (Target)	10	10	135.7	159.0	180.4	200.1	249.0	291.2
Total Cash Comp (Target) - Rcvrs	8	8	--	150.8	196.8	206.8	267.8	--

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	14	14	123.4	163.5	259.8	246.5	297.9	389.0
Total Direct Comp (Actual) - Rcvrs	5	5	--	--	279.9	293.5	--	--

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	13	13	93%
Sales Incentive	0	0	--%
Profit Sharing	1	1	14%
Long-term Incentive	7	7	58%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	11	11	34.6%	34.6%
Short-term Incentive (Threshold)	5	5	13.6%	13.6%
Short-term Incentive (Target)	8	8	24.2%	24.2%
Short-term Incentive (Maximum)	7	7	39.7%	39.7%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	5	5	20.8%	20.8%

Salary Range (Mean)				
Minimum	8	8	123.1	123.1
Midpoint	8	8	163.0	163.0
Maximum	8	8	202.8	202.8

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

© 2014 Mercer LLC

Top Facilities Management Executive 800.928.130

2014

US MBD: Mercer Benchmark Database Executive

800.928.130 Top Facilities Management Executive

Responsible for the development of long-range objectives and policies for the maintenance and construction of the organization's facilities. May provide guidance to facilities' executives. Assists in development of the organization's policies and procedures. Frequently reports to a Top Administrative Executive or Top Human Resources Management 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
Base Salary								
Base Salary - Inc Wtd	19	20	141.1	149.2	175.7	193.5	207.5	281.3
Base Salary - Org Wtd	19	20	140.6	147.6	178.0	193.5	200.0	286.7
Base Salary - Incentive Eligible	18	19	140.6	153.9	178.0	195.9	210.0	286.7
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	16	17	34.1	46.5	57.3	69.9	78.2	134.3
Short-term Incentive (Actual)	17	18	22.3	32.3	52.8	64.3	68.6	154.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	7	7	--	22.2	75.7	69.6	100.0	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	19	20	147.5	192.4	235.4	252.0	258.1	384.1
Total Cash Comp (Actual) - Org Wtd	19	20	147.1	198.1	232.2	253.5	258.8	385.9
Total Cash Comp (Actual) - Rcvrs	17	18	161.8	208.2	240.6	263.7	259.5	413.3
Total Cash Comp (Target)	18	19	151.2	191.9	231.4	256.0	268.4	372.7
Total Cash Comp (Target) - Rcvrs	16	17	175.6	211.2	245.3	268.4	278.1	430.1

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	19	20	147.5	192.4	241.9	276.3	301.2	528.0
Total Direct Comp (Actual) - Rcvrs	7	7	--	274.8	307.9	349.4	467.0	--

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	18	19	95%
Sales Incentive	0	0	0%
Profit Sharing	2	2	18%
Long-term Incentive	10	10	53%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	11%	0%
Share Appreciation Rights (SARs)	11%	0%
Restricted Shares/Share Units	78%	86%
Performance Shares/Share Units	11%	14%
Performance Cash Units	0%	0%
Long-term Cash	22%	14%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	17	18	32.1%	31.2%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	16	17	34.7%	34.4%
Short-term Incentive (Maximum)	3	3	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	7	7	32.4%	32.4%

Salary Range (Mean)				
Minimum	11	11	138.2	138.2
Midpoint	11	11	190.2	190.2
Maximum	11	11	242.2	242.2

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

© 2014 Mercer LLC

Top Facilities Management Executive 800.928.130

2014

US MBD: Mercer Benchmark Database Executive

800.928.130 Top Facilities Management Executive

Retail & Wholesale

Responsible for the development of long-range objectives and policies for the maintenance and construction of the organization's facilities. May provide guidance to facilities' executives. Assists in development of the organization's policies and procedures. Frequently reports to a Top Administrative Executive or Top Human Resources Management Executive.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary								
Base Salary - Inc Wtd	16	17	105.8	147.0	181.8	185.9	235.0	266.1
Base Salary - Org Wtd	16	17	105.7	146.5	181.2	186.4	245.0	269.2
Base Salary - Incentive Eligible	16	17	105.8	147.0	181.8	185.9	235.0	266.1
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	15	16	19.3	36.1	44.0	52.9	71.8	102.8
Short-term Incentive (Actual)	11	12	5.7	13.5	48.7	45.3	58.4	103.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	8	9	--	27.4	58.5	57.5	77.9	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	16	17	121.6	147.0	210.3	218.2	262.9	343.3
Total Cash Comp (Actual) - Org Wtd	16	17	120.9	146.5	213.6	220.1	266.5	347.2
Total Cash Comp (Actual) - Rcvrs	11	12	118.0	187.0	225.0	235.6	317.3	362.7
Total Cash Comp (Target)	15	16	124.6	183.7	235.6	237.0	310.0	360.0
Total Cash Comp (Target) - Rcvrs	15	16	124.6	183.7	235.6	237.0	310.0	360.0

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	16	17	121.6	169.2	250.5	248.7	311.5	380.2
Total Direct Comp (Actual) - Rcvrs	8	9	--	248.5	275.3	287.1	331.8	--

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	16	17	100%
Sales Incentive	0	0	0%
Profit Sharing	2	2	22%
Long-term Incentive	8	9	69%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	44%	44%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	78%	78%
Performance Shares/Share Units	33%	33%
Performance Cash Units	0%	0%
Long-term Cash	22%	11%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	11	12	24.1%	22.7%
Short-term Incentive (Threshold)	6	6	15.7%	15.7%
Short-term Incentive (Target)	15	16	27.1%	27.9%
Short-term Incentive (Maximum)	9	10	53.7%	56.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	8	9	28.1%	29.6%

Salary Range (Mean)				
Minimum	12	13	135.3	136.8
Midpoint	12	13	176.0	177.3
Maximum	12	13	216.7	217.9

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

© 2014 Mercer LLC

Top Facilities Management Executive 800.928.130

2014

US MBD: Mercer Benchmark Database Executive

800.928.130 Top Facilities Management Executive

Responsible for the development of long-range objectives and policies for the maintenance and construction of the organization's facilities. May provide guidance to facilities' executives. Assists in development of the organization's policies and procedures. Frequently reports to a Top Administrative Executive or Top Human Resources Management 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
Base Salary								
Base Salary - Inc Wtd	47	50	130.1	159.2	197.5	197.5	229.2	273.0
Base Salary - Org Wtd	47	50	130.7	159.8	200.0	197.8	228.0	278.0
Base Salary - Incentive Eligible	25	26	130.6	154.7	180.9	188.8	225.6	269.4
Base Salary - Not Incentive Eligible	8	8	--	156.1	197.5	199.4	236.6	--

Incentives								
Short-term Incentive (Target)	22	23	18.6	33.8	45.5	54.7	63.9	92.0
Short-term Incentive (Actual)	23	24	13.3	17.1	41.6	49.0	69.1	95.6
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	9	9	--	18.4	42.9	53.6	84.6	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	47	50	137.1	175.9	214.1	221.0	262.6	310.9
Total Cash Comp (Actual) - Org Wtd	47	50	138.1	178.1	214.3	221.8	262.9	309.4
Total Cash Comp (Actual) - Rcvrs	23	24	141.7	178.3	234.5	238.0	282.4	362.0
Total Cash Comp (Target)	44	47	129.3	176.8	221.3	223.9	258.8	312.5
Total Cash Comp (Target) - Rcvrs	22	23	174.6	183.6	229.4	250.1	279.3	358.7

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	47	50	137.1	179.8	216.5	230.7	275.7	349.6
Total Direct Comp (Actual) - Rcvrs	9	9	--	196.5	300.9	288.8	364.2	--

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	25	26	54%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	10	11	24%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	27%	0%
Share Appreciation Rights (SARs)	9%	11%
Restricted Shares/Share Units	55%	67%
Performance Shares/Share Units	45%	56%
Performance Cash Units	0%	0%
Long-term Cash	36%	44%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	23	24	24.8%	24.9%
Short-term Incentive (Threshold)	13	14	11.6%	11.8%
Short-term Incentive (Target)	22	23	26.8%	26.9%
Short-term Incentive (Maximum)	15	16	43.3%	43.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	9	9	29.7%	29.7%

Salary Range (Mean)				
Minimum	26	28	135.3	135.8
Midpoint	26	28	180.7	181.8
Maximum	26	28	226.1	227.7

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

© 2014 Mercer LLC

Top Facilities Management Executive 800.928.130

2014

US MBD: Mercer Benchmark Database Executive

210.352.130 Top Financial Analysis Executive

All Organizations

This is the top financial analysis position with responsibility for analyzing and evaluating alternate financial plans as they relate to the organization's objectives. Responsible for the supervision of the financial analysis staff. Participates in analysis of debt versus equity decisions and evaluation of proposed terms of acquisitions, divestitures, or joint ventures. May assist operating management in evaluation of business operations. Frequently reports to a Chief Financial Officer.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary								
Base Salary - Inc Wtd	271	687	150.0	170.5	192.3	200.9	221.5	257.3
Base Salary - Org Wtd	271	687	148.6	169.9	197.5	207.9	233.9	267.7
Base Salary - Incentive Eligible	253	656	150.0	170.5	192.3	200.6	220.0	255.5
Base Salary - Not Incentive Eligible	*5	6	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	224	576	29.2	41.1	53.8	65.5	75.7	107.7
Short-term Incentive (Actual)	220	581	23.3	35.9	60.0	77.6	94.7	154.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*9	24	--	--	5.6	7.3	--	--
Long-term Incentive (Black-Scholes)	153	433	14.2	33.4	58.8	94.7	103.4	178.7

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	271	687	170.3	200.5	244.0	266.8	302.1	378.0
Total Cash Comp (Actual) - Org Wtd	271	687	172.6	201.3	248.9	272.0	313.8	403.0
Total Cash Comp (Actual) - Rcvs	221	582	179.6	212.4	254.1	279.3	315.1	398.3
Total Cash Comp (Target)	250	646	175.1	205.1	242.4	259.4	286.0	361.1
Total Cash Comp (Target) - Rcvs	224	576	181.9	211.3	247.3	265.7	290.9	370.7

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	271	687	174.9	217.5	277.5	326.4	377.8	489.2
Total Direct Comp (Actual) - Rcvs	153	433	202.7	254.0	324.9	381.0	438.0	600.2

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	253	656	96%
Sales Incentive	1	1	0%
Profit Sharing	13	28	6%
Long-term Incentive	178	534	82%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	41%	45%
Share Appreciation Rights (SARs)	4%	4%
Restricted Shares/Share Units	74%	70%
Performance Shares/Share Units	23%	25%
Performance Cash Units	6%	1%
Long-term Cash	27%	21%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	220	581	35.4%	36.0%
Short-term Incentive (Threshold)	77	127	13.6%	13.0%
Short-term Incentive (Target)	224	576	32.8%	31.0%
Short-term Incentive (Maximum)	145	411	57.1%	53.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	9	24	5.0%	3.7%
Long-term Incentive (Black-Scholes)	153	433	48.4%	41.3%

Salary Range (Mean)				
Minimum	162	428	149.0	145.8
Midpoint	162	428	200.2	198.0
Maximum	162	428	251.4	250.2

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

© 2014 Mercer LLC

Top Financial Analysis Executive 210.352.130

2014

US MBD: Mercer Benchmark Database Executive

210.352.130 Top Financial Analysis Executive

Consumer Goods

This is the top financial analysis position with responsibility for analyzing and evaluating alternate financial plans as they relate to the organization's objectives. Responsible for the supervision of the financial analysis staff. Participates in analysis of debt versus equity decisions and evaluation of proposed terms of acquisitions, divestitures, or joint ventures. May assist operating management in evaluation of business operations. Frequently reports to a Chief Financial Officer.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary								
Base Salary - Inc Wtd	*40	136	137.2	150.9	175.6	180.9	203.9	229.4
Base Salary - Org Wtd	*40	136	146.1	156.8	193.0	191.9	214.2	239.5
Base Salary - Incentive Eligible	*40	136	137.2	150.9	175.6	180.9	203.9	229.4
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	*40	136	27.4	30.5	47.4	60.3	75.7	99.8
Short-term Incentive (Actual)	*36	124	21.2	29.5	43.5	54.7	72.0	99.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	15	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*26	106	--	--	27.6	54.2	--	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	*40	136	155.6	174.1	219.0	231.4	273.8	317.0
Total Cash Comp (Actual) - Org Wtd	*40	136	164.3	184.6	238.7	238.1	275.1	311.8
Total Cash Comp (Actual) - Rcvs	*37	125	159.4	175.9	220.8	234.7	274.7	317.6
Total Cash Comp (Target)	*40	136	164.7	182.7	222.0	241.2	279.6	320.9
Total Cash Comp (Target) - Rcvs	*40	136	164.7	182.7	222.0	241.2	279.6	320.9

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	*40	136	162.2	178.3	243.7	273.6	338.0	437.2
Total Direct Comp (Actual) - Rcvs	*26	106	164.0	180.7	260.6	291.9	353.1	450.8

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	40	136	100%
Sales Incentive	0	0	0%
Profit Sharing	4	17	18%
Long-term Incentive	27	109	81%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	71%	71%
Share Appreciation Rights (SARs)	3%	3%
Restricted Shares/Share Units	42%	42%
Performance Shares/Share Units	22%	21%
Performance Cash Units	2%	0%
Long-term Cash	17%	18%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	36	124	27.0%	28.6%
Short-term Incentive (Threshold)	15	35	16.6%	16.5%
Short-term Incentive (Target)	40	136	31.8%	31.1%
Short-term Incentive (Maximum)	24	106	56.6%	54.2%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	15	--%	--%
Long-term Incentive (Black-Scholes)	26	106	35.3%	25.8%

Salary Range (Mean)				
Minimum	24	64	141.7	144.8
Midpoint	24	64	187.8	193.4
Maximum	24	64	233.8	242.0

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

© 2014 Mercer LLC

Top Financial Analysis Executive 210.352.130

2014

US MBD: Mercer Benchmark Database Executive

210.352.130 Top Financial Analysis Executive

Energy

This is the top financial analysis position with responsibility for analyzing and evaluating alternate financial plans as they relate to the organization's objectives. Responsible for the supervision of the financial analysis staff. Participates in analysis of debt versus equity decisions and evaluation of proposed terms of acquisitions, divestitures, or joint ventures. May assist operating management in evaluation of business operations. Frequently reports to a Chief Financial Officer

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary								
Base Salary - Inc Wtd	11	14	149.8	171.6	203.8	204.0	220.7	282.1
Base Salary - Org Wtd	11	14	150.0	184.5	195.0	203.5	225.0	261.6
Base Salary - Incentive Eligible	11	14	149.8	171.6	203.8	204.0	220.7	282.1
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	10	13	27.1	42.0	62.8	68.7	92.6	119.7
Short-term Incentive (Actual)	11	14	30.4	45.9	68.2	83.6	117.2	161.3
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	10	13	23.7	40.3	78.9	196.6	219.4	817.9

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	11	14	190.3	225.4	251.9	287.6	352.5	428.8
Total Cash Comp (Actual) - Org Wtd	11	14	177.0	236.8	294.6	285.2	350.0	377.2
Total Cash Comp (Actual) - Rcvs	11	14	190.3	225.4	251.9	287.6	352.5	428.8
Total Cash Comp (Target)	10	13	180.7	206.7	258.8	271.1	304.7	404.3
Total Cash Comp (Target) - Rcvs	10	13	180.7	206.7	258.8	271.1	304.7	404.3

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	11	14	208.9	266.6	393.5	470.1	617.6	1,073.9
Total Direct Comp (Actual) - Rcvs	10	13	253.6	280.1	395.9	493.3	619.1	1,144.6

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	11	14	100%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	10	13	100%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	31%	23%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	92%	92%
Performance Shares/Share Units	23%	15%
Performance Cash Units	0%	0%
Long-term Cash	8%	8%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	11	14	38.4%	39.2%
Short-term Incentive (Threshold)	4	6	--%	--%
Short-term Incentive (Target)	10	13	33.3%	32.7%
Short-term Incentive (Maximum)	9	12	60.4%	59.2%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	10	13	106.6%	90.6%

Salary Range (Mean)				
Minimum	7	9	163.5	163.8
Midpoint	7	9	214.3	216.3
Maximum	7	9	265.1	268.8

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

© 2014 Mercer LLC

Top Financial Analysis Executive 210.352.130

2014

US MBD: Mercer Benchmark Database Executive

210.352.130 Top Financial Analysis Executive

Financial Services

This is the top financial analysis position with responsibility for analyzing and evaluating alternate financial plans as they relate to the organization's objectives. Responsible for the supervision of the financial analysis staff. Participates in analysis of debt versus equity decisions and evaluation of proposed terms of acquisitions, divestitures, or joint ventures. May assist operating management in evaluation of business operations. Frequently reports to a Chief Financial Officer.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary								
Base Salary - Inc Wtd	*20	42	167.5	179.6	202.6	212.3	235.4	275.0
Base Salary - Org Wtd	*20	42	167.0	173.0	181.5	199.2	234.3	252.9
Base Salary - Incentive Eligible	*19	41	167.3	179.3	201.1	211.7	234.7	275.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives

Short-term Incentive (Target)	*11	19	23.6	45.5	59.5	61.7	77.3	91.2
Short-term Incentive (Actual)	*18	40	40.7	63.8	97.3	129.0	172.3	277.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*13	34	37.3	54.5	82.2	138.6	181.9	364.8

Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	*20	42	213.0	245.0	298.6	335.1	377.0	540.5
Total Cash Comp (Actual) - Org Wtd	*20	42	199.1	219.3	266.0	279.1	327.0	394.7
Total Cash Comp (Actual) - Rcvs	*18	40	212.9	245.0	302.2	339.2	386.9	548.5
Total Cash Comp (Target)	*15	37	180.0	210.0	238.0	246.6	275.2	330.4
Total Cash Comp (Target) - Rcvs	*11	19	183.4	227.5	242.8	257.5	298.3	352.0

Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	*20	42	230.7	270.5	378.9	447.3	548.5	832.0
Total Direct Comp (Actual) - Rcvs	*13	34	275.8	341.0	416.7	499.7	603.0	924.0

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	19	41	98%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	15	36	88%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	17%	18%
Share Appreciation Rights (SARs)	3%	3%
Restricted Shares/Share Units	86%	85%
Performance Shares/Share Units	17%	9%
Performance Cash Units	6%	0%
Long-term Cash	19%	18%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	18	40	44.4%	58.4%
Short-term Incentive (Threshold)	5	5	16.2%	16.2%
Short-term Incentive (Target)	11	19	32.9%	30.7%
Short-term Incentive (Maximum)	7	8	54.1%	51.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	13	34	52.8%	59.1%

Salary Range (Mean)

Minimum	12	18	134.8	134.0
Midpoint	12	18	183.2	181.6
Maximum	12	18	231.5	229.2

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

© 2014 Mercer LLC

Top Financial Analysis Executive 210.352.130

2014

US MBD: Mercer Benchmark Database Executive

210.352.130 Top Financial Analysis Executive

High Tech (Services)

This is the top financial analysis position with responsibility for analyzing and evaluating alternate financial plans as they relate to the organization's objectives. Responsible for the supervision of the financial analysis staff. Participates in analysis of debt versus equity decisions and evaluation of proposed terms of acquisitions, divestitures, or joint ventures. May assist operating management in evaluation of business operations. Frequently reports to a Chief Financial Officer.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary								
Base Salary - Inc Wtd	*6	12	--	--	343.2	345.2	--	--
Base Salary - Org Wtd	*6	12	--	--	325.8	352.9	--	--
Base Salary - Incentive Eligible	*6	12	--	--	343.2	345.2	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	*6	12	--	--	171.6	181.3	--	--
Short-term Incentive (Actual)	*6	12	--	--	187.9	225.9	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*5	10	--	--	362.5	361.1	--	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	*6	12	--	--	513.9	571.1	--	--
Total Cash Comp (Actual) - Org Wtd	*6	12	--	--	535.9	595.7	--	--
Total Cash Comp (Actual) - Rcvrs	*6	12	--	--	513.9	571.1	--	--
Total Cash Comp (Target)	*6	12	--	--	514.8	526.6	--	--
Total Cash Comp (Target) - Rcvrs	*6	12	--	--	514.8	526.6	--	--

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	*6	12	--	--	906.7	872.1	--	--
Total Direct Comp (Actual) - Rcvrs	*5	10	--	--	963.9	986.5	--	--

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	6	12	100%
Sales Incentive	0	--	--%
Profit Sharing	0	--	--%
Long-term Incentive	5	10	83%

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	12	57.0%	58.5%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	6	12	47.8%	49.8%
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	10	79.5%	96.8%

Salary Range (Mean)				
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 Mercer LLC

Top Financial Analysis Executive 210.352.130

2014

US MBD: Mercer Benchmark Database Executive

210.352.130 Top Financial Analysis Executive

Insurance

This is the top financial analysis position with responsibility for analyzing and evaluating alternate financial plans as they relate to the organization's objectives. Responsible for the supervision of the financial analysis staff. Participates in analysis of debt versus equity decisions and evaluation of proposed terms of acquisitions, divestitures, or joint ventures. May assist operating management in evaluation of business operations. Frequently reports to a Chief Financial Officer.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary								
Base Salary - Inc Wtd	*31	134	156.8	167.9	181.4	187.5	200.0	224.7
Base Salary - Org Wtd	*31	134	150.5	168.0	187.0	198.3	225.0	257.1
Base Salary - Incentive Eligible	*31	131	156.7	167.8	181.0	187.5	200.0	224.9
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	*25	107	--	--	47.0	53.4	--	--
Short-term Incentive (Actual)	*30	114	23.3	32.0	53.3	72.0	100.0	154.8
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*18	101	--	--	45.1	57.1	--	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	*31	134	177.9	192.0	234.9	248.8	285.7	349.8
Total Cash Comp (Actual) - Org Wtd	*31	134	185.5	203.0	249.2	277.4	320.7	421.2
Total Cash Comp (Actual) - Rcvs	*30	114	185.8	202.9	240.6	259.0	297.1	354.8
Total Cash Comp (Target)	*27	112	--	--	229.0	237.8	--	--
Total Cash Comp (Target) - Rcvs	*25	107	--	--	232.4	239.9	--	--

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	*31	134	183.8	224.0	277.3	291.8	335.9	428.9
Total Direct Comp (Actual) - Rcvs	*18	101	--	--	294.1	317.6	--	--

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	31	131	98%
Sales Incentive	0	--	--%
Profit Sharing	0	--	--%
Long-term Incentive	22	118	88%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	69%	--%
Share Appreciation Rights (SARs)	13%	--%
Restricted Shares/Share Units	85%	--%
Performance Shares/Share Units	24%	--%
Performance Cash Units	8%	--%
Long-term Cash	8%	--%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	30	114	40.3%	37.1%
Short-term Incentive (Threshold)	8	10	9.4%	9.2%
Short-term Incentive (Target)	25	107	28.9%	27.7%
Short-term Incentive (Maximum)	16	74	49.1%	49.8%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	18	101	38.4%	29.3%

Salary Range (Mean)				
Minimum	19	106	137.6	127.1
Midpoint	19	106	189.3	180.7
Maximum	19	106	241.0	234.3

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

© 2014 Mercer LLC

Top Financial Analysis Executive 210.352.130

2014

US MBD: Mercer Benchmark Database Executive

210.352.130 Top Financial Analysis Executive

This is the top financial analysis position with responsibility for analyzing and evaluating alternate financial plans as they relate to the organization's objectives. Responsible for the supervision of the financial analysis staff. Participates in analysis of debt versus equity decisions and evaluation of proposed terms of acquisitions, divestitures, or joint ventures. May assist operating management in evaluation of business operations. Frequently reports to a Chief Financial 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
Base Salary								
Base Salary - Inc Wtd	19	33	149.6	162.2	191.5	193.2	215.3	255.3
Base Salary - Org Wtd	19	33	145.0	164.4	198.7	198.0	220.0	260.0
Base Salary - Incentive Eligible	*17	30	148.0	159.9	191.1	192.1	213.0	256.3
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	*16	29	46.9	52.7	60.9	68.2	79.8	104.0
Short-term Incentive (Actual)	*13	25	19.9	42.7	67.5	71.3	83.2	125.7
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*10	23	--	--	57.5	79.7	--	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	19	33	170.0	206.8	225.7	247.9	291.0	338.9
Total Cash Comp (Actual) - Org Wtd	19	33	170.0	201.0	220.0	249.1	300.7	407.6
Total Cash Comp (Actual) - Rcvrs	*13	25	195.3	218.2	244.7	267.0	306.3	368.7
Total Cash Comp (Target)	*17	31	202.0	219.4	248.9	258.7	287.0	361.1
Total Cash Comp (Target) - Rcvrs	*16	29	203.2	221.7	251.3	262.0	293.0	364.0

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	19	33	190.4	227.0	295.3	303.4	353.9	446.3
Total Direct Comp (Actual) - Rcvrs	*10	23	240.8	270.5	315.9	345.8	391.6	522.9

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	17	30	94%
Sales Incentive	1	1	8%
Profit Sharing	2	2	10%
Long-term Incentive	11	24	86%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	42%	39%
Share Appreciation Rights (SARs)	4%	4%
Restricted Shares/Share Units	71%	70%
Performance Shares/Share Units	63%	65%
Performance Cash Units	4%	0%
Long-term Cash	8%	9%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	13	25	35.3%	35.9%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	16	29	33.7%	34.5%
Short-term Incentive (Maximum)	12	22	72.5%	69.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	10	23	50.4%	41.1%

Salary Range (Mean)				
Minimum	12	23	146.2	145.1
Midpoint	12	23	193.1	195.2
Maximum	12	23	239.9	245.3

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

© 2014 Mercer LLC

Top Financial Analysis Executive 210.352.130

2014

US MBD: Mercer Benchmark Database Executive

210.352.130 Top Financial Analysis Executive

This is the top financial analysis position with responsibility for analyzing and evaluating alternate financial plans as they relate to the organization's objectives. Responsible for the supervision of the financial analysis staff. Participates in analysis of debt versus equity decisions and evaluation of proposed terms of acquisitions, divestitures, or joint ventures. May assist operating management in evaluation of business operations. Frequently reports to a Chief Financial Officer

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
Base Salary								
Base Salary - Inc Wtd	*11	15	136.9	166.3	188.6	193.6	210.7	281.8
Base Salary - Org Wtd	*11	15	131.6	176.9	194.7	203.5	230.0	288.6
Base Salary - Incentive Eligible	*11	15	136.9	166.3	188.6	193.6	210.7	281.8
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	11	14	34.7	41.4	54.5	65.6	77.3	127.6
Short-term Incentive (Actual)	10	13	26.5	36.1	52.7	57.0	65.9	123.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*6	9	--	--	46.5	55.7	--	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	*11	15	165.3	202.8	230.0	242.9	253.1	362.3
Total Cash Comp (Actual) - Org Wtd	*11	15	197.1	218.2	230.0	257.1	310.9	403.0
Total Cash Comp (Actual) - Rcvs	10	13	184.1	210.5	233.9	251.1	282.0	382.7
Total Cash Comp (Target)	*11	15	164.0	207.9	235.8	254.8	294.9	408.6
Total Cash Comp (Target) - Rcvs	11	14	174.7	214.3	245.3	262.3	297.1	411.1

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	*11	15	178.2	218.2	250.6	276.3	319.6	399.5
Total Direct Comp (Actual) - Rcvs	*6	9	--	--	296.8	290.6	--	--

*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	0	0	0%
Long-term Incentive	8	12	86%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	55%	44%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	36%	11%
Performance Shares/Share Units	91%	100%
Performance Cash Units	9%	0%
Long-term Cash	0%	0%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	10	13	30.5%	29.7%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	11	14	33.8%	32.4%
Short-term Incentive (Maximum)	5	7	63.5%	58.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	6	9	32.2%	30.6%

Salary Range (Mean)				
Minimum	9	10	147.4	144.6
Midpoint	9	10	190.6	187.1
Maximum	9	10	233.8	229.5

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

© 2014 Mercer LLC

Top Financial Analysis Executive 210.352.130

2014

US MBD: Mercer Benchmark Database Executive

210.352.130 Top Financial Analysis Executive

This is the top financial analysis position with responsibility for analyzing and evaluating alternate financial plans as they relate to the organization's objectives. Responsible for the supervision of the financial analysis staff. Participates in analysis of debt versus equity decisions and evaluation of proposed terms of acquisitions, divestitures, or joint ventures. May assist operating management in evaluation of business operations. Frequently reports to a Chief Financial 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
Base Salary								
Base Salary - Inc Wtd	25	54	146.9	182.8	217.1	214.1	239.6	270.0
Base Salary - Org Wtd	25	54	140.2	184.9	220.8	217.3	251.9	288.0
Base Salary - Incentive Eligible	23	51	146.8	186.6	217.2	214.4	237.5	265.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	21	49	44.0	50.1	65.2	86.6	91.8	198.0
Short-term Incentive (Actual)	21	47	43.1	62.1	84.8	118.9	165.0	290.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*3	5	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	13	24	29.4	59.5	86.8	100.5	103.1	265.5

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	25	54	165.8	232.4	307.2	318.0	396.0	504.7
Total Cash Comp (Actual) - Org Wtd	25	54	148.7	209.1	312.7	311.5	404.4	445.4
Total Cash Comp (Actual) - Rcvs	21	47	213.5	255.0	312.9	337.6	403.7	524.4
Total Cash Comp (Target)	23	52	180.5	230.7	283.2	292.9	334.2	428.2
Total Cash Comp (Target) - Rcvs	21	49	190.8	233.3	283.9	298.4	338.3	430.0

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	25	54	165.8	232.4	328.6	362.7	439.0	617.6
Total Direct Comp (Actual) - Rcvs	13	24	238.7	335.1	407.6	464.4	603.4	709.2

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	23	51	96%
Sales Incentive	0	0	0%
Profit Sharing	3	5	31%
Long-term Incentive	17	37	84%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	12%	8%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	68%	67%
Performance Shares/Share Units	28%	29%
Performance Cash Units	24%	0%
Long-term Cash	28%	29%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	21	47	47.8%	51.4%
Short-term Incentive (Threshold)	5	8	10.1%	10.7%
Short-term Incentive (Target)	21	49	39.6%	39.1%
Short-term Incentive (Maximum)	9	19	47.6%	47.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	3	5	--%	--%
Long-term Incentive (Black-Scholes)	13	24	44.5%	41.4%

Salary Range (Mean)				
Minimum	15	31	154.4	150.4
Midpoint	15	31	209.2	210.3
Maximum	15	31	264.1	270.2

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

© 2014 Mercer LLC

Top Financial Analysis Executive 210.352.130

2014

US MBD: Mercer Benchmark Database Executive

210.352.130 Top Financial Analysis Executive

Retail & Wholesale

This is the top financial analysis position with responsibility for analyzing and evaluating alternate financial plans as they relate to the organization's objectives. Responsible for the supervision of the financial analysis staff. Participates in analysis of debt versus equity decisions and evaluation of proposed terms of acquisitions, divestitures, or joint ventures. May assist operating management in evaluation of business operations. Frequently reports to a Chief Financial Officer

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary								
Base Salary - Inc Wtd	25	31	129.8	185.0	207.8	209.3	247.2	264.6
Base Salary - Org Wtd	25	31	132.2	175.6	205.0	205.5	241.9	261.9
Base Salary - Incentive Eligible	25	31	129.8	185.0	207.8	209.3	247.2	264.6
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	24	30	32.3	55.8	70.5	74.9	101.2	112.0
Short-term Incentive (Actual)	19	25	16.7	33.6	51.2	56.7	77.8	97.6
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	20	25	25.3	39.1	87.0	88.5	114.0	209.5

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	25	31	137.4	206.2	249.4	255.0	305.3	349.5
Total Cash Comp (Actual) - Org Wtd	25	31	155.0	205.6	243.1	246.3	285.3	339.7
Total Cash Comp (Actual) - Rcvs	19	25	191.8	214.0	269.4	269.7	333.4	352.5
Total Cash Comp (Target)	24	30	161.5	239.0	287.6	284.7	345.1	395.9
Total Cash Comp (Target) - Rcvs	24	30	161.5	239.0	287.6	284.7	345.1	395.9

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	25	31	148.4	236.9	308.1	326.3	396.3	504.3
Total Direct Comp (Actual) - Rcvs	20	25	233.7	289.0	344.2	360.5	440.2	537.4

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	25	31	100%
Sales Incentive	0	0	0%
Profit Sharing	1	1	4%
Long-term Incentive	21	27	90%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	48%	44%
Share Appreciation Rights (SARs)	4%	0%
Restricted Shares/Share Units	81%	72%
Performance Shares/Share Units	22%	24%
Performance Cash Units	4%	0%
Long-term Cash	22%	24%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	19	25	25.9%	26.7%
Short-term Incentive (Threshold)	8	10	12.8%	11.6%
Short-term Incentive (Target)	24	30	33.8%	34.7%
Short-term Incentive (Maximum)	17	18	70.2%	69.2%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	20	25	41.7%	38.7%

Salary Range (Mean)				
Minimum	15	17	149.9	145.3
Midpoint	15	17	195.5	193.0
Maximum	15	17	241.0	240.7

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

© 2014 Mercer LLC

Top Financial Analysis Executive 210.352.130

2014

US MBD: Mercer Benchmark Database Executive

210.352.130 Top Financial Analysis Executive

Services (Non-Financial)

This is the top financial analysis position with responsibility for analyzing and evaluating alternate financial plans as they relate to the organization's objectives. Responsible for the supervision of the financial analysis staff. Participates in analysis of debt versus equity decisions and evaluation of proposed terms of acquisitions, divestitures, or joint ventures. May assist operating management in evaluation of business operations. Frequently reports to a Chief Financial Officer.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary								
Base Salary - Inc Wtd	68	131	150.0	175.0	196.5	209.2	231.3	276.3
Base Salary - Org Wtd	68	131	149.9	170.0	195.0	214.2	242.0	294.1
Base Salary - Incentive Eligible	56	111	150.0	175.0	196.0	208.8	230.9	278.0
Base Salary - Not Incentive Eligible	*4	5	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	46	84	27.5	40.3	53.5	67.6	79.6	139.9
Short-term Incentive (Actual)	43	85	23.1	38.7	61.1	75.8	85.0	145.7
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*3	3	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	21	36	9.0	28.3	99.2	164.4	173.0	184.1

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	68	131	165.4	184.1	237.9	258.8	292.4	375.7
Total Cash Comp (Actual) - Org Wtd	68	131	167.1	186.1	227.7	262.8	292.3	415.2
Total Cash Comp (Actual) - Rcvs	43	85	177.2	213.9	267.2	288.6	317.6	422.6
Total Cash Comp (Target)	62	123	164.5	187.1	238.0	255.3	281.7	375.2
Total Cash Comp (Target) - Rcvs	46	84	185.3	218.5	260.0	280.7	305.2	406.1

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	68	131	170.1	187.9	241.7	304.0	339.9	457.6
Total Direct Comp (Actual) - Rcvs	21	36	194.7	274.5	425.4	493.9	474.9	769.1

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	56	111	87%
Sales Incentive	0	0	0%
Profit Sharing	3	3	4%
Long-term Incentive	28	64	54%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	13%	14%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	80%	69%
Performance Shares/Share Units	17%	31%
Performance Cash Units	6%	0%
Long-term Cash	47%	39%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	43	85	32.3%	33.4%
Short-term Incentive (Threshold)	22	30	13.5%	13.4%
Short-term Incentive (Target)	46	84	31.0%	29.8%
Short-term Incentive (Maximum)	33	63	50.6%	51.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	3	3	--%	--%
Long-term Incentive (Black-Scholes)	21	36	45.5%	62.7%

Salary Range (Mean)				
Minimum	36	68	154.4	158.5
Midpoint	36	68	212.5	215.2
Maximum	36	68	270.7	272.0

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

© 2014 Mercer LLC

Top Financial Analysis Executive 210.352.130

2014

US MBD: Mercer Benchmark Database Executive

210.356.130 Top Financial Reporting Executive

All Organizations

This is the top financial reporting position with responsibility for the preparation and distribution of all internal and external financial reports. Ensures all financial reports are in compliance with current legal requirements. Frequently reports to a Chief Financial Officer or Controller. 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
Base Salary								
Base Salary - Inc Wtd	136	141	144.9	160.0	186.4	193.7	217.6	248.8
Base Salary - Org Wtd	136	141	144.4	160.0	187.2	193.6	217.9	247.8
Base Salary - Incentive Eligible	125	130	145.6	162.3	189.8	195.9	220.1	249.0
Base Salary - Not Incentive Eligible	4	4	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	106	109	29.1	39.0	53.0	61.7	76.5	104.6
Short-term Incentive (Actual)	105	109	17.0	34.8	57.4	67.2	86.3	120.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	4	4	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	63	63	18.6	34.3	54.6	87.3	100.0	182.7

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	136	141	159.4	186.9	231.1	246.4	283.2	354.0
Total Cash Comp (Actual) - Org Wtd	136	141	159.1	187.8	229.6	246.2	283.4	355.0
Total Cash Comp (Actual) - Rcvs	107	111	175.2	211.5	253.8	265.1	296.3	357.9
Total Cash Comp (Target)	121	125	161.5	197.0	237.3	247.5	286.4	348.7
Total Cash Comp (Target) - Rcvs	106	109	176.0	204.4	247.0	259.1	290.8	360.0

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	136	141	163.8	200.8	255.4	285.4	319.3	431.4
Total Direct Comp (Actual) - Rcvs	63	63	212.4	240.0	293.1	353.1	402.8	632.1

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	125	130	93%
Sales Incentive	0	0	0%
Profit Sharing	11	12	15%
Long-term Incentive	79	79	65%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	37%	25%
Share Appreciation Rights (SARs)	8%	10%
Restricted Shares/Share Units	70%	70%
Performance Shares/Share Units	28%	27%
Performance Cash Units	9%	3%
Long-term Cash	20%	19%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	105	109	32.7%	32.8%
Short-term Incentive (Threshold)	40	41	12.5%	12.5%
Short-term Incentive (Target)	106	109	30.1%	30.1%
Short-term Incentive (Maximum)	64	65	50.5%	50.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	4	4	--%	--%
Long-term Incentive (Black-Scholes)	63	63	40.9%	40.9%

Salary Range (Mean)				
Minimum	79	82	140.9	141.2
Midpoint	79	82	189.3	189.4
Maximum	79	82	237.7	237.6

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

© 2014 Mercer LLC

Top Financial Reporting Executive 210.356.130

2014

US MBD: Mercer Benchmark Database Executive

210.356.130 Top Financial Reporting Executive

Consumer Goods

This is the top financial reporting position with responsibility for the preparation and distribution of all internal and external financial reports. Ensures all financial reports are in compliance with current legal requirements. Frequently reports to a Chief Financial Officer or Controller. 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
Base Salary								
Base Salary - Inc Wtd	11	11	168.4	181.9	202.6	205.0	215.6	255.3
Base Salary - Org Wtd	11	11	168.4	181.9	202.6	205.0	215.6	255.3
Base Salary - Incentive Eligible	11	11	168.4	181.9	202.6	205.0	215.6	255.3
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	10	10	42.2	50.1	68.8	65.1	77.1	82.9
Short-term Incentive (Actual)	10	10	27.9	50.4	60.7	65.9	83.3	108.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	8	8	--	54.0	64.5	71.9	94.7	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	11	11	218.7	228.1	253.9	265.5	299.7	351.3
Total Cash Comp (Actual) - Org Wtd	11	11	218.7	228.1	253.9	265.5	299.7	351.3
Total Cash Comp (Actual) - Rcvrs	11	11	218.7	228.1	253.9	265.5	299.7	351.3
Total Cash Comp (Target)	10	10	212.9	250.5	269.6	270.3	292.5	329.7
Total Cash Comp (Target) - Rcvrs	10	10	212.9	250.5	269.6	270.3	292.5	329.7

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	11	11	225.0	280.3	312.9	317.8	358.1	397.1
Total Direct Comp (Actual) - Rcvrs	8	8	--	293.7	331.8	332.7	368.6	--

*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	2	2	29%
Long-term Incentive	10	10	91%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	56%	50%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	67%	63%
Performance Shares/Share Units	44%	50%
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)	10	10	32.6%	32.6%
Short-term Incentive (Threshold)	4	4	--%	--%
Short-term Incentive (Target)	10	10	32.3%	32.3%
Short-term Incentive (Maximum)	5	5	57.0%	57.0%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	8	8	37.0%	37.0%

Salary Range (Mean)				
Minimum	9	9	148.2	148.2
Midpoint	9	9	198.9	198.9
Maximum	9	9	249.7	249.7

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

© 2014 Mercer LLC

Top Financial Reporting Executive 210 356 130

2014

US MBD: Mercer Benchmark Database Executive

210.356.130 Top Financial Reporting Executive

Energy

This is the top financial reporting position with responsibility for the preparation and distribution of all internal and external financial reports. Ensures all financial reports are in compliance with current legal requirements. Frequently reports to a Chief Financial Officer or Controller. 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
Base Salary								
Base Salary - Inc Wtd	9	9	--	152.6	160.0	169.8	188.9	--
Base Salary - Org Wtd	9	9	--	152.6	160.0	169.8	188.9	--
Base Salary - Incentive Eligible	9	9	--	152.6	160.0	169.8	188.9	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	6	6	--	--	37.3	41.5	--	--
Short-term Incentive (Actual)	5	5	--	--	50.3	54.1	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	5	5	--	--	39.6	40.0	--	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	9	9	--	174.4	202.8	209.5	238.2	--
Total Cash Comp (Actual) - Org Wtd	9	9	--	174.4	202.8	209.5	238.2	--
Total Cash Comp (Actual) - Rcvrs	6	6	--	--	224.6	228.0	--	--
Total Cash Comp (Target)	7	7	--	173.0	199.8	202.7	218.7	--
Total Cash Comp (Target) - Rcvrs	6	6	--	--	199.9	209.9	--	--

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	9	9	--	215.6	235.8	231.8	239.4	--
Total Direct Comp (Actual) - Rcvrs	5	5	--	--	235.8	221.3	--	--

*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	--	--%
Profit Sharing	1	1	20%
Long-term Incentive	8	8	89%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	25%	0%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	75%	80%
Performance Shares/Share Units	38%	40%
Performance Cash Units	13%	0%
Long-term Cash	0%	0%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	5	5	31.1%	31.1%
Short-term Incentive (Threshold)	5	5	12.3%	12.3%
Short-term Incentive (Target)	6	6	24.3%	24.3%
Short-term Incentive (Maximum)	6	6	47.0%	47.0%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	5	5	25.7%	25.7%

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

Top Financial Reporting Executive 210.356.130

2014

US MBD: Mercer Benchmark Database Executive

210.356.130 Top Financial Reporting Executive

This is the top financial reporting position with responsibility for the preparation and distribution of all internal and external financial reports. Ensures all financial reports are in compliance with current legal requirements. Frequently reports to a Chief Financial Officer or Controller. 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
Base Salary								
Base Salary - Inc Wtd	15	17	144.2	155.2	163.7	170.0	184.3	205.4
Base Salary - Org Wtd	15	17	143.5	154.5	167.0	171.2	186.0	205.8
Base Salary - Incentive Eligible	13	15	143.5	154.5	160.0	168.0	182.6	199.8
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	8	8	--	33.6	49.9	49.5	61.3	--
Short-term Incentive (Actual)	12	14	9.0	29.0	51.0	55.1	73.1	120.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	7	7	--	28.3	45.8	56.5	75.0	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	15	17	163.4	176.7	215.5	215.4	252.9	282.2
Total Cash Comp (Actual) - Org Wtd	15	17	163.4	181.9	215.5	214.1	251.5	271.4
Total Cash Comp (Actual) - Rcvs	12	14	162.8	179.3	216.5	221.9	256.0	287.0
Total Cash Comp (Target)	11	12	147.0	158.5	206.5	201.8	228.8	268.7
Total Cash Comp (Target) - Rcvs	8	8	--	193.2	219.6	220.5	251.7	--

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	15	17	163.4	183.9	229.5	238.6	279.4	317.8
Total Direct Comp (Actual) - Rcvs	7	7	--	229.5	270.4	278.6	289.6	--

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	13	15	94%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	8	8	57%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	25%	29%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	75%	71%
Performance Shares/Share Units	38%	29%
Performance Cash Units	0%	0%
Long-term Cash	38%	43%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	12	14	32.0%	33.0%
Short-term Incentive (Threshold)	2	2	--%	--%
Short-term Incentive (Target)	8	8	28.8%	28.8%
Short-term Incentive (Maximum)	6	6	45.5%	45.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	7	7	33.9%	33.9%

Salary Range (Mean)				
Minimum	8	9	122.7	123.5
Midpoint	8	9	168.0	167.5
Maximum	8	9	213.3	211.4

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

© 2014 Mercer LLC

Top Financial Reporting Executive 210.356.130

2014

US MBD: Mercer Benchmark Database Executive

210.356.130 Top Financial Reporting Executive

Insurance

This is the top financial reporting position with responsibility for the preparation and distribution of all internal and external financial reports. Ensures all financial reports are in compliance with current legal requirements. Frequently reports to a Chief Financial Officer or Controller. 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
Base Salary								
Base Salary - Inc Wtd	21	22	125.8	171.9	200.9	196.5	230.0	237.0
Base Salary - Org Wtd	21	22	123.1	171.3	200.0	195.0	228.8	230.0
Base Salary - Incentive Eligible	21	22	125.8	171.9	200.9	196.5	230.0	237.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	19	20	15.0	42.3	57.0	64.2	91.5	108.6
Short-term Incentive (Actual)	21	22	14.4	43.4	67.3	81.8	110.6	167.8
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	10	10	17.7	29.3	65.6	66.3	84.2	160.8

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	21	22	141.2	222.6	272.4	278.2	330.8	396.2
Total Cash Comp (Actual) - Org Wtd	21	22	138.7	219.4	262.0	277.9	335.8	401.8
Total Cash Comp (Actual) - Rcvrs	21	22	141.2	222.6	272.4	278.2	330.8	396.2
Total Cash Comp (Target)	20	21	137.6	214.0	247.0	257.4	312.7	347.4
Total Cash Comp (Target) - Rcvrs	19	20	133.5	210.6	249.6	258.3	313.8	350.0

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	21	22	141.2	229.8	286.0	308.4	347.1	479.7
Total Direct Comp (Actual) - Rcvrs	10	10	243.8	283.2	365.3	390.5	465.4	663.2

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	21	22	100%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	13	13	65%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	17%	10%
Share Appreciation Rights (SARs)	17%	20%
Restricted Shares/Share Units	42%	50%
Performance Shares/Share Units	17%	20%
Performance Cash Units	25%	10%
Long-term Cash	42%	30%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	21	22	39.4%	38.8%
Short-term Incentive (Threshold)	5	5	11.3%	11.3%
Short-term Incentive (Target)	19	20	30.5%	31.2%
Short-term Incentive (Maximum)	11	11	50.2%	50.2%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	10	10	30.5%	30.5%

Salary Range (Mean)				
Minimum	13	14	135.9	138.0
Midpoint	13	14	182.2	185.3
Maximum	13	14	228.5	232.5

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

© 2014 Mercer LLC

Top Financial Reporting Executive 210.356.130

2014

US MBD: Mercer Benchmark Database Executive

210.356.130 Top Financial Reporting Executive

This is the top financial reporting position with responsibility for the preparation and distribution of all internal and external financial reports. Ensures all financial reports are in compliance with current legal requirements. Frequently reports to a Chief Financial Officer or Controller. 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
Base Salary								
Base Salary - Inc Wtd	10	10	142.3	163.7	189.0	193.0	213.8	284.1
Base Salary - Org Wtd	10	10	142.3	163.7	189.0	193.0	213.8	284.1
Base Salary - Incentive Eligible	10	10	142.3	163.7	189.0	193.0	213.8	284.1
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	10	10	29.6	40.2	62.9	72.7	88.6	171.3
Short-term Incentive (Actual)	7	7	--	29.0	62.8	59.0	76.6	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	6	6	--	--	48.0	62.4	--	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	10	10	170.4	197.1	237.9	234.3	271.0	289.5
Total Cash Comp (Actual) - Org Wtd	10	10	170.4	197.1	237.9	234.3	271.0	289.5
Total Cash Comp (Actual) - Rcvrs	7	7	--	204.8	250.8	236.7	268.4	--
Total Cash Comp (Target)	10	10	174.2	206.4	256.5	265.7	315.0	402.3
Total Cash Comp (Target) - Rcvrs	10	10	174.2	206.4	256.5	265.7	315.0	402.3

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	10	10	172.9	218.5	258.3	271.7	313.6	395.2
Total Direct Comp (Actual) - Rcvrs	6	6	--	--	275.8	295.1	--	--

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	10	10	100%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	7	7	70%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	7	7	33.5%	33.5%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	10	10	36.4%	36.4%
Short-term Incentive (Maximum)	8	8	56.2%	56.2%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	6	6	35.3%	35.3%

Salary Range (Mean)				
Minimum	5	5	144.5	144.5
Midpoint	5	5	184.5	184.5
Maximum	5	5	224.4	224.4

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

© 2014 Mercer LLC

Top Financial Reporting Executive 210.356.130

2014

US MBD: Mercer Benchmark Database Executive

210.356.130 Top Financial Reporting Executive

This is the top financial reporting position with responsibility for the preparation and distribution of all internal and external financial reports. Ensures all financial reports are in compliance with current legal requirements. Frequently reports to a Chief Financial Officer or Controller. 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
Base Salary								
Base Salary - Inc Wtd	23	24	160.3	181.8	209.4	213.1	244.7	282.6
Base Salary - Org Wtd	23	24	158.8	181.5	208.4	211.8	242.8	280.1
Base Salary - Incentive Eligible	21	22	157.4	182.6	215.4	215.0	247.2	289.6
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	17	18	30.1	38.0	49.5	58.8	73.1	120.5
Short-term Incentive (Actual)	21	22	19.0	42.3	60.0	72.6	101.6	136.1
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	8	8	--	35.7	42.7	61.8	85.3	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	23	24	183.8	216.4	275.0	279.9	325.7	387.5
Total Cash Comp (Actual) - Org Wtd	23	24	182.0	208.4	269.0	277.6	327.2	390.0
Total Cash Comp (Actual) - Rcvrs	21	22	194.2	240.9	282.4	287.9	330.8	392.5
Total Cash Comp (Target)	20	21	173.2	206.6	249.9	259.6	302.3	372.0
Total Cash Comp (Target) - Rcvrs	17	18	196.3	227.9	266.2	272.3	315.9	377.8

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	23	24	202.6	249.9	285.0	300.5	338.0	389.0
Total Direct Comp (Actual) - Rcvrs	8	8	--	236.8	280.1	316.8	355.0	--

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	21	22	92%
Sales Incentive	0	0	0%
Profit Sharing	6	7	58%
Long-term Incentive	9	9	50%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	22%	13%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	89%	75%
Performance Shares/Share Units	22%	13%
Performance Cash Units	0%	0%
Long-term Cash	11%	13%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	21	22	33.5%	33.7%
Short-term Incentive (Threshold)	8	9	--%	--%
Short-term Incentive (Target)	17	18	28.1%	27.6%
Short-term Incentive (Maximum)	9	10	41.7%	41.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	8	8	28.9%	28.9%

Salary Range (Mean)				
Minimum	11	11	154.4	154.4
Midpoint	11	11	208.0	208.0
Maximum	11	11	261.5	261.5

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

© 2014 Mercer LLC

Top Financial Reporting Executive 210.356.130

2014

US MBD: Mercer Benchmark Database Executive

210.356.130 Top Financial Reporting Executive

Retail & Wholesale

This is the top financial reporting position with responsibility for the preparation and distribution of all internal and external financial reports. Ensures all financial reports are in compliance with current legal requirements. Frequently reports to a Chief Financial Officer or Controller. 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
Base Salary								
Base Salary - Inc Wtd	17	17	138.0	144.3	170.0	176.6	202.4	247.6
Base Salary - Org Wtd	17	17	138.0	144.3	170.0	176.6	202.4	247.6
Base Salary - Incentive Eligible	16	16	137.0	146.1	171.3	178.7	205.7	247.8
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--
Incentives								
Short-term Incentive (Target)	16	16	28.0	34.3	50.4	59.3	65.8	118.0
Short-term Incentive (Actual)	13	13	9.7	17.2	30.6	48.3	75.4	133.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	10	10	22.1	29.3	72.7	118.9	180.2	391.3
Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	17	17	142.4	159.9	188.3	213.6	246.8	360.7
Total Cash Comp (Actual) - Org Wtd	17	17	142.4	159.9	188.3	213.6	246.8	360.7
Total Cash Comp (Actual) - Rcvrs	13	13	162.5	182.3	207.5	233.8	276.4	381.7
Total Cash Comp (Target)	17	17	158.6	180.1	206.0	232.4	268.3	356.6
Total Cash Comp (Target) - Rcvrs	16	16	170.8	185.4	219.5	238.0	277.6	361.9
Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	17	17	142.4	171.1	209.3	283.5	379.7	597.0
Total Direct Comp (Actual) - Rcvrs	10	10	188.5	227.8	288.8	363.8	512.8	681.6

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	16	16	94%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	11	11	73%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	55%	30%
Share Appreciation Rights (SARs)	18%	20%
Restricted Shares/Share Units	100%	90%
Performance Shares/Share Units	36%	40%
Performance Cash Units	0%	0%
Long-term Cash	9%	0%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	13	13	24.6%	24.6%
Short-term Incentive (Threshold)	7	7	11.7%	11.7%
Short-term Incentive (Target)	16	16	31.8%	31.8%
Short-term Incentive (Maximum)	9	9	55.0%	55.0%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	10	10	58.6%	58.6%

Salary Range (Mean)				
Minimum	10	10	119.0	119.0
Midpoint	10	10	161.2	161.2
Maximum	10	10	203.4	203.4

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

© 2014 Mercer LLC

Top Financial Reporting Executive 210.356.130

2014

US MBD: Mercer Benchmark Database Executive

210.356.130 Top Financial Reporting Executive

This is the top financial reporting position with responsibility for the preparation and distribution of all internal and external financial reports. Ensures all financial reports are in compliance with current legal requirements. Frequently reports to a Chief Financial Officer or Controller. 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
Base Salary								
Base Salary - Inc Wtd	21	22	135.8	156.1	182.6	201.4	210.8	338.9
Base Salary - Org Wtd	21	22	133.8	154.1	185.3	202.0	215.5	348.6
Base Salary - Incentive Eligible	16	17	150.2	171.3	194.3	213.0	215.5	376.8
Base Salary - Not Incentive Eligible	*2	2	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	13	14	19.3	32.0	47.0	66.2	85.4	167.4
Short-term Incentive (Actual)	10	10	17.8	24.5	59.0	60.2	82.2	126.7
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	6	6	--	--	121.4	155.4	--	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	21	22	135.8	167.5	198.5	228.7	261.9	431.9
Total Cash Comp (Actual) - Org Wtd	21	22	133.8	165.0	200.0	230.7	263.7	436.4
Total Cash Comp (Actual) - Rcvrs	10	10	177.0	199.2	263.7	291.5	411.9	472.9
Total Cash Comp (Target)	18	19	129.8	172.8	222.4	251.5	272.0	496.8
Total Cash Comp (Target) - Rcvrs	13	14	174.4	202.6	235.0	283.6	300.6	557.4

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	21	22	135.8	168.7	198.5	271.1	279.2	655.5
Total Direct Comp (Actual) - Rcvrs	6	6	--	--	475.7	453.8	--	--

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	16	17	77%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	6	6	38%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	10	10	26.5%	26.5%
Short-term Incentive (Threshold)	4	4	--%	--%
Short-term Incentive (Target)	13	14	27.7%	27.5%
Short-term Incentive (Maximum)	6	6	52.8%	52.8%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	6	6	63.5%	63.5%

Salary Range (Mean)				
Minimum	13	14	153.3	153.0
Midpoint	13	14	208.0	206.5
Maximum	13	14	262.7	260.0

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

© 2014 Mercer LLC

Top Financial Reporting Executive 210.356.130

2014

US MBD: Mercer Benchmark Database Executive

210.416.130 Top Financial Systems Executive

Responsible for the development, implementation, and maintenance of all corporate financial systems. Develops complex financial models to support accounting operations. Develops functional and financial systems specifications to meet business requirements. May be responsible for supervision of required technical support personnel. Frequently reports to a Chief Financial Officer.

All Organizations

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary								
Base Salary - Inc Wtd	60	74	148.2	159.7	177.5	188.4	213.1	247.8
Base Salary - Org Wtd	60	74	145.4	164.4	175.2	187.0	209.9	252.8
Base Salary - Incentive Eligible	53	64	149.5	161.2	176.5	190.4	214.9	261.6
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	46	55	25.8	34.4	52.5	59.0	70.8	112.2
Short-term Incentive (Actual)	47	55	23.7	38.2	55.0	63.2	76.9	102.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	25	29	14.6	24.7	49.6	70.4	65.5	181.6

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	60	74	164.1	186.4	226.8	236.0	275.0	316.9
Total Cash Comp (Actual) - Org Wtd	60	74	165.7	185.5	225.6	238.5	281.5	379.3
Total Cash Comp (Actual) - Rcvrs	47	55	179.4	206.3	242.1	254.9	285.3	392.5
Total Cash Comp (Target)	56	70	177.0	187.5	222.1	236.9	275.0	362.2
Total Cash Comp (Target) - Rcvrs	46	55	183.9	197.0	231.5	250.3	282.1	374.2

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	60	74	164.1	187.2	240.8	263.6	292.9	392.7
Total Direct Comp (Actual) - Rcvrs	25	29	202.1	229.1	293.9	328.5	357.7	511.0

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	53	64	86%
Sales Incentive	0	0	0%
Profit Sharing	3	3	6%
Long-term Incentive	31	36	51%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	25%	21%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	56%	59%
Performance Shares/Share Units	34%	31%
Performance Cash Units	9%	3%
Long-term Cash	22%	24%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	47	55	33.3%	32.6%
Short-term Incentive (Threshold)	13	13	12.2%	12.2%
Short-term Incentive (Target)	46	55	31.1%	30.1%
Short-term Incentive (Maximum)	25	27	50.4%	51.1%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	25	29	32.4%	31.6%

Salary Range (Mean)				
Minimum	39	49	133.2	134.4
Midpoint	39	49	175.5	178.1
Maximum	39	49	217.7	221.9

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

© 2014 Mercer LLC

Top Financial Systems Executive 210.416.130

2014

US MBD: Mercer Benchmark Database Executive

210.416.130 Top Financial Systems Executive

Responsible for the development, implementation, and maintenance of all corporate financial systems. Develops complex financial models to support accounting operations. Develops functional and financial systems specifications to meet business requirements. May be responsible for supervision of required technical support personnel. Frequently reports to a Chief Financial Officer.

Financial Services

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary								
Base Salary - Inc Wtd	8	8	--	170.8	185.0	196.5	222.9	--
Base Salary - Org Wtd	8	8	--	170.8	185.0	196.5	222.9	--
Base Salary - Incentive Eligible	8	8	--	170.8	185.0	196.5	222.9	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	6	6	--	--	72.4	79.3	--	--
Short-term Incentive (Actual)	8	8	--	40.9	68.6	91.6	123.0	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	5	5	--	--	38.8	49.3	--	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	8	8	--	215.4	267.0	288.1	383.7	--
Total Cash Comp (Actual) - Org Wtd	8	8	--	215.4	267.0	288.1	383.7	--
Total Cash Comp (Actual) - Rcvrs	8	8	--	215.4	267.0	288.1	383.7	--
Total Cash Comp (Target)	6	6	--	--	269.8	287.9	--	--
Total Cash Comp (Target) - Rcvrs	6	6	--	--	269.8	287.9	--	--

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	8	8	--	230.4	313.4	318.9	408.8	--
Total Direct Comp (Actual) - Rcvrs	5	5	--	--	338.1	343.0	--	--

*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	6	6	75%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	33%	20%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	83%	100%
Performance Shares/Share Units	50%	40%
Performance Cash Units	17%	0%
Long-term Cash	0%	0%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	8	8	46.6%	46.6%
Short-term Incentive (Threshold)	4	4	--%	--%
Short-term Incentive (Target)	6	6	36.7%	36.7%
Short-term Incentive (Maximum)	5	5	66.8%	66.8%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	5	5	21.7%	21.7%

Salary Range (Mean)				
Minimum	5	5	116.5	116.5
Midpoint	5	5	165.9	165.9
Maximum	5	5	215.2	215.2

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

© 2014 Mercer LLC

Top Financial Systems Executive 210.416.130

2014

US MBD: Mercer Benchmark Database Executive

210.416.130 Top Financial Systems Executive

Responsible for the development, implementation, and maintenance of all corporate financial systems. Develops complex financial models to support accounting operations. Develops functional and financial systems specifications to meet business requirements. May be responsible for supervision of required technical support personnel. Frequently reports to a Chief Financial Officer.

Insurance

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary								
Base Salary - Inc Wtd	11	15	124.2	158.0	176.9	177.9	201.2	217.5
Base Salary - Org Wtd	11	15	121.8	150.0	176.1	172.3	200.0	218.2
Base Salary - Incentive Eligible	11	15	124.2	158.0	176.9	177.9	201.2	217.5
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	10	14	32.2	35.9	50.7	57.2	70.1	110.5
Short-term Incentive (Actual)	8	12	41.1	43.7	62.0	63.9	76.6	99.9
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*4	6	--	--	--	--	--	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	11	15	149.0	190.9	226.9	229.1	270.1	304.4
Total Cash Comp (Actual) - Org Wtd	11	15	130.1	168.2	223.1	218.3	253.8	301.7
Total Cash Comp (Actual) - Rcvrs	8	12	175.0	211.8	243.1	244.0	286.2	304.7
Total Cash Comp (Target)	11	15	147.0	189.6	218.1	231.3	271.6	321.0
Total Cash Comp (Target) - Rcvrs	10	14	176.1	195.1	228.5	239.2	273.8	328.4

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	11	15	149.0	190.9	252.6	250.4	303.4	345.2
Total Direct Comp (Actual) - Rcvrs	*4	6	--	--	--	--	--	--

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	11	15	100%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	4	6	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)	8	12	36.0%	35.2%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	10	14	31.3%	30.4%
Short-term Incentive (Maximum)	6	8	40.5%	45.3%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	4	6	--%	--%

Salary Range (Mean)				
Minimum	7	9	133.4	138.9
Midpoint	7	9	168.7	175.1
Maximum	7	9	204.1	211.3

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

© 2014 Mercer LLC

Top Financial Systems Executive 210.416.130

2014

US MBD: Mercer Benchmark Database Executive

210.416.130 Top Financial Systems Executive

Responsible for the development, implementation, and maintenance of all corporate financial systems. Develops complex financial models to support accounting operations. Develops functional and financial systems specifications to meet business requirements. May be responsible for supervision of required technical support personnel. Frequently reports to a Chief Financial 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
Base Salary								
Base Salary - Inc Wtd	7	8	--	--	186.5	185.9	--	--
Base Salary - Org Wtd	7	8	--	--	178.1	182.5	--	--
Base Salary - Incentive Eligible	*6	7	--	--	195.0	191.9	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	*6	7	--	--	66.1	74.5	--	--
Short-term Incentive (Actual)	*5	6	--	--	60.6	62.9	--	--
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	7	8	--	--	238.3	233.1	--	--
Total Cash Comp (Actual) - Org Wtd	7	8	--	--	234.6	230.7	--	--
Total Cash Comp (Actual) - Rcvrs	*5	6	--	--	249.4	257.6	--	--
Total Cash Comp (Target)	7	8	--	--	271.1	251.0	--	--
Total Cash Comp (Target) - Rcvrs	*6	7	--	--	282.1	266.4	--	--

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	7	8	--	--	253.1	242.6	--	--
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	7	88%
Sales Incentive	0	0	--%
Profit Sharing	0	--	--%
Long-term Incentive	5	6	75%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	5	6	36.3%	33.4%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	6	7	41.6%	40.1%
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)	2	2	--%	--%

Salary Range (Mean)				
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 Mercer LLC

Top Financial Systems Executive 210.416.130

2014

US MBD: Mercer Benchmark Database Executive

210.416.130 Top Financial Systems Executive

Responsible for the development, implementation, and maintenance of all corporate financial systems. Develops complex financial models to support accounting operations. Develops functional and financial systems specifications to meet business requirements. May be responsible for supervision of required technical support personnel. Frequently reports to a Chief Financial 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
Base Salary								
Base Salary - Inc Wtd	20	27	149.2	160.2	180.0	191.6	224.4	287.3
Base Salary - Org Wtd	20	27	149.9	165.8	172.2	188.7	203.8	291.8
Base Salary - Incentive Eligible	14	18	149.5	159.0	172.2	197.8	235.5	297.9
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	11	13	19.6	24.8	29.9	44.1	65.7	102.5
Short-term Incentive (Actual)	13	14	11.6	23.3	37.6	49.2	80.0	111.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*3	3	--	--	--	--	--	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	20	27	158.3	171.3	202.0	219.0	245.0	313.2
Total Cash Comp (Actual) - Org Wtd	20	27	165.7	173.3	203.4	224.1	250.9	410.5
Total Cash Comp (Actual) - Rcvs	13	14	171.2	186.7	219.7	246.3	275.0	430.7
Total Cash Comp (Target)	19	26	163.9	180.8	193.5	214.5	235.5	315.3
Total Cash Comp (Target) - Rcvs	11	13	177.9	183.8	196.4	232.8	254.2	403.0

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	20	27	158.3	181.1	202.5	223.7	245.0	315.3
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	14	18	67%
Sales Incentive	0	0	0%
Profit Sharing	2	2	11%
Long-term Incentive	3	3	13%

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	14	25.1%	24.6%
Short-term Incentive (Threshold)	2	2	--%	--%
Short-term Incentive (Target)	11	13	23.1%	22.3%
Short-term Incentive (Maximum)	6	6	37.8%	37.8%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	3	3	--%	--%

Salary Range (Mean)				
Minimum	14	20	135.7	139.3
Midpoint	14	20	175.6	181.7
Maximum	14	20	215.6	224.2

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

© 2014 Mercer LLC

Top Financial Systems Executive 210.416.130

2014

US MBD: Mercer Benchmark Database Executive

410.488.130 Top Global Accounts Executive

All Organizations

Builds and manages relationships between the company and accounts at the global level in key areas of the business. Develops and implements business strategies that are aligned with the broader company vision and strategy. Builds a cooperative team-based environment and provides local teams with a planning framework that ensures local alignment with the global strategy. Creates and communicates a vision of the future linked to strategies for leveraging global business opportunities. Frequently reports to a Chief Executive Officer or to a Chief Operating Officer of the entity

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary								
Base Salary - Inc Wtd	28	103	170.0	195.0	225.0	235.6	264.1	316.6
Base Salary - Org Wtd	28	103	184.2	201.1	244.1	259.5	284.5	381.4
Base Salary - Incentive Eligible	26	98	170.0	195.9	224.4	236.7	264.3	317.6
Base Salary - Not Incentive Eligible	*2	2	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	*21	65	38.9	99.7	180.0	161.4	218.5	253.1
Short-term Incentive (Actual)	*17	65	19.1	76.2	151.0	163.7	220.6	337.7
Sales Incentive (Target)	*2	5	--	--	--	--	--	--
Sales Incentive (Actual)	*3	6	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	19	33	26.1	46.9	124.6	159.7	230.9	315.2

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	28	103	190.2	241.3	328.6	346.4	410.9	536.0
Total Cash Comp (Actual) - Org Wtd	28	103	201.8	243.2	295.8	334.6	388.6	556.8
Total Cash Comp (Actual) - Rcvrs	*19	71	232.8	298.2	373.0	390.5	430.0	653.0
Total Cash Comp (Target)	*25	95	198.7	237.9	331.9	353.4	437.4	569.5
Total Cash Comp (Target) - Rcvrs	*21	69	237.9	316.7	397.5	402.5	455.5	587.2

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	28	103	212.1	250.3	340.0	397.6	450.0	664.0
Total Direct Comp (Actual) - Rcvrs	19	33	229.0	312.0	484.9	517.6	630.2	926.7

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	25	96	94%
Sales Incentive	3	6	8%
Profit Sharing	3	20	29%
Long-term Incentive	22	50	52%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	38%	12%
Share Appreciation Rights (SARs)	10%	9%
Restricted Shares/Share Units	69%	79%
Performance Shares/Share Units	38%	33%
Performance Cash Units	3%	0%
Long-term Cash	10%	9%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	17	65	41.3%	74.0%
Short-term Incentive (Threshold)	3	5	--%	--%
Short-term Incentive (Target)	21	65	43.3%	66.8%
Short-term Incentive (Maximum)	14	39	68.7%	69.4%
Sales Incentive (Actual)	3	6	--%	--%
Sales Incentive (Target)	2	5	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	19	33	50.5%	55.6%

Salary Range (Mean)				
Minimum	15	23	166.4	165.8
Midpoint	15	23	244.7	237.8
Maximum	15	23	323.0	309.8

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

© 2014 Mercer LLC

Top Global Accounts Executive 410.488.130

2014

US MBD: Mercer Benchmark Database Executive

410.488.130 Top Global Accounts Executive

Builds and manages relationships between the company and accounts at the global level in key areas of the business. Develops and implements business strategies that are aligned with the broader company vision and strategy. Builds a cooperative team-based environment and provides local teams with a planning framework that ensures local alignment with the global strategy. Creates and communicates a vision of the future linked to strategies for leveraging global business opportunities. Frequently reports to a Chief Executive Officer or to a Chief Operating Officer of the entity.

Other Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)								Incentive Plan Eligibility				
	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile		Num Orgs	Num Obs	Inc Wtd
Base Salary												
Base Salary - Inc Wtd	*6	21	--	--	250.0	248.3	--	--	Short-term Incentive	6	--	--%
Base Salary - Org Wtd	*6	21	--	--	233.7	249.2	--	--	Sales Incentive	1	1	--%
Base Salary - Incentive Eligible	*6	21	--	--	250.0	248.3	--	--	Profit Sharing	1	1	--%
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--	Long-term Incentive	5	--	--%
Incentives												
Short-term Incentive (Target)	*5	15	--	--	200.2	191.3	--	--	Of Those LTI Eligible:			
Short-term Incentive (Actual)	*5	9	--	--	16.9	54.8	--	--	Stock/Share Options		--%	--%
Sales Incentive (Target)	1	1	--	--	--	--	--	--	Share Appreciation Rights (SARs)		--%	--%
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--	Restricted Shares/Share Units		--%	--%
Profit Sharing (Actual)	0	0	--	--	--	--	--	--	Performance Shares/Share Units		--%	--%
Long-term Incentive (Black-Scholes)	*3	3	--	--	--	--	--	--	Performance Cash Units		--%	--%
									Long-term Cash		--%	--%
Total Cash Compensation												
Total Cash Comp (Actual) - Inc Wtd	*6	21	--	--	250.0	274.5	--	--	Incentives (Mean as % of Base)			
Total Cash Comp (Actual) - Org Wtd	*6	21	--	--	254.1	331.6	--	--		Num Orgs	Num Obs	Org Wtd
Total Cash Comp (Actual) - Rcvrs	*5	9	--	--	210.2	276.9	--	--	Short-term Incentive (Actual)	5	9	27.3%
Total Cash Comp (Target)	*5	15	--	--	450.5	466.6	--	--	Short-term Incentive (Threshold)	0	0	--%
Total Cash Comp (Target) - Rcvrs	*5	15	--	--	450.5	466.6	--	--	Short-term Incentive (Target)	5	15	45.0%
									Short-term Incentive (Maximum)	4	9	--%
									Sales Incentive (Actual)	1	1	--%
									Sales Incentive (Target)	1	1	--%
									Profit Sharing (Actual)	0	0	--%
									Long-term Incentive (Black-Scholes)	3	3	--%
Total Direct Compensation (Black-Scholes)												
Total Direct Comp (Actual)	*6	21	--	--	250.3	298.1	--	--	Salary Range (Mean)			
Total Direct Comp (Actual) - Rcvrs	*3	3	--	--	--	--	--	--	Minimum	4	8	--
*More than 25% of sample supplied by one organization												
									Midpoint	4	8	--
									Maximum	4	8	--

2014

US MBD: Mercer Benchmark Database Executive

410.488.130 Top Global Accounts Executive

Builds and manages relationships between the company and accounts at the global level in key areas of the business. Develops and implements business strategies that are aligned with the broader company vision and strategy. Builds a cooperative team-based environment and provides local teams with a planning framework that ensures local alignment with the global strategy. Creates and communicates a vision of the future linked to strategies for leveraging global business opportunities. Frequently reports to a Chief Executive Officer or to a Chief Operating Officer of the entity.

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
Base Salary								
Base Salary - Inc Wtd	*6	10	--	--	293.0	321.8	--	--
Base Salary - Org Wtd	*6	10	--	--	283.9	308.9	--	--
Base Salary - Incentive Eligible	*4	7	--	--	--	--	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	*3	5	--	--	--	--	--	--
Short-term Incentive (Actual)	*3	5	--	--	--	--	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*5	8	--	--	257.6	249.0	--	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	*6	10	--	--	370.9	420.8	--	--
Total Cash Comp (Actual) - Org Wtd	*6	10	--	--	306.2	392.7	--	--
Total Cash Comp (Actual) - Rcvrs	*3	6	--	--	--	--	--	--
Total Cash Comp (Target)	*4	8	--	--	--	--	--	--
Total Cash Comp (Target) - Rcvrs	*3	5	--	--	--	--	--	--

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	*6	10	--	--	529.0	620.0	--	--
Total Direct Comp (Actual) - Rcvrs	*5	8	--	--	691.7	710.9	--	--

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	4	6	67%
Sales Incentive	1	--	--%
Profit Sharing	0	0	0%
Long-term Incentive	5	8	89%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	3	5	--%	--%
Short-term Incentive (Threshold)	2	4	--%	--%
Short-term Incentive (Target)	3	5	--%	--%
Short-term Incentive (Maximum)	3	5	--%	--%
Sales Incentive (Actual)	1	1	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	5	8	58.4%	67.0%

Salary Range (Mean)				
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 Mercer LLC

Top Global Accounts Executive 410.488.130

2014

US MBD: Mercer Benchmark Database Executive

110.214.130 Top Governance Executive

All Organizations

Oversees all aspects of governance for the organization to ensure the company is managed in the best interests of the shareholders and according to Sarbanes-Oxley. Responsible for monitoring and developing procedures that may include any of the following: accounting oversight, internal audit process, documentation, reporting, and certification of financial statements. Frequently reports to a Chief Executive Officer, Top Legal Executive/General Counsel, or to the Board of Directors. 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
Base Salary								
Base Salary - Inc Wtd	20	20	111.0	181.5	236.5	244.5	299.2	420.7
Base Salary - Org Wtd	20	20	111.0	181.5	236.5	244.5	299.2	420.7
Base Salary - Incentive Eligible	17	17	133.8	182.7	248.0	256.7	317.7	433.9
Base Salary - Not Incentive Eligible	*2	2	--	--	--	--	--	--

Incentives

Short-term Incentive (Target)	15	15	18.4	36.4	89.1	105.5	120.0	285.1
Short-term Incentive (Actual)	16	16	9.8	34.8	82.6	96.1	117.7	261.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	8	8	--	24.3	106.2	181.0	273.3	--

Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	20	20	125.6	189.1	269.4	321.4	406.1	652.1
Total Cash Comp (Actual) - Org Wtd	20	20	125.6	189.1	269.4	321.4	406.1	652.1
Total Cash Comp (Actual) - Rcvrs	16	16	166.9	192.0	326.0	353.2	436.6	679.5
Total Cash Comp (Target)	20	20	122.6	182.0	294.4	323.6	411.5	646.5
Total Cash Comp (Target) - Rcvrs	15	15	148.2	270.0	347.6	372.1	451.5	724.3

Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	20	20	125.6	189.1	304.3	393.8	471.8	758.2
Total Direct Comp (Actual) - Rcvrs	8	8	--	344.3	548.0	621.6	755.4	--

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	17	17	85%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	10	10	50%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	0%	0%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	88%	88%
Performance Shares/Share Units	25%	25%
Performance Cash Units	13%	0%
Long-term Cash	25%	25%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	16	16	32.4%	32.4%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	15	15	34.5%	34.5%
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)	8	8	56.4%	56.4%

Salary Range (Mean)

Minimum	12	12	173.5	173.5
Midpoint	12	12	239.6	239.6
Maximum	12	12	305.7	305.7

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

© 2014 Mercer LLC

Top Governance Executive 110.214.130

2014

US MBD: Mercer Benchmark Database Executive

110.214.130 Top Governance Executive

Oversees all aspects of governance for the organization to ensure the company is managed in the best interests of the shareholders and according to Sarbanes-Oxley. Responsible for monitoring and developing procedures that may include any of the following: accounting oversight, internal audit process, documentation, reporting, and certification of financial statements. Frequently reports to a Chief Executive Officer, Top Legal Executive/General Counsel, or to the Board of Directors. 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
Base Salary								
Base Salary - Inc Wtd	6	6	--	--	252.8	286.9	--	--
Base Salary - Org Wtd	6	6	--	--	252.8	286.9	--	--
Base Salary - Incentive Eligible	5	5	--	--	257.5	298.2	--	--
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	4	4	--	--	--	--	--	--
Short-term Incentive (Actual)	5	5	--	--	95.4	105.6	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*3	3	--	--	--	--	--	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	6	6	--	--	357.9	374.9	--	--
Total Cash Comp (Actual) - Org Wtd	6	6	--	--	357.9	374.9	--	--
Total Cash Comp (Actual) - Rcvrs	5	5	--	--	368.1	403.8	--	--
Total Cash Comp (Target)	6	6	--	--	335.0	391.1	--	--
Total Cash Comp (Target) - Rcvrs	4	4	--	--	--	--	--	--

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	6	6	--	--	396.5	411.5	--	--
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	83%
Sales Incentive	0	0	0%
Profit Sharing	0	0	--%
Long-term Incentive	5	5	83%

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	33.1%	33.1%
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)	3	3	--%	--%

Salary Range (Mean)				
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 Mercer LLC

Top Governance Executive 110.214.130

2014

US MBD: Mercer Benchmark Database Executive

110.208.132 Top Government Affairs Executive (Federal Level)

All Organizations

Responsible for representing the organization's position on legislation and regulatory affairs to elected representatives and their staffs, as well as to officials and staffs in regulatory and other agencies. May represent organization interests in dealings with trade, industry, or professional organizations. Frequently reports to a 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
Base Salary								
Base Salary - Inc Wtd	156	204	159.6	190.4	233.3	245.8	283.9	349.5
Base Salary - Org Wtd	156	204	165.0	198.5	249.5	258.3	300.2	366.6
Base Salary - Incentive Eligible	141	187	162.4	192.3	234.5	247.9	285.6	350.0
Base Salary - Not Incentive Eligible	4	4	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	123	163	31.0	60.0	95.0	110.8	144.2	193.1
Short-term Incentive (Actual)	126	164	23.2	53.0	97.3	124.3	143.6	221.6
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	94	124	32.2	70.2	100.0	173.9	186.3	367.4

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	156	204	175.1	242.1	300.1	345.9	403.3	527.6
Total Cash Comp (Actual) - Org Wtd	156	204	182.9	251.6	310.4	367.1	429.7	551.3
Total Cash Comp (Actual) - Rcvrs	126	164	221.3	260.0	325.9	376.8	429.2	546.1
Total Cash Comp (Target)	145	189	198.0	253.0	313.1	343.1	386.1	514.5
Total Cash Comp (Target) - Rcvrs	123	163	201.5	260.2	331.1	358.7	406.7	557.8

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	156	204	176.6	262.3	352.6	451.6	534.6	789.9
Total Direct Comp (Actual) - Rcvrs	94	124	299.7	346.8	442.3	569.0	646.0	912.6

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	141	187	93%
Sales Incentive	0	0	0%
Profit Sharing	7	7	6%
Long-term Incentive	105	136	70%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	54%	38%
Share Appreciation Rights (SARs)	5%	5%
Restricted Shares/Share Units	71%	71%
Performance Shares/Share Units	34%	29%
Performance Cash Units	11%	3%
Long-term Cash	17%	17%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	126	164	45.2%	44.7%
Short-term Incentive (Threshold)	41	51	18.0%	16.2%
Short-term Incentive (Target)	123	163	39.7%	42.3%
Short-term Incentive (Maximum)	80	99	74.7%	68.7%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	94	124	60.8%	59.0%

Salary Range (Mean)				
Minimum	91	130	175.7	168.0
Midpoint	91	130	238.1	227.0
Maximum	91	130	300.6	286.1

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

© 2014 Mercer LLC

Top Government Affairs Executive (Federal Level) 110.208.132

2014

US MBD: Mercer Benchmark Database Executive

110.208.132 Top Government Affairs Executive (Federal Level)

Consumer Goods

Responsible for representing the organization's position on legislation and regulatory affairs to elected representatives and their staffs, as well as to officials and staffs in regulatory and other agencies. May represent organization interests in dealings with trade, industry, or professional organizations. Frequently reports to a 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
Base Salary								
Base Salary - Inc Wtd	18	22	174.5	203.9	238.7	250.8	282.5	372.0
Base Salary - Org Wtd	18	22	194.7	213.2	249.5	263.2	304.2	383.7
Base Salary - Incentive Eligible	18	22	174.5	203.9	238.7	250.8	282.5	372.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	16	20	51.5	60.4	102.7	127.4	148.8	225.1
Short-term Incentive (Actual)	18	21	42.1	55.4	117.0	115.0	153.9	222.8
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	16	19	29.0	76.7	140.2	181.1	208.5	540.8

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	18	22	216.8	250.4	343.8	362.2	429.1	580.3
Total Cash Comp (Actual) - Org Wtd	18	22	244.0	276.7	404.4	390.9	434.3	622.2
Total Cash Comp (Actual) - Rcvs	18	21	236.8	260.0	352.7	371.3	429.3	591.2
Total Cash Comp (Target)	18	22	226.7	255.1	310.7	366.6	434.2	587.1
Total Cash Comp (Target) - Rcvs	16	20	223.0	261.8	336.1	378.6	437.3	590.3

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	18	22	249.3	324.6	557.6	518.6	644.7	824.7
Total Direct Comp (Actual) - Rcvs	16	19	275.4	324.7	565.1	537.1	633.9	875.8

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	18	22	100%
Sales Incentive	0	0	0%
Profit Sharing	2	2	15%
Long-term Incentive	17	21	95%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	67%	63%
Share Appreciation Rights (SARs)	5%	5%
Restricted Shares/Share Units	48%	53%
Performance Shares/Share Units	38%	37%
Performance Cash Units	5%	5%
Long-term Cash	14%	16%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	18	21	46.0%	42.6%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	16	20	50.2%	46.2%
Short-term Incentive (Maximum)	10	14	85.3%	76.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	16	19	74.5%	68.2%

Salary Range (Mean)				
Minimum	10	10	184.1	184.1
Midpoint	10	10	252.6	252.6
Maximum	10	10	321.0	321.0

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

© 2014 Mercer LLC

Top Government Affairs Executive (Federal Level) 110.208.132

2014

US MBD: Mercer Benchmark Database Executive

110.208.132 Top Government Affairs Executive (Federal Level)

Responsible for representing the organization's position on legislation and regulatory affairs to elected representatives and their staffs, as well as to officials and staffs in regulatory and other agencies May represent organization interests in dealings with trade, industry, or professional organizations. Frequently reports to a Top Legal Executive/General Counsel.

Energy

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary								
Base Salary - Inc Wtd	12	14	130.8	206.9	244.7	239.7	276.8	318.3
Base Salary - Org Wtd	12	14	117.1	215.3	251.7	242.4	290.3	322.4
Base Salary - Incentive Eligible	11	13	134.0	220.3	252.4	245.5	283.5	320.3
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	10	12	23.9	94.1	113.7	106.5	121.1	167.9
Short-term Incentive (Actual)	11	13	26.9	96.0	116.7	120.4	158.9	203.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	7	8	--	113.7	159.8	185.2	273.8	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	12	14	136.2	294.2	374.3	351.5	414.9	500.6
Total Cash Comp (Actual) - Org Wtd	12	14	124.6	311.6	385.7	358.2	450.3	508.7
Total Cash Comp (Actual) - Rcvrs	11	13	160.9	328.3	378.5	365.9	432.6	504.6
Total Cash Comp (Target)	11	13	148.7	287.8	353.3	343.7	403.7	486.6
Total Cash Comp (Target) - Rcvrs	10	12	148.5	329.2	368.2	354.7	409.7	488.1

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	12	14	136.2	294.2	480.2	457.3	581.5	727.2
Total Direct Comp (Actual) - Rcvrs	7	8	--	475.7	534.1	573.6	667.7	--

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	11	13	100%
Sales Incentive	0	0	0%
Profit Sharing	1	1	10%
Long-term Incentive	7	8	57%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	25%	25%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	100%	88%
Performance Shares/Share Units	50%	38%
Performance Cash Units	0%	0%
Long-term Cash	13%	13%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	11	13	48.3%	46.8%
Short-term Incentive (Threshold)	3	5	--%	--%
Short-term Incentive (Target)	10	12	40.7%	40.6%
Short-term Incentive (Maximum)	9	11	82.8%	78.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	7	8	73.6%	70.4%

Salary Range (Mean)				
Minimum	6	8	198.3	195.1
Midpoint	6	8	254.5	252.4
Maximum	6	8	310.7	309.7

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

© 2014 Mercer LLC

Top Government Affairs Executive (Federal Level) 110.208.132

2014

US MBD: Mercer Benchmark Database Executive

110.208.132 Top Government Affairs Executive (Federal Level)

Financial Services

Responsible for representing the organization's position on legislation and regulatory affairs to elected representatives and their staffs, as well as to officials and staffs in regulatory and other agencies
May represent organization interests in dealings with trade, industry, or professional organizations. Frequently reports to a 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
Base Salary								
Base Salary - Inc Wtd	9	9	--	256.9	321.6	320.5	388.3	--
Base Salary - Org Wtd	9	9	--	256.9	321.6	320.5	388.3	--
Base Salary - Incentive Eligible	9	9	--	256.9	321.6	320.5	388.3	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	6	6	--	--	130.9	123.7	--	--
Short-term Incentive (Actual)	9	9	--	90.7	201.0	261.8	343.9	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	7	7	--	9.4	77.2	230.9	400.0	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	9	9	--	347.6	520.0	582.4	718.6	--
Total Cash Comp (Actual) - Org Wtd	9	9	--	347.6	520.0	582.4	718.6	--
Total Cash Comp (Actual) - Rcvrs	9	9	--	347.6	520.0	582.4	718.6	--
Total Cash Comp (Target)	7	7	--	297.4	450.0	428.9	474.3	--
Total Cash Comp (Target) - Rcvrs	6	6	--	--	433.3	425.4	--	--

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	9	9	--	380.2	542.8	761.9	1,297.7	--
Total Direct Comp (Actual) - Rcvrs	7	7	--	327.0	542.8	719.2	1,295.5	--

*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	1	1	--%
Long-term Incentive	8	8	89%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	38%	43%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	63%	71%
Performance Shares/Share Units	50%	29%
Performance Cash Units	25%	0%
Long-term Cash	38%	43%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	9	9	71.7%	71.7%
Short-term Incentive (Threshold)	2	2	--%	--%
Short-term Incentive (Target)	6	6	39.3%	39.3%
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)	7	7	69.5%	69.5%

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

Top Government Affairs Executive (Federal Level) 110.208.132

2014

US MBD: Mercer Benchmark Database Executive

110.208.132 Top Government Affairs Executive (Federal Level)

Insurance

Responsible for representing the organization's position on legislation and regulatory affairs to elected representatives and their staffs, as well as to officials and staffs in regulatory and other agencies. May represent organization interests in dealings with trade, industry, or professional organizations. Frequently reports to a 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
Base Salary								
Base Salary - Inc Wtd	23	28	161.7	220.5	250.6	267.8	317.5	410.8
Base Salary - Org Wtd	23	28	166.6	218.3	258.7	273.0	325.0	405.5
Base Salary - Incentive Eligible	23	28	161.7	220.5	250.6	267.8	317.5	410.8
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	20	25	31.6	66.8	93.5	115.1	150.3	247.5
Short-term Incentive (Actual)	21	25	54.0	76.6	113.6	164.4	219.4	381.8
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	18	22	37.3	71.6	149.1	168.2	211.1	332.0

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	23	28	199.8	271.0	339.3	414.5	530.7	686.3
Total Cash Comp (Actual) - Org Wtd	23	28	214.1	266.2	343.4	426.2	550.0	662.9
Total Cash Comp (Actual) - Rcvrs	21	25	234.4	302.4	351.0	436.5	546.1	746.8
Total Cash Comp (Target)	21	26	191.0	274.6	351.3	374.5	453.8	656.3
Total Cash Comp (Target) - Rcvrs	20	25	189.4	282.5	352.5	379.3	465.0	662.5

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	23	28	210.9	325.7	440.0	546.7	712.9	951.5
Total Direct Comp (Actual) - Rcvrs	18	22	326.3	352.8	527.8	622.9	784.1	1,123.9

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	23	28	100%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	19	23	88%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	36%	32%
Share Appreciation Rights (SARs)	9%	5%
Restricted Shares/Share Units	68%	64%
Performance Shares/Share Units	27%	18%
Performance Cash Units	27%	9%
Long-term Cash	23%	23%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	21	25	56.4%	55.2%
Short-term Incentive (Threshold)	8	9	18.5%	17.6%
Short-term Incentive (Target)	20	25	39.9%	40.1%
Short-term Incentive (Maximum)	15	20	70.7%	71.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	18	22	53.1%	54.7%

Salary Range (Mean)				
Minimum	12	16	186.0	175.3
Midpoint	12	16	251.6	239.6
Maximum	12	16	317.2	304.0

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

© 2014 Mercer LLC

Top Government Affairs Executive (Federal Level) 110.208.132

2014

US MBD: Mercer Benchmark Database Executive

110.208.132 Top Government Affairs Executive (Federal Level)

Responsible for representing the organization's position on legislation and regulatory affairs to elected representatives and their staffs, as well as to officials and staffs in regulatory and other agencies. May represent organization interests in dealings with trade, industry, or professional organizations. Frequently reports to a 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
Base Salary								
Base Salary - Inc Wtd	*11	14	182.5	216.1	228.3	253.5	290.6	395.3
Base Salary - Org Wtd	*11	14	169.0	208.8	230.6	261.0	307.2	407.5
Base Salary - Incentive Eligible	*11	14	182.5	216.1	228.3	253.5	290.6	395.3
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	*10	13	47.6	74.2	92.3	110.1	138.3	222.1
Short-term Incentive (Actual)	*11	14	11.0	52.1	89.0	121.3	174.9	321.6
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*10	13	18.7	51.3	87.6	186.3	147.4	756.6

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	*11	14	235.2	250.6	310.7	374.8	450.7	716.9
Total Cash Comp (Actual) - Org Wtd	*11	14	242.5	270.0	309.9	401.6	514.8	792.7
Total Cash Comp (Actual) - Rcvrs	*11	14	235.2	250.6	310.7	374.8	450.7	716.9
Total Cash Comp (Target)	*11	14	202.5	275.5	319.6	355.8	409.7	614.8
Total Cash Comp (Target) - Rcvrs	*10	13	227.8	292.5	322.9	367.4	431.9	621.5

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	*11	14	275.1	305.5	374.1	547.8	577.2	1,466.1
Total Direct Comp (Actual) - Rcvrs	*10	13	297.8	320.2	395.2	570.5	607.9	1,483.9

*More than 25% of sample supplied by one organization

Other Durable Goods

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	11	14	100%
Sales Incentive	0	0	0%
Profit Sharing	1	1	9%
Long-term Incentive	11	14	100%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	43%	38%
Share Appreciation Rights (SARs)	7%	8%
Restricted Shares/Share Units	86%	77%
Performance Shares/Share Units	57%	54%
Performance Cash Units	14%	0%
Long-term Cash	14%	15%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	11	14	49.3%	43.6%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	10	13	40.8%	40.6%
Short-term Incentive (Maximum)	9	9	82.9%	82.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	10	13	67.5%	60.2%

Salary Range (Mean)				
Minimum	6	9	158.0	153.9
Midpoint	6	9	202.8	205.8
Maximum	6	9	247.7	257.6

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

© 2014 Mercer LLC

Top Government Affairs Executive (Federal Level) 110.208.132

2014

US MBD: Mercer Benchmark Database Executive

110.208.132 Top Government Affairs Executive (Federal Level)

Responsible for representing the organization's position on legislation and regulatory affairs to elected representatives and their staffs, as well as to officials and staffs in regulatory and other agencies. May represent organization interests in dealings with trade, industry, or professional organizations. Frequently reports to a Top Legal Executive/General Counsel

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
Base Salary								
Base Salary - Inc Wtd	*6	24	--	--	195.2	211.9	--	--
Base Salary - Org Wtd	*6	24	--	--	246.4	267.5	--	--
Base Salary - Incentive Eligible	*6	24	--	--	195.2	211.9	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	*6	24	--	--	143.6	145.3	--	--
Short-term Incentive (Actual)	*5	23	--	--	118.8	130.4	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*5	23	--	--	94.7	134.7	--	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	*6	24	--	--	311.3	336.9	--	--
Total Cash Comp (Actual) - Org Wtd	*6	24	--	--	390.2	404.0	--	--
Total Cash Comp (Actual) - Rcvrs	*5	23	--	--	312.0	340.5	--	--
Total Cash Comp (Target)	*6	24	--	--	337.3	357.2	--	--
Total Cash Comp (Target) - Rcvrs	*6	24	--	--	337.3	357.2	--	--

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	*6	24	--	--	409.5	466.0	--	--
Total Direct Comp (Actual) - Rcvrs	*5	23	--	--	414.9	475.2	--	--

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	6	--	--%
Sales Incentive	0	0	--%
Profit Sharing	0	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	23	63.5%	62.6%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	6	24	51.9%	70.2%
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	23	61.6%	59.7%

Salary Range (Mean)				
Minimum	5	23	193.0	153.7
Midpoint	5	23	258.6	202.8
Maximum	5	23	324.1	252.0

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

© 2014 Mercer LLC

Top Government Affairs Executive (Federal Level) 110.208.132

2014

US MBD: Mercer Benchmark Database Executive

110.208.132 Top Government Affairs Executive (Federal Level)

Responsible for representing the organization's position on legislation and regulatory affairs to elected representatives and their staffs, as well as to officials and staffs in regulatory and other agencies. May represent organization interests in dealings with trade, industry, or professional organizations. Frequently reports to a Top Legal Executive/General Counsel.

Retail & Wholesale

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary								
Base Salary - Inc Wtd	10	11	118.2	175.2	216.2	238.0	243.9	434.8
Base Salary - Org Wtd	10	11	115.3	166.8	226.5	240.5	281.0	440.1
Base Salary - Incentive Eligible	10	11	118.2	175.2	216.2	238.0	243.9	434.8
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	10	11	26.5	50.0	70.1	87.3	122.0	196.4
Short-term Incentive (Actual)	8	9	--	46.9	70.2	99.7	139.3	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	7	8	--	63.7	98.5	196.5	334.6	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	10	11	146.5	200.0	265.9	320.8	416.1	687.1
Total Cash Comp (Actual) - Org Wtd	10	11	142.9	193.8	287.7	326.5	421.2	718.4
Total Cash Comp (Actual) - Rcvrs	8	9	--	262.1	311.0	350.4	426.2	--
Total Cash Comp (Target)	10	11	144.7	245.3	281.1	325.3	365.9	631.2
Total Cash Comp (Target) - Rcvrs	10	11	144.7	245.3	281.1	325.3	365.9	631.2

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	10	11	151.4	257.5	329.4	463.7	577.5	1,281.3
Total Direct Comp (Actual) - Rcvrs	7	8	--	328.8	392.0	562.5	765.9	--

*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	0	0%
Profit Sharing	1	1	13%
Long-term Incentive	8	9	82%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	78%	88%
Share Appreciation Rights (SARs)	11%	13%
Restricted Shares/Share Units	56%	63%
Performance Shares/Share Units	33%	38%
Performance Cash Units	0%	0%
Long-term Cash	22%	13%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	8	9	41.5%	39.6%
Short-term Incentive (Threshold)	4	4	--%	--%
Short-term Incentive (Target)	10	11	34.6%	34.2%
Short-term Incentive (Maximum)	6	6	81.2%	81.2%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	7	8	65.1%	60.7%

Salary Range (Mean)				
Minimum	7	7	162.9	162.9
Midpoint	7	7	225.3	225.3
Maximum	7	7	287.8	287.8

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

© 2014 Mercer LLC

Top Government Affairs Executive (Federal Level) 110.208.132

2014

US MBD: Mercer Benchmark Database Executive

110.208.132 Top Government Affairs Executive (Federal Level)

Responsible for representing the organization's position on legislation and regulatory affairs to elected representatives and their staffs, as well as to officials and staffs in regulatory and other agencies May represent organization interests in dealings with trade, industry, or professional organizations. Frequently reports to a Top Legal Executive/General Counsel.

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
Base Salary								
Base Salary - Inc Wtd	52	67	143.9	173.4	204.5	221.6	276.5	307.3
Base Salary - Org Wtd	52	67	141.6	184.3	210.3	227.5	277.1	305.8
Base Salary - Incentive Eligible	38	51	145.1	175.0	203.5	220.4	276.5	315.1
Base Salary - Not Incentive Eligible	4	4	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	31	38	20.0	25.7	52.3	66.8	85.5	124.8
Short-term Incentive (Actual)	30	37	12.3	21.2	39.9	49.5	59.7	106.1
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	13	13	17.6	36.5	69.2	72.9	94.7	156.2

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	52	67	150.5	180.6	237.8	248.9	290.2	359.6
Total Cash Comp (Actual) - Org Wtd	52	67	153.9	192.7	253.8	259.5	299.1	405.0
Total Cash Comp (Actual) - Rcvrs	30	37	159.9	208.9	247.7	273.2	323.4	446.5
Total Cash Comp (Target)	46	57	162.0	199.8	255.6	271.3	311.2	427.0
Total Cash Comp (Target) - Rcvrs	31	38	177.3	202.6	252.8	289.3	344.3	454.6

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	52	67	150.5	180.6	247.7	263.1	300.0	400.6
Total Direct Comp (Actual) - Rcvrs	13	13	262.8	297.5	375.5	405.0	496.0	629.6

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	38	51	77%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	17	17	28%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	33%	31%
Share Appreciation Rights (SARs)	13%	15%
Restricted Shares/Share Units	60%	62%
Performance Shares/Share Units	33%	23%
Performance Cash Units	0%	0%
Long-term Cash	20%	15%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	30	37	22.8%	20.6%
Short-term Incentive (Threshold)	13	20	13.4%	10.8%
Short-term Incentive (Target)	31	38	30.6%	27.2%
Short-term Incentive (Maximum)	17	25	54.1%	41.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	13	13	28.3%	28.3%

Salary Range (Mean)				
Minimum	34	46	160.6	160.0
Midpoint	34	46	217.6	215.9
Maximum	34	46	274.7	271.8

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

© 2014 Mercer LLC

Top Government Affairs Executive (Federal Level) 110.208.132

2014

US MBD: Mercer Benchmark Database Executive

110.208.131 Top Government Affairs Executive (State Level)

All Organizations

Responsible for representing the organization's position on legislation and regulatory affairs to elected representatives and their staffs, as well as to officials and staffs in regulatory and other agencies. May represent organization interests in dealings with trade, industry, or professional organizations. Frequently reports to a Top Legal Executive/General Counsel or Top Government Affairs Executive (Federal Level).

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary								
Base Salary - Inc Wtd	82	114	148.2	174.5	198.8	204.1	231.9	255.6
Base Salary - Org Wtd	82	114	153.1	178.0	200.4	207.5	234.9	258.1
Base Salary - Incentive Eligible	62	89	153.2	180.0	200.0	205.2	231.8	247.2
Base Salary - Not Incentive Eligible	7	7	--	--	193.0	219.3	--	--

Incentives								
Short-term Incentive (Target)	58	81	29.8	39.8	60.0	63.2	78.1	102.1
Short-term Incentive (Actual)	57	82	21.5	43.2	60.0	70.0	85.6	123.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*32	51	17.0	45.1	67.8	89.1	100.0	192.1

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	82	114	160.6	199.8	246.9	254.5	296.8	352.8
Total Cash Comp (Actual) - Org Wtd	82	114	159.8	199.1	252.9	259.5	298.8	357.4
Total Cash Comp (Actual) - Rcvs	57	82	195.1	219.9	263.1	274.4	313.7	366.9
Total Cash Comp (Target)	76	102	169.9	206.1	250.8	257.2	302.7	342.7
Total Cash Comp (Target) - Rcvs	58	81	186.2	220.2	258.5	268.8	304.7	348.9

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	82	114	160.6	206.4	269.3	294.4	352.7	431.2
Total Direct Comp (Actual) - Rcvs	*32	51	237.8	274.8	351.9	377.4	419.2	555.7

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	62	89	82%
Sales Incentive	0	0	0%
Profit Sharing	1	1	2%
Long-term Incentive	36	56	56%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	52%	49%
Share Appreciation Rights (SARs)	2%	2%
Restricted Shares/Share Units	81%	80%
Performance Shares/Share Units	35%	31%
Performance Cash Units	9%	0%
Long-term Cash	9%	8%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	57	82	35.1%	32.6%
Short-term Incentive (Threshold)	23	25	13.6%	14.1%
Short-term Incentive (Target)	58	81	30.4%	29.4%
Short-term Incentive (Maximum)	33	50	49.7%	51.1%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	32	51	43.1%	39.0%

Salary Range (Mean)				
Minimum	59	87	145.9	139.5
Midpoint	59	87	194.6	188.5
Maximum	59	87	243.4	237.5

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

© 2014 Mercer LLC

Top Government Affairs Executive (State Level) 110.208.131

2014

US MBD: Mercer Benchmark Database Executive

110.208.131 Top Government Affairs Executive (State Level)

Consumer Goods

Responsible for representing the organization's position on legislation and regulatory affairs to elected representatives and their staffs, as well as to officials and staffs in regulatory and other agencies. May represent organization interests in dealings with trade, industry, or professional organizations. Frequently reports to a Top Legal Executive/General Counsel or Top Government Affairs Executive (Federal Level).

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary								
Base Salary - Inc Wtd	5	5	--	--	219.0	224.9	--	--
Base Salary - Org Wtd	5	5	--	--	219.0	224.9	--	--
Base Salary - Incentive Eligible	5	5	--	--	219.0	224.9	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	5	5	--	--	65.8	100.6	--	--
Short-term Incentive (Actual)	5	5	--	--	66.1	107.5	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	5	5	--	--	67.8	210.1	--	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	5	5	--	--	263.8	332.4	--	--
Total Cash Comp (Actual) - Org Wtd	5	5	--	--	263.8	332.4	--	--
Total Cash Comp (Actual) - Rcvrs	5	5	--	--	263.8	332.4	--	--
Total Cash Comp (Target)	5	5	--	--	285.0	325.5	--	--
Total Cash Comp (Target) - Rcvrs	5	5	--	--	285.0	325.5	--	--

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	5	5	--	--	331.6	542.5	--	--
Total Direct Comp (Actual) - Rcvrs	5	5	--	--	331.6	542.5	--	--

*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	--%
Long-term Incentive	5	5	100%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	60%	60%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	80%	80%
Performance Shares/Share Units	20%	20%
Performance Cash Units	0%	0%
Long-term Cash	20%	20%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	5	5	45.0%	45.0%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	5	5	42.4%	42.4%
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)	5	5	76.5%	76.5%

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

Top Government Affairs Executive (State Level) 110.208.131

2014

US MBD: Mercer Benchmark Database Executive

110.208.131 Top Government Affairs Executive (State Level)

Energy

Responsible for representing the organization's position on legislation and regulatory affairs to elected representatives and their staffs, as well as to officials and staffs in regulatory and other agencies. May represent organization interests in dealings with trade, industry, or professional organizations. Frequently reports to a Top Legal Executive/General Counsel or Top Government Affairs Executive (Federal Level).

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary								
Base Salary - Inc Wtd	10	13	143.3	155.5	179.2	185.5	209.6	238.8
Base Salary - Org Wtd	10	13	141.1	156.1	188.4	186.6	203.4	249.7
Base Salary - Incentive Eligible	10	13	143.3	155.5	179.2	185.5	209.6	238.8
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	10	13	29.4	37.7	55.3	54.2	64.6	83.6
Short-term Incentive (Actual)	10	13	27.6	45.5	58.1	64.1	72.3	134.8
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	7	8	--	52.7	78.9	81.8	112.4	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	10	13	172.4	202.7	249.9	249.6	277.4	365.8
Total Cash Comp (Actual) - Org Wtd	10	13	162.3	203.7	251.7	254.1	284.7	401.3
Total Cash Comp (Actual) - Rcvrs	10	13	172.4	202.7	249.9	249.6	277.4	365.8
Total Cash Comp (Target)	10	13	175.0	190.5	241.9	239.7	272.5	322.4
Total Cash Comp (Target) - Rcvrs	10	13	175.0	190.5	241.9	239.7	272.5	322.4

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	10	13	183.7	239.6	272.8	299.9	344.5	499.7
Total Direct Comp (Actual) - Rcvrs	7	8	--	250.4	326.1	338.3	396.4	--

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	10	13	100%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	8	9	69%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	11%	0%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	89%	88%
Performance Shares/Share Units	78%	63%
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)	10	13	34.5%	33.2%
Short-term Incentive (Threshold)	4	4	--%	--%
Short-term Incentive (Target)	10	13	28.6%	28.5%
Short-term Incentive (Maximum)	8	10	60.3%	60.2%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	7	8	43.9%	43.0%

Salary Range (Mean)				
Minimum	9	12	150.2	145.1
Midpoint	9	12	187.3	181.0
Maximum	9	12	224.4	217.0

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

© 2014 Mercer LLC

Top Government Affairs Executive (State Level) 110.208.131

2014

US MBD: Mercer Benchmark Database Executive

110.208.131 Top Government Affairs Executive (State Level)

Insurance

Responsible for representing the organization's position on legislation and regulatory affairs to elected representatives and their staffs, as well as to officials and staffs in regulatory and other agencies. May represent organization interests in dealings with trade, industry, or professional organizations. Frequently reports to a Top Legal Executive/General Counsel or Top Government Affairs Executive (Federal Level).

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary								
Base Salary - Inc Wtd	*26	46	165.7	184.0	200.7	206.9	233.7	248.9
Base Salary - Org Wtd	*26	46	165.7	192.2	203.6	212.7	235.9	263.2
Base Salary - Incentive Eligible	*23	42	167.4	184.0	200.0	206.4	233.7	244.8
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	*22	37	32.1	42.4	59.6	60.4	72.6	86.0
Short-term Incentive (Actual)	*22	41	26.0	42.5	60.0	68.9	84.5	118.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*13	30	17.2	40.8	59.9	64.1	83.1	113.9

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	*26	46	191.0	216.2	261.0	268.3	298.8	357.2
Total Cash Comp (Actual) - Org Wtd	*26	46	188.8	240.8	269.0	279.5	301.7	376.2
Total Cash Comp (Actual) - Rcvrs	*22	41	201.5	233.0	269.8	275.4	312.0	363.9
Total Cash Comp (Target)	*24	40	201.5	220.7	258.4	264.4	305.0	334.0
Total Cash Comp (Target) - Rcvrs	*22	37	197.6	228.7	258.5	267.3	308.0	340.5

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	*26	46	201.0	247.3	286.6	310.0	366.2	415.0
Total Direct Comp (Actual) - Rcvrs	*13	30	236.8	272.5	348.0	339.5	373.3	437.1

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	23	42	93%
Sales Incentive	0	--	--%
Profit Sharing	0	--	--%
Long-term Incentive	14	32	74%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	67%	67%
Share Appreciation Rights (SARs)	3%	3%
Restricted Shares/Share Units	87%	83%
Performance Shares/Share Units	27%	23%
Performance Cash Units	10%	0%
Long-term Cash	13%	10%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	22	41	36.4%	31.9%
Short-term Incentive (Threshold)	11	13	13.7%	14.7%
Short-term Incentive (Target)	22	37	29.1%	28.4%
Short-term Incentive (Maximum)	16	31	47.7%	50.3%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	13	30	32.1%	30.3%

Salary Range (Mean)				
Minimum	20	38	148.4	138.2
Midpoint	20	38	207.0	195.4
Maximum	20	38	265.7	252.5

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

© 2014 Mercer LLC

Top Government Affairs Executive (State Level) 110.208.131

2014

US MBD: Mercer Benchmark Database Executive

110.208.131 Top Government Affairs Executive (State Level)

Responsible for representing the organization's position on legislation and regulatory affairs to elected representatives and their staffs, as well as to officials and staffs in regulatory and other agencies May represent organization interests in dealings with trade, industry, or professional organizations. Frequently reports to a Top Legal Executive/General Counsel or Top Government Affairs Executive (Federal Level)

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
Base Salary								
Base Salary - Inc Wtd	26	31	134.3	166.3	186.6	201.0	232.0	290.6
Base Salary - Org Wtd	26	31	139.6	172.4	189.8	203.1	237.7	283.2
Base Salary - Incentive Eligible	10	12	179.0	185.7	198.7	203.4	218.5	240.4
Base Salary - Not Incentive Eligible	5	5	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	*7	9	--	30.3	44.6	44.4	59.8	--
Short-term Incentive (Actual)	7	7	--	28.2	45.0	48.3	77.4	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	0	0	--	--	--	--	--	--

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	26	31	134.3	166.3	196.3	211.9	251.5	318.7
Total Cash Comp (Actual) - Org Wtd	26	31	139.6	172.4	199.9	216.1	252.9	317.4
Total Cash Comp (Actual) - Rcvrs	7	7	--	213.5	241.5	253.8	313.6	--
Total Cash Comp (Target)	22	25	147.4	176.9	225.8	226.2	266.1	309.6
Total Cash Comp (Target) - Rcvrs	*7	9	--	224.4	240.4	250.5	287.4	--

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	26	31	134.3	166.3	196.3	211.9	251.5	318.7
Total Direct Comp (Actual) - Rcvrs	0	0	--	--	--	--	--	--

*More than 25% of sample supplied by one organization

Services (Non-Financial)

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	10	12	44%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	1	1	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)	7	7	22.7%	22.7%
Short-term Incentive (Threshold)	5	5	9.4%	9.4%
Short-term Incentive (Target)	7	9	19.8%	21.3%
Short-term Incentive (Maximum)	6	6	26.9%	26.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	0	0	--%	--%

Salary Range (Mean)				
Minimum	17	21	135.9	135.1
Midpoint	17	21	176.4	175.5
Maximum	17	21	216.9	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

Top Government Affairs Executive (State Level) 110.208.131

2014

US MBD: Mercer Benchmark Database Executive

100.013.110 Top Group Executive

This position is the chief executive or president of a group. The employee is responsible for the direction, management, and performance of a group which functions as a profit center. The group for which the executive is responsible must consist of multiple divisions. This position typically supervises both sales and marketing and operations, and may have responsibility for group accounting, purchasing, personnel, engineering, and/or financial functions. Frequently reports to the Chief Executive Officer of either a Subsidiary or Corporate organization. Note: Reporting entity is Group. 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
Base Salary								
Base Salary - Inc Wtd	181	181	276.5	366.2	472.5	511.3	582.6	819.0
Base Salary - Org Wtd	181	181	276.5	366.2	472.5	511.3	582.6	819.0
Base Salary - Incentive Eligible	175	175	278.3	365.7	462.0	508.3	580.0	812.0
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

Incentives								
Short-term Incentive (Target)	146	146	132.4	205.4	327.1	457.9	502.5	841.1
Short-term Incentive (Actual)	143	143	107.2	213.6	342.6	577.2	617.0	1,316.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	11	11	--	--	18.0	16.8	--	--
Long-term Incentive (Black-Scholes)	110	110	89.0	300.0	764.6	1,044.9	1,326.9	1,999.9

Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	181	181	359.4	500.0	739.4	968.4	1,057.3	1,945.5
Total Cash Comp (Actual) - Org Wtd	181	181	359.4	500.0	739.4	968.4	1,057.3	1,945.5
Total Cash Comp (Actual) - Rcvs	144	144	461.1	608.0	814.6	1,099.3	1,215.5	2,103.6
Total Cash Comp (Target)	173	173	372.5	525.0	777.0	901.3	1,015.0	1,511.3
Total Cash Comp (Target) - Rcvs	146	146	431.6	580.5	812.3	978.2	1,071.9	1,680.0

Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	181	181	395.9	584.4	962.5	1,603.4	1,980.0	3,277.1
Total Direct Comp (Actual) - Rcvs	110	110	589.6	933.5	1,613.8	2,141.2	2,522.2	3,909.0

*More than 25% of sample supplied by one organization

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	171	171	96%
Sales Incentive	0	0	0%
Profit Sharing	24	24	18%
Long-term Incentive	124	124	74%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	40%	36%
Share Appreciation Rights (SARs)	11%	13%
Restricted Shares/Share Units	54%	55%
Performance Shares/Share Units	56%	58%
Performance Cash Units	10%	3%
Long-term Cash	28%	25%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	143	143	99.1%	99.1%
Short-term Incentive (Threshold)	46	46	33.9%	33.9%
Short-term Incentive (Target)	146	146	79.5%	79.5%
Short-term Incentive (Maximum)	101	101	140.5%	140.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	11	11	3.2%	3.2%
Long-term Incentive (Black-Scholes)	110	110	174.5%	174.5%

Salary Range (Mean)				
Minimum	68	68	335.4	335.4
Midpoint	68	68	466.8	466.8
Maximum	68	68	598.3	598.3

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

© 2014 Mercer LLC

Top Group Executive 100.013.110