

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.

## Consumer Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	22	22	280.5	357.2	496.9	532.9	660.0	842.5
Base Salary - Org Wtd	22	22	280.5	357.2	496.9	532.9	660.0	842.5
Base Salary - Incentive Eligible	20	20	277.3	321.6	490.0	520.2	657.5	840.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	13	13	101.4	157.0	303.2	356.1	547.0	747.6
Short-term Incentive (Actual)	16	16	72.4	169.9	301.3	396.8	644.0	821.3
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*3	3	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	12	12	40.5	110.3	447.5	670.6	1,211.8	1,693.4

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	22	22	396.4	499.4	637.5	824.0	1,086.4	1,523.7
Total Cash Comp (Actual) - Org Wtd	22	22	396.4	499.4	637.5	824.0	1,086.4	1,523.7
Total Cash Comp (Actual) - Rcvs	16	16	372.6	562.4	713.6	916.2	1,339.0	1,723.8
Total Cash Comp (Target)	20	20	309.5	426.6	644.9	751.7	1,018.8	1,254.0
Total Cash Comp (Target) - Rcvs	13	13	400.5	542.5	840.0	875.3	1,189.5	1,521.6

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	22	22	408.3	499.4	777.3	1,189.8	1,742.0	3,067.9
Total Direct Comp (Actual) - Rcvs	12	12	386.1	754.1	1,370.5	1,607.3	2,661.9	3,286.0

\*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	7	7	47%
Long-term Incentive	16	16	80%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	63%	67%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	25%	33%
Performance Shares/Share Units	44%	42%
Performance Cash Units	6%	0%
Long-term Cash	25%	33%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	16	16	72.7%	72.7%
Short-term Incentive (Threshold)	2	2	--%	--%
Short-term Incentive (Target)	13	13	65.4%	65.4%
Short-term Incentive (Maximum)	8	8	126.9%	126.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	3	3	--%	--%
Long-term Incentive (Black-Scholes)	12	12	116.2%	116.2%

<b>Salary Range (Mean)</b>				
Minimum	9	9	353.6	353.6
Midpoint	9	9	501.0	501.0
Maximum	9	9	648.4	648.4

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

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Top Group Executive 100.013.110

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## 100.013.110 Top Group Executive

Energy

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All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	10	10	284.3	333.5	464.1	440.6	503.4	631.1
Base Salary - Org Wtd	10	10	284.3	333.5	464.1	440.6	503.4	631.1
Base Salary - Incentive Eligible	10	10	284.3	333.5	464.1	440.6	503.4	631.1
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	10	10	67.2	169.7	264.7	331.2	520.0	778.0
Short-term Incentive (Actual)	7	7	--	--	335.7	385.2	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	8	8	--	313.0	431.5	711.2	1,345.1	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	10	10	336.1	487.9	634.2	710.5	980.6	1,219.4
Total Cash Comp (Actual) - Org Wtd	10	10	336.1	487.9	634.2	710.5	980.6	1,219.4
Total Cash Comp (Actual) - Rcvrs	7	7	--	--	731.0	830.8	--	--
Total Cash Comp (Target)	10	10	396.5	526.9	711.4	771.8	1,056.0	1,292.4
Total Cash Comp (Target) - Rcvrs	10	10	396.5	526.9	711.4	771.8	1,056.0	1,292.4

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	10	10	336.1	568.3	1,008.3	1,279.5	2,030.4	2,606.9
Total Direct Comp (Actual) - Rcvrs	8	8	--	870.1	1,351.4	1,502.3	2,245.9	--

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

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	10	10	100%
Sales Incentive	0	0	0%
Profit Sharing	1	1	--%
Long-term Incentive	8	8	80%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	13%	13%
Share Appreciation Rights (SARs)	13%	13%
Restricted Shares/Share Units	50%	50%
Performance Shares/Share Units	63%	63%
Performance Cash Units	0%	0%
Long-term Cash	25%	25%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	7	7	87.0%	87.0%
Short-term Incentive (Threshold)	5	5	--%	--%
Short-term Incentive (Target)	10	10	71.5%	71.5%
Short-term Incentive (Maximum)	7	7	127.9%	127.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	8	8	151.3%	151.3%

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

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

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Top Group Executive 100 013.110

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## Financial Services

All Participants Analysis (Dollar Values displayed in \$000s)									Incentive Plan Eligibility			
	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile		Num Orgs	Num Obs	Inc Wtd
<b>Base Salary</b>												
Base Salary - Inc Wtd	6	6	--	--	387.3	420.8	--	--	Short-term Incentive	6	6	100%
Base Salary - Org Wtd	6	6	--	--	387.3	420.8	--	--	Sales Incentive	0	0	--%
Base Salary - Incentive Eligible	6	6	--	--	387.3	420.8	--	--	Profit Sharing	0	0	--%
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--	Long-term Incentive	3	3	--%
<b>Incentives</b>												
Short-term Incentive (Target)	*2	2	--	--	--	--	--	--	<b>Of Those LTI Eligible:</b>			
Short-term Incentive (Actual)	5	5	--	--	--	--	--	--		% Eligible		% Receiving
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Stock/Share Options	--%		--%
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Share Appreciation Rights (SARs)	--%		--%
Profit Sharing (Actual)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units	--%		--%
Long-term Incentive (Black-Scholes)	*2	2	--	--	--	--	--	--	Performance Shares/Share Units	--%		--%
									Performance Cash Units	--%		--%
									Long-term Cash	--%		--%
<b>Total Cash Compensation</b>												
Total Cash Comp (Actual) - Inc Wtd	6	6	--	--	902.3	1,590.8	--	--	<b>Incentives (Mean as % of Base)</b>			
Total Cash Comp (Actual) - Org Wtd	6	6	--	--	902.3	1,590.8	--	--		Num Orgs	Num Obs	Org Wtd
Total Cash Comp (Actual) - Rcvrs	5	5	--	--	--	--	--	--	Short-term Incentive (Actual)	5	5	--%
Total Cash Comp (Target)	4	4	--	--	--	--	--	--	Short-term Incentive (Threshold)	2	2	--%
Total Cash Comp (Target) - Rcvrs	*2	2	--	--	--	--	--	--	Short-term Incentive (Target)	2	2	--%
									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	--%
<b>Total Direct Compensation (Black-Scholes)</b>												
Total Direct Comp (Actual)	6	6	--	--	1,130.1	2,215.8	--	--	<b>Salary Range (Mean)</b>			
Total Direct Comp (Actual) - Rcvrs	*2	2	--	--	--	--	--	--				
									Minimum	2	2	--
									Midpoint	2	2	--
									Maximum	2	2	--

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All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	9	9	--	292.7	370.0	405.3	500.0	--
Base Salary - Org Wtd	9	9	--	292.7	370.0	405.3	500.0	--
Base Salary - Incentive Eligible	9	9	--	292.7	370.0	405.3	500.0	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	8	8	--	167.9	261.4	279.8	386.9	--
Short-term Incentive (Actual)	6	6	--	--	202.3	259.0	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	7	7	--	--	219.3	460.6	--	--

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	9	9	--	389.6	500.0	578.0	831.1	--
Total Cash Comp (Actual) - Org Wtd	9	9	--	389.6	500.0	578.0	831.1	--
Total Cash Comp (Actual) - Rcvrs	6	6	--	--	617.1	676.6	--	--
Total Cash Comp (Target)	9	9	--	446.4	555.0	654.0	871.9	--
Total Cash Comp (Target) - Rcvrs	8	8	--	474.8	690.0	701.8	886.0	--

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	9	9	--	505.9	646.1	936.2	1,469.0	--
Total Direct Comp (Actual) - Rcvrs	7	7	--	--	646.1	1,028.0	--	--

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

## High Tech (Manufactured Products)

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	8	8	89%
Sales Incentive	0	0	0%
Profit Sharing	1	1	11%
Long-term Incentive	7	7	78%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	14%	14%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	71%	71%
Performance Shares/Share Units	86%	86%
Performance Cash Units	14%	0%
Long-term Cash	43%	14%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	6	6	59.2%	59.2%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	8	8	63.8%	63.8%
Short-term Incentive (Maximum)	6	6	112.5%	112.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	7	7	104.1%	104.1%

### Salary Range (Mean)

Minimum	1	1	--	--
Midpoint	1	1	--	--
Maximum	1	1	--	--

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## Insurance

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All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	11	11	342.0	450.0	675.0	714.1	900.0	1,202.0
Base Salary - Org Wtd	11	11	342.0	450.0	675.0	714.1	900.0	1,202.0
Base Salary - Incentive Eligible	11	11	342.0	450.0	675.0	714.1	900.0	1,202.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	7	7	--	--	--	--	--	--
Short-term Incentive (Actual)	11	11	224.1	450.0	1,080.0	1,264.0	1,921.6	2,821.8
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	9	9	--	--	1,673.8	1,914.7	--	--

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	11	11	574.1	860.0	1,980.0	1,978.1	2,650.0	3,968.2
Total Cash Comp (Actual) - Org Wtd	11	11	574.1	860.0	1,980.0	1,978.1	2,650.0	3,968.2
Total Cash Comp (Actual) - Rcvrs	11	11	574.1	860.0	1,980.0	1,978.1	2,650.0	3,968.2
Total Cash Comp (Target)	11	11	350.0	600.0	1,518.8	1,429.6	1,800.0	3,764.5
Total Cash Comp (Target) - Rcvrs	7	7	--	--	--	--	--	--

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	11	11	574.1	1,260.0	3,193.8	3,544.7	4,481.4	9,042.5
Total Direct Comp (Actual) - Rcvrs	9	9	--	--	3,577.5	4,189.0	--	--

\*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	9	9	82%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	33%	33%
Share Appreciation Rights (SARs)	33%	33%
Restricted Shares/Share Units	44%	44%
Performance Shares/Share Units	44%	44%
Performance Cash Units	22%	0%
Long-term Cash	56%	22%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	11	11	162.8%	162.8%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	7	7	--%	--%
Short-term Incentive (Maximum)	8	8	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	9	9	230.1%	230.1%

### 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

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## Other Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	40	40	262.9	366.0	450.0	459.4	500.0	740.0
Base Salary - Org Wtd	40	40	262.9	366.0	450.0	459.4	500.0	740.0
Base Salary - Incentive Eligible	39	39	288.5	366.7	450.0	464.7	500.0	750.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	35	35	110.9	202.2	315.0	340.5	452.7	652.4
Short-term Incentive (Actual)	34	34	67.9	186.8	276.5	344.7	474.8	693.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	23	23	215.2	435.0	988.0	1,143.0	1,142.8	2,243.0

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	40	40	351.8	473.3	702.6	752.3	930.7	1,480.2
Total Cash Comp (Actual) - Org Wtd	40	40	351.8	473.3	702.6	752.3	930.7	1,480.2
Total Cash Comp (Actual) - Rcvrs	34	34	416.6	561.9	732.2	812.0	966.8	1,492.7
Total Cash Comp (Target)	37	37	365.7	566.3	747.5	787.3	957.8	1,335.2
Total Cash Comp (Target) - Rcvrs	35	35	373.1	578.0	765.0	814.6	1,000.0	1,370.4

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	40	40	373.9	584.0	1,088.0	1,409.6	1,877.6	2,388.0
Total Direct Comp (Actual) - Rcvrs	23	23	643.4	1,221.4	1,684.6	1,999.0	2,279.3	3,469.0

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

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	39	39	98%
Sales Incentive	0	0	0%
Profit Sharing	1	1	5%
Long-term Incentive	25	25	66%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	44%	43%
Share Appreciation Rights (SARs)	24%	26%
Restricted Shares/Share Units	72%	74%
Performance Shares/Share Units	60%	61%
Performance Cash Units	8%	0%
Long-term Cash	28%	26%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	34	34	71.7%	71.7%
Short-term Incentive (Threshold)	8	8	30.3%	30.3%
Short-term Incentive (Target)	35	35	67.6%	67.6%
Short-term Incentive (Maximum)	25	25	135.1%	135.1%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	23	23	221.6%	221.6%

<b>Salary Range (Mean)</b>				
Minimum	17	17	336.1	336.1
Midpoint	17	17	443.9	443.9
Maximum	17	17	551.6	551.6

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

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Top Group Executive 100.013.110

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 Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	14	14	281.0	343.8	419.0	441.5	513.3	702.2
Base Salary - Org Wtd	14	14	281.0	343.8	419.0	441.5	513.3	702.2
Base Salary - Incentive Eligible	14	14	281.0	343.8	419.0	441.5	513.3	702.2
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	13	13	146.5	172.7	211.8	248.2	283.5	457.7
Short-term Incentive (Actual)	12	12	82.4	104.5	201.1	288.8	284.3	1,067.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	7	7	--	--	899.3	717.2	--	--

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	14	14	343.5	480.8	587.4	690.5	726.9	1,490.2
Total Cash Comp (Actual) - Org Wtd	14	14	343.5	480.8	587.4	690.5	726.9	1,490.2
Total Cash Comp (Actual) - Rcvs	12	12	403.4	535.0	631.6	743.3	770.0	1,759.9
Total Cash Comp (Target)	14	14	365.6	513.6	628.5	672.0	778.4	1,143.7
Total Cash Comp (Target) - Rcvs	13	13	423.7	538.7	634.5	698.7	803.6	1,180.4

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	14	14	374.0	484.0	696.9	1,049.1	1,617.9	2,688.2
Total Direct Comp (Actual) - Rcvs	7	7	--	--	1,585.4	1,555.8	--	--

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

## Other Non-Durable Goods

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	13	13	93%
Sales Incentive	0	0	--%
Profit Sharing	2	2	22%
Long-term Incentive	7	7	54%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	57%	57%
Share Appreciation Rights (SARs)	43%	43%
Restricted Shares/Share Units	86%	86%
Performance Shares/Share Units	57%	57%
Performance Cash Units	29%	0%
Long-term Cash	29%	29%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	12	12	58.7%	58.7%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	13	13	54.2%	54.2%
Short-term Incentive (Maximum)	7	7	125.4%	125.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	7	7	142.0%	142.0%

### Salary Range (Mean)

Minimum	10	10	317.3	317.3
Midpoint	10	10	402.4	402.4
Maximum	10	10	487.5	487.5

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

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Top Group Executive 100.013.110

2014

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## 100.013.110 Top Group Executive

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## 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	17	17	333.0	403.6	516.0	543.2	647.8	932.3	Short-term Incentive	16	16	94%
Base Salary - Org Wtd	17	17	333.0	403.6	516.0	543.2	647.8	932.3	Sales Incentive	0	0	0%
Base Salary - Incentive Eligible	16	16	324.6	397.9	517.2	545.9	679.1	940.7	Profit Sharing	6	6	43%
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--	Long-term Incentive	13	13	76%
Incentives									Of Those LTI Eligible:			
Short-term Incentive (Target)	13	13	106.2	202.0	292.6	530.2	572.6	1,949.5	Stock/Share Options	% Eligible		% Receiving
Short-term Incentive (Actual)	14	14	133.9	315.0	484.0	647.8	865.3	1,756.0	Share Appreciation Rights (SARs)	17%		18%
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units	0%		0%
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Performance Shares/Share Units	17%		9%
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--	Performance Cash Units	58%		64%
Long-term Incentive (Black-Scholes)	11	11	37.5	116.2	420.5	503.9	782.7	1,157.8	Performance Cash Units	0%		0%
									Long-term Cash	25%		27%
Total Cash Compensation									Incentives (Mean as % of Base)			
Total Cash Comp (Actual) - Inc Wtd	17	17	412.2	583.7	927.9	1,077.5	1,462.6	2,329.6		Num Orgs	Num Obs	Org Wtd
Total Cash Comp (Actual) - Org Wtd	17	17	412.2	583.7	927.9	1,077.5	1,462.6	2,329.6	Short-term Incentive (Actual)	14	14	120.9%
Total Cash Comp (Actual) - Rcvrs	15	15	465.1	731.0	1,022.5	1,170.1	1,739.2	2,397.2	Short-term Incentive (Threshold)	6	6	--%
Total Cash Comp (Target)	17	17	346.3	548.5	777.6	948.6	1,062.8	2,001.3	Short-term Incentive (Target)	13	13	115.1%
Total Cash Comp (Target) - Rcvrs	13	13	431.3	620.4	877.9	1,058.4	1,224.9	2,525.7	Short-term Incentive (Maximum)	8	8	--%
									Sales Incentive (Actual)	0	0	--%
									Sales Incentive (Target)	0	0	--%
									Profit Sharing (Actual)	1	1	--%
									Long-term Incentive (Black-Scholes)	11	11	87.0%
Total Direct Compensation (Black-Scholes)												
Total Direct Comp (Actual)	17	17	418.4	674.3	1,458.7	1,403.5	1,868.9	2,487.1	Salary Range (Mean)			
Total Direct Comp (Actual) - Rcvrs	11	11	359.9	732.5	1,458.7	1,492.8	1,979.1	3,134.3	Minimum	3	3	--
									Midpoint	3	3	--
									Maximum	3	3	--
*More than 25% of sample supplied by one organization												

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

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Top Group Executive 100.013.110



2014

# US MBD: Mercer Benchmark Database Executive

## 100.013.110 Top Group Executive

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## Retail & Wholesale

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	13	13	266.1	348.3	505.4	627.1	827.4	1,302.3
Base Salary - Org Wtd	13	13	266.1	348.3	505.4	627.1	827.4	1,302.3
Base Salary - Incentive Eligible	12	12	264.6	322.4	502.7	635.6	833.7	1,337.2
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	11	11	197.3	220.0	350.0	607.4	840.0	1,718.2
Short-term Incentive (Actual)	8	8	--	279.9	808.8	1,077.6	2,136.4	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	7	7	--	--	1,252.8	1,525.9	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	13	13	266.1	461.8	813.3	1,291.6	1,923.8	3,735.1
Total Cash Comp (Actual) - Org Wtd	13	13	266.1	461.8	813.3	1,291.6	1,923.8	3,735.1
Total Cash Comp (Actual) - Rcvrs	8	8	--	704.9	1,436.5	1,773.4	2,971.0	--
Total Cash Comp (Target)	13	13	452.0	500.4	808.6	1,141.1	1,590.0	2,864.1
Total Cash Comp (Target) - Rcvrs	11	11	460.4	518.9	850.0	1,259.9	1,680.0	3,090.4

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	13	13	336.0	612.1	1,092.7	2,113.2	2,923.6	6,787.2
Total Direct Comp (Actual) - Rcvrs	7	7	--	--	2,066.0	2,831.8	--	--

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

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	11	11	85%
Sales Incentive	0	0	0%
Profit Sharing	2	2	20%
Long-term Incentive	8	8	62%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	25%	29%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	88%	86%
Performance Shares/Share Units	75%	71%
Performance Cash Units	0%	0%
Long-term Cash	13%	14%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	8	8	133.1%	133.1%
Short-term Incentive (Threshold)	6	6	--%	--%
Short-term Incentive (Target)	11	11	83.4%	83.4%
Short-term Incentive (Maximum)	8	8	149.7%	149.7%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	7	7	218.5%	218.5%

<b>Salary Range (Mean)</b>				
Minimum	6	6	373.2	373.2
Midpoint	6	6	525.3	525.3
Maximum	6	6	677.4	677.4

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2014

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All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	24	24	337.5	420.0	487.5	535.4	607.5	927.0
Base Salary - Org Wtd	24	24	337.5	420.0	487.5	535.4	607.5	927.0
Base Salary - Incentive Eligible	23	23	335.0	420.0	475.0	514.9	540.0	848.4
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	21	21	176.0	323.8	427.6	464.7	525.9	805.3
Short-term Incentive (Actual)	17	17	122.2	297.5	450.7	600.4	794.4	1,421.8
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*3	3	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	16	16	88.0	307.9	870.9	1,126.9	1,810.0	3,055.2

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	24	24	337.5	512.9	944.6	963.0	1,113.1	2,132.5
Total Cash Comp (Actual) - Org Wtd	24	24	337.5	512.9	944.6	963.0	1,113.1	2,132.5
Total Cash Comp (Actual) - Rcvrs	17	17	670.3	833.9	962.5	1,168.1	1,334.2	2,248.4
Total Cash Comp (Target)	23	23	463.5	777.0	900.0	961.2	1,023.6	1,605.8
Total Cash Comp (Target) - Rcvrs	21	21	546.0	788.5	900.0	994.2	1,051.8	1,642.9

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	24	24	362.5	759.8	1,304.5	1,714.3	2,313.9	3,929.8
Total Direct Comp (Actual) - Rcvrs	16	16	408.1	1,098.5	1,597.1	2,104.1	3,215.0	4,620.9

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

## Services (Non-Financial)

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	23	23	96%
Sales Incentive	0	0	0%
Profit Sharing	3	3	14%
Long-term Incentive	20	20	95%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	47%	31%
Share Appreciation Rights (SARs)	5%	6%
Restricted Shares/Share Units	53%	50%
Performance Shares/Share Units	47%	56%
Performance Cash Units	11%	13%
Long-term Cash	21%	25%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	17	17	107.6%	107.6%
Short-term Incentive (Threshold)	10	10	49.7%	49.7%
Short-term Incentive (Target)	21	21	84.8%	84.8%
Short-term Incentive (Maximum)	14	14	149.3%	149.3%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	3	3	--%	--%
Long-term Incentive (Black-Scholes)	16	16	211.8%	211.8%

<b>Salary Range (Mean)</b>				
Minimum	13	13	306.2	306.2
Midpoint	13	13	457.4	457.4
Maximum	13	13	608.6	608.6

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

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Top Group Executive 100.013.110

2014

# US MBD: Mercer Benchmark Database Executive

## 510.240.130 Top Health Safety and Environment Executive

Responsible for the development of health safety and environmental objectives. Establishes all policies and procedures in compliance with OSHA and other rules, regulations, and codes. Ensures the safety of employees and the community. Frequently reports to a Top Legal Executive/General Counsel. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

## All Organizations

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	84	84	149.6	176.0	207.7	205.4	229.8	264.0
Base Salary - Org Wtd	84	84	149.6	176.0	207.7	205.4	229.8	264.0
Base Salary - Incentive Eligible	72	72	155.2	182.2	210.0	209.2	232.3	270.7
Base Salary - Not Incentive Eligible	*2	2	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	64	64	33.1	47.3	71.2	74.7	90.4	127.0
Short-term Incentive (Actual)	65	65	18.0	34.5	56.9	73.2	95.7	148.1
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	5	5	--	--	11.1	9.5	--	--
Long-term Incentive (Black-Scholes)	42	42	24.2	36.0	78.4	116.3	138.5	297.1

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	84	84	157.9	207.3	248.4	262.6	304.3	395.4
Total Cash Comp (Actual) - Org Wtd	84	84	157.9	207.3	248.4	262.6	304.3	395.4
Total Cash Comp (Actual) - Rcvrs	65	65	203.5	221.0	265.4	285.3	326.2	400.5
Total Cash Comp (Target)	78	78	178.9	215.4	268.8	268.8	298.8	360.1
Total Cash Comp (Target) - Rcvrs	64	64	204.3	232.4	286.0	284.4	313.6	376.3

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	84	84	161.8	218.4	262.9	320.8	352.2	527.4
Total Direct Comp (Actual) - Rcvrs	42	42	226.3	254.3	349.4	413.4	505.3	732.2

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	72	72	89%
Sales Incentive	0	0	0%
Profit Sharing	7	7	13%
Long-term Incentive	51	51	67%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	32%	21%
Share Appreciation Rights (SARs)	8%	5%
Restricted Shares/Share Units	78%	81%
Performance Shares/Share Units	42%	43%
Performance Cash Units	10%	2%
Long-term Cash	14%	12%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	65	65	33.4%	33.4%
Short-term Incentive (Threshold)	18	18	12.7%	12.7%
Short-term Incentive (Target)	64	64	34.8%	34.8%
Short-term Incentive (Maximum)	42	42	57.5%	57.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	5	5	5.0%	5.0%
Long-term Incentive (Black-Scholes)	42	42	49.1%	49.1%

<b>Salary Range (Mean)</b>				
Minimum	53	53	156.7	156.7
Midpoint	53	53	204.4	204.4
Maximum	53	53	252.2	252.2

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

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Top Health Safety and Environment Executive 510.240.130

2014

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## 510.240.130 Top Health Safety and Environment Executive

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## Consumer Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	8	8	--	195.9	215.7	207.6	226.6	--
Base Salary - Org Wtd	8	8	--	195.9	215.7	207.6	226.6	--
Base Salary - Incentive Eligible	8	8	--	195.9	215.7	207.6	226.6	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	8	8	--	50.2	66.8	70.2	77.2	--
Short-term Incentive (Actual)	8	8	--	21.8	56.1	63.3	113.0	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	7	7	--	35.1	81.6	91.2	123.8	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	8	8	--	227.6	258.8	272.5	327.5	--
Total Cash Comp (Actual) - Org Wtd	8	8	--	227.6	258.8	272.5	327.5	--
Total Cash Comp (Actual) - Rcvs	8	8	--	227.6	258.8	272.5	327.5	--
Total Cash Comp (Target)	8	8	--	251.1	288.2	277.8	295.6	--
Total Cash Comp (Target) - Rcvs	8	8	--	251.1	288.2	277.8	295.6	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	8	8	--	251.8	348.1	352.3	417.5	--
Total Direct Comp (Actual) - Rcvs	7	7	--	255.6	350.3	367.2	418.6	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	8	8	100%
Sales Incentive	0	0	--%
Profit Sharing	1	1	--%
Long-term Incentive	7	7	88%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	57%	57%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	71%	71%
Performance Shares/Share Units	43%	43%
Performance Cash Units	0%	0%
Long-term Cash	14%	14%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	8	8	30.7%	30.7%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	8	8	33.5%	33.5%
Short-term Incentive (Maximum)	4	4	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	7	7	42.3%	42.3%

<b>Salary Range (Mean)</b>				
Minimum	8	8	148.9	148.9
Midpoint	8	8	198.5	198.5
Maximum	8	8	248.2	248.2

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

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Top Health Safety and Environment Executive 510.240.130

2014

# US MBD: Mercer Benchmark Database Executive

## 510.240.130 Top Health Safety and Environment Executive

Energy

Responsible for the development of health safety and environmental objectives. Establishes all policies and procedures in compliance with OSHA and other rules, regulations, and codes. Ensures the safety of employees and the community. Frequently reports to a Top Legal Executive/General Counsel. Note. This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	11	11	133.2	171.0	182.1	197.1	240.0	282.8
Base Salary - Org Wtd	11	11	133.2	171.0	182.1	197.1	240.0	282.8
Base Salary - Incentive Eligible	10	10	130.2	167.5	183.7	198.8	249.0	283.7
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	10	10	20.5	32.0	60.0	80.3	100.5	259.6
Short-term Incentive (Actual)	10	10	10.6	38.0	68.4	80.4	90.0	252.4
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	7	7	--	23.8	88.8	225.2	506.4	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	11	11	154.2	199.4	220.8	270.2	317.9	514.6
Total Cash Comp (Actual) - Org Wtd	11	11	154.2	199.4	220.8	270.2	317.9	514.6
Total Cash Comp (Actual) - Rcvs	10	10	152.9	211.8	242.4	279.2	338.1	529.1
Total Cash Comp (Target)	11	11	158.1	204.2	218.8	270.1	336.0	521.0
Total Cash Comp (Target) - Rcvs	10	10	157.8	204.9	236.8	279.1	351.6	536.3

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	11	11	160.6	199.4	244.6	413.5	678.8	1,023.4
Total Direct Comp (Actual) - Rcvs	7	7	--	244.6	352.9	533.5	916.9	--

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

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	10	10	91%
Sales Incentive	0	0	0%
Profit Sharing	1	1	17%
Long-term Incentive	9	9	82%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	11%	14%
Share Appreciation Rights (SARs)	11%	0%
Restricted Shares/Share Units	78%	100%
Performance Shares/Share Units	44%	43%
Performance Cash Units	11%	14%
Long-term Cash	11%	0%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	10	10	37.1%	37.1%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	10	10	36.6%	36.6%
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)	7	7	89.0%	89.0%

<b>Salary Range (Mean)</b>				
Minimum	6	6	160.8	160.8
Midpoint	6	6	196.6	196.6
Maximum	6	6	232.4	232.4

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

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## 510.240.130 Top Health Safety and Environment Executive

Responsible for the development of health safety and environmental objectives Establishes all policies and procedures in compliance with OSHA and other rules, regulations, and codes Ensures the safety of employees and the community. Frequently reports to a Top Legal Executive/General Counsel Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

## Other Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	18	18	152.1	165.6	206.1	201.0	227.0	257.3
Base Salary - Org Wtd	18	18	152.1	165.6	206.1	201.0	227.0	257.3
Base Salary - Incentive Eligible	17	17	149.7	163.8	202.2	199.4	223.3	258.7
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	14	14	24.0	45.3	59.2	63.5	86.9	106.9
Short-term Incentive (Actual)	14	14	9.3	22.2	38.6	47.5	68.2	120.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	8	8	--	19.8	35.5	68.1	92.0	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	18	18	156.5	207.5	224.7	238.6	259.1	344.6
Total Cash Comp (Actual) - Org Wtd	18	18	156.5	207.5	224.7	238.6	259.1	344.6
Total Cash Comp (Actual) - Rcvs	14	14	182.0	207.8	233.7	250.0	273.9	367.9
Total Cash Comp (Target)	14	14	180.6	212.5	273.0	268.0	310.5	370.0
Total Cash Comp (Target) - Rcvs	14	14	180.6	212.5	273.0	268.0	310.5	370.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	18	18	179.0	218.3	237.5	268.9	270.6	512.1
Total Direct Comp (Actual) - Rcvs	8	8	--	226.3	243.0	314.0	448.5	--

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

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	17	17	100%
Sales Incentive	0	0	0%
Profit Sharing	1	1	9%
Long-term Incentive	10	10	71%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	20%	13%
Share Appreciation Rights (SARs)	10%	13%
Restricted Shares/Share Units	100%	100%
Performance Shares/Share Units	20%	13%
Performance Cash Units	10%	0%
Long-term Cash	0%	0%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	14	14	24.0%	24.0%
Short-term Incentive (Threshold)	5	5	10.1%	10.1%
Short-term Incentive (Target)	14	14	30.1%	30.1%
Short-term Incentive (Maximum)	14	14	50.1%	50.1%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	8	8	30.3%	30.3%

<b>Salary Range (Mean)</b>				
Minimum	10	10	148.9	148.9
Midpoint	10	10	190.0	190.0
Maximum	10	10	231.1	231.1

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

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## 510.240.130 Top Health Safety and Environment Executive

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## Other Non-Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	10	10	162.6	186.5	210.8	218.2	243.6	301.5
Base Salary - Org Wtd	10	10	162.6	186.5	210.8	218.2	243.6	301.5
Base Salary - Incentive Eligible	10	10	162.6	186.5	210.8	218.2	243.6	301.5
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	10	10	47.5	59.3	70.1	76.1	83.5	131.6
Short-term Incentive (Actual)	10	10	7.0	41.6	75.7	89.9	124.4	235.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	8	8	--	36.4	89.6	95.4	145.9	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	10	10	192.5	237.7	283.1	308.1	350.3	536.7
Total Cash Comp (Actual) - Org Wtd	10	10	192.5	237.7	283.1	308.1	350.3	536.7
Total Cash Comp (Actual) - Rcvrs	10	10	192.5	237.7	283.1	308.1	350.3	536.7
Total Cash Comp (Target)	10	10	217.7	254.1	280.8	294.3	323.1	433.1
Total Cash Comp (Target) - Rcvrs	10	10	217.7	254.1	280.8	294.3	323.1	433.1

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	10	10	212.3	270.2	329.3	384.4	496.1	731.6
Total Direct Comp (Actual) - Rcvrs	8	8	--	289.9	371.2	421.2	511.9	--

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

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	10	10	100%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	8	8	89%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	38%	13%
Share Appreciation Rights (SARs)	13%	13%
Restricted Shares/Share Units	63%	50%
Performance Shares/Share Units	63%	63%
Performance Cash Units	13%	0%
Long-term Cash	13%	13%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	10	10	38.7%	38.7%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	10	10	34.4%	34.4%
Short-term Incentive (Maximum)	6	6	67.9%	67.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	8	8	39.7%	39.7%

<b>Salary Range (Mean)</b>				
Minimum	9	9	149.6	149.6
Midpoint	9	9	198.2	198.2
Maximum	9	9	246.7	246.7

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

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## 510.240.130 Top Health Safety and Environment Executive

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All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	12	12	158.6	184.4	221.1	210.0	233.8	241.7
Base Salary - Org Wtd	12	12	158.6	184.4	221.1	210.0	233.8	241.7
Base Salary - Incentive Eligible	11	11	158.0	179.1	218.8	208.7	235.0	241.8
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	9	9	--	53.7	72.6	74.4	93.0	--
Short-term Incentive (Actual)	9	9	--	44.3	50.5	65.2	98.4	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	4	4	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	12	12	172.9	225.8	257.9	260.0	299.1	341.0
Total Cash Comp (Actual) - Org Wtd	12	12	172.9	225.8	257.9	260.0	299.1	341.0
Total Cash Comp (Actual) - Rcvs	9	9	--	241.9	277.8	277.7	318.6	--
Total Cash Comp (Target)	12	12	220.6	224.4	249.8	265.8	298.8	345.3
Total Cash Comp (Target) - Rcvs	9	9	--	236.4	293.9	278.4	307.3	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	12	12	176.7	242.6	278.9	283.5	331.4	405.7
Total Direct Comp (Actual) - Rcvs	4	4	--	--	--	--	--	--

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

## Other Non-Manufacturing

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	11	11	92%
Sales Incentive	0	0	0%
Profit Sharing	2	2	20%
Long-term Incentive	5	5	45%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	9	9	31.2%	31.2%
Short-term Incentive (Threshold)	2	2	--%	--%
Short-term Incentive (Target)	9	9	37.7%	37.7%
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)	4	4	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	9	9	163.2	163.2
Midpoint	9	9	217.5	217.5
Maximum	9	9	271.8	271.8

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

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## Services (Non-Financial)

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	15	15	127.9	150.0	192.0	192.0	229.9	250.4
Base Salary - Org Wtd	15	15	127.9	150.0	192.0	192.0	229.9	250.4
Base Salary - Incentive Eligible	6	6	--	--	229.7	219.5	--	--
Base Salary - Not Incentive Eligible	*2	2	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	4	4	--	--	--	--	--	--
Short-term Incentive (Actual)	6	6	--	--	52.0	70.3	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*2	2	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	15	15	135.0	159.0	192.0	220.2	298.4	349.9
Total Cash Comp (Actual) - Org Wtd	15	15	135.0	159.0	192.0	220.2	298.4	349.9
Total Cash Comp (Actual) - Rcvrs	6	6	--	--	302.4	289.8	--	--
Total Cash Comp (Target)	13	13	127.1	153.0	198.0	223.8	295.3	357.8
Total Cash Comp (Target) - Rcvrs	4	4	--	--	--	--	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	15	15	135.0	159.0	192.0	236.4	298.4	472.1
Total Direct Comp (Actual) - Rcvrs	*2	2	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	6	6	46%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	2	2	15%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	6	6	32.3%	32.3%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	4	4	--%	--%
Short-term Incentive (Maximum)	5	5	60.0%	60.0%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	2	2	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	5	5	161.3	161.3
Midpoint	5	5	208.9	208.9
Maximum	5	5	256.6	256.6

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

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# US MBD: Mercer Benchmark Database Executive

## 120.416.130 Top Human Resources Information System (HRIS) Executive

## All Organizations

Responsible for all aspects of the organization's human resources information system. Researches and selects hardware and software to meet the organization's changing needs. Organizes human resources information and provides procedures on processing employee data. Works with IT staff to fully integrate the human resources information system. 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
<b>Base Salary</b>								
Base Salary - Inc Wtd	118	118	130.1	142.2	170.8	178.5	202.4	237.0
Base Salary - Org Wtd	118	118	130.1	142.2	170.8	178.5	202.4	237.0
Base Salary - Incentive Eligible	101	101	136.1	155.0	175.0	183.3	210.0	237.8
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	83	83	24.6	34.3	45.0	53.4	66.5	92.0
Short-term Incentive (Actual)	89	89	16.2	28.6	43.1	57.6	74.3	124.6
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	51	51	18.1	32.0	56.0	69.7	90.1	136.7

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	118	118	140.0	166.6	205.8	222.0	258.6	346.8
Total Cash Comp (Actual) - Org Wtd	118	118	140.0	166.6	205.8	222.0	258.6	346.8
Total Cash Comp (Actual) - Rcvs	89	89	159.7	191.5	216.4	239.2	276.7	357.9
Total Cash Comp (Target)	105	105	140.3	170.8	208.8	222.4	266.0	324.4
Total Cash Comp (Target) - Rcvs	83	83	168.0	189.8	219.8	238.3	277.1	338.1

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	118	118	140.0	169.9	219.3	252.1	313.5	414.8
Total Direct Comp (Actual) - Rcvs	51	51	209.2	245.3	312.9	326.7	395.0	475.8

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	101	101	88%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	58	58	55%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	35%	31%
Share Appreciation Rights (SARs)	4%	2%
Restricted Shares/Share Units	76%	75%
Performance Shares/Share Units	43%	37%
Performance Cash Units	11%	0%
Long-term Cash	17%	18%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	89	89	30.2%	30.2%
Short-term Incentive (Threshold)	24	24	11.6%	11.6%
Short-term Incentive (Target)	83	83	27.7%	27.7%
Short-term Incentive (Maximum)	50	50	48.7%	48.7%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	51	51	34.4%	34.4%

<b>Salary Range (Mean)</b>				
Minimum	77	77	130.3	130.3
Midpoint	77	77	174.6	174.6
Maximum	77	77	219.0	219.0

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

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Top Human Resources Information System (HRIS) Executive 120.416.130

2014

# US MBD: Mercer Benchmark Database Executive

## 120.416.130 Top Human Resources Information System (HRIS) Executive

Consumer Goods

Responsible for all aspects of the organization's human resources information system. Researches and selects hardware and software to meet the organization's changing needs. Organizes human resources information and provides procedures on processing employee data. Works with IT staff to fully integrate the human resources information system. 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			Inc Wtd	
	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile		Num Orgs	Num Obs		
<b>Base Salary</b>													
Base Salary - Inc Wtd	6	6	--	--	186.8	185.8	--	--	Short-term Incentive	5	5	100%	
Base Salary - Org Wtd	6	6	--	--	186.8	185.8	--	--	Sales Incentive	0	0	0%	
Base Salary - Incentive Eligible	5	5	--	--	195.6	187.4	--	--	Profit Sharing	0	0	--%	
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--	Long-term Incentive	5	5	100%	
<b>Incentives</b>													
Short-term Incentive (Target)	4	4	--	--	--	--	--	--	<b>Of Those LTI Eligible:</b>		<b>% Eligible</b>	<b>% Receiving</b>	
Short-term Incentive (Actual)	4	4	--	--	--	--	--	--	Stock/Share Options		--%	--%	
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Share Appreciation Rights (SARs)		--%	--%	
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	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		--%	--%	
<b>Total Cash Compensation</b>													
Total Cash Comp (Actual) - Inc Wtd	6	6	--	--	218.7	215.8	--	--	<b>Incentives (Mean as % of Base)</b>		<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>
Total Cash Comp (Actual) - Org Wtd	6	6	--	--	218.7	215.8	--	--	Short-term Incentive (Actual)	4	4	--%	--%
Total Cash Comp (Actual) - Rcvs	4	4	--	--	--	--	--	--	Short-term Incentive (Threshold)	2	2	--%	--%
Total Cash Comp (Target)	5	5	--	--	243.6	226.3	--	--	Short-term Incentive (Target)	4	4	--%	--%
Total Cash Comp (Target) - Rcvs	4	4	--	--	--	--	--	--	Short-term Incentive (Maximum)	4	4	--%	--%
									Sales Incentive (Actual)	0	0	--%	--%
									Sales Incentive (Target)	0	0	--%	--%
									Profit Sharing (Actual)	0	0	--%	--%
									Long-term Incentive (Black-Scholes)	3	3	--%	--%
<b>Total Direct Compensation (Black-Scholes)</b>													
Total Direct Comp (Actual)	6	6	--	--	256.3	243.7	--	--	<b>Salary Range (Mean)</b>				
Total Direct Comp (Actual) - Rcvs	*3	3	--	--	--	--	--	--	Minimum	2	2	--	--
									Midpoint	2	2	--	--
									Maximum	2	2	--	--

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

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

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Top Human Resources Information System (HRIS) Executive 120.416.130

2014

# US MBD: Mercer Benchmark Database Executive

## 120.416.130 Top Human Resources Information System (HRIS) Executive

Energy

Responsible for all aspects of the organization's human resources information system. Researches and selects hardware and software to meet the organization's changing needs. Organizes human resources information and provides procedures on processing employee data. Works with IT staff to fully integrate the human resources information system. 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	5	5	100%	
Base Salary - Inc Wtd	5	5	--	--	213.8	203.2	--	--	Sales Incentive	0	0	--%	
Base Salary - Org Wtd	5	5	--	--	213.8	203.2	--	--	Profit Sharing	0	0	--%	
Base Salary - Incentive Eligible	5	5	--	--	213.8	203.2	--	--	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	--	--	70.5	60.4	--	--	Stock/Share Options	40%	20%		
Short-term Incentive (Actual)	5	5	--	--	60.8	67.2	--	--	Share Appreciation Rights (SARs)	20%	0%		
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units	100%	80%		
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Performance Shares/Share Units	40%	40%		
Profit Sharing (Actual)	0	0	--	--	--	--	--	--	Performance Cash Units	0%	0%		
Long-term Incentive (Black-Scholes)	5	5	--	--	86.7	96.8	--	--	Long-term Cash	0%	0%		
Total Cash Compensation									Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Total Cash Comp (Actual) - Inc Wtd	5	5	--	--	295.8	270.4	--	--	Short-term Incentive (Actual)	5	5	32.5%	32.5%
Total Cash Comp (Actual) - Org Wtd	5	5	--	--	295.8	270.4	--	--	Short-term Incentive (Threshold)	1	1	--%	--%
Total Cash Comp (Actual) - Rcvs	5	5	--	--	295.8	270.4	--	--	Short-term Incentive (Target)	5	5	29.0%	29.0%
Total Cash Comp (Target)	5	5	--	--	288.6	263.6	--	--	Short-term Incentive (Maximum)	3	3	--%	--%
Total Cash Comp (Target) - Rcvs	5	5	--	--	288.6	263.6	--	--	Sales Incentive (Actual)	0	0	--%	--%
Total Direct Compensation (Black-Scholes)									Sales Incentive (Target)	0	0	--%	--%
Total Direct Comp (Actual)	5	5	--	--	411.8	367.2	--	--	Profit Sharing (Actual)	0	0	--%	--%
Total Direct Comp (Actual) - Rcvs	5	5	--	--	411.8	367.2	--	--	Long-term Incentive (Black-Scholes)	5	5	46.7%	46.7%
*More than 25% of sample supplied by one organization													
Salary Range (Mean)													
Minimum										3	3	--	--
Midpoint										3	3	--	--
Maximum										3	3	--	--

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

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

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Top Human Resources Information System (HRIS) Executive 120.416.130

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## 120.416.130 Top Human Resources Information System (HRIS) Executive

Responsible for all aspects of the organization's human resources information system. Researches and selects hardware and software to meet the organization's changing needs. Organizes human resources information and provides procedures on processing employee data. Works with IT staff to fully integrate the human resources information system. 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.

## Financial Services

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	16	16	132.0	161.1	171.8	170.8	185.4	206.5
Base Salary - Org Wtd	16	16	132.0	161.1	171.8	170.8	185.4	206.5
Base Salary - Incentive Eligible	16	16	132.0	161.1	171.8	170.8	185.4	206.5
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	10	10	25.5	38.5	45.8	53.0	72.7	93.0
Short-term Incentive (Actual)	14	14	18.6	29.6	53.3	59.8	83.8	121.6
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	11	11	5.7	27.2	48.9	50.3	85.2	88.9

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	16	16	154.4	168.7	225.2	223.1	264.4	310.1
Total Cash Comp (Actual) - Org Wtd	16	16	154.4	168.7	225.2	223.1	264.4	310.1
Total Cash Comp (Actual) - Rcvs	14	14	151.9	183.7	242.1	231.8	270.6	312.9
Total Cash Comp (Target)	14	14	143.4	170.8	202.8	208.4	250.3	281.2
Total Cash Comp (Target) - Rcvs	10	10	149.5	192.5	228.8	225.5	269.7	284.7

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	16	16	155.7	191.8	255.1	257.7	320.1	367.5
Total Direct Comp (Actual) - Rcvs	11	11	191.7	213.2	305.0	292.8	327.5	387.1

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

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	16	16	100%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	11	11	69%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	45%	45%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	100%	100%
Performance Shares/Share Units	18%	0%
Performance Cash Units	9%	0%
Long-term Cash	27%	27%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	14	14	33.8%	33.8%
Short-term Incentive (Threshold)	2	2	--%	--%
Short-term Incentive (Target)	10	10	30.1%	30.1%
Short-term Incentive (Maximum)	5	5	49.0%	49.0%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	11	11	28.7%	28.7%

<b>Salary Range (Mean)</b>				
Minimum	12	12	118.1	118.1
Midpoint	12	12	163.4	163.4
Maximum	12	12	208.6	208.6

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

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Top Human Resources Information System (HRIS) Executive 120.416.130

2014

# US MBD: Mercer Benchmark Database Executive

## 120.416.130 Top Human Resources Information System (HRIS) Executive

Insurance

Responsible for all aspects of the organization's human resources information system. Researches and selects hardware and software to meet the organization's changing needs. Organizes human resources information and provides procedures on processing employee data. Works with IT staff to fully integrate the human resources information system. 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
<b>Base Salary</b>								
Base Salary - Inc Wtd	17	17	129.4	141.1	167.7	179.3	222.5	244.4
Base Salary - Org Wtd	17	17	129.4	141.1	167.7	179.3	222.5	244.4
Base Salary - Incentive Eligible	16	16	129.0	140.6	170.9	181.5	228.8	247.6
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	14	14	15.4	31.3	39.6	59.5	86.0	142.2
Short-term Incentive (Actual)	15	15	17.0	28.5	40.0	67.7	107.7	159.1
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	8	8	--	23.8	61.3	67.4	92.3	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	17	17	145.1	160.0	204.6	239.0	303.7	389.9
Total Cash Comp (Actual) - Org Wtd	17	17	145.1	160.0	204.6	239.0	303.7	389.9
Total Cash Comp (Actual) - Rcvs	15	15	145.3	170.7	204.6	243.3	320.0	394.8
Total Cash Comp (Target)	15	15	144.1	170.7	201.2	237.4	321.3	382.8
Total Cash Comp (Target) - Rcvs	14	14	144.1	179.2	212.5	244.0	323.2	395.6

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	17	17	145.1	160.0	218.1	270.8	400.2	468.7
Total Direct Comp (Actual) - Rcvs	8	8	--	223.9	400.2	358.8	453.7	--

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

<b>Incentive Plan Eligibility</b>	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	8	8	50%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	50%	50%
Share Appreciation Rights (SARs)	13%	13%
Restricted Shares/Share Units	75%	75%
Performance Shares/Share Units	63%	50%
Performance Cash Units	13%	0%
Long-term Cash	13%	13%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	15	15	35.2%	35.2%
Short-term Incentive (Threshold)	5	5	12.5%	12.5%
Short-term Incentive (Target)	14	14	29.2%	29.2%
Short-term Incentive (Maximum)	10	10	42.6%	42.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	8	8	29.9%	29.9%

<b>Salary Range (Mean)</b>				
Minimum	12	12	133.8	133.8
Midpoint	12	12	177.7	177.7
Maximum	12	12	221.6	221.6

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

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Top Human Resources Information System (HRIS) Executive 120 416 130

2014

# US MBD: Mercer Benchmark Database Executive

## 120.416.130 Top Human Resources Information System (HRIS) Executive

Responsible for all aspects of the organization's human resources information system. Researches and selects hardware and software to meet the organization's changing needs. Organizes human resources information and provides procedures on processing employee data. Works with IT staff to fully integrate the human resources information system. 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
<b>Base Salary</b>								
Base Salary - Inc Wtd	13	13	138.6	155.0	181.3	200.3	238.8	288.7
Base Salary - Org Wtd	13	13	138.6	155.0	181.3	200.3	238.8	288.7
Base Salary - Incentive Eligible	13	13	138.6	155.0	181.3	200.3	238.8	288.7
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	12	12	19.9	32.3	48.3	57.2	81.8	109.9
Short-term Incentive (Actual)	12	12	17.5	35.9	58.9	69.6	108.8	129.9
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	4	4	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	13	13	176.6	193.6	225.3	264.5	359.8	402.0
Total Cash Comp (Actual) - Org Wtd	13	13	176.6	193.6	225.3	264.5	359.8	402.0
Total Cash Comp (Actual) - Rcvrs	12	12	174.4	193.4	223.4	267.7	361.0	405.6
Total Cash Comp (Target)	13	13	168.1	190.4	217.5	253.1	307.9	393.1
Total Cash Comp (Target) - Rcvrs	12	12	167.7	188.2	217.5	253.1	309.8	398.9

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	13	13	176.6	201.0	254.8	285.6	369.1	467.8
Total Direct Comp (Actual) - Rcvrs	4	4	--	--	--	--	--	--

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	13	13	100%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	6	6	60%

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

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	12	12	34.0%	34.0%
Short-term Incentive (Threshold)	4	4	--%	--%
Short-term Incentive (Target)	12	12	27.9%	27.9%
Short-term Incentive (Maximum)	6	6	41.3%	41.3%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	4	4	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	6	6	111.2	111.2
Midpoint	6	6	162.6	162.6
Maximum	6	6	214.1	214.1

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

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Top Human Resources Information System (HRIS) Executive 120.416.130

# US MBD: Mercer Benchmark Database Executive

## 120.416.130 Top Human Resources Information System (HRIS) Executive

## Retail & Wholesale

Responsible for all aspects of the organization's human resources information system. Researches and selects hardware and software to meet the organization's changing needs. Organizes human resources information and provides procedures on processing employee data. Works with IT staff to fully integrate the human resources information system. 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
<b>Base Salary</b>								
Base Salary - Inc Wtd	9	9	--	138.0	169.1	165.5	185.5	--
Base Salary - Org Wtd	9	9	--	138.0	169.1	165.5	185.5	--
Base Salary - Incentive Eligible	9	9	--	138.0	169.1	165.5	185.5	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	8	8	--	35.5	45.1	47.0	60.6	--
Short-term Incentive (Actual)	9	9	--	14.4	34.8	32.8	43.9	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	6	6	--	--	80.0	85.8	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	9	9	--	169.6	184.8	198.3	224.4	--
Total Cash Comp (Actual) - Org Wtd	9	9	--	169.6	184.8	198.3	224.4	--
Total Cash Comp (Actual) - Rcvrs	9	9	--	169.6	184.8	198.3	224.4	--
Total Cash Comp (Target)	8	8	--	177.5	222.4	217.1	247.5	--
Total Cash Comp (Target) - Rcvrs	8	8	--	177.5	222.4	217.1	247.5	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	9	9	--	169.6	240.2	255.5	344.9	--
Total Direct Comp (Actual) - Rcvrs	6	6	--	--	309.1	288.6	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	9	9	100%
Sales Incentive	0	0	--%
Profit Sharing	0	0	0%
Long-term Incentive	6	6	75%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	9	9	19.7%	19.7%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	8	8	27.4%	27.4%
Short-term Incentive (Maximum)	4	4	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	6	6	48.4%	48.4%

<b>Salary Range (Mean)</b>				
Minimum	6	6	145.4	145.4
Midpoint	6	6	185.6	185.6
Maximum	6	6	225.8	225.8

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



2014

# US MBD: Mercer Benchmark Database Executive

## 120.416.130 Top Human Resources Information System (HRIS) Executive

## Services (Non-Financial)

Responsible for all aspects of the organization's human resources information system. Researches and selects hardware and software to meet the organization's changing needs. Organizes human resources information and provides procedures on processing employee data. Works with IT staff to fully integrate the human resources information system. 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
<b>Base Salary</b>								
Base Salary - Inc Wtd	34	34	123.0	135.3	147.0	161.5	180.3	212.5
Base Salary - Org Wtd	34	34	123.0	135.3	147.0	161.5	180.3	212.5
Base Salary - Incentive Eligible	20	20	130.7	142.5	165.0	168.9	186.0	220.8
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	13	13	13.9	21.6	34.0	34.1	47.0	54.2
Short-term Incentive (Actual)	16	16	12.2	20.2	27.5	40.3	48.7	100.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*2	2	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	34	34	125.5	138.8	167.5	180.5	211.7	249.4
Total Cash Comp (Actual) - Org Wtd	34	34	125.5	138.8	167.5	180.5	211.7	249.4
Total Cash Comp (Actual) - Rcvrs	16	16	138.9	171.3	198.3	200.1	214.6	268.1
Total Cash Comp (Target)	28	28	117.0	136.3	165.2	174.2	201.5	234.1
Total Cash Comp (Target) - Rcvrs	13	13	136.2	166.1	199.0	194.1	215.9	252.6

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	34	34	125.5	138.8	167.5	182.4	215.8	257.2
Total Direct Comp (Actual) - Rcvrs	*2	2	--	--	--	--	--	--

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	20	20	61%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	4	4	13%

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

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	16	16	24.9%	24.9%
Short-term Incentive (Threshold)	5	5	10.3%	10.3%
Short-term Incentive (Target)	13	13	21.5%	21.5%
Short-term Incentive (Maximum)	8	8	36.3%	36.3%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	2	2	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	26	26	123.2	123.2
Midpoint	26	26	165.1	165.1
Maximum	26	26	207.0	207.0

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

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Top Human Resources Information System (HRIS) Executive 120.416.130

2014

# US MBD: Mercer Benchmark Database Executive

## 120.000.120 Top Human Resources Management Executive - Corporate

## All Organizations

This is the top human resource management position with responsibility for the development and implementation of organization-wide policies and programs encompassing all, or nearly all, aspects of human resource management including employment, employee/labor relations, employee benefits, compensation, employee training, placement, organizational development, safety, security, drug control, ADA and EEO compliance, and employee assistance. Duties may also include direction of office services, facilities, and international human resources. Works directly with top management in developing human resources strategies and policies. Frequently reports to a Chief Executive Officer, Chief Operating Officer or Top Administrative Executive. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported. Reporting entity is Corporate.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	566	572	178.5	220.0	280.0	298.7	360.0	450.0
Base Salary - Org Wtd	566	572	178.2	220.0	280.0	298.9	360.1	450.0
Base Salary - Incentive Eligible	474	480	198.3	232.3	299.3	311.9	375.0	450.5
Base Salary - Not Incentive Eligible	15	15	129.5	166.8	249.5	265.5	338.8	479.0

<b>Incentives</b>								
Short-term Incentive (Target)	406	412	50.7	88.7	144.4	169.5	218.9	322.2
Short-term Incentive (Actual)	395	400	40.1	70.1	132.9	182.3	235.7	397.1
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	16	16	3.8	5.0	11.5	15.5	23.1	36.8
Long-term Incentive (Black-Scholes)	287	292	61.3	126.0	257.5	375.5	490.8	850.6

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	566	572	195.0	259.9	363.7	426.6	528.5	750.4
Total Cash Comp (Actual) - Org Wtd	566	572	195.0	259.8	363.7	427.1	531.0	751.3
Total Cash Comp (Actual) - Rcvrs	397	402	243.9	319.5	425.6	492.7	607.6	843.2
Total Cash Comp (Target)	510	516	201.1	275.6	399.2	436.6	560.0	720.0
Total Cash Comp (Target) - Rcvrs	406	412	261.0	332.1	450.0	485.9	600.0	769.5

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	566	572	195.8	270.3	447.1	618.3	755.6	1,327.7
Total Direct Comp (Actual) - Rcvrs	287	292	381.9	525.0	734.9	915.1	1,177.3	1,714.6

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	472	478	85%
Sales Incentive	0	0	0%
Profit Sharing	29	29	9%
Long-term Incentive	325	330	62%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	40%	39%
Share Appreciation Rights (SARs)	7%	6%
Restricted Shares/Share Units	67%	64%
Performance Shares/Share Units	46%	46%
Performance Cash Units	7%	3%
Long-term Cash	26%	22%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	395	400	52.8%	52.6%
Short-term Incentive (Threshold)	142	142	21.7%	21.7%
Short-term Incentive (Target)	406	412	49.6%	49.4%
Short-term Incentive (Maximum)	247	251	91.8%	91.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	16	16	6.0%	6.0%
Long-term Incentive (Black-Scholes)	287	292	101.4%	101.0%

<b>Salary Range (Mean)</b>				
Minimum	279	283	213.3	213.3
Midpoint	279	283	289.1	288.9
Maximum	279	283	364.9	364.6

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

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Top Human Resources Management Executive - Corporate 120.000.120

2014

# US MBD: Mercer Benchmark Database Executive

## 120.000.120 Top Human Resources Management Executive - Corporate

Consumer Goods

This is the top human resource management position with responsibility for the development and implementation of organization-wide policies and programs encompassing all, or nearly all, aspects of human resource management including employment, employee/labor relations, employee benefits, compensation, employee training, placement, organizational development, safety, security, drug control, ADA and EEO compliance, and employee assistance. Duties may also include direction of office services, facilities, and international human resources. Works directly with top management in developing human resources strategies and policies. Frequently reports to a Chief Executive Officer, Chief Operating Officer or Top Administrative Executive. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported. Reporting entity is Corporate.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	39	39	190.3	247.5	355.0	336.8	425.0	488.0
Base Salary - Org Wtd	39	39	190.3	247.5	355.0	336.8	425.0	488.0
Base Salary - Incentive Eligible	39	39	190.3	247.5	355.0	336.8	425.0	488.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	35	35	71.8	96.9	162.5	187.8	255.6	315.5
Short-term Incentive (Actual)	34	34	48.7	81.5	190.9	214.7	311.3	397.6
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	27	27	92.0	124.4	303.4	396.2	672.8	804.3

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	39	39	259.5	338.5	433.8	524.3	717.3	844.7
Total Cash Comp (Actual) - Org Wtd	39	39	259.5	338.5	433.8	524.3	717.3	844.7
Total Cash Comp (Actual) - Rcvs	34	34	257.2	338.1	556.2	541.8	734.5	872.6
Total Cash Comp (Target)	37	37	280.4	343.2	500.7	517.1	647.2	751.7
Total Cash Comp (Target) - Rcvs	35	35	275.3	348.9	523.6	524.1	650.9	761.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	39	39	289.7	398.9	606.5	798.6	1,136.0	1,645.1
Total Direct Comp (Actual) - Rcvs	27	27	371.7	472.1	1,001.3	969.1	1,428.6	1,805.1

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	39	39	100%
Sales Incentive	0	0	0%
Profit Sharing	2	2	10%
Long-term Incentive	30	30	81%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	38%	41%
Share Appreciation Rights (SARs)	3%	4%
Restricted Shares/Share Units	48%	44%
Performance Shares/Share Units	38%	33%
Performance Cash Units	7%	4%
Long-term Cash	38%	37%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	34	34	60.9%	60.9%
Short-term Incentive (Threshold)	10	10	21.6%	21.6%
Short-term Incentive (Target)	35	35	53.0%	53.0%
Short-term Incentive (Maximum)	18	18	99.9%	99.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	27	27	104.8%	104.8%

<b>Salary Range (Mean)</b>				
Minimum	22	22	245.6	245.6
Midpoint	22	22	333.4	333.4
Maximum	22	22	421.1	421.1

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

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Top Human Resources Management Executive - Corporate 120.000.120

2014

# US MBD: Mercer Benchmark Database Executive

## 120.000.120 Top Human Resources Management Executive - Corporate

Energy

This is the top human resource management position with responsibility for the development and implementation of organization-wide policies and programs encompassing all, or nearly all, aspects of human resource management including employment, employee/labor relations, employee benefits, compensation, employee training, placement, organizational development, safety, security, drug control, ADA and EEO compliance, and employee assistance. Duties may also include direction of office services, facilities, and international human resources. Works directly with top management in developing human resources strategies and policies. Frequently reports to a Chief Executive Officer, Chief Operating Officer or Top Administrative Executive. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported. Reporting entity is Corporate

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	38	38	183.2	205.7	261.5	273.8	314.3	500.2
Base Salary - Org Wtd	38	38	183.2	205.7	261.5	273.8	314.3	500.2
Base Salary - Incentive Eligible	32	32	200.8	219.6	285.0	290.8	321.4	501.3
Base Salary - Not Incentive Eligible	*2	2	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	27	27	55.0	98.9	126.0	159.5	186.3	331.7
Short-term Incentive (Actual)	28	28	49.4	79.8	151.2	203.1	273.8	473.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	25	25	92.6	197.5	376.0	553.6	744.8	1,596.2

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	38	38	183.2	216.6	361.2	423.5	553.7	893.1
Total Cash Comp (Actual) - Org Wtd	38	38	183.2	216.6	361.2	423.5	553.7	893.1
Total Cash Comp (Actual) - Rcvrs	28	28	269.6	329.3	451.2	504.3	598.4	906.6
Total Cash Comp (Target)	31	31	172.6	273.0	398.8	421.3	508.5	827.5
Total Cash Comp (Target) - Rcvrs	27	27	257.0	318.7	420.0	454.3	525.1	834.2

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	38	38	183.2	238.2	550.3	787.7	1,058.4	1,975.2
Total Direct Comp (Actual) - Rcvrs	25	25	363.3	538.2	811.3	1,067.1	1,331.2	2,583.7

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	32	32	91%
Sales Incentive	0	0	0%
Profit Sharing	1	1	4%
Long-term Incentive	29	29	78%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	24%	24%
Share Appreciation Rights (SARs)	3%	4%
Restricted Shares/Share Units	79%	84%
Performance Shares/Share Units	62%	60%
Performance Cash Units	7%	8%
Long-term Cash	10%	4%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	28	28	61.1%	61.1%
Short-term Incentive (Threshold)	9	9	23.8%	23.8%
Short-term Incentive (Target)	27	27	49.7%	49.7%
Short-term Incentive (Maximum)	19	19	92.2%	92.2%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	25	25	162.3%	162.3%

<b>Salary Range (Mean)</b>				
Minimum	18	18	225.3	225.3
Midpoint	18	18	288.9	288.9
Maximum	18	18	352.4	352.4

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

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Top Human Resources Management Executive - Corporate 120.000.120

2014

# US MBD: Mercer Benchmark Database Executive

## 120.000.120 Top Human Resources Management Executive - Corporate

## Financial Services

This is the top human resource management position with responsibility for the development and implementation of organization-wide policies and programs encompassing all, or nearly all, aspects of human resource management including employment, employee/labor relations, employee benefits, compensation, employee training, placement, organizational development, safety, security, drug control, ADA and EEO compliance, and employee assistance. Duties may also include direction of office services, facilities, and international human resources. Works directly with top management in developing human resources strategies and policies. Frequently reports to a Chief Executive Officer, Chief Operating Officer or Top Administrative Executive. Note. This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported. Reporting entity is Corporate.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	50	51	176.8	205.2	235.0	258.6	309.0	390.4
Base Salary - Org Wtd	50	51	176.4	205.2	234.5	258.4	312.5	391.7
Base Salary - Incentive Eligible	46	47	179.2	208.1	235.0	262.0	323.0	394.4
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	31	32	32.2	52.1	101.9	121.3	180.8	237.7
Short-term Incentive (Actual)	40	40	25.1	48.3	80.6	165.5	209.1	433.6
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	4	4	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	26	27	45.0	108.0	149.5	215.3	235.7	464.5

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	50	51	202.5	235.0	294.5	389.2	507.6	762.0
Total Cash Comp (Actual) - Org Wtd	50	51	202.2	234.3	294.6	391.6	509.2	768.5
Total Cash Comp (Actual) - Rcvs	41	41	205.6	250.4	304.0	419.3	541.5	843.4
Total Cash Comp (Target)	40	41	195.1	239.4	317.8	354.0	451.0	616.8
Total Cash Comp (Target) - Rcvs	31	32	213.2	261.8	338.4	381.2	492.7	635.4

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	50	51	202.5	245.2	371.3	503.2	628.7	1,152.6
Total Direct Comp (Actual) - Rcvs	26	27	350.1	409.5	583.5	719.8	934.8	1,286.9

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	46	47	92%
Sales Incentive	0	0	0%
Profit Sharing	5	5	19%
Long-term Incentive	28	29	60%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	52%	41%
Share Appreciation Rights (SARs)	3%	4%
Restricted Shares/Share Units	86%	89%
Performance Shares/Share Units	38%	37%
Performance Cash Units	3%	0%
Long-term Cash	21%	15%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	40	40	54.0%	54.0%
Short-term Incentive (Threshold)	11	11	16.4%	16.4%
Short-term Incentive (Target)	31	32	42.8%	42.8%
Short-term Incentive (Maximum)	19	19	69.0%	69.0%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	4	4	--%	--%
Long-term Incentive (Black-Scholes)	26	27	68.0%	67.4%

<b>Salary Range (Mean)</b>				
Minimum	26	26	170.5	170.5
Midpoint	26	26	233.1	233.1
Maximum	26	26	295.8	295.8

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

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Top Human Resources Management Executive - Corporate 120.000.120

2014

# US MBD: Mercer Benchmark Database Executive

## 120.000.120 Top Human Resources Management Executive - Corporate

This is the top human resource management position with responsibility for the development and implementation of organization-wide policies and programs encompassing all, or nearly all, aspects of human resource management including employment, employee/labor relations, employee benefits, compensation, employee training, placement, organizational development, safety, security, drug control, ADA and EEO compliance, and employee assistance. Duties may also include direction of office services, facilities, and international human resources. Works directly with top management in developing human resources strategies and policies. Frequently reports to a Chief Executive Officer, Chief Operating Officer or Top Administrative Executive. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported. Reporting entity is Corporate

## High Tech (Manufactured Products)

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	5	5	--	--	265.0	321.1	--	--
Base Salary - Org Wtd	5	5	--	--	265.0	321.1	--	--
Base Salary - Incentive Eligible	4	4	--	--	--	--	--	--
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

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

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	5	5	--	--	338.8	526.0	--	--
Total Cash Comp (Actual) - Org Wtd	5	5	--	--	338.8	526.0	--	--
Total Cash Comp (Actual) - Rcvrs	4	4	--	--	--	--	--	--
Total Cash Comp (Target)	5	5	--	--	338.8	484.9	--	--
Total Cash Comp (Target) - Rcvrs	4	4	--	--	--	--	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	5	5	--	--	531.0	1,007.1	--	--
Total Direct Comp (Actual) - Rcvrs	*3	3	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	4	4	80%
Sales Incentive	0	0	--%
Profit Sharing	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)	1	1	--%	--%
Short-term Incentive (Target)	4	4	--%	--%
Short-term Incentive (Maximum)	3	3	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	3	3	--%	--%

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

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

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Top Human Resources Management Executive - Corporate 120.000.120

2014

# US MBD: Mercer Benchmark Database Executive

## 120.000.120 Top Human Resources Management Executive - Corporate

## High Tech (Services)

This is the top human resource management position with responsibility for the development and implementation of organization-wide policies and programs encompassing all, or nearly all, aspects of human resource management including employment, employee/labor relations, employee benefits, compensation, employee training, placement, organizational development, safety, security, drug control, ADA and EEO compliance, and employee assistance. Duties may also include direction of office services, facilities, and international human resources. Works directly with top management in developing human resources strategies and policies. Frequently reports to a Chief Executive Officer, Chief Operating Officer or Top Administrative Executive. Note This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported. Reporting entity is Corporate

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	12	12	147.9	192.0	271.0	323.9	438.8	649.4
Base Salary - Org Wtd	12	12	147.9	192.0	271.0	323.9	438.8	649.4
Base Salary - Incentive Eligible	10	10	190.1	219.0	316.9	358.7	453.8	697.8
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	10	10	14.5	56.1	151.7	231.5	401.2	567.8
Short-term Incentive (Actual)	8	8	--	53.7	168.6	223.8	339.3	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	4	4	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	12	12	147.9	218.0	399.8	473.4	670.1	1,193.4
Total Cash Comp (Actual) - Org Wtd	12	12	147.9	218.0	399.8	473.4	670.1	1,193.4
Total Cash Comp (Actual) - Rcvrs	8	8	--	275.3	484.9	584.5	778.1	--
Total Cash Comp (Target)	12	12	147.9	233.3	386.2	516.9	799.5	1,197.7
Total Cash Comp (Target) - Rcvrs	10	10	232.7	255.2	468.6	590.2	840.8	1,265.6

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	12	12	147.9	218.0	453.2	658.0	757.6	2,268.2
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	83%
Sales Incentive	0	0	0%
Profit Sharing	1	1	14%
Long-term Incentive	7	7	64%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	100%	--%
Share Appreciation Rights (SARs)	14%	--%
Restricted Shares/Share Units	57%	--%
Performance Shares/Share Units	71%	--%
Performance Cash Units	0%	--%
Long-term Cash	14%	--%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	8	8	52.0%	52.0%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	10	10	54.2%	54.2%
Short-term Incentive (Maximum)	4	4	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	4	4	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	5	5	178.1	178.1
Midpoint	5	5	258.2	258.2
Maximum	5	5	338.3	338.3

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

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Top Human Resources Management Executive - Corporate 120.000.120

2014

# US MBD: Mercer Benchmark Database Executive

## 120.000.120 Top Human Resources Management Executive - Corporate

Insurance

This is the top human resource management position with responsibility for the development and implementation of organization-wide policies and programs encompassing all, or nearly all, aspects of human resource management including employment, employee/labor relations, employee benefits, compensation, employee training, placement, organizational development, safety, security, drug control, ADA and EEO compliance, and employee assistance. Duties may also include direction of office services, facilities, and international human resources. Works directly with top management in developing human resources strategies and policies. Frequently reports to a Chief Executive Officer, Chief Operating Officer or Top Administrative Executive. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported. Reporting entity is Corporate

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	55	55	204.1	240.0	345.0	338.1	436.6	485.0
Base Salary - Org Wtd	55	55	204.1	240.0	345.0	338.1	436.6	485.0
Base Salary - Incentive Eligible	51	51	209.3	245.0	350.0	347.5	438.0	495.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	44	44	41.9	100.4	164.2	219.9	317.9	450.0
Short-term Incentive (Actual)	43	43	59.3	95.5	178.1	276.9	431.5	542.6
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*3	3	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	36	36	77.0	133.2	231.0	362.9	515.3	824.4

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	55	55	236.4	317.6	462.8	555.6	730.5	966.9
Total Cash Comp (Actual) - Org Wtd	55	55	236.4	317.6	462.8	555.6	730.5	966.9
Total Cash Comp (Actual) - Rcvrs	43	43	282.9	345.5	523.5	617.7	865.2	995.2
Total Cash Comp (Target)	48	48	212.2	298.9	490.8	538.3	694.7	954.0
Total Cash Comp (Target) - Rcvrs	44	44	267.9	369.3	526.2	567.7	703.3	970.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	55	55	236.4	332.7	620.0	793.2	1,000.0	1,681.6
Total Direct Comp (Actual) - Rcvrs	36	36	486.4	608.5	822.3	1,037.9	1,391.5	2,009.4

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	51	51	96%
Sales Incentive	0	0	0%
Profit Sharing	3	3	11%
Long-term Incentive	40	40	80%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	21%	22%
Share Appreciation Rights (SARs)	5%	3%
Restricted Shares/Share Units	38%	36%
Performance Shares/Share Units	33%	31%
Performance Cash Units	13%	6%
Long-term Cash	51%	44%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	43	43	73.1%	73.1%
Short-term Incentive (Threshold)	18	18	26.0%	26.0%
Short-term Incentive (Target)	44	44	57.6%	57.6%
Short-term Incentive (Maximum)	30	30	97.9%	97.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	3	3	--%	--%
Long-term Incentive (Black-Scholes)	36	36	88.4%	88.4%

<b>Salary Range (Mean)</b>				
Minimum	33	33	230.7	230.7
Midpoint	33	33	318.0	318.0
Maximum	33	33	405.4	405.4

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

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Top Human Resources Management Executive - Corporate 120.000.120



2014

# US MBD: Mercer Benchmark Database Executive

## 120.000.120 Top Human Resources Management Executive - Corporate

Life Sciences

This is the top human resource management position with responsibility for the development and implementation of organization-wide policies and programs encompassing all, or nearly all, aspects of human resource management including employment, employee/labor relations, employee benefits, compensation, employee training, placement, organizational development, safety, security, drug control, ADA and EEO compliance, and employee assistance. Duties may also include direction of office services, facilities, and international human resources. Works directly with top management in developing human resources strategies and policies. Frequently reports to a Chief Executive Officer, Chief Operating Officer or Top Administrative Executive. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported. Reporting entity is Corporate.

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	8	8	80%	
Base Salary - Inc Wtd	10	10	178.0	245.0	295.7	294.2	339.7	437.8	Sales Incentive	0	0	0%	
Base Salary - Org Wtd	10	10	178.0	245.0	295.7	294.2	339.7	437.8	Profit Sharing	1	1	14%	
Base Salary - Incentive Eligible	8	8	--	274.0	299.4	313.6	359.9	--	Long-term Incentive	5	5	56%	
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--					
Incentives									Of Those LTI Eligible:	% Eligible	% Receiving		
Short-term Incentive (Target)	8	8	--	82.2	125.8	139.3	207.0	--	Stock/Share Options	60%	--%		
Short-term Incentive (Actual)	8	8	--	73.0	125.0	136.2	181.6	--	Share Appreciation Rights (SARs)	0%	--%		
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	0%	--%		
Total Cash Compensation									Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Total Cash Comp (Actual) - Inc Wtd	10	10	183.3	270.8	390.8	403.2	513.8	630.1	Short-term Incentive (Actual)	8	8	42.4%	42.4%
Total Cash Comp (Actual) - Org Wtd	10	10	183.3	270.8	390.8	403.2	513.8	630.1	Short-term Incentive (Threshold)	1	1	--%	--%
Total Cash Comp (Actual) - Rcvs	8	8	--	351.1	439.2	449.8	590.5	--	Short-term Incentive (Target)	8	8	42.8%	42.8%
Total Cash Comp (Target)	10	10	183.3	272.2	390.4	405.7	519.8	662.2	Short-term Incentive (Maximum)	3	3	--%	--%
Total Cash Comp (Target) - Rcvs	8	8	--	356.2	425.1	453.0	580.3	--	Sales Incentive (Actual)	0	0	--%	--%
Total Direct Compensation (Black-Scholes)									Sales Incentive (Target)	0	0	--%	--%
Total Direct Comp (Actual)	10	10	183.3	270.8	552.2	619.5	775.1	1,578.3	Profit Sharing (Actual)	0	0	--%	--%
Total Direct Comp (Actual) - Rcvs	4	4	--	--	--	--	--	--	Long-term Incentive (Black-Scholes)	4	4	--%	--%
*More than 25% of sample supplied by one organization													
Salary Range (Mean)													
Minimum										5	5	205.2	205.2
Midpoint										5	5	293.3	293.3
Maximum										5	5	381.3	381.3

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

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Top Human Resources Management Executive - Corporate 120.000.120

2014

# US MBD: Mercer Benchmark Database Executive

## 120.000.120 Top Human Resources Management Executive - Corporate

This is the top human resource management position with responsibility for the development and implementation of organization-wide policies and programs encompassing all, or nearly all, aspects of human resource management including employment, employee/labor relations, employee benefits, compensation, employee training, placement, organizational development, safety, security, drug control, ADA and EEO compliance, and employee assistance. Duties may also include direction of office services, facilities, and international human resources. Works directly with top management in developing human resources strategies and policies. Frequently reports to a Chief Executive Officer, Chief Operating Officer or Top Administrative Executive. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported. Reporting entity is Corporate.

## Other Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	54	55	179.7	222.0	285.0	286.7	350.0	393.8
Base Salary - Org Wtd	54	55	179.6	223.1	287.5	287.8	350.0	394.8
Base Salary - Incentive Eligible	51	52	189.9	225.0	290.0	291.9	350.0	396.7
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	47	48	68.3	90.3	157.2	163.8	208.5	299.7
Short-term Incentive (Actual)	45	46	15.1	67.0	142.6	154.8	209.5	334.8
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*3	3	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	38	38	28.7	113.6	258.9	343.6	448.6	835.2

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	54	55	211.6	247.0	370.0	416.9	540.9	628.0
Total Cash Comp (Actual) - Org Wtd	54	55	209.0	279.3	372.5	420.4	542.0	635.4
Total Cash Comp (Actual) - Rcvrs	45	46	232.3	303.3	442.2	450.5	547.0	695.8
Total Cash Comp (Target)	51	52	241.3	302.9	438.6	442.9	560.0	654.4
Total Cash Comp (Target) - Rcvrs	47	48	280.9	316.2	449.5	464.0	564.3	676.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	54	55	213.0	290.0	543.9	654.3	863.5	1,414.7
Total Direct Comp (Actual) - Rcvrs	38	38	285.1	493.3	654.4	813.3	995.8	1,728.5

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

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	50	51	94%
Sales Incentive	0	0	0%
Profit Sharing	7	7	21%
Long-term Incentive	41	41	84%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	50%	50%
Share Appreciation Rights (SARs)	8%	8%
Restricted Shares/Share Units	80%	68%
Performance Shares/Share Units	70%	68%
Performance Cash Units	13%	3%
Long-term Cash	15%	16%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	45	46	49.6%	48.6%
Short-term Incentive (Threshold)	15	15	27.2%	27.2%
Short-term Incentive (Target)	47	48	52.3%	51.9%
Short-term Incentive (Maximum)	34	34	102.3%	102.3%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	3	3	--%	--%
Long-term Incentive (Black-Scholes)	38	38	100.3%	100.3%

<b>Salary Range (Mean)</b>				
Minimum	24	24	217.8	217.8
Midpoint	24	24	285.3	285.3
Maximum	24	24	352.7	352.7

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

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Top Human Resources Management Executive - Corporate 120.000.120

2014

# US MBD: Mercer Benchmark Database Executive

## 120.000.120 Top Human Resources Management Executive - Corporate

This is the top human resource management position with responsibility for the development and implementation of organization-wide policies and programs encompassing all, or nearly all, aspects of human resource management including employment, employee/labor relations, employee benefits, compensation, employee training, placement, organizational development, safety, security, drug control, ADA and EEO compliance, and employee assistance. Duties may also include direction of office services, facilities, and international human resources. Works directly with top management in developing human resources strategies and policies. Frequently reports to a Chief Executive Officer, Chief Operating Officer or Top Administrative Executive. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported. Reporting entity is Corporate.

## Other Non-Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	14	17	210.9	261.7	305.3	331.1	403.4	499.0
Base Salary - Org Wtd	14	17	204.5	241.3	306.3	333.8	429.8	508.7
Base Salary - Incentive Eligible	14	17	210.9	261.7	305.3	331.1	403.4	499.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	14	17	71.9	121.5	151.3	186.6	270.9	343.8
Short-term Incentive (Actual)	*11	14	24.5	70.1	154.9	171.6	232.0	402.3
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*9	12	73.1	280.2	369.5	467.2	631.1	1,066.9

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	14	17	245.9	324.9	459.7	472.4	507.4	861.4
Total Cash Comp (Actual) - Org Wtd	14	17	244.7	290.6	425.8	469.6	556.5	861.9
Total Cash Comp (Actual) - Rcvs	*11	14	244.7	339.5	463.7	486.7	568.0	861.9
Total Cash Comp (Target)	14	17	282.8	410.4	470.4	517.7	674.3	809.3
Total Cash Comp (Target) - Rcvs	14	17	282.8	410.4	470.4	517.7	674.3	809.3

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	14	17	263.5	348.4	735.2	802.2	1,005.3	1,908.5
Total Direct Comp (Actual) - Rcvs	*9	12	386.7	723.1	858.1	993.9	1,189.2	1,928.5

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	14	17	100%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	11	14	82%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	31%	33%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	31%	25%
Performance Shares/Share Units	77%	75%
Performance Cash Units	0%	0%
Long-term Cash	23%	17%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	11	14	49.9%	50.5%
Short-term Incentive (Threshold)	6	6	22.0%	22.0%
Short-term Incentive (Target)	14	17	56.8%	53.8%
Short-term Incentive (Maximum)	11	14	102.5%	97.7%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	9	12	130.0%	122.3%

<b>Salary Range (Mean)</b>				
Minimum	10	13	252.9	245.5
Midpoint	10	13	344.2	331.3
Maximum	10	13	435.5	417.0

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

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Top Human Resources Management Executive - Corporate 120.000.120

# US MBD: Mercer Benchmark Database Executive

## 120.000.120 Top Human Resources Management Executive - Corporate

This is the top human resource management position with responsibility for the development and implementation of organization-wide policies and programs encompassing all, or nearly all, aspects of human resource management including employment, employee/labor relations, employee benefits, compensation, employee training, placement, organizational development, safety, security, drug control, ADA and EEO compliance, and employee assistance. Duties may also include direction of office services, facilities, and international human resources. Works directly with top management in developing human resources strategies and policies. Frequently reports to a Chief Executive Officer, Chief Operating Officer or Top Administrative Executive. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported. Reporting entity is Corporate.

## Other Non-Manufacturing

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	57	57	169.0	225.0	280.0	308.7	390.0	494.7
Base Salary - Org Wtd	57	57	169.0	225.0	280.0	308.7	390.0	494.7
Base Salary - Incentive Eligible	50	50	206.0	237.8	294.5	321.6	395.3	493.2
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	39	39	42.7	76.9	135.0	181.7	250.3	468.4
Short-term Incentive (Actual)	43	43	40.7	57.3	111.1	187.2	261.0	398.3
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	25	25	61.3	101.3	260.4	396.5	603.6	1,176.8

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	57	57	188.7	281.9	367.9	450.1	581.4	803.9
Total Cash Comp (Actual) - Org Wtd	57	57	188.7	281.9	367.9	450.1	581.4	803.9
Total Cash Comp (Actual) - Rcvs	43	43	272.9	306.6	400.0	510.3	681.9	865.7
Total Cash Comp (Target)	49	49	164.8	252.2	412.5	451.2	590.7	814.3
Total Cash Comp (Target) - Rcvs	39	39	245.4	329.0	420.0	503.0	618.0	936.7

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	57	57	188.7	289.3	420.0	624.0	734.0	1,559.6
Total Direct Comp (Actual) - Rcvs	25	25	383.4	518.7	742.9	993.9	1,408.5	2,085.8

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	50	50	88%
Sales Incentive	0	0	0%
Profit Sharing	2	2	6%
Long-term Incentive	30	30	58%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	39%	40%
Share Appreciation Rights (SARs)	4%	4%
Restricted Shares/Share Units	82%	88%
Performance Shares/Share Units	39%	40%
Performance Cash Units	7%	4%
Long-term Cash	21%	16%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	43	43	51.2%	51.2%
Short-term Incentive (Threshold)	10	10	18.7%	18.7%
Short-term Incentive (Target)	39	39	51.0%	51.0%
Short-term Incentive (Maximum)	15	15	91.5%	91.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	25	25	94.1%	94.1%

<b>Salary Range (Mean)</b>				
Minimum	29	29	217.1	217.1
Midpoint	29	29	297.6	297.6
Maximum	29	29	378.2	378.2

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

2014

# US MBD: Mercer Benchmark Database Executive

## 120.000.120 Top Human Resources Management Executive - Corporate

## Retail & Wholesale

This is the top human resource management position with responsibility for the development and implementation of organization-wide policies and programs encompassing all, or nearly all, aspects of human resource management including employment, employee/labor relations, employee benefits, compensation, employee training, placement, organizational development, safety, security, drug control, ADA and EEO compliance, and employee assistance. Duties may also include direction of office services, facilities, and international human resources. Works directly with top management in developing human resources strategies and policies. Frequently reports to a Chief Executive Officer, Chief Operating Officer or Top Administrative Executive. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported. Reporting entity is Corporate.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	52	53	204.0	253.6	308.0	327.6	388.9	456.0
Base Salary - Org Wtd	52	53	200.5	259.0	311.0	329.1	389.5	457.0
Base Salary - Incentive Eligible	52	53	204.0	253.6	308.0	327.6	388.9	456.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	50	51	69.2	106.2	165.0	181.9	215.0	315.0
Short-term Incentive (Actual)	42	43	40.9	87.0	149.0	187.2	236.3	399.9
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	41	42	59.0	101.2	217.4	403.1	600.2	1,000.8

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	52	53	230.1	336.0	438.1	479.5	612.1	761.4
Total Cash Comp (Actual) - Org Wtd	52	53	228.8	336.4	440.3	482.2	612.9	764.3
Total Cash Comp (Actual) - Rcvrs	42	43	300.8	355.4	473.4	524.6	657.8	808.9
Total Cash Comp (Target)	50	51	317.3	351.0	477.0	514.3	630.0	760.8
Total Cash Comp (Target) - Rcvrs	50	51	317.3	351.0	477.0	514.3	630.0	760.8

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	52	53	261.7	423.5	610.5	798.9	1,054.2	1,419.3
Total Direct Comp (Actual) - Rcvrs	41	42	363.9	516.8	701.7	916.3	1,258.6	1,599.1

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	52	53	100%
Sales Incentive	0	0	0%
Profit Sharing	3	3	9%
Long-term Incentive	42	43	84%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	56%	52%
Share Appreciation Rights (SARs)	12%	10%
Restricted Shares/Share Units	74%	62%
Performance Shares/Share Units	42%	43%
Performance Cash Units	5%	0%
Long-term Cash	28%	21%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	42	43	52.2%	51.8%
Short-term Incentive (Threshold)	19	19	21.4%	21.4%
Short-term Incentive (Target)	50	51	52.3%	52.0%
Short-term Incentive (Maximum)	30	31	110.3%	109.0%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	41	42	108.6%	106.8%

<b>Salary Range (Mean)</b>				
Minimum	27	28	235.3	233.7
Midpoint	27	28	321.2	318.8
Maximum	27	28	407.1	403.8

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

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Top Human Resources Management Executive - Corporate 120.000.120

2014

# US MBD: Mercer Benchmark Database Executive

## 120.000.120 Top Human Resources Management Executive - Corporate

This is the top human resource management position with responsibility for the development and implementation of organization-wide policies and programs encompassing all, or nearly all, aspects of human resource management including employment, employee/labor relations, employee benefits, compensation, employee training, placement, organizational development, safety, security, drug control, ADA and EEO compliance, and employee assistance. Duties may also include direction of office services, facilities, and international human resources. Works directly with top management in developing human resources strategies and policies. Frequently reports to a Chief Executive Officer, Chief Operating Officer or Top Administrative Executive. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported. Reporting entity is Corporate

## Services (Non-Financial)

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	162	162	157.5	212.3	275.0	280.1	332.5	425.0
Base Salary - Org Wtd	162	162	157.5	212.3	275.0	280.1	332.5	425.0
Base Salary - Incentive Eligible	101	101	181.4	230.3	300.0	304.2	360.5	437.2
Base Salary - Not Incentive Eligible	11	11	127.1	175.0	275.4	283.3	350.0	533.0

<b>Incentives</b>								
Short-term Incentive (Target)	81	81	36.7	65.7	112.5	135.1	187.1	255.0
Short-term Incentive (Actual)	76	76	29.5	55.1	93.5	129.5	193.4	266.1
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	41	41	38.7	115.0	255.0	282.3	368.6	645.7

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	162	162	165.0	223.0	299.5	341.4	425.0	582.5
Total Cash Comp (Actual) - Org Wtd	162	162	165.0	223.0	299.5	341.4	425.0	582.5
Total Cash Comp (Actual) - Rcvrs	77	77	209.6	316.2	399.2	433.1	551.0	722.1
Total Cash Comp (Target)	145	145	157.0	228.6	318.1	356.5	450.3	620.0
Total Cash Comp (Target) - Rcvrs	81	81	235.3	329.0	420.0	446.5	575.4	680.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	162	162	165.0	225.5	306.5	412.8	478.3	830.0
Total Direct Comp (Actual) - Rcvrs	41	41	353.7	515.6	716.7	779.8	955.9	1,380.4

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	100	100	63%
Sales Incentive	0	0	0%
Profit Sharing	3	3	4%
Long-term Incentive	49	49	33%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	29%	29%
Share Appreciation Rights (SARs)	13%	15%
Restricted Shares/Share Units	60%	54%
Performance Shares/Share Units	33%	39%
Performance Cash Units	4%	5%
Long-term Cash	29%	24%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	76	76	38.7%	38.7%
Short-term Incentive (Threshold)	32	32	18.5%	18.5%
Short-term Incentive (Target)	81	81	40.3%	40.3%
Short-term Incentive (Maximum)	47	47	68.3%	68.3%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	41	41	79.4%	79.4%

<b>Salary Range (Mean)</b>				
Minimum	69	69	190.8	190.8
Midpoint	69	69	258.2	258.2
Maximum	69	69	325.7	325.7

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

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Top Human Resources Management Executive - Corporate 120.000.120

2014

# US MBD: Mercer Benchmark Database Executive

## 120.000.120 Top Human Resources Management Executive - Corporate

This is the top human resource management position with responsibility for the development and implementation of organization-wide policies and programs encompassing all, or nearly all, aspects of human resource management including employment, employee/labor relations, employee benefits, compensation, employee training, placement, organizational development, safety, security, drug control, ADA and EEO compliance, and employee assistance. Duties may also include direction of office services, facilities, and international human resources. Works directly with top management in developing human resources strategies and policies. Frequently reports to a Chief Executive Officer, Chief Operating Officer or Top Administrative Executive. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported. Reporting entity is Corporate.

## Transportation Equipment

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	12	12	179.2	216.9	325.0	318.9	394.8	485.0
Base Salary - Org Wtd	12	12	179.2	216.9	325.0	318.9	394.8	485.0
Base Salary - Incentive Eligible	10	10	212.5	220.7	326.3	332.7	420.0	495.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	10	10	57.5	99.2	141.6	208.7	288.4	591.8
Short-term Incentive (Actual)	7	7	--	97.2	216.7	176.8	234.0	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	5	5	--	--	289.2	319.0	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	12	12	182.3	251.4	393.2	422.0	550.8	723.6
Total Cash Comp (Actual) - Org Wtd	12	12	182.3	251.4	393.2	422.0	550.8	723.6
Total Cash Comp (Actual) - Rcvs	7	7	--	309.4	531.7	498.9	684.0	--
Total Cash Comp (Target)	12	12	199.0	295.5	441.0	492.8	666.2	1,010.3
Total Cash Comp (Target) - Rcvs	10	10	279.1	313.5	473.7	541.4	708.4	1,086.8

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	12	12	182.3	268.2	453.2	554.9	786.7	1,254.2
Total Direct Comp (Actual) - Rcvs	5	5	--	--	820.9	807.2	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	10	10	83%
Sales Incentive	0	0	0%
Profit Sharing	1	1	11%
Long-term Incentive	6	6	55%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	7	7	51.3%	51.3%
Short-term Incentive (Threshold)	6	6	19.6%	19.6%
Short-term Incentive (Target)	10	10	56.5%	56.5%
Short-term Incentive (Maximum)	9	9	113.1%	113.1%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	5	5	81.9%	81.9%

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

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

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Top Human Resources Management Executive - Corporate 120.000.120

2014

# US MBD: Mercer Benchmark Database Executive

## 120.014.120 Top Human Resources Management Executive - Division

## All Organizations

This is the top human resource management position with responsibility for the development and implementation of organization-wide policies and programs encompassing all, or nearly all, aspects of human resource management including employment, employee/labor relations, employee benefits, compensation, employee training, placement, organizational development, safety, security, drug control, ADA and EEO compliance, and employee assistance. Duties may also include direction of office services, facilities, and international human resources. Works directly with top management in developing human resources strategies and policies. Frequently reports to a Chief Executive Officer, Chief Operating Officer or Top Administrative Executive. 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)									Incentive Plan Eligibility			
	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile		Num Orgs	Num Obs	Inc Wtd
<b>Base Salary</b>												
Base Salary - Inc Wtd	122	122	128.1	174.6	212.8	228.0	262.9	347.9	Short-term Incentive	111	111	96%
Base Salary - Org Wtd	122	122	128.1	174.6	212.8	228.0	262.9	347.9	Sales Incentive	0	0	0%
Base Salary - Incentive Eligible	113	113	135.6	179.0	214.9	231.7	264.5	350.0	Profit Sharing	12	12	15%
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--	Long-term Incentive	76	76	68%
<b>Incentives</b>												
Short-term Incentive (Target)	99	99	39.4	55.9	72.9	94.2	110.0	163.2	<b>Of Those LTI Eligible:</b>			
Short-term Incentive (Actual)	98	98	20.0	34.7	65.3	93.4	123.2	184.3		<b>% Eligible</b>		<b>% Receiving</b>
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Stock/Share Options	47%		48%
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Share Appreciation Rights (SARs)	1%		2%
Profit Sharing (Actual)	4	4	--	--	--	--	--	--	Restricted Shares/Share Units	58%		58%
Long-term Incentive (Black-Scholes)	65	65	18.7	43.5	97.2	138.9	150.0	336.8	Performance Shares/Share Units	46%		45%
<b>Total Cash Compensation</b>									Performance Cash Units	4%		2%
Total Cash Comp (Actual) - Inc Wtd	122	122	142.8	194.9	261.3	303.3	358.0	504.8	Long-term Cash	14%		12%
Total Cash Comp (Actual) - Org Wtd	122	122	142.8	194.9	261.3	303.3	358.0	504.8	<b>Incentives (Mean as % of Base)</b>			
Total Cash Comp (Actual) - Rcvs	99	99	156.9	220.9	286.7	324.7	373.2	541.1		<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>
Total Cash Comp (Target)	114	114	147.0	223.0	286.3	313.0	355.0	492.5	Short-term Incentive (Actual)	98	98	35.8%
Total Cash Comp (Target) - Rcvs	99	99	194.1	252.6	296.4	334.9	375.0	547.4	Short-term Incentive (Threshold)	23	23	16.6%
<b>Total Direct Compensation (Black-Scholes)</b>									Short-term Incentive (Target)	99	99	36.3%
Total Direct Comp (Actual)	122	122	153.4	209.3	301.7	377.3	441.6	707.6	Short-term Incentive (Maximum)	68	68	71.0%
Total Direct Comp (Actual) - Rcvs	65	65	217.5	294.9	418.3	470.4	524.0	840.9	Sales Incentive (Actual)	0	0	--%
<b>*More than 25% of sample supplied by one organization</b>									Sales Incentive (Target)	0	0	--%
									Profit Sharing (Actual)	4	4	--%
									Long-term Incentive (Black-Scholes)	65	65	51.5%
									<b>Salary Range (Mean)</b>			
									Minimum	54	54	170.9
									Midpoint	54	54	227.5
									Maximum	54	54	284.1

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

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Top Human Resources Management Executive - Division 120.014.120



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# US MBD: Mercer Benchmark Database Executive

## 120.014.120 Top Human Resources Management Executive - Division

Consumer Goods

This is the top human resource management position with responsibility for the development and implementation of organization-wide policies and programs encompassing all, or nearly all, aspects of human resource management including employment, employee/labor relations, employee benefits, compensation, employee training, placement, organizational development, safety, security, drug control, ADA and EEO compliance, and employee assistance. Duties may also include direction of office services, facilities, and international human resources. Works directly with top management in developing human resources strategies and policies. Frequently reports to a Chief Executive Officer, Chief Operating Officer or Top Administrative Executive. 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	Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd	
Base Salary									Short-term Incentive	13	13	100%	
Base Salary - Inc Wtd	15	15	162.2	175.0	220.6	241.7	285.0	369.0	Sales Incentive	0	0	0%	
Base Salary - Org Wtd	15	15	162.2	175.0	220.6	241.7	285.0	369.0	Profit Sharing	2	2	29%	
Base Salary - Incentive Eligible	13	13	162.2	174.2	220.6	241.7	302.5	382.0	Long-term Incentive	9	9	69%	
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--					
Incentives									Of Those LTI Eligible:	% Eligible	% Receiving		
Short-term Incentive (Target)	12	12	30.4	42.9	62.1	72.4	95.9	151.2	Stock/Share Options	44%	33%		
Short-term Incentive (Actual)	7	7	--	--	80.8	83.4	--	--	Share Appreciation Rights (SARs)	0%	0%		
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units	33%	50%		
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Performance Shares/Share Units	44%	17%		
Profit Sharing (Actual)	0	0	--	--	--	--	--	--	Performance Cash Units	11%	0%		
Long-term Incentive (Black-Scholes)	6	6	--	--	47.0	58.9	--	--	Long-term Cash	0%	0%		
Total Cash Compensation									Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Total Cash Comp (Actual) - Inc Wtd	15	15	168.9	180.0	247.5	280.6	365.8	501.9	Short-term Incentive (Actual)	7	7	27.7%	27.7%
Total Cash Comp (Actual) - Org Wtd	15	15	168.9	180.0	247.5	280.6	365.8	501.9	Short-term Incentive (Threshold)	5	5	--%	--%
Total Cash Comp (Actual) - Rcvrs	7	7	--	--	365.8	363.0	--	--	Short-term Incentive (Target)	12	12	29.2%	29.2%
Total Cash Comp (Target)	12	12	200.4	211.2	290.7	315.9	391.5	533.6	Short-term Incentive (Maximum)	7	7	57.1%	57.1%
Total Cash Comp (Target) - Rcvrs	12	12	200.4	211.2	290.7	315.9	391.5	533.6	Sales Incentive (Actual)	0	0	--%	--%
Total Direct Compensation (Black-Scholes)									Sales Incentive (Target)	0	0	--%	--%
Total Direct Comp (Actual)	15	15	168.9	180.0	247.5	304.2	416.0	592.2	Profit Sharing (Actual)	0	0	--%	--%
Total Direct Comp (Actual) - Rcvrs	6	6	--	--	444.9	441.1	--	--	Long-term Incentive (Black-Scholes)	6	6	18.1%	18.1%
*More than 25% of sample supplied by one organization													
Salary Range (Mean)													
Minimum										6	6	164.7	164.7
Midpoint										6	6	223.9	223.9
Maximum										6	6	283.1	283.1

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

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Top Human Resources Management Executive - Division 120.014.120

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# US MBD: Mercer Benchmark Database Executive

## 120.014.120 Top Human Resources Management Executive - Division

This is the top human resource management position with responsibility for the development and implementation of organization-wide policies and programs encompassing all, or nearly all, aspects of human resource management including employment, employee/labor relations, employee benefits, compensation, employee training, placement, organizational development, safety, security, drug control, ADA and EEO compliance, and employee assistance. Duties may also include direction of office services, facilities, and international human resources. Works directly with top management in developing human resources strategies and policies. Frequently reports to a Chief Executive Officer, Chief Operating Officer or Top Administrative Executive. 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.

## High Tech (Manufactured Products)

All Participants Analysis (Dollar Values displayed in \$000s)									Incentive Plan Eligibility			
	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile		Num Orgs	Num Obs	Inc Wtd
<b>Base Salary</b>												
Base Salary - Inc Wtd	5	5	--	--	155.5	185.9	--	--	Short-term Incentive	5	5	100%
Base Salary - Org Wtd	5	5	--	--	155.5	185.9	--	--	Sales Incentive	0	0	--%
Base Salary - Incentive Eligible	5	5	--	--	155.5	185.9	--	--	Profit Sharing	0	0	0%
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--	Long-term Incentive	3	3	60%
<b>Incentives</b>												
Short-term Incentive (Target)	5	5	--	--	28.0	65.6	--	--	<b>Of Those LTI Eligible:</b>			
Short-term Incentive (Actual)	5	5	--	--	39.6	76.7	--	--		% 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)	*3	3	--	--	--	--	--	--	Performance Shares/Share Units	--%		--%
									Performance Cash Units	--%		--%
									Long-term Cash	--%		--%
<b>Total Cash Compensation</b>												
Total Cash Comp (Actual) - Inc Wtd	5	5	--	--	195.1	262.5	--	--	<b>Incentives (Mean as % of Base)</b>			
Total Cash Comp (Actual) - Org Wtd	5	5	--	--	195.1	262.5	--	--		Num Orgs	Num Obs	Org Wtd
Total Cash Comp (Actual) - Rcvs	5	5	--	--	195.1	262.5	--	--	Short-term Incentive (Actual)	5	5	31.3%
Total Cash Comp (Target)	5	5	--	--	183.5	251.4	--	--	Short-term Incentive (Threshold)	0	0	--%
Total Cash Comp (Target) - Rcvs	5	5	--	--	183.5	251.4	--	--	Short-term Incentive (Target)	5	5	28.0%
									Short-term Incentive (Maximum)	4	4	--%
									Sales Incentive (Actual)	0	0	--%
									Sales Incentive (Target)	0	0	--%
									Profit Sharing (Actual)	0	0	--%
									Long-term Incentive (Black-Scholes)	3	3	--%
<b>Total Direct Compensation (Black-Scholes)</b>												
Total Direct Comp (Actual)	5	5	--	--	195.1	381.6	--	--	<b>Salary Range (Mean)</b>			
Total Direct Comp (Actual) - Rcvs	*3	3	--	--	--	--	--	--				
									Minimum	0	0	--
									Midpoint	0	0	--
									Maximum	0	0	--

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

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

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Top Human Resources Management Executive - Division 120.014.120

2014

# US MBD: Mercer Benchmark Database Executive

## 120.014.120 Top Human Resources Management Executive - Division

This is the top human resource management position with responsibility for the development and implementation of organization-wide policies and programs encompassing all, or nearly all, aspects of human resource management including employment, employee/labor relations, employee benefits, compensation, employee training, placement, organizational development, safety, security, drug control, ADA and EEO compliance, and employee assistance. Duties may also include direction of office services, facilities, and international human resources. Works directly with top management in developing human resources strategies and policies. Frequently reports to a Chief Executive Officer, Chief Operating Officer or Top Administrative Executive. 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)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	24	24	136.4	163.1	202.3	203.9	230.5	271.1
Base Salary - Org Wtd	24	24	136.4	163.1	202.3	203.9	230.5	271.1
Base Salary - Incentive Eligible	22	22	141.8	166.8	206.4	209.6	238.8	273.6
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	22	22	34.1	44.7	68.8	74.6	106.9	113.5
Short-term Incentive (Actual)	21	21	13.6	26.7	50.4	69.5	107.7	165.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	15	15	10.7	32.5	49.2	77.6	97.8	258.9

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	24	24	147.8	191.6	254.4	264.7	327.2	407.4
Total Cash Comp (Actual) - Org Wtd	24	24	147.8	191.6	254.4	264.7	327.2	407.4
Total Cash Comp (Actual) - Rcvrs	21	21	162.4	206.8	254.7	276.6	341.9	421.8
Total Cash Comp (Target)	22	22	182.1	219.2	293.0	284.2	326.8	383.0
Total Cash Comp (Target) - Rcvrs	22	22	182.1	219.2	293.0	284.2	326.8	383.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	24	24	160.2	230.7	265.3	313.2	389.5	571.2
Total Direct Comp (Actual) - Rcvrs	15	15	179.4	241.6	338.4	358.4	438.6	644.2

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

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	22	22	100%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	15	15	68%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	33%	33%
Share Appreciation Rights (SARs)	7%	7%
Restricted Shares/Share Units	67%	67%
Performance Shares/Share Units	33%	33%
Performance Cash Units	0%	0%
Long-term Cash	20%	20%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	21	21	32.9%	32.9%
Short-term Incentive (Threshold)	5	5	--%	--%
Short-term Incentive (Target)	22	22	34.9%	34.9%
Short-term Incentive (Maximum)	15	15	73.2%	73.2%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	15	15	35.9%	35.9%

<b>Salary Range (Mean)</b>				
Minimum	13	13	164.2	164.2
Midpoint	13	13	211.0	211.0
Maximum	13	13	257.7	257.7

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

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Top Human Resources Management Executive - Division 120.014.120

2014

# US MBD: Mercer Benchmark Database Executive

## 120.014.120 Top Human Resources Management Executive - Division

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## Other Non-Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	8	8	--	--	203.0	220.5	--	--
Base Salary - Org Wtd	8	8	--	--	203.0	220.5	--	--
Base Salary - Incentive Eligible	7	7	--	--	--	--	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	7	7	--	--	--	--	--	--
Short-term Incentive (Actual)	7	7	--	--	--	--	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	5	5	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	8	8	--	--	275.9	301.1	--	--
Total Cash Comp (Actual) - Org Wtd	8	8	--	--	275.9	301.1	--	--
Total Cash Comp (Actual) - Rcvrs	7	7	--	--	--	--	--	--
Total Cash Comp (Target)	8	8	--	--	260.9	292.4	--	--
Total Cash Comp (Target) - Rcvrs	7	7	--	--	--	--	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	8	8	--	--	401.9	395.7	--	--
Total Direct Comp (Actual) - Rcvrs	5	5	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	7	7	88%
Sales Incentive	0	--	--%
Profit Sharing	1	1	--%
Long-term Incentive	5	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	--%	--%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	7	7	--%	--%
Short-term Incentive (Maximum)	5	5	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	5	5	--%	--%

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

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

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Top Human Resources Management Executive - Division 120.014.120

2014

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## 120.014.120 Top Human Resources Management Executive - Division

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## Other Non-Manufacturing

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	22	22	139.1	194.8	224.9	244.5	251.9	402.1
Base Salary - Org Wtd	22	22	139.1	194.8	224.9	244.5	251.9	402.1
Base Salary - Incentive Eligible	20	20	166.1	196.9	233.5	251.8	252.9	441.2
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	17	17	55.0	71.5	91.8	128.6	118.9	397.8
Short-term Incentive (Actual)	18	18	18.0	46.4	78.7	133.9	129.3	538.8
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	7	7	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	22	22	161.2	226.2	315.1	354.3	349.5	830.5
Total Cash Comp (Actual) - Org Wtd	22	22	161.2	226.2	315.1	354.3	349.5	830.5
Total Cash Comp (Actual) - Rcvrs	18	18	179.1	258.3	325.6	390.4	354.0	1,016.5
Total Cash Comp (Target)	21	21	173.6	255.4	303.8	354.3	351.9	774.8
Total Cash Comp (Target) - Rcvrs	17	17	256.0	277.8	335.9	395.2	364.8	892.4

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	22	22	161.2	249.5	329.3	386.2	451.8	842.6
Total Direct Comp (Actual) - Rcvrs	7	7	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	20	20	95%
Sales Incentive	0	0	0%
Profit Sharing	1	1	9%
Long-term Incentive	12	12	57%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	18	18	43.0%	43.0%
Short-term Incentive (Threshold)	4	4	--%	--%
Short-term Incentive (Target)	17	17	43.8%	43.8%
Short-term Incentive (Maximum)	9	9	81.6%	81.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	7	7	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	12	12	179.2	179.2
Midpoint	12	12	235.4	235.4
Maximum	12	12	291.6	291.6

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

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Top Human Resources Management Executive - Division 120.014.120

2014

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## 120.014.120 Top Human Resources Management Executive - Division

Retail &amp; Wholesale

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All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	18	18	109.2	174.9	236.4	241.6	302.0	393.3
Base Salary - Org Wtd	18	18	109.2	174.9	236.4	241.6	302.0	393.3
Base Salary - Incentive Eligible	18	18	109.2	174.9	236.4	241.6	302.0	393.3
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	16	16	36.7	56.4	82.4	93.6	125.2	175.9
Short-term Incentive (Actual)	15	15	21.5	37.9	80.6	114.8	181.9	287.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	12	12	24.0	80.1	121.2	141.3	150.3	378.1

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	18	18	132.5	219.4	280.4	337.5	438.5	654.4
Total Cash Comp (Actual) - Org Wtd	18	18	132.5	219.4	280.4	337.5	438.5	654.4
Total Cash Comp (Actual) - Rcvs	15	15	158.2	246.1	301.2	367.1	506.9	692.4
Total Cash Comp (Target)	18	18	109.2	223.0	309.1	324.8	414.8	554.8
Total Cash Comp (Target) - Rcvs	16	16	216.5	243.0	342.2	352.3	417.4	569.5

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	18	18	132.5	275.0	407.5	431.7	543.1	843.3
Total Direct Comp (Actual) - Rcvs	12	12	293.3	370.5	427.4	492.9	544.7	926.5

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	17	17	94%
Sales Incentive	0	0	0%
Profit Sharing	3	3	19%
Long-term Incentive	13	13	81%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	85%	92%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	54%	50%
Performance Shares/Share Units	69%	75%
Performance Cash Units	0%	0%
Long-term Cash	15%	0%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	15	15	41.5%	41.5%
Short-term Incentive (Threshold)	2	2	--%	--%
Short-term Incentive (Target)	16	16	34.6%	34.6%
Short-term Incentive (Maximum)	13	13	82.0%	82.0%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	12	12	58.4%	58.4%

<b>Salary Range (Mean)</b>				
Minimum	10	10	188.3	188.3
Midpoint	10	10	254.3	254.3
Maximum	10	10	320.2	320.2

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## Services (Non-Financial)

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	9	9	--	198.9	214.9	265.6	366.7	--
Base Salary - Org Wtd	9	9	--	198.9	214.9	265.6	366.7	--
Base Salary - Incentive Eligible	9	9	--	198.9	214.9	265.6	366.7	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	7	7	--	--	76.8	116.8	--	--
Short-term Incentive (Actual)	8	8	--	41.3	52.6	57.5	72.8	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	8	8	--	38.5	87.0	124.1	202.8	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	9	9	--	240.1	270.1	316.8	415.6	--
Total Cash Comp (Actual) - Org Wtd	9	9	--	240.1	270.1	316.8	415.6	--
Total Cash Comp (Actual) - Rcvrs	8	8	--	234.7	261.1	293.9	325.4	--
Total Cash Comp (Target)	8	8	--	219.1	297.7	375.8	530.9	--
Total Cash Comp (Target) - Rcvrs	7	7	--	--	326.8	400.3	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	9	9	--	259.0	374.6	427.1	592.1	--
Total Direct Comp (Actual) - Rcvrs	8	8	--	267.7	405.7	448.9	616.6	--

\*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	0%
Profit Sharing	0	0	0%
Long-term Incentive	8	8	89%

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	38%	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)	8	8	25.8%	25.8%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	7	7	37.9%	37.9%
Short-term Incentive (Maximum)	6	6	63.1%	63.1%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	8	8	43.9%	43.9%

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

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

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Top Human Resources Management Executive - Division 120.014.120

# US MBD: Mercer Benchmark Database Executive

## 120.011.120 Top Human Resources Management Executive - Subsidiary/Group

## All Organizations

This is the top human resource management position with responsibility for the development and implementation of organization-wide policies and programs encompassing all, or nearly all, aspects of human resource management including employment, employee/labor relations, employee benefits, compensation, employee training, placement, organizational development, safety, security, drug control, ADA and EEO compliance, and employee assistance. Duties may also include direction of office services, facilities, and international human resources. Works directly with top management in developing human resources strategies and policies. Frequently reports to a Chief Executive Officer, Chief Operating Officer or Top Administrative Executive. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported. Reporting entity is Subsidiary/Group.

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	220	224	157.9	198.4	240.0	258.2	298.9	370.6	197	201	92%			
Base Salary - Org Wtd	220	224	157.7	198.1	240.0	257.5	295.6	371.1	0	0	0%			
Base Salary - Incentive Eligible	199	203	166.4	202.0	240.0	262.6	300.0	374.3	13	13	9%			
Base Salary - Not Incentive Eligible	7	7	--	--	216.3	234.0	--	--	124	128	63%			
Incentives														
Short-term Incentive (Target)	170	173	41.3	60.8	99.6	121.5	150.1	225.0	Of Those LTI Eligible:		% Eligible	% Receiving		
Short-term Incentive (Actual)	164	168	28.1	53.3	100.0	130.2	171.2	298.3	Stock/Share Options		27%	31%		
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Share Appreciation Rights (SARs)		7%	9%		
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units		49%	50%		
Profit Sharing (Actual)	6	6	--	--	11.7	10.6	--	--	Performance Shares/Share Units		35%	43%		
Long-term Incentive (Black-Scholes)	96	98	39.9	63.3	140.2	199.2	236.6	431.6	Performance Cash Units		14%	5%		
									Long-term Cash		34%	31%		
Total Cash Compensation									Incentives (Mean as % of Base)		Num Orgs	Num Obs	Org Wtd	Inc Wtd
Total Cash Comp (Actual) - Inc Wtd	220	224	177.9	235.2	325.4	356.1	409.6	599.9	164	168	45.8%	45.8%		
Total Cash Comp (Actual) - Org Wtd	220	224	177.4	234.4	319.4	354.9	402.1	607.0	55	55	20.8%	20.8%		
Total Cash Comp (Actual) - Rcvrs	166	170	211.5	270.1	350.5	393.5	449.9	684.3	170	173	43.0%	42.8%		
Total Cash Comp (Target)	201	204	191.5	255.5	334.1	361.3	419.7	547.1	110	112	73.4%	73.2%		
Total Cash Comp (Target) - Rcvrs	170	173	217.7	272.4	346.5	382.8	430.1	604.0	Sales Incentive (Actual)	0	0	--%	--%	
									Sales Incentive (Target)	0	0	--%	--%	
									Profit Sharing (Actual)	6	6	4.4%	4.4%	
									Long-term Incentive (Black-Scholes)	96	98	68.8%	67.9%	
Total Direct Compensation (Black-Scholes)									Salary Range (Mean)					
Total Direct Comp (Actual)	220	224	181.0	252.5	362.4	443.3	518.5	803.2	Minimum	108	110	182.2	181.6	
Total Direct Comp (Actual) - Rcvrs	96	98	302.3	369.5	470.9	605.9	738.6	1,104.0	Midpoint	108	110	247.0	247.3	
*More than 25% of sample supplied by one organization									Maximum	108	110	311.8	313.0	

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

## 120.011.120 Top Human Resources Management Executive - Subsidiary/Group

Consumer Goods

This is the top human resource management position with responsibility for the development and implementation of organization-wide policies and programs encompassing all, or nearly all, aspects of human resource management including employment, employee/labor relations, employee benefits, compensation, employee training, placement, organizational development, safety, security, drug control, ADA and EEO compliance, and employee assistance. Duties may also include direction of office services, facilities, and international human resources. Works directly with top management in developing human resources strategies and policies. Frequently reports to a Chief Executive Officer, Chief Operating Officer or Top Administrative Executive. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported. Reporting entity is Subsidiary/Group

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	16	16	100%
Base Salary - Inc Wtd	16	16	182.1	206.8	259.2	278.5	281.1	488.6	Sales Incentive	0	0	0%
Base Salary - Org Wtd	16	16	182.1	206.8	259.2	278.5	281.1	488.6	Profit Sharing	3	3	33%
Base Salary - Incentive Eligible	16	16	182.1	206.8	259.2	278.5	281.1	488.6	Long-term Incentive	11	11	79%
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--				
Incentives									Of Those LTI Eligible:			
Short-term Incentive (Target)	14	14	38.0	75.2	100.5	114.5	143.7	234.8	Stock/Share Options		36%	43%
Short-term Incentive (Actual)	11	11	9.8	45.2	67.6	76.2	108.1	157.5	Share Appreciation Rights (SARs)		0%	0%
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units		18%	29%
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Performance Shares/Share Units		18%	29%
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--	Performance Cash Units		36%	14%
Long-term Incentive (Black-Scholes)	7	7	--	48.3	105.1	145.2	200.0	--	Long-term Cash		27%	29%
Total Cash Compensation									Incentives (Mean as % of Base)			
Total Cash Comp (Actual) - Inc Wtd	16	16	193.8	247.1	303.8	331.6	356.9	624.5		Num Orgs	Num Obs	Org Wtd
Total Cash Comp (Actual) - Org Wtd	16	16	193.8	247.1	303.8	331.6	356.9	624.5	Short-term Incentive (Actual)	11	11	28.1%
Total Cash Comp (Actual) - Rcvs	11	11	162.8	255.0	314.3	366.8	391.2	756.6	Short-term Incentive (Threshold)	6	6	20.3%
Total Cash Comp (Target)	15	15	194.1	275.0	366.7	390.4	424.7	747.8	Short-term Incentive (Target)	14	14	38.2%
Total Cash Comp (Target) - Rcvs	14	14	212.0	278.8	369.0	402.8	431.0	798.2	Short-term Incentive (Maximum)	11	11	67.0%
Total Direct Compensation (Black-Scholes)									Sales Incentive (Actual)	0	0	--%
Total Direct Comp (Actual)	16	16	193.8	263.8	346.7	395.1	442.8	862.1	Sales Incentive (Target)	0	0	--%
Total Direct Comp (Actual) - Rcvs	7	7	--	374.5	406.3	491.2	496.3	--	Profit Sharing (Actual)	1	1	--%
*More than 25% of sample supplied by one organization									Long-term Incentive (Black-Scholes)	7	7	53.4%
									Salary Range (Mean)			
									Minimum	8	8	169.8
									Midpoint	8	8	238.8
									Maximum	8	8	307.8

\*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

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Top Human Resources Management Executive - Subsidiary/Group 120.011.120

2014

# US MBD: Mercer Benchmark Database Executive

## 120.011.120 Top Human Resources Management Executive - Subsidiary/Group

Energy

This is the top human resource management position with responsibility for the development and implementation of organization-wide policies and programs encompassing all, or nearly all, aspects of human resource management including employment, employee/labor relations, employee benefits, compensation, employee training, placement, organizational development, safety, security, drug control, ADA and EEO compliance, and employee assistance. Duties may also include direction of office services, facilities, and international human resources. Works directly with top management in developing human resources strategies and policies. Frequently reports to a Chief Executive Officer, Chief Operating Officer or Top Administrative Executive. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported. Reporting entity is Subsidiary/Group.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	13	13	147.2	193.0	215.3	235.3	283.6	342.4
Base Salary - Org Wtd	13	13	147.2	193.0	215.3	235.3	283.6	342.4
Base Salary - Incentive Eligible	12	12	141.4	189.5	213.6	230.3	268.5	347.8
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	11	11	28.5	72.8	100.0	91.8	106.0	167.3
Short-term Incentive (Actual)	10	10	27.8	76.8	113.6	109.9	143.1	209.4
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	6	6	--	--	86.8	191.5	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	13	13	164.1	210.1	329.0	320.0	383.8	518.8
Total Cash Comp (Actual) - Org Wtd	13	13	164.1	210.1	329.0	320.0	383.8	518.8
Total Cash Comp (Actual) - Rcvs	11	11	157.6	234.2	350.9	334.4	396.7	549.1
Total Cash Comp (Target)	13	13	178.6	273.4	301.4	312.9	355.1	476.5
Total Cash Comp (Target) - Rcvs	11	11	166.8	254.8	301.4	314.8	360.5	511.2

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	13	13	180.0	273.7	350.9	408.3	412.3	937.2
Total Direct Comp (Actual) - Rcvs	6	6	--	--	323.9	486.9	--	--

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	12	12	92%
Sales Incentive	0	0	0%
Profit Sharing	3	3	50%
Long-term Incentive	7	7	58%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	29%	33%
Share Appreciation Rights (SARs)	14%	17%
Restricted Shares/Share Units	43%	33%
Performance Shares/Share Units	57%	67%
Performance Cash Units	0%	0%
Long-term Cash	14%	17%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	10	10	44.2%	44.2%
Short-term Incentive (Threshold)	4	4	--%	--%
Short-term Incentive (Target)	11	11	39.8%	39.8%
Short-term Incentive (Maximum)	6	6	57.5%	57.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	6	6	83.5%	83.5%

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

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

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Top Human Resources Management Executive - Subsidiary/Group 120.011.120

2014

# US MBD: Mercer Benchmark Database Executive

## 120.011.120 Top Human Resources Management Executive - Subsidiary/Group

## Financial Services

This is the top human resource management position with responsibility for the development and implementation of organization-wide policies and programs encompassing all, or nearly all, aspects of human resource management including employment, employee/labor relations, employee benefits, compensation, employee training, placement, organizational development, safety, security, drug control, ADA and EEO compliance, and employee assistance. Duties may also include direction of office services, facilities, and international human resources. Works directly with top management in developing human resources strategies and policies. Frequently reports to a Chief Executive Officer, Chief Operating Officer or Top Administrative Executive. Note This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported. Reporting entity is Subsidiary/Group.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	14	14	155.8	196.7	245.0	268.9	293.8	475.2
Base Salary - Org Wtd	14	14	155.8	196.7	245.0	268.9	293.8	475.2
Base Salary - Incentive Eligible	13	13	182.2	212.0	250.0	279.3	312.5	484.1
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	10	10	48.5	69.2	108.9	152.6	264.4	337.2
Short-term Incentive (Actual)	13	13	54.2	95.0	119.2	178.2	282.2	376.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	6	6	--	--	227.0	269.1	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	14	14	172.3	303.1	352.4	434.4	623.8	730.4
Total Cash Comp (Actual) - Org Wtd	14	14	172.3	303.1	352.4	434.4	623.8	730.4
Total Cash Comp (Actual) - Rcvs	13	13	240.0	317.1	355.0	457.4	632.5	731.6
Total Cash Comp (Target)	11	11	237.3	273.6	337.5	412.8	512.5	787.0
Total Cash Comp (Target) - Rcvs	10	10	233.7	271.7	338.5	426.6	578.2	788.5

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	14	14	172.3	314.9	374.6	549.7	869.5	1,143.3
Total Direct Comp (Actual) - Rcvs	6	6	--	--	874.0	876.4	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	13	13	100%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	9	9	64%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	11%	17%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	56%	33%
Performance Shares/Share Units	33%	50%
Performance Cash Units	22%	0%
Long-term Cash	33%	50%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	13	13	63.2%	63.2%
Short-term Incentive (Threshold)	6	6	24.1%	24.1%
Short-term Incentive (Target)	10	10	52.5%	52.5%
Short-term Incentive (Maximum)	7	7	106.3%	106.3%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	6	6	79.2%	79.2%

<b>Salary Range (Mean)</b>				
Minimum	7	7	197.2	197.2
Midpoint	7	7	284.0	284.0
Maximum	7	7	370.7	370.7

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

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Top Human Resources Management Executive - Subsidiary/Group 120.011.120

2014

# US MBD: Mercer Benchmark Database Executive

## 120.011.120 Top Human Resources Management Executive - Subsidiary/Group

Insurance

This is the top human resource management position with responsibility for the development and implementation of organization-wide policies and programs encompassing all, or nearly all, aspects of human resource management including employment, employee/labor relations, employee benefits, compensation, employee training, placement, organizational development, safety, security, drug control, ADA and EEO compliance, and employee assistance. Duties may also include direction of office services, facilities, and international human resources. Works directly with top management in developing human resources strategies and policies. Frequently reports to a Chief Executive Officer, Chief Operating Officer or Top Administrative Executive. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported. Reporting entity is Subsidiary/Group.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	17	18	223.7	238.2	260.0	289.8	302.9	420.8
Base Salary - Org Wtd	17	18	223.3	237.1	260.0	289.2	305.7	429.6
Base Salary - Incentive Eligible	16	17	223.3	237.1	260.0	288.5	300.0	429.6
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	14	14	67.7	88.6	114.8	151.0	153.8	388.0
Short-term Incentive (Actual)	15	16	54.9	86.7	128.3	166.3	233.3	383.7
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	11	11	41.9	54.2	140.4	159.2	172.5	559.7

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	17	18	309.4	323.8	390.5	437.6	469.9	761.5
Total Cash Comp (Actual) - Org Wtd	17	18	307.8	321.8	385.0	431.0	428.1	789.3
Total Cash Comp (Actual) - Rcvs	15	16	306.1	326.6	390.5	447.1	523.3	817.2
Total Cash Comp (Target)	15	15	311.3	317.7	352.8	428.9	412.5	812.8
Total Cash Comp (Target) - Rcvs	14	14	312.3	326.2	358.4	437.3	461.3	844.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	17	18	328.7	357.1	439.4	534.9	558.4	1,006.5
Total Direct Comp (Actual) - Rcvs	11	11	339.9	381.3	475.0	610.9	585.5	1,516.0

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	16	17	94%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	16	17	94%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	13%	18%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	50%	27%
Performance Shares/Share Units	31%	45%
Performance Cash Units	25%	18%
Long-term Cash	25%	18%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	15	16	53.4%	55.3%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	14	14	48.7%	48.7%
Short-term Incentive (Maximum)	8	8	69.3%	69.3%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	11	11	47.6%	47.6%

<b>Salary Range (Mean)</b>				
Minimum	10	10	195.7	195.7
Midpoint	10	10	272.9	272.9
Maximum	10	10	350.1	350.1

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

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Top Human Resources Management Executive - Subsidiary/Group 120.011.120

2014

# US MBD: Mercer Benchmark Database Executive

## 120.011.120 Top Human Resources Management Executive - Subsidiary/Group

This is the top human resource management position with responsibility for the development and implementation of organization-wide policies and programs encompassing all, or nearly all, aspects of human resource management including employment, employee/labor relations, employee benefits, compensation, employee training, placement, organizational development, safety, security, drug control, ADA and EEO compliance, and employee assistance. Duties may also include direction of office services, facilities, and international human resources. Works directly with top management in developing human resources strategies and policies. Frequently reports to a Chief Executive Officer, Chief Operating Officer or Top Administrative Executive. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported. Reporting entity is Subsidiary/Group.

## Other Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	48	48	138.6	182.4	229.4	227.4	272.8	322.0
Base Salary - Org Wtd	48	48	138.6	182.4	229.4	227.4	272.8	322.0
Base Salary - Incentive Eligible	45	45	154.0	184.3	229.4	232.1	280.5	328.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	39	39	48.4	58.8	98.6	102.8	142.5	171.6
Short-term Incentive (Actual)	38	38	19.0	53.6	92.5	102.1	149.9	198.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	25	25	37.7	41.5	97.5	195.0	192.4	529.9

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	48	48	156.6	230.4	289.1	308.3	398.9	481.5
Total Cash Comp (Actual) - Org Wtd	48	48	156.6	230.4	289.1	308.3	398.9	481.5
Total Cash Comp (Actual) - Rcvs	38	38	187.8	244.9	315.9	335.1	421.8	532.4
Total Cash Comp (Target)	45	45	163.5	237.9	322.0	317.6	395.3	462.3
Total Cash Comp (Target) - Rcvs	39	39	226.4	251.3	343.4	336.8	420.5	463.5

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	48	48	156.6	236.2	336.6	409.8	498.4	659.5
Total Direct Comp (Actual) - Rcvs	25	25	271.4	318.3	415.0	540.6	611.0	996.5

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

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	45	45	94%
Sales Incentive	0	0	0%
Profit Sharing	1	1	5%
Long-term Incentive	28	28	62%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	36%	36%
Share Appreciation Rights (SARs)	21%	24%
Restricted Shares/Share Units	57%	60%
Performance Shares/Share Units	61%	64%
Performance Cash Units	7%	0%
Long-term Cash	32%	32%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	38	38	42.3%	42.3%
Short-term Incentive (Threshold)	7	7	20.0%	20.0%
Short-term Incentive (Target)	39	39	42.7%	42.7%
Short-term Incentive (Maximum)	23	23	84.5%	84.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	25	25	68.9%	68.9%

<b>Salary Range (Mean)</b>				
Minimum	21	21	180.3	180.3
Midpoint	21	21	234.3	234.3
Maximum	21	21	288.3	288.3

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

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Top Human Resources Management Executive - Subsidiary/Group 120.011.120

# US MBD: Mercer Benchmark Database Executive

## 120.011.120 Top Human Resources Management Executive - Subsidiary/Group

This is the top human resource management position with responsibility for the development and implementation of organization-wide policies and programs encompassing all, or nearly all, aspects of human resource management including employment, employee/labor relations, employee benefits, compensation, employee training, placement, organizational development, safety, security, drug control, ADA and EEO compliance, and employee assistance. Duties may also include direction of office services, facilities, and international human resources. Works directly with top management in developing human resources strategies and policies. Frequently reports to a Chief Executive Officer, Chief Operating Officer or Top Administrative Executive. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported. Reporting entity is Subsidiary/Group.

## Other Non-Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	11	11	151.6	206.0	227.6	244.0	257.3	371.0
Base Salary - Org Wtd	11	11	151.6	206.0	227.6	244.0	257.3	371.0
Base Salary - Incentive Eligible	11	11	151.6	206.0	227.6	244.0	257.3	371.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	11	11	49.5	59.5	102.9	109.0	116.0	235.8
Short-term Incentive (Actual)	10	10	15.9	34.3	66.9	95.2	126.3	297.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	5	5	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	11	11	197.9	227.0	319.0	331.5	371.5	625.1
Total Cash Comp (Actual) - Org Wtd	11	11	197.9	227.0	319.0	331.5	371.5	625.1
Total Cash Comp (Actual) - Rcvrs	10	10	194.5	226.4	289.5	327.5	374.2	655.5
Total Cash Comp (Target)	11	11	202.7	257.6	341.4	353.0	361.8	606.8
Total Cash Comp (Target) - Rcvrs	11	11	202.7	257.6	341.4	353.0	361.8	606.8

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	11	11	197.9	252.0	382.4	455.8	624.4	1,025.6
Total Direct Comp (Actual) - Rcvrs	5	5	--	--	--	--	--	--

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

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	11	11	100%
Sales Incentive	0	0	--%
Profit Sharing	1	1	17%
Long-term Incentive	5	5	45%

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

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	10	10	37.2%	37.2%
Short-term Incentive (Threshold)	4	4	--%	--%
Short-term Incentive (Target)	11	11	42.1%	42.1%
Short-term Incentive (Maximum)	9	9	88.9%	88.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	5	5	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	6	6	177.8	177.8
Midpoint	6	6	230.2	230.2
Maximum	6	6	282.6	282.6

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

# US MBD: Mercer Benchmark Database Executive

## 120.011.120 Top Human Resources Management Executive - Subsidiary/Group

This is the top human resource management position with responsibility for the development and implementation of organization-wide policies and programs encompassing all, or nearly all, aspects of human resource management including employment, employee/labor relations, employee benefits, compensation, employee training, placement, organizational development, safety, security, drug control, ADA and EEO compliance, and employee assistance. Duties may also include direction of office services, facilities, and international human resources. Works directly with top management in developing human resources strategies and policies. Frequently reports to a Chief Executive Officer, Chief Operating Officer or Top Administrative Executive. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported. Reporting entity is Subsidiary/Group.

## Other Non-Manufacturing

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	24	25	197.8	227.5	300.4	321.4	393.8	511.5
Base Salary - Org Wtd	24	25	197.7	226.3	291.5	321.0	410.8	514.1
Base Salary - Incentive Eligible	23	24	197.7	226.3	291.5	320.9	410.8	514.1
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	19	20	35.3	110.3	166.0	199.6	237.9	263.1
Short-term Incentive (Actual)	21	22	71.5	93.2	151.2	207.1	325.4	390.7
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	13	13	49.4	100.0	234.6	264.4	383.3	596.3

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	24	25	265.3	333.2	435.1	504.3	679.8	915.8
Total Cash Comp (Actual) - Org Wtd	24	25	261.1	333.2	432.9	507.3	684.5	920.7
Total Cash Comp (Actual) - Rcvrs	21	22	308.7	341.6	446.8	538.7	711.3	930.4
Total Cash Comp (Target)	24	25	210.3	331.8	417.3	481.1	561.9	767.2
Total Cash Comp (Target) - Rcvrs	19	20	289.3	340.0	448.6	522.2	608.7	787.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	24	25	265.3	386.3	491.6	641.8	754.6	1,271.7
Total Direct Comp (Actual) - Rcvrs	13	13	386.3	445.6	728.1	836.4	1,175.5	1,563.3

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

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	23	24	96%
Sales Incentive	0	0	0%
Profit Sharing	2	2	10%
Long-term Incentive	17	18	72%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	20%	23%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	53%	54%
Performance Shares/Share Units	13%	15%
Performance Cash Units	13%	8%
Long-term Cash	33%	31%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	21	22	62.0%	60.6%
Short-term Incentive (Threshold)	4	4	--%	--%
Short-term Incentive (Target)	19	20	57.5%	56.9%
Short-term Incentive (Maximum)	10	10	84.5%	84.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	13	13	74.9%	74.9%

<b>Salary Range (Mean)</b>				
Minimum	12	12	203.1	203.1
Midpoint	12	12	282.7	282.7
Maximum	12	12	362.4	362.4

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

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# US MBD: Mercer Benchmark Database Executive

## 120.011.120 Top Human Resources Management Executive - Subsidiary/Group

Retail &amp; Wholesale

This is the top human resource management position with responsibility for the development and implementation of organization-wide policies and programs encompassing all, or nearly all, aspects of human resource management including employment, employee/labor relations, employee benefits, compensation, employee training, placement, organizational development, safety, security, drug control, ADA and EEO compliance, and employee assistance. Duties may also include direction of office services, facilities, and international human resources. Works directly with top management in developing human resources strategies and policies. Frequently reports to a Chief Executive Officer, Chief Operating Officer or Top Administrative Executive. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported. Reporting entity is Subsidiary/Group.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	18	20	145.2	185.0	258.5	258.8	288.8	441.5
Base Salary - Org Wtd	18	20	141.3	176.8	252.2	257.0	292.6	455.0
Base Salary - Incentive Eligible	16	18	151.2	202.8	265.1	270.3	292.6	455.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	12	14	49.4	66.2	90.8	106.3	135.4	203.9
Short-term Incentive (Actual)	12	14	25.8	50.6	92.3	144.3	204.1	394.4
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*7	9	--	--	93.0	145.5	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	18	20	146.4	187.4	352.0	360.6	461.0	696.9
Total Cash Comp (Actual) - Org Wtd	18	20	143.7	182.4	330.5	360.9	476.9	729.8
Total Cash Comp (Actual) - Rcvs	12	14	161.6	290.8	369.8	415.7	523.3	797.2
Total Cash Comp (Target)	15	17	138.6	247.0	346.5	337.9	401.4	573.5
Total Cash Comp (Target) - Rcvs	12	14	218.4	268.2	364.0	373.7	428.0	611.6

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	18	20	146.4	200.1	412.5	426.1	556.7	807.0
Total Direct Comp (Actual) - Rcvs	*7	9	--	--	446.6	499.3	--	--

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

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	15	17	89%
Sales Incentive	0	0	0%
Profit Sharing	2	2	14%
Long-term Incentive	8	10	56%

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

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	12	14	51.6%	48.5%
Short-term Incentive (Threshold)	7	7	20.2%	20.2%
Short-term Incentive (Target)	12	14	39.4%	38.1%
Short-term Incentive (Maximum)	8	10	64.6%	63.7%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	7	9	58.6%	50.8%

<b>Salary Range (Mean)</b>				
Minimum	9	11	209.1	198.3
Midpoint	9	11	301.2	294.2
Maximum	9	11	393.4	390.1

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

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Top Human Resources Management Executive - Subsidiary/Group 120.011.120



2014

# US MBD: Mercer Benchmark Database Executive

## 120.011.120 Top Human Resources Management Executive - Subsidiary/Group

## Services (Non-Financial)

This is the top human resource management position with responsibility for the development and implementation of organization-wide policies and programs encompassing all, or nearly all, aspects of human resource management including employment, employee/labor relations, employee benefits, compensation, employee training, placement, organizational development, safety, security, drug control, ADA and EEO compliance, and employee assistance. Duties may also include direction of office services, facilities, and international human resources. Works directly with top management in developing human resources strategies and policies. Frequently reports to a Chief Executive Officer, Chief Operating Officer or Top Administrative Executive. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported. Reporting entity is Subsidiary/Group.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	43	43	151.0	165.5	226.0	242.2	306.0	378.0
Base Salary - Org Wtd	43	43	151.0	165.5	226.0	242.2	306.0	378.0
Base Salary - Incentive Eligible	32	32	150.7	167.9	231.4	248.7	337.5	384.3
Base Salary - Not Incentive Eligible	4	4	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	28	28	28.6	39.9	57.8	93.6	99.8	245.8
Short-term Incentive (Actual)	22	22	22.7	35.6	52.0	86.0	129.7	196.9
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	10	10	41.4	99.9	150.1	170.4	236.6	338.8

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	43	43	152.4	189.1	253.7	286.2	375.0	463.2
Total Cash Comp (Actual) - Org Wtd	43	43	152.4	189.1	253.7	286.2	375.0	463.2
Total Cash Comp (Actual) - Rcvs	22	22	192.7	219.1	290.0	330.0	407.8	510.4
Total Cash Comp (Target)	37	37	174.0	194.0	283.2	314.5	359.5	548.0
Total Cash Comp (Target) - Rcvs	28	28	182.6	202.5	286.1	335.8	411.1	648.3

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	43	43	153.2	195.7	305.3	325.9	386.1	577.3
Total Direct Comp (Actual) - Rcvs	10	10	295.6	323.7	376.1	453.4	622.1	719.9

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	32	32	82%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	15	15	42%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	14%	10%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	36%	50%
Performance Shares/Share Units	14%	20%
Performance Cash Units	7%	0%
Long-term Cash	64%	60%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	22	22	32.3%	32.3%
Short-term Incentive (Threshold)	13	13	21.3%	21.3%
Short-term Incentive (Target)	28	28	34.0%	34.0%
Short-term Incentive (Maximum)	20	20	55.7%	55.7%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	10	10	84.4%	84.4%

<b>Salary Range (Mean)</b>				
Minimum	23	23	164.2	164.2
Midpoint	23	23	226.3	226.3
Maximum	23	23	288.5	288.5

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

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Top Human Resources Management Executive - Subsidiary/Group 120.011.120

2014

# US MBD: Mercer Benchmark Database Executive

## 120.011.120 Top Human Resources Management Executive - Subsidiary/Group

This is the top human resource management position with responsibility for the development and implementation of organization-wide policies and programs encompassing all, or nearly all, aspects of human resource management including employment, employee/labor relations, employee benefits, compensation, employee training, placement, organizational development, safety, security, drug control, ADA and EEO compliance, and employee assistance. Duties may also include direction of office services, facilities, and international human resources. Works directly with top management in developing human resources strategies and policies. Frequently reports to a Chief Executive Officer, Chief Operating Officer or Top Administrative Executive. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported. Reporting entity is Subsidiary/Group.

## Transportation Equipment

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	9	9	--	193.0	220.5	232.4	278.0	--
Base Salary - Org Wtd	9	9	--	193.0	220.5	232.4	278.0	--
Base Salary - Incentive Eligible	8	8	--	--	221.3	236.4	--	--
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

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

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	9	9	--	205.6	247.0	314.0	356.7	--
Total Cash Comp (Actual) - Org Wtd	9	9	--	205.6	247.0	314.0	356.7	--
Total Cash Comp (Actual) - Rcvrs	7	7	--	--	293.4	343.0	--	--
Total Cash Comp (Target)	8	8	--	--	248.0	275.9	--	--
Total Cash Comp (Target) - Rcvrs	5	5	--	--	--	--	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	9	9	--	205.6	247.0	314.2	357.7	--
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	7	7	78%
Sales Incentive	0	0	0%
Profit Sharing	1	1	13%
Long-term Incentive	2	2	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)	6	6	--%	--%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	5	5	--%	--%
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)	1	1	--%	--%

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

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

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Top Human Resources Management Executive - Subsidiary/Group 120.011.120

2014

# US MBD: Mercer Benchmark Database Executive

## 210.300.133 Top Insurance Executive

Responsible for the overall direction and management of insurance activities for the entire organization. Assists in development of policy, strategy, and objectives to obtain coverage for the organization's assets and liabilities. Frequently reports to a Chief Executive Officer, Chief Operating Officer, or Chief Financial Officer. Note: This incumbent is not responsible for employee insurance. This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

## All Organizations

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	17	17	118.9	144.7	185.7	182.5	212.9	250.0
Base Salary - Org Wtd	17	17	118.9	144.7	185.7	182.5	212.9	250.0
Base Salary - Incentive Eligible	15	15	115.4	132.2	185.7	180.0	207.0	250.5
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	10	10	21.9	26.3	43.7	49.4	77.4	86.9
Short-term Incentive (Actual)	13	13	32.4	36.8	65.0	71.7	100.3	139.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	5	5	--	--	71.5	117.2	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	17	17	161.5	169.1	217.4	237.8	290.8	367.3
Total Cash Comp (Actual) - Org Wtd	17	17	161.5	169.1	217.4	237.8	290.8	367.3
Total Cash Comp (Actual) - Rcvrs	13	13	162.8	169.1	225.9	251.0	308.6	385.9
Total Cash Comp (Target)	13	13	152.0	158.8	200.0	218.2	262.3	333.1
Total Cash Comp (Target) - Rcvrs	10	10	149.5	158.9	224.2	230.3	299.3	335.9

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	17	17	161.5	173.2	225.9	272.3	291.4	505.7
Total Direct Comp (Actual) - Rcvrs	5	5	--	--	408.3	410.4	--	--

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	15	15	94%
Sales Incentive	0	0	0%
Profit Sharing	1	1	11%
Long-term Incentive	7	7	50%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	29%	40%
Share Appreciation Rights (SARs)	14%	0%
Restricted Shares/Share Units	71%	60%
Performance Shares/Share Units	29%	20%
Performance Cash Units	14%	0%
Long-term Cash	29%	40%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	13	13	39.3%	39.3%
Short-term Incentive (Threshold)	5	5	10.1%	10.1%
Short-term Incentive (Target)	10	10	26.3%	26.3%
Short-term Incentive (Maximum)	9	9	47.3%	47.3%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	5	5	52.8%	52.8%

<b>Salary Range (Mean)</b>				
Minimum	10	10	135.4	135.4
Midpoint	10	10	178.1	178.1
Maximum	10	10	220.8	220.8

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

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Top Insurance Executive 210.300.133

2014

# US MBD: Mercer Benchmark Database Executive

## 210.300.133 Top Insurance Executive

Responsible for the overall direction and management of insurance activities for the entire organization. Assists in development of policy, strategy, and objectives to obtain coverage for the organization's assets and liabilities. Frequently reports to a Chief Executive Officer, Chief Operating Officer, or Chief Financial Officer. Note: This incumbent is not responsible for employee insurance. This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	6	6	--	--	205.1	209.8	--	--
Base Salary - Org Wtd	6	6	--	--	205.1	209.8	--	--
Base Salary - Incentive Eligible	5	5	--	--	191.4	202.4	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*3	3	--	--	--	--	--	--
Short-term Incentive (Actual)	4	4	--	--	--	--	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*1	1	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	6	6	--	--	236.2	252.0	--	--
Total Cash Comp (Actual) - Org Wtd	6	6	--	--	236.2	252.0	--	--
Total Cash Comp (Actual) - Rcvrs	4	4	--	--	--	--	--	--
Total Cash Comp (Target)	4	4	--	--	--	--	--	--
Total Cash Comp (Target) - Rcvrs	*3	3	--	--	--	--	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	6	6	--	--	236.2	310.8	--	--
Total Direct Comp (Actual) - Rcvrs	*1	1	--	--	--	--	--	--

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

## Services (Non-Financial)

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	5	5	100%
Sales Incentive	0	0	--%
Profit Sharing	0	--	--%
Long-term Incentive	2	2	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)	4	4	--%	--%
Short-term Incentive (Threshold)	2	2	--%	--%
Short-term Incentive (Target)	3	3	--%	--%
Short-term Incentive (Maximum)	2	2	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	1	1	--%	--%

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

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

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Top Insurance Executive 210.300.133

2014

# US MBD: Mercer Benchmark Database Executive

## 120.236.130 Top Internal (Employee) Communications Executive

## All Organizations

Responsible for the development and implementation of an employee communication program. Ensures the employees are aware of the organization's policies, programs, and management goals. Establishes feedback system as well as regular communications such as newsletters, magazines, etc. Frequently reports to a Top Communications 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
<b>Base Salary</b>								
Base Salary - Inc Wtd	38	39	130.0	155.1	178.1	179.7	199.2	215.0
Base Salary - Org Wtd	38	39	127.8	155.1	176.8	179.2	198.4	218.5
Base Salary - Incentive Eligible	36	37	142.3	157.9	178.1	180.7	196.6	221.0
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	34	35	24.1	35.0	45.8	51.9	57.6	86.9
Short-term Incentive (Actual)	33	34	23.1	31.9	43.5	49.1	59.3	82.7
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	20	21	22.1	27.0	55.5	72.0	93.1	186.1

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	38	39	154.5	189.1	218.2	222.5	255.7	291.8
Total Cash Comp (Actual) - Org Wtd	38	39	151.6	188.7	216.6	221.5	254.8	295.6
Total Cash Comp (Actual) - Rcvrs	33	34	165.2	189.4	228.4	226.5	256.0	310.7
Total Cash Comp (Target)	38	39	148.2	192.8	218.9	226.2	249.6	288.6
Total Cash Comp (Target) - Rcvrs	34	35	161.0	193.2	221.2	231.7	256.5	313.2

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	38	39	154.5	197.3	236.0	261.2	293.8	400.5
Total Direct Comp (Actual) - Rcvrs	20	21	213.7	253.7	293.5	320.1	355.4	488.6

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	36	37	95%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	24	25	66%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	39%	38%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	70%	62%
Performance Shares/Share Units	35%	33%
Performance Cash Units	4%	0%
Long-term Cash	13%	14%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	33	34	26.6%	26.7%
Short-term Incentive (Threshold)	15	15	12.4%	12.4%
Short-term Incentive (Target)	34	35	27.5%	27.6%
Short-term Incentive (Maximum)	24	25	50.0%	50.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	20	21	36.7%	35.6%

<b>Salary Range (Mean)</b>				
Minimum	27	27	125.7	125.7
Midpoint	27	27	172.0	172.0
Maximum	27	27	218.2	218.2

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

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Top Internal (Employee) Communications Executive 120.236.130

2014

# US MBD: Mercer Benchmark Database Executive

## 120.236.130 Top Internal (Employee) Communications Executive

## Insurance

Responsible for the development and implementation of an employee communication program. Ensures the employees are aware of the organization's policies, programs, and management goals. Establishes feedback system as well as regular communications such as newsletters, magazines, etc. Frequently reports to a Top Communications 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
<b>Base Salary</b>								
Base Salary - Inc Wtd	7	7	--	147.4	170.1	173.2	201.5	--
Base Salary - Org Wtd	7	7	--	147.4	170.1	173.2	201.5	--
Base Salary - Incentive Eligible	7	7	--	147.4	170.1	173.2	201.5	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	7	7	--	22.1	51.0	45.5	66.5	--
Short-term Incentive (Actual)	7	7	--	28.6	44.8	47.1	63.3	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*1	1	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	7	7	--	176.0	233.5	220.3	259.5	--
Total Cash Comp (Actual) - Org Wtd	7	7	--	176.0	233.5	220.3	259.5	--
Total Cash Comp (Actual) - Rcvs	7	7	--	176.0	233.5	220.3	259.5	--
Total Cash Comp (Target)	7	7	--	169.5	221.2	218.7	265.0	--
Total Cash Comp (Target) - Rcvs	7	7	--	169.5	221.2	218.7	265.0	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	7	7	--	176.0	233.5	223.9	262.7	--
Total Direct Comp (Actual) - Rcvs	*1	1	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	7	7	100%
Sales Incentive	0	0	--%
Profit Sharing	0	0	--%
Long-term Incentive	1	1	14%

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	26.8%	26.8%
Short-term Incentive (Threshold)	2	2	--%	--%
Short-term Incentive (Target)	7	7	25.2%	25.2%
Short-term Incentive (Maximum)	5	5	35.5%	35.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	1	1	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	6	6	117.7	117.7
Midpoint	6	6	169.8	169.8
Maximum	6	6	221.9	221.9

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

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Top Internal (Employee) Communications Executive 120.236.130

2014

# US MBD: Mercer Benchmark Database Executive

## 120.236.130 Top Internal (Employee) Communications Executive

Responsible for the development and implementation of an employee communication program. Ensures the employees are aware of the organization's policies, programs, and management goals. Establishes feedback system as well as regular communications such as newsletters, magazines, etc. Frequently reports to a Top Communications Executive. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported

Retail &amp; Wholesale

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	5	5	--	--	190.5	187.7	--	--
Base Salary - Org Wtd	5	5	--	--	190.5	187.7	--	--
Base Salary - Incentive Eligible	5	5	--	--	190.5	187.7	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	5	5	--	--	47.6	57.4	--	--
Short-term Incentive (Actual)	5	5	--	--	47.6	68.4	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	4	4	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	5	5	--	--	238.2	256.1	--	--
Total Cash Comp (Actual) - Org Wtd	5	5	--	--	238.2	256.1	--	--
Total Cash Comp (Actual) - Rcvs	5	5	--	--	238.2	256.1	--	--
Total Cash Comp (Target)	5	5	--	--	238.2	245.1	--	--
Total Cash Comp (Target) - Rcvs	5	5	--	--	238.2	245.1	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	5	5	--	--	273.6	342.6	--	--
Total Direct Comp (Actual) - Rcvs	4	4	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	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%	--%
Share Appreciation Rights (SARs)	0%	--%
Restricted Shares/Share Units	80%	--%
Performance Shares/Share Units	40%	--%
Performance Cash Units	0%	--%
Long-term Cash	0%	--%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	5	5	35.1%	35.1%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	5	5	30.0%	30.0%
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)	4	4	--%	--%

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

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

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Top Internal (Employee) Communications Executive 120.236.130

2014

# US MBD: Mercer Benchmark Database Executive

## 120.236.130 Top Internal (Employee) Communications Executive

Responsible for the development and implementation of an employee communication program. Ensures the employees are aware of the organization's policies, programs, and management goals. Establishes feedback system as well as regular communications such as newsletters, magazines, etc. Frequently reports to a Top Communications 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
<b>Base Salary</b>								
Base Salary - Inc Wtd	10	10	102.5	107.7	160.1	150.3	175.1	189.4
Base Salary - Org Wtd	10	10	102.5	107.7	160.1	150.3	175.1	189.4
Base Salary - Incentive Eligible	9	9	--	131.4	165.1	155.1	175.2	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	9	9	--	29.0	42.5	38.7	47.1	--
Short-term Incentive (Actual)	8	8	--	21.2	33.4	32.1	39.7	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*3	3	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	10	10	107.6	122.7	193.4	176.1	211.1	224.5
Total Cash Comp (Actual) - Org Wtd	10	10	107.6	122.7	193.4	176.1	211.1	224.5
Total Cash Comp (Actual) - Rcvrs	8	8	--	142.1	201.2	184.8	211.2	--
Total Cash Comp (Target)	10	10	109.2	133.0	205.8	185.2	215.8	236.7
Total Cash Comp (Target) - Rcvrs	9	9	--	160.4	210.0	193.9	217.0	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	10	10	107.6	122.7	201.2	196.0	231.2	322.3
Total Direct Comp (Actual) - Rcvrs	*3	3	--	--	--	--	--	--

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

## Services (Non-Financial)

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	9	9	90%
Sales Incentive	0	0	--%
Profit Sharing	0	0	0%
Long-term Incentive	4	4	44%

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	20.5%	20.5%
Short-term Incentive (Threshold)	6	6	11.5%	11.5%
Short-term Incentive (Target)	9	9	25.0%	25.0%
Short-term Incentive (Maximum)	6	6	45.9%	45.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	3	3	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	7	7	101.3	101.3
Midpoint	7	7	141.7	141.7
Maximum	7	7	182.0	182.0

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

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Top Internal (Employee) Communications Executive 120 236 130



2014

# US MBD: Mercer Benchmark Database Executive

## 210.324.130 Top Internal Audit Executive

This is the top audit position with responsibility for planning, developing, recommending, and monitoring procedures and systems to be used in internal auditing throughout the organization. Responsible for the supervision of the audit staff. May be responsible for managing audits of joint ventures, partnerships, and other units of the organization. Frequently reports to a Chief Financial Officer, Chief Executive Officer, Board of Directors or to the Audit Committee of 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 Organizations

All Participants Analysis (Dollar Values displayed in \$000s)									Incentive Plan Eligibility				
	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile		Num Orgs	Num Obs	Inc Wtd	
Base Salary									Short-term Incentive	310	310	92%	
Base Salary - Inc Wtd	342	342	159.8	183.9	217.1	224.5	250.7	300.6	Sales Incentive	1	1	1%	
Base Salary - Org Wtd	342	342	159.8	183.9	217.1	224.5	250.7	300.6	Profit Sharing	16	16	8%	
Base Salary - Incentive Eligible	311	311	161.7	187.1	219.4	226.6	255.0	300.7	Long-term Incentive	216	216	68%	
Base Salary - Not Incentive Eligible	7	7	--	--	175.1	203.0	--	--					
Incentives									Of Those LTI Eligible:	% Eligible	% Receiving		
Short-term Incentive (Target)	271	271	33.3	55.0	79.5	86.4	104.9	143.9	Stock/Share Options	36%	32%		
Short-term Incentive (Actual)	273	273	25.5	43.5	76.8	94.5	123.5	189.3	Share Appreciation Rights (SARs)	6%	6%		
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units	71%	68%		
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--	Performance Shares/Share Units	35%	31%		
Profit Sharing (Actual)	10	10	4.0	7.5	10.2	11.6	16.8	20.3	Performance Cash Units	8%	2%		
Long-term Incentive (Black-Scholes)	197	197	24.5	51.2	91.9	133.7	159.1	272.0	Long-term Cash	25%	24%		
Total Cash Compensation									Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Total Cash Comp (Actual) - Inc Wtd	342	342	179.5	220.4	274.6	300.3	352.5	442.9	Short-term Incentive (Actual)	273	273	39.0%	39.0%
Total Cash Comp (Actual) - Org Wtd	342	342	179.5	220.4	274.6	300.3	352.5	442.9	Short-term Incentive (Threshold)	97	97	15.5%	15.5%
Total Cash Comp (Actual) - Rcvrs	275	275	200.6	242.2	293.4	321.5	362.1	497.0	Short-term Incentive (Target)	271	271	36.2%	36.2%
Total Cash Comp (Target)	312	312	190.7	236.4	283.8	302.3	346.2	426.1	Short-term Incentive (Maximum)	173	173	63.4%	63.4%
Total Cash Comp (Target) - Rcvrs	271	271	210.0	247.8	301.3	315.2	359.8	439.0	Sales Incentive (Actual)	1	1	--%	--%
Total Direct Compensation (Black-Scholes)									Sales Incentive (Target)	0	0	--%	--%
Total Direct Comp (Actual)	342	342	183.5	236.5	323.2	377.4	462.0	606.3	Profit Sharing (Actual)	10	10	6.0%	6.0%
Total Direct Comp (Actual) - Rcvrs	197	197	249.0	317.7	411.0	463.3	543.1	716.2	Long-term Incentive (Black-Scholes)	197	197	54.1%	54.1%
*More than 25% of sample supplied by one organization									Salary Range (Mean)				
									Minimum	223	223	157.3	157.3
									Midpoint	223	223	213.8	213.8
									Maximum	223	223	270.2	270.2

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

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Top Internal Audit Executive 210.324.130

2014

# US MBD: Mercer Benchmark Database Executive

## 210.324.130 Top Internal Audit Executive

## Consumer Goods

This is the top audit position with responsibility for planning, developing, recommending, and monitoring procedures and systems to be used in internal auditing throughout the organization. Responsible for the supervision of the audit staff. May be responsible for managing audits of joint ventures, partnerships, and other units of the organization. Frequently reports to a Chief Financial Officer, Chief Executive Officer, Board of Directors or to the Audit Committee of 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
<b>Base Salary</b>								
Base Salary - Inc Wtd	20	20	181.0	203.9	235.3	233.2	259.5	279.8
Base Salary - Org Wtd	20	20	181.0	203.9	235.3	233.2	259.5	279.8
Base Salary - Incentive Eligible	20	20	181.0	203.9	235.3	233.2	259.5	279.8
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	19	19	49.1	76.0	100.9	91.8	108.4	120.3
Short-term Incentive (Actual)	19	19	25.6	61.0	116.0	101.0	143.9	161.9
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	17	17	36.2	56.9	135.0	132.0	159.4	293.3

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	20	20	235.5	251.0	342.1	329.9	386.6	434.1
Total Cash Comp (Actual) - Org Wtd	20	20	235.5	251.0	342.1	329.9	386.6	434.1
Total Cash Comp (Actual) - Rcvrs	19	19	242.2	260.5	342.5	337.3	397.6	437.2
Total Cash Comp (Target)	20	20	225.8	269.5	329.5	320.3	358.6	386.8
Total Cash Comp (Target) - Rcvrs	19	19	232.9	280.0	329.9	325.7	359.9	387.6

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	20	20	248.8	321.1	424.3	442.1	551.1	601.2
Total Direct Comp (Actual) - Rcvrs	17	17	272.5	376.8	464.2	474.3	559.5	663.0

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

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	20	20	100%
Sales Incentive	0	0	0%
Profit Sharing	3	3	27%
Long-term Incentive	20	20	100%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	30%	35%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	55%	59%
Performance Shares/Share Units	50%	47%
Performance Cash Units	0%	0%
Long-term Cash	30%	29%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	19	19	42.6%	42.6%
Short-term Incentive (Threshold)	7	7	13.9%	13.9%
Short-term Incentive (Target)	19	19	39.0%	39.0%
Short-term Incentive (Maximum)	12	12	72.1%	72.1%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	17	17	54.3%	54.3%

<b>Salary Range (Mean)</b>				
Minimum	15	15	175.5	175.5
Midpoint	15	15	238.4	238.4
Maximum	15	15	301.2	301.2

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

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Top Internal Audit Executive 210.324.130

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# US MBD: Mercer Benchmark Database Executive

## 210.324.130 Top Internal Audit Executive

Energy

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All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	19	19	147.5	176.0	222.0	219.6	262.5	304.0
Base Salary - Org Wtd	19	19	147.5	176.0	222.0	219.6	262.5	304.0
Base Salary - Incentive Eligible	17	17	160.0	195.3	222.1	227.8	266.3	311.2
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	15	15	38.5	69.3	88.8	85.8	107.2	125.6
Short-term Incentive (Actual)	17	17	42.0	72.2	120.0	116.9	156.2	220.7
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	17	17	14.3	54.7	119.5	194.3	305.6	564.4

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	19	19	147.5	245.0	291.4	324.2	424.0	513.4
Total Cash Comp (Actual) - Org Wtd	19	19	147.5	245.0	291.4	324.2	424.0	513.4
Total Cash Comp (Actual) - Rcvs	17	17	220.2	277.6	319.5	344.7	426.3	522.9
Total Cash Comp (Target)	17	17	146.8	243.6	310.8	298.7	356.4	424.7
Total Cash Comp (Target) - Rcvs	15	15	200.4	246.4	310.8	306.1	367.5	424.9

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	19	19	153.6	338.3	463.7	498.0	572.2	1,039.4
Total Direct Comp (Actual) - Rcvs	17	17	200.1	343.4	463.7	514.9	594.5	1,060.0

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

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	17	17	94%
Sales Incentive	0	0	0%
Profit Sharing	1	1	8%
Long-term Incentive	17	17	89%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	18%	12%
Share Appreciation Rights (SARs)	6%	6%
Restricted Shares/Share Units	88%	88%
Performance Shares/Share Units	41%	35%
Performance Cash Units	0%	0%
Long-term Cash	6%	6%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	17	17	49.3%	49.3%
Short-term Incentive (Threshold)	6	6	18.3%	18.3%
Short-term Incentive (Target)	15	15	38.0%	38.0%
Short-term Incentive (Maximum)	12	12	80.8%	80.8%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	17	17	80.1%	80.1%

<b>Salary Range (Mean)</b>				
Minimum	14	14	170.2	170.2
Midpoint	14	14	222.3	222.3
Maximum	14	14	274.4	274.4

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

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## Financial Services

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	40	40	165.2	206.2	234.5	257.4	300.9	395.5
Base Salary - Org Wtd	40	40	165.2	206.2	234.5	257.4	300.9	395.5
Base Salary - Incentive Eligible	38	38	164.3	202.8	231.0	258.0	305.1	402.5
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	25	25	26.8	43.6	87.9	106.7	145.3	232.0
Short-term Incentive (Actual)	37	37	29.3	41.9	91.1	123.7	193.8	259.9
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	24	24	19.7	41.2	109.9	202.5	232.4	600.7

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	40	40	196.0	255.5	300.6	372.7	495.6	642.7
Total Cash Comp (Actual) - Org Wtd	40	40	196.0	255.5	300.6	372.7	495.6	642.7
Total Cash Comp (Actual) - Rcvrs	37	37	193.7	261.0	323.5	382.2	498.2	654.3
Total Cash Comp (Target)	33	33	191.5	241.0	289.6	343.3	420.4	586.5
Total Cash Comp (Target) - Rcvrs	25	25	191.1	275.8	320.6	372.4	446.5	617.1

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	40	40	218.3	260.5	364.4	494.2	596.9	1,194.2
Total Direct Comp (Actual) - Rcvrs	24	24	269.0	361.5	551.9	642.3	789.7	1,400.6

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	38	38	95%
Sales Incentive	0	0	0%
Profit Sharing	3	3	13%
Long-term Incentive	25	25	66%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	40%	42%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	84%	83%
Performance Shares/Share Units	28%	17%
Performance Cash Units	8%	0%
Long-term Cash	28%	25%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	37	37	43.2%	43.2%
Short-term Incentive (Threshold)	5	5	15.7%	15.7%
Short-term Incentive (Target)	25	25	36.5%	36.5%
Short-term Incentive (Maximum)	15	15	59.7%	59.7%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	24	24	76.3%	76.3%

<b>Salary Range (Mean)</b>				
Minimum	25	25	162.1	162.1
Midpoint	25	25	229.3	229.3
Maximum	25	25	296.4	296.4

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

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## High Tech (Services)

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	6	6	--	--	220.3	237.3	--	--
Base Salary - Org Wtd	6	6	--	--	220.3	237.3	--	--
Base Salary - Incentive Eligible	6	6	--	--	220.3	237.3	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	6	6	--	--	75.7	82.1	--	--
Short-term Incentive (Actual)	5	5	--	--	91.1	114.1	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	4	4	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	6	6	--	--	292.3	332.4	--	--
Total Cash Comp (Actual) - Org Wtd	6	6	--	--	292.3	332.4	--	--
Total Cash Comp (Actual) - Rcvrs	5	5	--	--	313.0	366.8	--	--
Total Cash Comp (Target)	6	6	--	--	289.9	319.4	--	--
Total Cash Comp (Target) - Rcvrs	6	6	--	--	289.9	319.4	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	6	6	--	--	365.4	445.6	--	--
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	100%
Sales Incentive	0	0	--%
Profit Sharing	0	0	0%
Long-term Incentive	4	4	67%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	5	5	43.6%	43.6%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	6	6	33.0%	33.0%
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	4	--%	--%

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

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## 210.324.130 Top Internal Audit Executive

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Insurance

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	53	53	165.6	180.0	205.6	211.7	236.9	283.0
Base Salary - Org Wtd	53	53	165.6	180.0	205.6	211.7	236.9	283.0
Base Salary - Incentive Eligible	49	49	168.3	180.0	209.8	215.9	239.3	285.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	43	43	34.5	49.5	70.1	81.6	105.0	144.9
Short-term Incentive (Actual)	45	45	35.1	69.3	85.9	100.3	134.9	186.1
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	32	32	27.1	46.6	79.5	96.0	127.9	177.5

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	53	53	182.0	228.6	279.1	297.2	344.5	432.0
Total Cash Comp (Actual) - Org Wtd	53	53	182.0	228.6	279.1	297.2	344.5	432.0
Total Cash Comp (Actual) - Rcvrs	45	45	215.3	252.0	301.4	316.1	352.0	465.3
Total Cash Comp (Target)	47	47	189.2	225.0	270.8	288.5	329.3	431.5
Total Cash Comp (Target) - Rcvrs	43	43	209.4	242.6	281.2	300.8	337.8	440.7

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	53	53	189.1	247.3	315.1	355.1	426.5	578.6
Total Direct Comp (Actual) - Rcvrs	32	32	264.2	312.0	394.0	432.7	533.6	673.7

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

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	49	49	94%
Sales Incentive	0	0	0%
Profit Sharing	1	1	3%
Long-term Incentive	34	34	71%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	21%	22%
Share Appreciation Rights (SARs)	9%	6%
Restricted Shares/Share Units	39%	34%
Performance Shares/Share Units	27%	22%
Performance Cash Units	18%	9%
Long-term Cash	42%	41%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	45	45	44.9%	44.9%
Short-term Incentive (Threshold)	18	18	14.6%	14.6%
Short-term Incentive (Target)	43	43	35.8%	35.8%
Short-term Incentive (Maximum)	33	33	55.6%	55.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	32	32	39.4%	39.4%

<b>Salary Range (Mean)</b>				
Minimum	37	37	154.0	154.0
Midpoint	37	37	213.7	213.7
Maximum	37	37	273.3	273.3

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All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	31	31	152.2	180.0	220.7	220.0	255.0	278.0
Base Salary - Org Wtd	31	31	152.2	180.0	220.7	220.0	255.0	278.0
Base Salary - Incentive Eligible	31	31	152.2	180.0	220.7	220.0	255.0	278.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	31	31	34.4	58.5	94.5	90.2	112.0	141.4
Short-term Incentive (Actual)	27	27	25.8	46.5	77.4	97.5	143.0	226.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	22	22	16.6	55.3	97.5	107.3	166.8	198.0

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	31	31	183.1	240.7	273.3	305.1	363.8	484.3
Total Cash Comp (Actual) - Org Wtd	31	31	183.1	240.7	273.3	305.1	363.8	484.3
Total Cash Comp (Actual) - Rcvs	27	27	194.6	241.6	295.7	319.6	379.9	502.6
Total Cash Comp (Target)	31	31	186.6	253.6	314.8	310.2	374.0	428.5
Total Cash Comp (Target) - Rcvs	31	31	186.6	253.6	314.8	310.2	374.0	428.5

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	31	31	208.4	250.0	356.7	381.2	494.2	583.6
Total Direct Comp (Actual) - Rcvs	22	22	189.4	288.6	407.7	410.2	540.5	675.9

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

## Other Durable Goods

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	31	31	100%
Sales Incentive	0	0	0%
Profit Sharing	2	2	11%
Long-term Incentive	25	25	81%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	46%	41%
Share Appreciation Rights (SARs)	13%	14%
Restricted Shares/Share Units	79%	77%
Performance Shares/Share Units	25%	27%
Performance Cash Units	17%	0%
Long-term Cash	29%	27%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	27	27	42.9%	42.9%
Short-term Incentive (Threshold)	10	10	20.4%	20.4%
Short-term Incentive (Target)	31	31	39.7%	39.7%
Short-term Incentive (Maximum)	23	23	70.8%	70.8%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	22	22	46.2%	46.2%

<b>Salary Range (Mean)</b>				
Minimum	20	20	160.3	160.3
Midpoint	20	20	211.8	211.8
Maximum	20	20	263.3	263.3

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

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Top Internal Audit Executive 210.324.130

2014

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## 210.324.130 Top Internal Audit Executive

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## Other Non-Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	11	11	141.5	183.9	196.7	209.8	244.0	285.0
Base Salary - Org Wtd	11	11	141.5	183.9	196.7	209.8	244.0	285.0
Base Salary - Incentive Eligible	11	11	141.5	183.9	196.7	209.8	244.0	285.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	11	11	42.5	55.2	57.3	70.9	79.5	123.9
Short-term Incentive (Actual)	10	10	21.1	27.9	63.8	64.3	103.6	123.6
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	7	7	--	36.4	85.5	82.5	137.5	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	11	11	171.1	196.7	272.3	268.3	305.2	406.1
Total Cash Comp (Actual) - Org Wtd	11	11	171.1	196.7	272.3	268.3	305.2	406.1
Total Cash Comp (Actual) - Rcvrs	10	10	169.2	202.3	280.5	275.5	320.9	410.9
Total Cash Comp (Target)	11	11	184.0	239.1	275.4	280.7	341.6	405.3
Total Cash Comp (Target) - Rcvrs	11	11	184.0	239.1	275.4	280.7	341.6	405.3

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	11	11	173.1	225.6	284.5	320.8	378.7	558.9
Total Direct Comp (Actual) - Rcvrs	7	7	--	272.0	348.9	369.6	505.7	--

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

<b>Incentive Plan Eligibility</b>	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	7	7	70%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	57%	43%
Share Appreciation Rights (SARs)	14%	14%
Restricted Shares/Share Units	57%	43%
Performance Shares/Share Units	43%	43%
Performance Cash Units	14%	0%
Long-term Cash	29%	29%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	10	10	29.5%	29.5%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	11	11	33.2%	33.2%
Short-term Incentive (Maximum)	6	6	62.1%	62.1%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	7	7	36.7%	36.7%

<b>Salary Range (Mean)</b>				
Minimum	7	7	140.2	140.2
Midpoint	7	7	181.2	181.2
Maximum	7	7	222.2	222.2

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

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Top Internal Audit Executive 210.324.130



2014

# US MBD: Mercer Benchmark Database Executive

## 210.324.130 Top Internal Audit Executive

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## Other Non-Manufacturing

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	38	38	158.3	175.2	200.0	215.2	251.7	294.6
Base Salary - Org Wtd	38	38	158.3	175.2	200.0	215.2	251.7	294.6
Base Salary - Incentive Eligible	35	35	158.3	175.3	200.0	212.5	250.5	281.0
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	29	29	39.8	54.8	79.0	85.7	95.1	185.6
Short-term Incentive (Actual)	29	29	15.6	34.7	53.0	70.7	92.2	165.6
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	17	17	13.7	35.7	75.0	82.6	116.7	173.4

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	38	38	175.1	208.0	235.6	269.3	338.9	405.0
Total Cash Comp (Actual) - Org Wtd	38	38	175.1	208.0	235.6	269.3	338.9	405.0
Total Cash Comp (Actual) - Rcvrs	30	30	182.3	212.4	245.8	279.2	342.7	427.2
Total Cash Comp (Target)	33	33	199.6	230.1	280.0	298.0	346.5	445.6
Total Cash Comp (Target) - Rcvrs	29	29	210.7	237.1	280.0	307.0	346.5	450.8

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	38	38	182.9	210.6	257.5	306.3	373.1	476.3
Total Direct Comp (Actual) - Rcvrs	17	17	219.2	257.5	336.7	368.8	450.1	633.0

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

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	35	35	92%
Sales Incentive	1	1	5%
Profit Sharing	1	1	6%
Long-term Incentive	21	21	60%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	44%	35%
Share Appreciation Rights (SARs)	6%	6%
Restricted Shares/Share Units	78%	71%
Performance Shares/Share Units	28%	29%
Performance Cash Units	6%	0%
Long-term Cash	11%	12%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	29	29	31.3%	31.3%
Short-term Incentive (Threshold)	8	8	14.1%	14.1%
Short-term Incentive (Target)	29	29	37.9%	37.9%
Short-term Incentive (Maximum)	13	13	60.8%	60.8%
Sales Incentive (Actual)	1	1	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	17	17	36.7%	36.7%

<b>Salary Range (Mean)</b>				
Minimum	24	24	153.0	153.0
Midpoint	24	24	206.7	206.7
Maximum	24	24	260.5	260.5

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

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Top Internal Audit Executive 210.324.130

2014

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## 210.324.130 Top Internal Audit Executive

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## Retail & Wholesale

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	28	28	143.3	178.0	210.8	228.4	247.3	368.0
Base Salary - Org Wtd	28	28	143.3	178.0	210.8	228.4	247.3	368.0
Base Salary - Incentive Eligible	27	27	142.8	181.0	213.0	230.9	248.0	370.7
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	25	25	31.2	59.8	83.0	93.1	109.9	184.5
Short-term Incentive (Actual)	21	21	18.3	63.9	80.0	108.3	135.7	253.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	20	20	23.4	65.2	124.9	155.6	219.2	332.9

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	28	28	160.4	182.7	279.5	310.4	344.8	542.5
Total Cash Comp (Actual) - Org Wtd	28	28	160.4	182.7	279.5	310.4	344.8	542.5
Total Cash Comp (Actual) - Rcvrs	21	21	163.5	260.9	320.0	352.9	419.5	612.1
Total Cash Comp (Target)	26	26	169.5	247.2	299.7	324.5	369.6	556.1
Total Cash Comp (Target) - Rcvrs	25	25	187.4	247.5	308.9	331.0	370.4	558.2

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	28	28	160.8	210.6	373.4	421.5	560.6	763.6
Total Direct Comp (Actual) - Rcvrs	20	20	186.1	326.4	454.3	472.8	656.4	748.2

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	27	27	96%
Sales Incentive	0	0	0%
Profit Sharing	2	2	12%
Long-term Incentive	20	20	83%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	35%	35%
Share Appreciation Rights (SARs)	5%	5%
Restricted Shares/Share Units	80%	75%
Performance Shares/Share Units	35%	35%
Performance Cash Units	0%	0%
Long-term Cash	25%	25%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	21	21	39.8%	39.8%
Short-term Incentive (Threshold)	10	10	13.0%	13.0%
Short-term Incentive (Target)	25	25	37.0%	37.0%
Short-term Incentive (Maximum)	17	17	71.1%	71.1%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	20	20	63.1%	63.1%

<b>Salary Range (Mean)</b>				
Minimum	15	15	139.3	139.3
Midpoint	15	15	185.7	185.7
Maximum	15	15	232.1	232.1

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

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Top Internal Audit Executive 210.324.130

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## Services (Non-Financial)

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	80	80	155.2	181.8	207.3	218.7	241.1	287.5
Base Salary - Org Wtd	80	80	155.2	181.8	207.3	218.7	241.1	287.5
Base Salary - Incentive Eligible	62	62	160.9	184.7	208.2	221.0	249.2	285.3
Base Salary - Not Incentive Eligible	4	4	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	52	52	23.4	34.7	63.8	76.5	95.9	123.2
Short-term Incentive (Actual)	49	49	23.2	32.6	54.1	69.0	90.0	130.6
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	26	26	24.5	37.8	65.6	105.0	111.5	192.9

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	80	80	165.3	202.5	243.0	261.2	300.8	374.5
Total Cash Comp (Actual) - Org Wtd	80	80	165.3	202.5	243.0	261.2	300.8	374.5
Total Cash Comp (Actual) - Rcvrs	50	50	167.4	229.4	258.7	284.1	329.1	404.9
Total Cash Comp (Target)	72	72	163.7	215.6	257.9	276.4	329.8	381.1
Total Cash Comp (Target) - Rcvrs	52	52	209.0	235.8	277.8	300.9	335.1	406.9

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	80	80	165.3	204.9	255.4	295.3	349.1	447.4
Total Direct Comp (Actual) - Rcvrs	26	26	254.8	309.2	348.5	392.3	428.9	503.5

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

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	61	61	78%
Sales Incentive	0	0	0%
Profit Sharing	2	2	4%
Long-term Incentive	30	30	42%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	37%	27%
Share Appreciation Rights (SARs)	7%	8%
Restricted Shares/Share Units	80%	77%
Performance Shares/Share Units	37%	35%
Performance Cash Units	3%	4%
Long-term Cash	17%	12%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	49	49	29.8%	29.8%
Short-term Incentive (Threshold)	23	23	16.6%	16.6%
Short-term Incentive (Target)	52	52	32.4%	32.4%
Short-term Incentive (Maximum)	30	30	50.7%	50.7%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	26	26	42.6%	42.6%

<b>Salary Range (Mean)</b>				
Minimum	52	52	155.0	155.0
Midpoint	52	52	212.2	212.2
Maximum	52	52	269.4	269.4

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

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## 210.324.130 Top Internal Audit Executive

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All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	6	6	--	--	241.8	243.6	--	--
Base Salary - Org Wtd	6	6	--	--	241.8	243.6	--	--
Base Salary - Incentive Eligible	6	6	--	--	241.8	243.6	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	6	6	--	--	100.2	92.6	--	--
Short-term Incentive (Actual)	5	5	--	--	89.9	91.0	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	4	4	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	6	6	--	--	319.5	319.4	--	--
Total Cash Comp (Actual) - Org Wtd	6	6	--	--	319.5	319.4	--	--
Total Cash Comp (Actual) - Rcvs	5	5	--	--	337.3	323.0	--	--
Total Cash Comp (Target)	6	6	--	--	332.9	336.2	--	--
Total Cash Comp (Target) - Rcvs	6	6	--	--	332.9	336.2	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	6	6	--	--	388.0	407.7	--	--
Total Direct Comp (Actual) - Rcvs	4	4	--	--	--	--	--	--

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

## Transportation Equipment

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

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	5	5	39.6%	39.6%
Short-term Incentive (Threshold)	4	4	--%	--%
Short-term Incentive (Target)	6	6	38.3%	38.3%
Short-term Incentive (Maximum)	6	6	76.7%	76.7%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	4	4	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	5	5	175.6	175.6
Midpoint	5	5	222.3	222.3
Maximum	5	5	269.0	269.0

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

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Top Internal Audit Executive 210.324.130

2014

# US MBD: Mercer Benchmark Database Executive

## 210.304.130 Top Investment Executive

## All Organizations

This is the top investment position with responsibility for determining investment strategy and managing the investment function in support of management objectives. Determines portfolio allocation and manages cash and securities including both debt and equities. Do not match if employee invests more than the organization's money. Responsible for the supervision of the investment staff. Frequently reports to a Chief Financial Officer. Note This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

All Participants Analysis (Dollar Values displayed in \$000s)									Incentive Plan Eligibility				Num Orgs		Num Obs		Inc Wtd	
Base Salary	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile	Short-term Incentive									
Base Salary - Inc Wtd	84	87	190.7	228.1	309.0	332.6	389.7	523.2	Sales Incentive	64	66		79%					
Base Salary - Org Wtd	84	87	188.1	229.2	322.2	335.3	389.9	527.9	Profit Sharing	0	0		0%					
Base Salary - Incentive Eligible	65	67	190.7	228.1	309.0	324.2	385.0	504.0	Long-term Incentive	2	2		4%					
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--		47	48		59%					
<b>Incentives</b>									<b>Of Those LTI Eligible:</b>				<b>% Eligible</b>		<b>% Receiving</b>			
Short-term Incentive (Target)	53	55	53.3	79.0	117.6	192.9	240.0	499.5	Stock/Share Options				44%				38%	
Short-term Incentive (Actual)	59	61	47.2	89.5	169.4	287.2	343.5	758.6	Share Appreciation Rights (SARs)				6%				4%	
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units				63%				58%	
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Performance Shares/Share Units				33%				31%	
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--	Performance Cash Units				10%				4%	
Long-term Incentive (Black-Scholes)	44	45	54.4	99.6	214.2	376.2	569.3	973.3	Long-term Cash				23%				18%	
<b>Total Cash Compensation</b>									<b>Incentives (Mean as % of Base)</b>				<b>Num Orgs</b>		<b>Num Obs</b>		<b>Org Wtd</b>	
Total Cash Comp (Actual) - Inc Wtd	84	87	226.7	274.7	417.6	534.3	651.0	985.6	Short-term Incentive (Actual)	59	61		75.3%				75.2%	
Total Cash Comp (Actual) - Org Wtd	84	87	229.2	281.4	421.5	539.2	656.3	1,028.2	Short-term Incentive (Threshold)	16	17		23.2%				23.0%	
Total Cash Comp (Actual) - Rcvs	60	62	248.2	335.9	463.4	603.6	718.5	1,235.5	Short-term Incentive (Target)	53	55		52.2%				52.5%	
Total Cash Comp (Target)	77	79	224.1	283.8	373.5	465.0	572.7	811.6	Short-term Incentive (Maximum)	33	35		100.9%				100.0%	
Total Cash Comp (Target) - Rcvs	53	55	255.2	308.0	417.6	513.6	605.6	937.5	Sales Incentive (Actual)	0	0		--%				--%	
<b>Total Direct Compensation (Black-Scholes)</b>									Sales Incentive (Target)	0	0		--%				--%	
Total Direct Comp (Actual)	84	87	231.5	317.8	487.0	728.8	860.3	1,671.9	Profit Sharing (Actual)	2	2		--%				--%	
Total Direct Comp (Actual) - Rcvs	44	45	313.8	414.6	780.3	1,019.2	1,419.4	1,984.5	Long-term Incentive (Black-Scholes)	44	45		96.8%				96.1%	
<b>Salary Range (Mean)</b>																		
Minimum	43	44							Minimum	43	44		203.6				202.7	
Midpoint	43	44							Midpoint	43	44		277.6				276.0	
Maximum	43	44							Maximum	43	44		351.5				349.3	

\*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

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# US MBD: Mercer Benchmark Database Executive

## 210.304.130 Top Investment Executive

Energy

This is the top investment position with responsibility for determining investment strategy and managing the investment function in support of management objectives. Determines portfolio allocation and manages cash and securities including both debt and equities. Do not match if employee invests more than the organization's money. Responsible for the supervision of the investment staff. Frequently reports to a Chief Financial Officer. Note. This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	6	6	--	--	274.6	281.5	--	--
Base Salary - Org Wtd	6	6	--	--	274.6	281.5	--	--
Base Salary - Incentive Eligible	6	6	--	--	274.6	281.5	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	6	6	--	--	102.5	113.8	--	--
Short-term Incentive (Actual)	6	6	--	--	142.6	157.7	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	6	6	--	--	300.9	401.6	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	6	6	--	--	399.1	439.2	--	--
Total Cash Comp (Actual) - Org Wtd	6	6	--	--	399.1	439.2	--	--
Total Cash Comp (Actual) - Rcvrs	6	6	--	--	399.1	439.2	--	--
Total Cash Comp (Target)	6	6	--	--	370.8	395.2	--	--
Total Cash Comp (Target) - Rcvrs	6	6	--	--	370.8	395.2	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	6	6	--	--	790.0	840.8	--	--
Total Direct Comp (Actual) - Rcvrs	6	6	--	--	790.0	840.8	--	--

\*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	--	--%
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	83%	83%
Performance Shares/Share Units	67%	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)	6	6	51.8%	51.8%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	6	6	38.2%	38.2%
Short-term Incentive (Maximum)	6	6	72.9%	72.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	6	6	133.7%	133.7%

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

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

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## Financial Services

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	10	11	162.0	183.6	307.1	296.5	415.0	466.4
Base Salary - Org Wtd	10	11	159.4	183.4	277.1	293.2	421.2	469.7
Base Salary - Incentive Eligible	7	8	--	199.5	329.5	325.1	433.7	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*5	6	--	--	183.8	183.4	--	--
Short-term Incentive (Actual)	7	8	--	54.5	263.7	352.3	699.8	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	6	6	--	--	350.4	346.0	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	10	11	164.8	230.0	307.1	552.7	698.3	1,380.3
Total Cash Comp (Actual) - Org Wtd	10	11	160.8	221.7	286.5	544.5	846.7	1,391.3
Total Cash Comp (Actual) - Rcvrs	7	8	--	261.8	635.1	677.4	1,143.6	--
Total Cash Comp (Target)	10	11	162.1	197.0	307.1	396.5	605.6	735.6
Total Cash Comp (Target) - Rcvrs	*5	6	--	--	574.8	517.1	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	10	11	164.8	265.9	337.2	741.5	1,334.0	2,052.9
Total Direct Comp (Actual) - Rcvrs	6	6	--	--	835.6	1,044.4	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	7	8	73%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	6	6	55%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	50%	50%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	100%	83%
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)	7	8	91.2%	91.6%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	5	6	45.2%	53.7%
Short-term Incentive (Maximum)	2	3	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	6	6	85.2%	85.2%

<b>Salary Range (Mean)</b>				
Minimum	6	6	190.9	190.9
Midpoint	6	6	242.2	242.2
Maximum	6	6	293.6	293.6

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

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## Insurance

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	30	30	193.3	223.7	334.8	333.4	388.8	518.0
Base Salary - Org Wtd	30	30	193.3	223.7	334.8	333.4	388.8	518.0
Base Salary - Incentive Eligible	28	28	191.2	223.2	339.7	340.0	396.4	521.6
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	22	22	63.0	79.8	132.2	237.0	290.6	600.1
Short-term Incentive (Actual)	26	26	60.3	106.6	189.0	335.6	374.1	882.7
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	20	20	75.1	92.8	218.6	419.4	651.5	1,158.5

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	30	30	236.9	320.9	440.3	625.2	718.9	1,262.8
Total Cash Comp (Actual) - Org Wtd	30	30	236.9	320.9	440.3	625.2	718.9	1,262.8
Total Cash Comp (Actual) - Rcvs	27	27	241.6	366.7	451.5	657.5	725.0	1,361.2
Total Cash Comp (Target)	27	27	231.5	269.1	390.0	516.5	628.7	1,032.0
Total Cash Comp (Target) - Rcvs	22	22	244.1	320.9	435.7	576.3	678.1	1,112.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	30	30	243.6	354.5	580.9	904.8	1,156.4	1,786.1
Total Direct Comp (Actual) - Rcvs	20	20	317.8	546.5	831.0	1,175.1	1,605.9	2,412.9

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	27	27	90%
Sales Incentive	0	0	0%
Profit Sharing	2	2	11%
Long-term Incentive	22	22	73%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	41%	30%
Share Appreciation Rights (SARs)	14%	10%
Restricted Shares/Share Units	45%	35%
Performance Shares/Share Units	36%	35%
Performance Cash Units	23%	10%
Long-term Cash	32%	25%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	26	26	81.6%	81.6%
Short-term Incentive (Threshold)	6	6	24.7%	24.7%
Short-term Incentive (Target)	22	22	59.4%	59.4%
Short-term Incentive (Maximum)	15	15	118.7%	118.7%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	20	20	93.1%	93.1%

<b>Salary Range (Mean)</b>				
Minimum	16	16	207.8	207.8
Midpoint	16	16	279.2	279.2
Maximum	16	16	350.5	350.5

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

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## Other Non-Manufacturing

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	6	6	--	--	294.5	316.1	--	--
Base Salary - Org Wtd	6	6	--	--	294.5	316.1	--	--
Base Salary - Incentive Eligible	6	6	--	--	294.5	316.1	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	4	4	--	--	--	--	--	--
Short-term Incentive (Actual)	5	5	--	--	313.4	331.4	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*3	3	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	6	6	--	--	585.2	592.2	--	--
Total Cash Comp (Actual) - Org Wtd	6	6	--	--	585.2	592.2	--	--
Total Cash Comp (Actual) - Rcvrs	5	5	--	--	663.4	679.2	--	--
Total Cash Comp (Target)	5	5	--	--	491.3	547.5	--	--
Total Cash Comp (Target) - Rcvrs	4	4	--	--	--	--	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	6	6	--	--	783.7	937.0	--	--
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	6	6	100%
Sales Incentive	0	0	--%
Profit Sharing	0	0	--%
Long-term Incentive	3	3	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)	5	5	88.5%	88.5%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	4	4	--%	--%
Short-term Incentive (Maximum)	1	1	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	3	3	--%	--%

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

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

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## 210.304.130 Top Investment Executive

## Services (Non-Financial)

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All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	22	23	210.7	248.4	366.0	369.0	480.0	600.0
Base Salary - Org Wtd	22	23	217.3	250.3	369.8	376.2	490.0	600.0
Base Salary - Incentive Eligible	9	9	--	249.6	314.8	359.0	460.0	--
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	7	7	--	88.0	116.9	158.2	240.0	--
Short-term Incentive (Actual)	6	6	--	--	133.1	221.1	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*2	2	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	22	23	210.7	301.7	372.6	426.7	567.9	688.6
Total Cash Comp (Actual) - Org Wtd	22	23	217.3	307.2	373.1	436.5	575.9	700.8
Total Cash Comp (Actual) - Rcvrs	6	6	--	--	452.1	564.5	--	--
Total Cash Comp (Target)	19	19	232.3	339.4	373.5	434.6	567.9	640.0
Total Cash Comp (Target) - Rcvrs	7	7	--	339.4	372.6	487.0	640.0	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	22	23	210.7	309.0	375.0	440.9	567.9	688.6
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	9	9	45%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	3	3	17%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	6	6	56.6%	56.6%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	7	7	44.3%	44.3%
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)	2	2	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	8	9	214.9	208.9
Midpoint	8	9	286.8	278.2
Maximum	8	9	358.8	347.6

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

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# US MBD: Mercer Benchmark Database Executive

## 110.212.130 Top Investor Relations Executive

Maintains, develops, and improves relations and communications between the organization and its shareholders, the investing public, and other members of the financial community, including financial analysts and institutional investors, to increase the value and marketability of the organization's stock. May monitor and assess changes and trends in ownership of the organization's stock. Frequently reports to a Chief Executive Officer, Chief Financial 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)									Incentive Plan Eligibility			
	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile		Num Orgs	Num Obs	Inc Wtd
<b>Base Salary</b>												
Base Salary - Inc Wtd	153	153	175.0	200.9	232.3	244.1	271.8	327.6	Short-term Incentive	150	150	98%
Base Salary - Org Wtd	153	153	175.0	200.9	232.3	244.1	271.8	327.6	Sales Incentive	0	0	0%
Base Salary - Incentive Eligible	150	150	175.0	200.2	229.6	243.5	271.7	328.6	Profit Sharing	10	10	11%
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--	Long-term Incentive	138	138	94%
<b>Incentives</b>												
Short-term Incentive (Target)	140	140	48.5	67.4	89.8	103.5	132.3	174.0	<b>Of Those LTI Eligible:</b>			
Short-term Incentive (Actual)	129	129	41.1	59.5	102.3	116.8	143.1	219.2		% Eligible		% Receiving
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Stock/Share Options	44%		40%
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Share Appreciation Rights (SARs)	6%		7%
Profit Sharing (Actual)	5	5	--	--	20.7	31.0	--	--	Restricted Shares/Share Units	83%		77%
Long-term Incentive (Black-Scholes)	121	121	37.3	73.2	125.0	190.8	228.4	377.9	Performance Shares/Share Units	45%		40%
<b>Total Cash Compensation</b>									Performance Cash Units	10%		3%
Total Cash Comp (Actual) - Inc Wtd	153	153	209.0	260.5	310.6	343.6	395.0	481.9	Long-term Cash	12%		11%
Total Cash Comp (Actual) - Org Wtd	153	153	209.0	260.5	310.6	343.6	395.0	481.9	<b>Incentives (Mean as % of Base)</b>			
Total Cash Comp (Actual) - Rcvrs	130	130	212.5	274.7	326.9	359.8	410.5	513.5		Num Orgs	Num Obs	Org Wtd
Total Cash Comp (Target)	145	145	224.5	268.4	322.8	341.3	398.1	465.0	Short-term Incentive (Actual)	129	129	45.4%
Total Cash Comp (Target) - Rcvrs	140	140	224.9	270.0	324.1	343.6	401.2	466.3	Short-term Incentive (Threshold)	37	37	19.0%
<b>Total Direct Compensation (Black-Scholes)</b>									Short-term Incentive (Target)	140	140	41.6%
Total Direct Comp (Actual)	153	153	242.3	301.2	428.3	494.5	575.3	775.7	Short-term Incentive (Maximum)	79	79	78.0%
Total Direct Comp (Actual) - Rcvrs	121	121	278.7	357.6	477.9	550.5	627.6	841.8	Sales Incentive (Actual)	0	0	--%
*More than 25% of sample supplied by one organization									Sales Incentive (Target)	0	0	--%
									Profit Sharing (Actual)	5	5	14.1%
									Long-term Incentive (Black-Scholes)	121	121	72.0%
									<b>Salary Range (Mean)</b>			
									Minimum	93	93	171.6
									Midpoint	93	93	229.6
									Maximum	93	93	287.7

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

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## Consumer Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile	Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
<b>Base Salary</b>									Short-term Incentive	15	15	100%
Base Salary - Inc Wtd	15	15	190.0	207.6	244.6	235.3	265.0	279.7	Sales Incentive	0	0	0%
Base Salary - Org Wtd	15	15	190.0	207.6	244.6	235.3	265.0	279.7	Profit Sharing	3	3	38%
Base Salary - Incentive Eligible	15	15	190.0	207.6	244.6	235.3	265.0	279.7	Long-term Incentive	15	15	100%
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--				
<b>Incentives</b>									<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>	
Short-term Incentive (Target)	15	15	62.5	70.0	87.8	96.4	119.0	149.0	Stock/Share Options	36%	42%	
Short-term Incentive (Actual)	13	13	64.5	79.1	104.8	107.7	141.4	151.0	Share Appreciation Rights (SARs)	0%	0%	
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units	64%	67%	
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Performance Shares/Share Units	57%	58%	
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--	Performance Cash Units	7%	0%	
Long-term Incentive (Black-Scholes)	12	12	31.3	81.7	124.4	155.4	247.6	359.1	Long-term Cash	7%	8%	
<b>Total Cash Compensation</b>									<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>
Total Cash Comp (Actual) - Inc Wtd	15	15	190.0	296.8	309.6	331.7	396.4	436.3	Short-term Incentive (Actual)	13	13	44.3%
Total Cash Comp (Actual) - Org Wtd	15	15	190.0	296.8	309.6	331.7	396.4	436.3	Short-term Incentive (Threshold)	5	5	16.4%
Total Cash Comp (Actual) - Rcvs	13	13	296.3	302.1	332.0	353.8	403.3	448.5	Short-term Incentive (Target)	15	15	40.5%
Total Cash Comp (Target)	15	15	258.4	270.3	313.1	331.7	384.8	413.0	Short-term Incentive (Maximum)	8	8	76.4%
Total Cash Comp (Target) - Rcvs	15	15	258.4	270.3	313.1	331.7	384.8	413.0	Sales Incentive (Actual)	0	0	--%
									Sales Incentive (Target)	0	0	--%
<b>Total Direct Compensation (Black-Scholes)</b>									Profit Sharing (Actual)	2	2	--%
Total Direct Comp (Actual)	15	15	190.0	330.4	408.8	456.0	582.2	761.3	Long-term Incentive (Black-Scholes)	12	12	61.1%
Total Direct Comp (Actual) - Rcvs	12	12	337.7	378.5	471.6	512.9	657.8	765.2				
*More than 25% of sample supplied by one organization									<b>Salary Range (Mean)</b>			
									Minimum	13	13	174.1
									Midpoint	13	13	230.9
									Maximum	13	13	287.7

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

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Energy

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All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	17	17	202.1	217.5	257.5	291.8	333.3	503.3
Base Salary - Org Wtd	17	17	202.1	217.5	257.5	291.8	333.3	503.3
Base Salary - Incentive Eligible	17	17	202.1	217.5	257.5	291.8	333.3	503.3
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	15	15	61.0	93.3	132.5	144.8	199.0	286.9
Short-term Incentive (Actual)	16	16	84.8	111.4	145.8	192.0	241.9	422.9
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	14	14	86.0	120.2	215.0	414.2	580.7	1,274.8

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	17	17	294.8	339.0	405.9	477.5	557.8	854.0
Total Cash Comp (Actual) - Org Wtd	17	17	294.8	339.0	405.9	477.5	557.8	854.0
Total Cash Comp (Actual) - Rcvrs	17	17	294.8	339.0	405.9	477.5	557.8	854.0
Total Cash Comp (Target)	16	16	265.3	316.7	378.6	429.7	455.2	797.7
Total Cash Comp (Target) - Rcvrs	15	15	262.5	313.4	397.5	435.0	459.2	801.1

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	17	17	366.9	456.3	557.9	818.6	1,102.7	1,993.1
Total Direct Comp (Actual) - Rcvrs	14	14	405.4	487.6	611.8	904.0	1,269.7	2,005.1

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	17	17	100%
Sales Incentive	0	0	0%
Profit Sharing	2	2	17%
Long-term Incentive	15	15	88%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	20%	14%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	93%	86%
Performance Shares/Share Units	60%	50%
Performance Cash Units	0%	0%
Long-term Cash	7%	7%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	16	16	61.8%	61.8%
Short-term Incentive (Threshold)	4	4	--%	--%
Short-term Incentive (Target)	15	15	48.9%	48.9%
Short-term Incentive (Maximum)	10	10	89.4%	89.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	14	14	128.8%	128.8%

<b>Salary Range (Mean)</b>				
Minimum	9	9	218.1	218.1
Midpoint	9	9	272.0	272.0
Maximum	9	9	325.9	325.9

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

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## Financial Services

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	20	20	157.3	186.0	199.0	228.0	254.3	351.2
Base Salary - Org Wtd	20	20	157.3	186.0	199.0	228.0	254.3	351.2
Base Salary - Incentive Eligible	20	20	157.3	186.0	199.0	228.0	254.3	351.2
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	18	18	42.1	55.3	82.1	99.3	132.8	230.7
Short-term Incentive (Actual)	19	19	15.0	50.1	82.0	109.7	129.8	250.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	18	18	15.2	19.7	84.0	113.2	186.1	262.0

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	20	20	200.8	218.9	298.8	332.2	427.8	574.1
Total Cash Comp (Actual) - Org Wtd	20	20	200.8	218.9	298.8	332.2	427.8	574.1
Total Cash Comp (Actual) - Rcvrs	19	19	200.0	211.3	295.7	330.8	444.0	575.5
Total Cash Comp (Target)	18	18	206.2	233.8	283.7	322.0	409.7	502.7
Total Cash Comp (Target) - Rcvrs	18	18	206.2	233.8	283.7	322.0	409.7	502.7

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	20	20	210.6	263.3	399.8	434.1	571.5	787.4
Total Direct Comp (Actual) - Rcvrs	18	18	225.4	266.9	399.8	446.1	615.0	795.6

\*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	0	0	0%
Long-term Incentive	20	20	100%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	45%	39%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	95%	94%
Performance Shares/Share Units	45%	33%
Performance Cash Units	10%	0%
Long-term Cash	10%	11%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	19	19	45.8%	45.8%
Short-term Incentive (Threshold)	5	5	19.1%	19.1%
Short-term Incentive (Target)	18	18	42.4%	42.4%
Short-term Incentive (Maximum)	11	11	71.3%	71.3%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	18	18	44.8%	44.8%

<b>Salary Range (Mean)</b>				
Minimum	12	12	155.7	155.7
Midpoint	12	12	224.4	224.4
Maximum	12	12	293.2	293.2

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

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Insurance

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All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	15	15	186.0	210.0	242.0	247.2	260.0	358.0
Base Salary - Org Wtd	15	15	186.0	210.0	242.0	247.2	260.0	358.0
Base Salary - Incentive Eligible	15	15	186.0	210.0	242.0	247.2	260.0	358.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	13	13	43.3	71.3	98.0	106.8	122.5	216.2
Short-term Incentive (Actual)	14	14	48.3	55.1	123.1	144.9	160.0	412.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	12	12	52.1	69.6	106.3	146.8	237.5	293.1

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	15	15	261.3	277.1	311.3	382.5	392.2	758.0
Total Cash Comp (Actual) - Org Wtd	15	15	261.3	277.1	311.3	382.5	392.2	758.0
Total Cash Comp (Actual) - Rcvrs	14	14	259.1	278.0	340.6	390.0	394.3	772.5
Total Cash Comp (Target)	13	13	239.6	266.3	343.0	346.3	375.1	528.1
Total Cash Comp (Target) - Rcvrs	13	13	239.6	266.3	343.0	346.3	375.1	528.1

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	15	15	266.2	342.5	454.3	499.9	591.0	1,036.9
Total Direct Comp (Actual) - Rcvrs	12	12	342.9	357.6	482.6	555.1	612.8	1,094.6

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	15	15	100%
Sales Incentive	0	0	--%
Profit Sharing	0	0	0%
Long-term Incentive	13	13	87%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	38%	33%
Share Appreciation Rights (SARs)	8%	8%
Restricted Shares/Share Units	77%	75%
Performance Shares/Share Units	77%	58%
Performance Cash Units	8%	8%
Long-term Cash	8%	0%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	14	14	54.7%	54.7%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	13	13	42.9%	42.9%
Short-term Incentive (Maximum)	7	7	71.4%	71.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	12	12	55.5%	55.5%

### Salary Range (Mean)

Minimum	10	10	174.0	174.0
Midpoint	10	10	232.3	232.3
Maximum	10	10	290.6	290.6

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## Other Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	13	13	176.1	212.2	235.5	246.3	287.8	313.1
Base Salary - Org Wtd	13	13	176.1	212.2	235.5	246.3	287.8	313.1
Base Salary - Incentive Eligible	13	13	176.1	212.2	235.5	246.3	287.8	313.1
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	12	12	48.7	62.3	90.0	101.3	129.3	195.7
Short-term Incentive (Actual)	11	11	45.0	60.0	113.9	114.0	166.9	198.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	12	12	59.9	72.6	157.8	177.0	258.6	382.3

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	13	13	211.0	267.5	328.0	342.8	413.5	497.7
Total Cash Comp (Actual) - Org Wtd	13	13	211.0	267.5	328.0	342.8	413.5	497.7
Total Cash Comp (Actual) - Rcvrs	11	11	224.1	307.0	346.2	358.3	451.2	506.8
Total Cash Comp (Target)	12	12	226.6	269.9	323.9	342.1	396.7	502.2
Total Cash Comp (Target) - Rcvrs	12	12	226.6	269.9	323.9	342.1	396.7	502.2

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	13	13	271.0	353.1	475.5	506.2	596.5	879.4
Total Direct Comp (Actual) - Rcvrs	12	12	269.0	401.9	490.5	522.3	624.8	884.5

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

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

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	50%	50%
Share Appreciation Rights (SARs)	25%	25%
Restricted Shares/Share Units	92%	75%
Performance Shares/Share Units	50%	50%
Performance Cash Units	17%	0%
Long-term Cash	25%	25%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	11	11	45.2%	45.2%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	12	12	40.3%	40.3%
Short-term Incentive (Maximum)	10	10	76.8%	76.8%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	12	12	70.7%	70.7%

<b>Salary Range (Mean)</b>				
Minimum	8	8	176.4	176.4
Midpoint	8	8	235.1	235.1
Maximum	8	8	293.9	293.9

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## Other Non-Manufacturing

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	17	17	178.7	204.8	226.5	247.9	294.2	340.5
Base Salary - Org Wtd	17	17	178.7	204.8	226.5	247.9	294.2	340.5
Base Salary - Incentive Eligible	16	16	176.3	203.2	225.6	243.4	286.3	344.1
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--
<b>Incentives</b>								
Short-term Incentive (Target)	14	14	52.1	78.6	110.1	114.1	141.2	192.3
Short-term Incentive (Actual)	15	15	34.3	59.0	110.0	117.8	181.1	235.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	12	12	41.2	91.9	127.9	140.1	209.6	243.9
<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	17	17	218.1	259.4	325.8	352.1	445.5	490.5
Total Cash Comp (Actual) - Org Wtd	17	17	218.1	259.4	325.8	352.1	445.5	490.5
Total Cash Comp (Actual) - Rcvrs	15	15	212.8	268.0	349.0	361.0	445.8	501.7
Total Cash Comp (Target)	16	16	205.6	280.1	329.3	340.2	416.4	464.8
Total Cash Comp (Target) - Rcvrs	14	14	223.8	291.2	350.5	351.0	427.8	465.3
<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	17	17	237.1	311.6	435.8	451.0	573.7	728.5
Total Direct Comp (Actual) - Rcvrs	12	12	246.1	360.6	510.9	500.6	639.1	736.5
*More than 25% of sample supplied by one organization								
<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd					
Short-term Incentive	16	16	94%					
Sales Incentive	0	0	0%					
Profit Sharing	1	1	20%					
Long-term Incentive	15	15	88%					
<b>Of Those LTI Eligible:</b>	% Eligible		% Receiving					
Stock/Share Options	50%		42%					
Share Appreciation Rights (SARs)	0%		0%					
Restricted Shares/Share Units	92%		83%					
Performance Shares/Share Units	25%		17%					
Performance Cash Units	17%		8%					
Long-term Cash	8%		8%					
<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd				
Short-term Incentive (Actual)	15	15	48.7%	48.7%				
Short-term Incentive (Threshold)	2	2	--%	--%				
Short-term Incentive (Target)	14	14	47.5%	47.5%				
Short-term Incentive (Maximum)	4	4	--%	--%				
Sales Incentive (Actual)	0	0	--%	--%				
Sales Incentive (Target)	0	0	--%	--%				
Profit Sharing (Actual)	1	1	--%	--%				
Long-term Incentive (Black-Scholes)	12	12	58.9%	58.9%				
<b>Salary Range (Mean)</b>								
Minimum	8	8	159.4	159.4				
Midpoint	8	8	218.3	218.3				
Maximum	8	8	277.2	277.2				

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

## 110.212.130 Top Investor Relations Executive

Maintains, develops, and improves relations and communications between the organization and its shareholders, the investing public, and other members of the financial community, including financial analysts and institutional investors, to increase the value and marketability of the organization's stock. May monitor and assess changes and trends in ownership of the organization's stock. Frequently reports to a Chief Executive Officer, Chief Financial 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

## Retail & Wholesale

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	17	17	149.4	167.5	201.9	220.1	255.1	340.4
Base Salary - Org Wtd	17	17	149.4	167.5	201.9	220.1	255.1	340.4
Base Salary - Incentive Eligible	17	17	149.4	167.5	201.9	220.1	255.1	340.4
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	17	17	33.9	55.1	68.5	76.5	84.0	145.5
Short-term Incentive (Actual)	15	15	26.7	39.8	61.1	85.2	131.6	209.6
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	15	15	50.6	74.9	108.5	191.9	300.2	464.9

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	17	17	162.4	210.2	273.5	296.5	361.7	498.5
Total Cash Comp (Actual) - Org Wtd	17	17	162.4	210.2	273.5	296.5	361.7	498.5
Total Cash Comp (Actual) - Rcvrs	15	15	201.1	227.5	274.2	314.9	433.4	536.3
Total Cash Comp (Target)	17	17	180.7	225.1	272.5	296.7	339.1	480.4
Total Cash Comp (Target) - Rcvrs	17	17	180.7	225.1	272.5	296.7	339.1	480.4

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	17	17	162.4	282.3	376.1	465.9	604.8	874.8
Total Direct Comp (Actual) - Rcvrs	15	15	279.8	302.3	402.8	506.8	635.9	973.5

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

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	17	17	100%
Sales Incentive	0	0	0%
Profit Sharing	2	2	14%
Long-term Incentive	15	15	100%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	53%	47%
Share Appreciation Rights (SARs)	13%	13%
Restricted Shares/Share Units	80%	67%
Performance Shares/Share Units	20%	20%
Performance Cash Units	0%	0%
Long-term Cash	20%	20%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	15	15	34.8%	34.8%
Short-term Incentive (Threshold)	5	5	13.8%	13.8%
Short-term Incentive (Target)	17	17	33.3%	33.3%
Short-term Incentive (Maximum)	9	9	71.0%	71.0%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	15	15	80.4%	80.4%

<b>Salary Range (Mean)</b>				
Minimum	8	8	150.1	150.1
Midpoint	8	8	200.3	200.3
Maximum	8	8	250.5	250.5

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

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Top Investor Relations Executive 110.212.130

2014

# US MBD: Mercer Benchmark Database Executive

## 110.212.130 Top Investor Relations Executive

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All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	21	21	183.9	211.2	228.9	238.7	273.7	299.8
Base Salary - Org Wtd	21	21	183.9	211.2	228.9	238.7	273.7	299.8
Base Salary - Incentive Eligible	19	19	183.4	205.0	225.0	237.2	275.0	300.0
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	19	19	55.0	65.5	97.8	102.4	134.6	180.0
Short-term Incentive (Actual)	13	13	20.7	44.3	67.2	76.8	115.6	135.1
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	14	14	11.2	40.6	78.3	104.2	124.7	317.8

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	21	21	205.7	235.2	275.0	286.2	333.9	393.0
Total Cash Comp (Actual) - Org Wtd	21	21	205.7	235.2	275.0	286.2	333.9	393.0
Total Cash Comp (Actual) - Rcvs	13	13	201.2	227.0	285.0	300.9	378.5	401.3
Total Cash Comp (Target)	21	21	227.1	252.5	315.2	331.4	416.3	440.0
Total Cash Comp (Target) - Rcvs	19	19	224.3	276.8	327.3	339.7	433.8	440.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	21	21	220.9	254.9	300.0	355.7	451.4	496.6
Total Direct Comp (Actual) - Rcvs	14	14	237.4	280.2	401.8	402.6	466.6	638.5

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

## Services (Non-Financial)

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	19	19	90%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	15	15	83%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	47%	43%
Share Appreciation Rights (SARs)	7%	7%
Restricted Shares/Share Units	93%	79%
Performance Shares/Share Units	20%	14%
Performance Cash Units	7%	7%
Long-term Cash	7%	0%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	13	13	33.1%	33.1%
Short-term Incentive (Threshold)	4	4	--%	--%
Short-term Incentive (Target)	19	19	42.3%	42.3%
Short-term Incentive (Maximum)	8	8	83.8%	83.8%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	14	14	43.2%	43.2%

<b>Salary Range (Mean)</b>				
Minimum	15	15	164.7	164.7
Midpoint	15	15	223.0	223.0
Maximum	15	15	281.2	281.2

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

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Top Investor Relations Executive 110.212.130

2014

# US MBD: Mercer Benchmark Database Executive

## 320.413.130 Top IT Applications Executive

## All Organizations

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All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	160	180	165.7	185.7	210.0	220.0	235.7	289.5
Base Salary - Org Wtd	160	180	165.3	185.2	210.1	221.4	237.4	295.4
Base Salary - Incentive Eligible	149	168	165.7	187.2	210.1	221.1	236.4	292.2
Base Salary - Not Incentive Eligible	*2	2	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	125	144	37.8	49.1	63.0	73.1	83.7	112.4
Short-term Incentive (Actual)	117	136	23.2	41.5	63.2	75.3	91.7	147.4
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--
Profit Sharing (Actual)	11	11	5.6	6.1	12.5	20.7	25.7	79.0
Long-term Incentive (Black-Scholes)	69	83	18.8	32.1	67.0	97.9	149.5	207.6

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	160	180	190.6	224.7	262.9	278.5	314.4	390.9
Total Cash Comp (Actual) - Org Wtd	160	180	190.6	222.3	257.2	280.3	321.6	398.1
Total Cash Comp (Actual) - Rcvrs	119	138	200.5	238.3	275.6	295.2	324.8	405.9
Total Cash Comp (Target)	144	164	198.3	228.2	270.7	285.0	318.9	381.0
Total Cash Comp (Target) - Rcvrs	125	144	211.2	241.4	272.8	291.2	318.9	385.7

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	160	180	193.3	231.9	279.4	323.6	389.3	498.7
Total Direct Comp (Actual) - Rcvrs	69	83	242.9	271.0	362.5	388.7	477.0	574.8

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	148	167	94%
Sales Incentive	1	1	1%
Profit Sharing	17	19	18%
Long-term Incentive	83	97	66%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	35%	31%
Share Appreciation Rights (SARs)	1%	1%
Restricted Shares/Share Units	68%	65%
Performance Shares/Share Units	44%	42%
Performance Cash Units	4%	4%
Long-term Cash	14%	10%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	117	136	34.6%	33.8%
Short-term Incentive (Threshold)	46	57	14.3%	14.1%
Short-term Incentive (Target)	125	144	33.2%	32.6%
Short-term Incentive (Maximum)	77	90	53.8%	53.7%
Sales Incentive (Actual)	1	1	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	11	11	9.9%	9.9%
Long-term Incentive (Black-Scholes)	69	83	37.5%	43.8%

### Salary Range (Mean)

Minimum	106	124	152.9	152.1
Midpoint	106	124	205.4	203.8
Maximum	106	124	258.0	255.4

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

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Top IT Applications Executive 320.413.130

2014

# US MBD: Mercer Benchmark Database Executive

## 320.413.130 Top IT Applications Executive

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## Consumer Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*15	19	165.7	172.5	195.0	205.4	225.0	251.7
Base Salary - Org Wtd	*15	19	169.0	187.0	209.0	214.5	227.3	285.8
Base Salary - Incentive Eligible	*15	19	165.7	172.5	195.0	205.4	225.0	251.7
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*14	18	41.5	44.9	53.4	62.5	77.3	101.6
Short-term Incentive (Actual)	*12	16	16.2	22.6	47.2	57.5	73.2	124.6
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--
Profit Sharing (Actual)	*3	3	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*10	14	26.4	43.4	69.6	81.5	122.6	162.3

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*15	19	183.7	202.1	257.5	264.0	307.7	398.7
Total Cash Comp (Actual) - Org Wtd	*15	19	211.3	239.0	270.1	283.6	322.0	401.1
Total Cash Comp (Actual) - Rcvs	*14	18	183.6	200.2	262.5	266.2	311.3	399.3
Total Cash Comp (Target)	*15	19	207.4	227.6	252.5	264.6	281.3	352.4
Total Cash Comp (Target) - Rcvs	*14	18	207.4	224.6	256.2	266.6	289.5	355.9

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*15	19	242.5	248.3	272.3	324.1	403.1	484.5
Total Direct Comp (Actual) - Rcvs	*10	14	244.7	255.0	337.2	348.6	415.0	512.8

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

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	14	18	95%
Sales Incentive	1	1	14%
Profit Sharing	3	3	60%
Long-term Incentive	13	17	100%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	53%	57%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	33%	36%
Performance Shares/Share Units	60%	64%
Performance Cash Units	0%	0%
Long-term Cash	20%	14%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	12	16	33.1%	27.7%
Short-term Incentive (Threshold)	4	4	--%	--%
Short-term Incentive (Target)	14	18	32.8%	31.1%
Short-term Incentive (Maximum)	8	8	55.3%	55.3%
Sales Incentive (Actual)	1	1	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	3	3	--%	--%
Long-term Incentive (Black-Scholes)	10	14	44.0%	41.5%

<b>Salary Range (Mean)</b>				
Minimum	10	14	155.1	141.6
Midpoint	10	14	203.4	189.2
Maximum	10	14	251.6	236.8

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

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Top IT Applications Executive 320.413.130

2014

# US MBD: Mercer Benchmark Database Executive

## 320.413.130 Top IT Applications Executive

Energy

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All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*6	7	--	--	198.3	202.5	--	--
Base Salary - Org Wtd	*6	7	--	--	195.0	205.5	--	--
Base Salary - Incentive Eligible	*6	7	--	--	198.3	202.5	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*6	7	--	--	59.5	96.6	--	--
Short-term Incentive (Actual)	*6	7	--	--	95.4	124.0	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	5	5	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*6	7	--	--	281.1	326.5	--	--
Total Cash Comp (Actual) - Org Wtd	*6	7	--	--	314.3	335.3	--	--
Total Cash Comp (Actual) - Rcvrs	*6	7	--	--	281.1	326.5	--	--
Total Cash Comp (Target)	*6	7	--	--	257.7	299.1	--	--
Total Cash Comp (Target) - Rcvrs	*6	7	--	--	257.7	299.1	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*6	7	--	--	284.4	378.2	--	--
Total Direct Comp (Actual) - Rcvrs	5	5	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	6	7	100%
Sales Incentive	0	--	--%
Profit Sharing	0	0	--%
Long-term Incentive	5	5	71%

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	7	59.6%	58.1%
Short-term Incentive (Threshold)	3	4	--%	--%
Short-term Incentive (Target)	6	7	46.7%	44.3%
Short-term Incentive (Maximum)	4	5	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	5	5	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	6	7	136.3	139.2
Midpoint	6	7	190.3	192.7
Maximum	6	7	244.3	246.2

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Top IT Applications Executive 320.413.130

2014

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## Financial Services

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	7	7	--	212.2	225.0	244.8	274.8	--
Base Salary - Org Wtd	7	7	--	212.2	225.0	244.8	274.8	--
Base Salary - Incentive Eligible	7	7	--	212.2	225.0	244.8	274.8	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	5	5	--	--	60.5	69.7	--	--
Short-term Incentive (Actual)	7	7	--	38.0	80.0	107.5	186.3	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*2	2	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	7	7	--	240.7	308.2	353.7	461.1	--
Total Cash Comp (Actual) - Org Wtd	7	7	--	240.7	308.2	353.7	461.1	--
Total Cash Comp (Actual) - Rcvrs	7	7	--	240.7	308.2	353.7	461.1	--
Total Cash Comp (Target)	6	6	--	--	277.9	302.0	--	--
Total Cash Comp (Target) - Rcvrs	5	5	--	--	290.3	322.4	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	7	7	--	240.7	363.7	385.4	545.0	--
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	7	100%
Sales Incentive	0	0	--%
Profit Sharing	1	1	20%
Long-term Incentive	2	2	33%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	7	7	42.7%	42.7%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	5	5	27.2%	27.2%
Short-term Incentive (Maximum)	2	2	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	2	2	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	5	5	175.8	175.8
Midpoint	5	5	228.3	228.3
Maximum	5	5	280.8	280.8

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

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Top IT Applications Executive 320.413.130

2014

# US MBD: Mercer Benchmark Database Executive

## 320.413.130 Top IT Applications Executive

This is the top IT applications position with responsibility for all of the organization's applications systems analysis and programming activities. Provides overall direction and guidance to subordinate managers and project managers. Responsible for creating, promoting, and enforcing IT applications development methodology. Frequently reports to a Chief Information Officer. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

## Insurance

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	22	34	182.4	208.7	212.8	219.1	231.9	247.1
Base Salary - Org Wtd	22	34	156.7	208.3	214.8	222.5	238.2	280.1
Base Salary - Incentive Eligible	21	33	181.1	208.6	212.7	218.4	228.2	247.8
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*17	29	51.7	53.0	60.2	82.3	94.5	144.0
Short-term Incentive (Actual)	*19	31	32.1	44.9	67.3	69.4	81.6	123.3
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*9	19	60.0	83.1	155.0	174.2	221.6	275.2

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	22	34	228.3	248.1	277.4	282.3	295.7	373.8
Total Cash Comp (Actual) - Org Wtd	22	34	202.8	239.8	272.9	285.4	322.3	416.7
Total Cash Comp (Actual) - Rcvs	*19	31	232.4	254.0	277.7	282.2	294.3	362.0
Total Cash Comp (Target)	*18	30	217.6	262.3	272.1	296.5	311.7	382.3
Total Cash Comp (Target) - Rcvs	*17	29	214.9	262.5	272.8	298.4	312.8	384.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	22	34	228.3	263.1	355.5	379.7	487.4	573.9
Total Direct Comp (Actual) - Rcvs	*9	19	324.3	390.1	459.1	476.5	554.9	661.8

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	21	33	97%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	11	21	81%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	10%	11%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	81%	89%
Performance Shares/Share Units	67%	68%
Performance Cash Units	14%	16%
Long-term Cash	14%	5%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	19	31	33.0%	32.0%
Short-term Incentive (Threshold)	5	13	15.8%	14.6%
Short-term Incentive (Target)	17	29	39.4%	35.9%
Short-term Incentive (Maximum)	10	20	59.0%	57.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	9	19	58.8%	75.3%

<b>Salary Range (Mean)</b>				
Minimum	16	28	157.0	157.0
Midpoint	16	28	212.1	208.0
Maximum	16	28	267.2	259.0

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

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Top IT Applications Executive 320.413.130



2014

# US MBD: Mercer Benchmark Database Executive

## 320.413.130 Top IT Applications Executive

This is the top IT applications position with responsibility for all of the organization's applications systems analysis and programming activities. Provides overall direction and guidance to subordinate managers and project managers. Responsible for creating, promoting, and enforcing IT applications development methodology. Frequently reports to a Chief Information Officer. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

## Other Non-Manufacturing

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	16	18	163.2	187.2	220.0	219.6	243.3	301.3
Base Salary - Org Wtd	16	18	162.7	189.1	217.4	219.6	239.3	306.5
Base Salary - Incentive Eligible	16	18	163.2	187.2	220.0	219.6	243.3	301.3
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	13	15	38.1	45.0	49.7	65.0	72.6	131.7
Short-term Incentive (Actual)	14	16	39.3	50.8	75.4	84.2	118.7	156.9
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	6	6	--	--	48.6	69.7	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	16	18	220.3	225.2	291.2	294.4	346.5	386.6
Total Cash Comp (Actual) - Org Wtd	16	18	218.3	225.1	267.1	292.1	349.0	407.3
Total Cash Comp (Actual) - Rcvrs	14	16	218.3	242.5	306.7	303.1	349.0	407.3
Total Cash Comp (Target)	15	17	207.5	228.8	270.0	276.6	313.3	383.1
Total Cash Comp (Target) - Rcvrs	13	15	218.8	232.2	270.0	279.3	312.0	390.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	16	18	225.0	241.0	300.9	317.6	367.0	501.8
Total Direct Comp (Actual) - Rcvrs	6	6	--	--	359.4	374.0	--	--

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

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	16	18	100%
Sales Incentive	0	0	0%
Profit Sharing	3	5	45%
Long-term Incentive	6	6	46%

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

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	14	16	37.8%	38.6%
Short-term Incentive (Threshold)	4	6	--%	--%
Short-term Incentive (Target)	13	15	31.9%	30.3%
Short-term Incentive (Maximum)	8	10	55.9%	52.7%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	6	6	31.3%	31.3%

<b>Salary Range (Mean)</b>				
Minimum	6	6	146.5	146.5
Midpoint	6	6	189.3	189.3
Maximum	6	6	232.2	232.2

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

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Top IT Applications Executive 320.413.130

2014

# US MBD: Mercer Benchmark Database Executive

## 320.413.130 Top IT Applications Executive

Retail &amp; Wholesale

This is the top IT applications position with responsibility for all of the organization's applications systems analysis and programming activities. Provides overall direction and guidance to subordinate managers and project managers. Responsible for creating, promoting, and enforcing IT applications development methodology. Frequently reports to a Chief Information Officer. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	26	27	164.9	178.8	210.0	226.8	255.9	320.2
Base Salary - Org Wtd	26	27	164.8	177.4	205.0	224.0	241.7	320.8
Base Salary - Incentive Eligible	26	26	164.8	177.4	205.0	224.6	241.7	320.8
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	25	25	40.2	53.5	69.3	73.2	87.7	116.5
Short-term Incentive (Actual)	17	17	27.6	38.0	65.2	79.1	118.8	157.1
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	14	14	5.7	16.9	42.7	94.8	145.3	326.2

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	26	27	193.9	210.0	237.0	277.7	315.0	420.6
Total Cash Comp (Actual) - Org Wtd	26	27	193.7	208.2	234.0	276.8	324.0	422.9
Total Cash Comp (Actual) - Rcvrs	17	17	199.0	228.5	266.2	308.4	378.0	472.8
Total Cash Comp (Target)	25	26	206.6	228.7	279.8	299.0	326.3	432.7
Total Cash Comp (Target) - Rcvrs	25	25	206.3	226.9	279.5	299.5	332.6	437.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	26	27	197.0	210.0	283.5	326.9	392.9	524.6
Total Direct Comp (Actual) - Rcvrs	14	14	199.0	264.7	323.0	385.7	448.0	776.5

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

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	26	26	96%
Sales Incentive	0	0	0%
Profit Sharing	3	3	17%
Long-term Incentive	17	17	77%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	38%	21%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	81%	79%
Performance Shares/Share Units	44%	43%
Performance Cash Units	0%	0%
Long-term Cash	6%	7%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	17	17	36.1%	36.1%
Short-term Incentive (Threshold)	14	14	15.2%	15.2%
Short-term Incentive (Target)	25	25	32.2%	32.2%
Short-term Incentive (Maximum)	15	15	56.6%	56.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	14	14	41.1%	41.1%

<b>Salary Range (Mean)</b>				
Minimum	19	20	155.7	157.0
Midpoint	19	20	216.7	217.6
Maximum	19	20	277.6	278.3

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

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Top IT Applications Executive 320.413.130

2014

# US MBD: Mercer Benchmark Database Executive

## 320.413.130 Top IT Applications Executive

## Services (Non-Financial)

This is the top IT applications position with responsibility for all of the organization's applications systems analysis and programming activities. Provides overall direction and guidance to subordinate managers and project managers. Responsible for creating, promoting, and enforcing IT applications development methodology. Frequently reports to a Chief Information Officer. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	53	53	154.2	174.2	207.4	223.5	244.1	317.8
Base Salary - Org Wtd	53	53	154.2	174.2	207.4	223.5	244.1	317.8
Base Salary - Incentive Eligible	43	43	154.2	171.9	213.9	230.9	256.0	332.8
Base Salary - Not Incentive Eligible	*2	2	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	32	32	19.4	29.7	61.5	69.3	87.9	118.9
Short-term Incentive (Actual)	31	31	19.0	27.2	48.4	66.6	75.1	163.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	5	5	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	14	14	7.8	23.5	41.1	48.7	77.6	110.5

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	53	53	171.9	186.9	232.6	263.7	306.3	376.1
Total Cash Comp (Actual) - Org Wtd	53	53	171.9	186.9	232.6	263.7	306.3	376.1
Total Cash Comp (Actual) - Rcvrs	31	31	191.4	220.6	265.8	297.4	324.7	410.5
Total Cash Comp (Target)	46	46	174.5	186.0	254.1	275.8	331.7	366.1
Total Cash Comp (Target) - Rcvrs	32	32	183.7	222.1	278.2	292.0	332.9	372.5

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	53	53	175.1	192.1	238.5	276.5	319.8	444.5
Total Direct Comp (Actual) - Rcvrs	14	14	183.6	244.7	302.0	309.5	364.7	470.5

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	43	43	86%
Sales Incentive	0	0	0%
Profit Sharing	5	5	15%
Long-term Incentive	18	18	44%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	33%	21%
Share Appreciation Rights (SARs)	6%	7%
Restricted Shares/Share Units	56%	50%
Performance Shares/Share Units	22%	21%
Performance Cash Units	0%	0%
Long-term Cash	22%	21%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	31	31	27.5%	27.5%
Short-term Incentive (Threshold)	13	13	15.7%	15.7%
Short-term Incentive (Target)	32	32	29.4%	29.4%
Short-term Incentive (Maximum)	22	22	46.6%	46.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	5	5	--%	--%
Long-term Incentive (Black-Scholes)	14	14	22.4%	22.4%

<b>Salary Range (Mean)</b>				
Minimum	33	33	148.6	148.6
Midpoint	33	33	199.6	199.6
Maximum	33	33	250.5	250.5

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

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Top IT Applications Executive 320.413.130

2014

# US MBD: Mercer Benchmark Database Executive

## 330.381.130 Top IT Infrastructure Executive

This is the top IT infrastructure position with responsibility for managing the organization's IT architecture that is designed by the CTO/Chief Architect and upon which IT applications operate. Responsible for the physical operation and performance of data centers, servers, networks, and other technology platforms shared across the organization. May oversee other areas such as systems engineering, data center operations, networking/telecommunications, desktop development and support. Frequently reports to a Chief Information Officer. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

## All Organizations

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	158	168	154.9	170.3	204.6	206.2	233.2	267.6
Base Salary - Org Wtd	158	168	159.9	175.2	206.0	208.5	234.1	267.7
Base Salary - Incentive Eligible	144	151	154.6	171.2	206.0	207.9	234.5	267.8
Base Salary - Not Incentive Eligible	5	5	--	--	195.3	184.4	--	--

### Incentives

Short-term Incentive (Target)	125	132	29.4	49.5	66.6	71.2	87.9	119.5
Short-term Incentive (Actual)	113	117	19.9	34.1	58.0	71.6	97.4	139.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--
Profit Sharing (Actual)	9	9	--	5.6	7.2	9.1	12.1	--
Long-term Incentive (Black-Scholes)	77	84	22.9	34.0	67.4	88.8	103.1	172.6

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	158	168	165.0	197.8	246.1	256.9	295.5	372.2
Total Cash Comp (Actual) - Org Wtd	158	168	171.4	204.1	249.6	261.7	301.9	372.9
Total Cash Comp (Actual) - Rcvrs	115	119	187.5	222.3	265.5	281.4	326.1	400.6
Total Cash Comp (Target)	142	151	184.0	212.3	262.0	268.7	312.8	361.4
Total Cash Comp (Target) - Rcvrs	125	132	200.0	233.3	270.2	280.1	324.6	364.6

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	158	168	174.5	210.1	264.7	301.3	351.1	500.9
Total Direct Comp (Actual) - Rcvrs	77	84	221.1	283.1	332.8	374.5	430.6	540.7

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	143	150	92%
Sales Incentive	1	1	1%
Profit Sharing	12	16	15%
Long-term Incentive	89	96	64%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	39%	39%
Share Appreciation Rights (SARs)	4%	5%
Restricted Shares/Share Units	63%	63%
Performance Shares/Share Units	22%	18%
Performance Cash Units	3%	1%
Long-term Cash	24%	18%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	113	117	33.3%	32.8%
Short-term Incentive (Threshold)	37	39	14.8%	14.9%
Short-term Incentive (Target)	125	132	34.2%	33.6%
Short-term Incentive (Maximum)	70	71	59.4%	59.3%
Sales Incentive (Actual)	1	1	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	9	9	4.8%	4.8%
Long-term Incentive (Black-Scholes)	77	84	40.4%	39.2%

### Salary Range (Mean)

Minimum	94	102	151.8	149.9
Midpoint	94	102	205.3	203.0
Maximum	94	102	258.8	256.2

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

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