

2014

# US MBD: Mercer Benchmark Database Executive

## 410.000.120 Top Marketing Executive - Corporate

This is the top marketing position with responsibility for the direction and management of the marketing and promotion of the organization's products and services. Directs the efforts of marketing and advertising executives and works with them to develop business plans and strategies to attain corporate objectives. Develops policies, programs, and objectives for all product and service marketing activities for the organization. Directs market research, product planning, and advertising functions to accomplish organization objectives. Frequently reports to a Chief Executive Officer or Chief Operating Officer. Note: Reporting entity is Corporate. This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported. Do not match this position if employee is responsible for both marketing and sales - see Top Marketing and Sales Executive.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	7	7	--	179.9	230.0	241.2	316.0	--
Base Salary - Org Wtd	7	7	--	179.9	230.0	241.2	316.0	--
Base Salary - Incentive Eligible	7	7	--	179.9	230.0	241.2	316.0	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	7	7	--	54.0	92.0	94.2	126.9	--
Short-term Incentive (Actual)	6	6	--	--	118.4	105.9	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	5	5	--	--	273.6	319.1	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	7	7	--	214.5	278.1	331.9	476.8	--
Total Cash Comp (Actual) - Org Wtd	7	7	--	214.5	278.1	331.9	476.8	--
Total Cash Comp (Actual) - Rcvs	6	6	--	--	351.3	348.9	--	--
Total Cash Comp (Target)	7	7	--	233.9	322.0	335.4	444.0	--
Total Cash Comp (Target) - Rcvs	7	7	--	233.9	322.0	335.4	444.0	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	7	7	--	230.0	585.4	559.8	782.3	--
Total Direct Comp (Actual) - Rcvs	5	5	--	--	773.8	682.2	--	--

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

## Other Non-Durable Goods

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	7	7	100%
Sales Incentive	0	0	--%
Profit Sharing	0	0	0%
Long-term Incentive	5	5	71%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	40%	40%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	60%	60%
Performance Shares/Share Units	60%	60%
Performance Cash Units	20%	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	39.7%	39.7%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	7	7	38.0%	38.0%
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)	5	5	143.9%	143.9%

<b>Salary Range (Mean)</b>				
Minimum	6	6	178.9	178.9
Midpoint	6	6	226.7	226.7
Maximum	6	6	274.5	274.5

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 Marketing Executive - Corporate 410.000.120

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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	20	20	139.1	187.0	293.9	289.7	365.0	422.5
Base Salary - Org Wtd	20	20	139.1	187.0	293.9	289.7	365.0	422.5
Base Salary - Incentive Eligible	19	19	136.7	208.1	300.0	295.4	365.0	425.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	16	16	31.2	58.2	155.0	168.5	209.4	399.7
Short-term Incentive (Actual)	16	16	8.8	39.8	129.4	170.8	306.1	464.4
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	10	10	32.5	48.8	161.2	244.7	403.6	635.5

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	20	20	141.1	229.1	372.4	427.1	623.0	849.0
Total Cash Comp (Actual) - Org Wtd	20	20	141.1	229.1	372.4	427.1	623.0	849.0
Total Cash Comp (Actual) - Rcvs	16	16	171.9	257.2	418.9	472.5	644.8	928.9
Total Cash Comp (Target)	18	18	173.7	271.3	459.3	448.0	609.4	752.0
Total Cash Comp (Target) - Rcvs	16	16	175.0	294.8	502.5	473.7	628.1	796.1

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	20	20	141.1	277.8	437.4	549.5	647.3	1,401.9
Total Direct Comp (Actual) - Rcvs	10	10	235.7	281.3	577.4	725.2	1,253.3	1,507.4

\*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	2	2	18%
Long-term Incentive	12	12	63%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	45%	20%
Share Appreciation Rights (SARs)	18%	20%
Restricted Shares/Share Units	73%	70%
Performance Shares/Share Units	36%	30%
Performance Cash Units	0%	0%
Long-term Cash	9%	10%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	16	16	50.2%	50.2%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	16	16	50.6%	50.6%
Short-term Incentive (Maximum)	2	2	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	10	10	67.2%	67.2%

### Salary Range (Mean)

Minimum	12	12	190.4	190.4
Midpoint	12	12	253.5	253.5
Maximum	12	12	316.6	316.6

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

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## 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	30	30	206.5	273.8	354.7	360.3	425.0	483.4
Base Salary - Org Wtd	30	30	206.5	273.8	354.7	360.3	425.0	483.4
Base Salary - Incentive Eligible	30	30	206.5	273.8	354.7	360.3	425.0	483.4
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	29	29	54.0	121.3	208.6	200.6	263.0	340.0
Short-term Incentive (Actual)	23	23	32.1	77.8	223.5	248.7	326.8	461.7
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	19	19	35.4	125.0	323.4	364.1	435.7	1,176.9

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	30	30	225.2	327.7	525.5	550.9	723.1	976.4
Total Cash Comp (Actual) - Org Wtd	30	30	225.2	327.7	525.5	550.9	723.1	976.4
Total Cash Comp (Actual) - Rcvs	23	23	228.8	368.8	653.8	614.5	747.7	994.1
Total Cash Comp (Target)	29	29	246.0	384.4	558.4	550.2	687.5	805.0
Total Cash Comp (Target) - Rcvs	29	29	246.0	384.4	558.4	550.2	687.5	805.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	30	30	255.2	359.2	695.2	781.5	1,074.8	1,527.5
Total Direct Comp (Actual) - Rcvs	19	19	265.0	555.9	1,054.9	968.4	1,136.8	1,845.8

\*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	30	30	100%
Sales Incentive	0	0	0%
Profit Sharing	4	4	22%
Long-term Incentive	22	22	81%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	67%	63%
Share Appreciation Rights (SARs)	5%	5%
Restricted Shares/Share Units	76%	74%
Performance Shares/Share Units	38%	42%
Performance Cash Units	5%	0%
Long-term Cash	19%	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)	23	23	67.1%	67.1%
Short-term Incentive (Threshold)	14	14	22.3%	22.3%
Short-term Incentive (Target)	29	29	55.1%	55.1%
Short-term Incentive (Maximum)	16	16	123.1%	123.1%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	19	19	87.5%	87.5%

<b>Salary Range (Mean)</b>				
Minimum	10	10	241.5	241.5
Midpoint	10	10	321.7	321.7
Maximum	10	10	401.9	401.9

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Top Marketing Executive - Corporate 410.000.120

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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	55	56	177.5	201.5	256.0	271.7	325.0	400.0
Base Salary - Org Wtd	55	56	177.2	200.0	252.0	270.6	325.0	400.0
Base Salary - Incentive Eligible	43	44	175.3	200.0	255.0	264.9	315.4	400.0
Base Salary - Not Incentive Eligible	4	4	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	31	32	42.0	55.7	88.7	104.5	133.8	218.3
Short-term Incentive (Actual)	35	36	19.6	34.1	63.9	106.6	134.6	331.3
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	20	21	23.3	56.7	158.1	558.8	337.4	3,247.9

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	55	56	180.0	235.3	309.0	340.3	389.6	555.5
Total Cash Comp (Actual) - Org Wtd	55	56	180.0	235.0	299.2	336.7	370.0	557.3
Total Cash Comp (Actual) - Rcvs	35	36	205.3	240.2	333.3	371.5	451.6	735.2
Total Cash Comp (Target)	45	46	214.9	246.3	335.3	347.4	405.3	490.7
Total Cash Comp (Target) - Rcvs	31	32	230.7	268.3	344.2	368.1	429.9	590.8

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	55	56	180.0	235.6	333.3	549.9	543.8	822.3
Total Direct Comp (Actual) - Rcvs	20	21	294.5	350.1	550.1	969.1	852.8	3,839.2

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	43	44	81%
Sales Incentive	0	0	0%
Profit Sharing	1	1	3%
Long-term Incentive	22	23	52%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	26%	29%
Share Appreciation Rights (SARs)	9%	10%
Restricted Shares/Share Units	65%	67%
Performance Shares/Share Units	26%	29%
Performance Cash Units	4%	5%
Long-term Cash	22%	14%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	35	36	34.2%	34.9%
Short-term Incentive (Threshold)	12	12	17.1%	17.1%
Short-term Incentive (Target)	31	32	36.9%	36.9%
Short-term Incentive (Maximum)	20	20	65.4%	65.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	20	21	116.5%	170.2%

<b>Salary Range (Mean)</b>				
Minimum	18	18	185.1	185.1
Midpoint	18	18	256.9	256.9
Maximum	18	18	328.7	328.7

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 Marketing Executive - Corporate 410.000.120

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## 410.014.120 Top Marketing Executive - Division

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## 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	83	85	149.7	193.2	222.7	238.8	265.3	343.4
Base Salary - Org Wtd	83	85	149.4	192.6	225.0	239.5	265.9	348.5
Base Salary - Incentive Eligible	77	78	149.7	194.7	225.0	239.8	268.1	335.7
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	70	71	36.9	54.8	79.0	87.8	118.9	148.7
Short-term Incentive (Actual)	67	68	20.9	46.5	75.1	81.9	104.4	148.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	43	44	21.8	50.1	101.2	144.4	185.7	251.4

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	83	85	167.1	221.6	286.9	304.8	356.7	486.0
Total Cash Comp (Actual) - Org Wtd	83	85	166.9	222.1	286.9	305.5	357.5	490.6
Total Cash Comp (Actual) - Rcvs	67	68	183.1	252.1	304.1	325.1	367.6	503.0
Total Cash Comp (Target)	77	78	181.7	252.0	300.7	320.2	375.9	468.0
Total Cash Comp (Target) - Rcvs	70	71	193.0	262.5	304.6	330.1	384.8	479.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	83	85	167.1	234.2	322.7	379.6	480.3	616.1
Total Direct Comp (Actual) - Rcvs	43	44	265.9	330.6	457.2	491.9	587.9	671.2

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	77	78	99%
Sales Incentive	1	1	2%
Profit Sharing	9	9	17%
Long-term Incentive	52	53	70%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	49%	50%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	45%	39%
Performance Shares/Share Units	49%	50%
Performance Cash Units	4%	2%
Long-term Cash	18%	16%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	67	68	32.8%	33.2%
Short-term Incentive (Threshold)	22	23	15.4%	15.5%
Short-term Incentive (Target)	70	71	35.5%	35.4%
Short-term Incentive (Maximum)	41	42	64.0%	64.1%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	43	44	54.7%	55.0%

<b>Salary Range (Mean)</b>				
Minimum	46	47	169.2	168.9
Midpoint	46	47	228.6	227.9
Maximum	46	47	288.0	286.9

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Top Marketing Executive - Division 410.014.120

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## Consumer Goods

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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	18	142.1	187.5	220.0	235.6	259.0	340.0
Base Salary - Org Wtd	17	18	140.7	180.0	225.0	236.9	259.4	368.9
Base Salary - Incentive Eligible	15	15	138.0	195.0	225.0	243.2	260.0	426.7
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	14	14	34.2	45.7	79.0	84.9	115.6	160.5
Short-term Incentive (Actual)	12	12	24.2	55.6	96.3	91.8	104.4	182.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	8	8	--	--	95.4	239.0	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	17	18	149.3	202.4	287.1	296.8	352.8	538.5
Total Cash Comp (Actual) - Org Wtd	17	18	148.7	194.8	300.0	301.7	354.4	556.4
Total Cash Comp (Actual) - Rcvrs	12	12	158.9	280.6	327.2	347.7	374.2	646.4
Total Cash Comp (Target)	16	16	164.3	193.2	302.8	312.7	345.4	562.5
Total Cash Comp (Target) - Rcvrs	14	14	170.9	244.2	313.0	330.9	357.2	616.1

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	17	18	150.0	211.5	317.1	403.0	404.2	909.0
Total Direct Comp (Actual) - Rcvrs	8	8	--	--	405.4	596.1	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	15	15	94%
Sales Incentive	0	0	0%
Profit Sharing	2	2	22%
Long-term Incentive	12	12	75%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	25%	38%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	42%	63%
Performance Shares/Share Units	42%	25%
Performance Cash Units	17%	13%
Long-term Cash	17%	25%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	12	12	36.6%	36.6%
Short-term Incentive (Threshold)	6	6	--%	--%
Short-term Incentive (Target)	14	14	34.7%	34.7%
Short-term Incentive (Maximum)	5	5	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	8	8	87.4%	87.4%

<b>Salary Range (Mean)</b>				
Minimum	12	12	157.2	157.2
Midpoint	12	12	223.3	223.3
Maximum	12	12	289.3	289.3

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 Marketing Executive - Division 410.014.120

2014

# US MBD: Mercer Benchmark Database Executive

## 410.014.120 Top Marketing Executive - Division

This is the top marketing position with responsibility for the direction and management of the marketing and promotion of the organization's products and services. Directs the efforts of marketing and advertising executives and works with them to develop business plans and strategies to attain corporate objectives. Develops policies, programs, and objectives for all product and service marketing activities for the organization. Directs market research, product planning, and advertising functions to accomplish organization objectives. Frequently reports to a Chief Executive Officer or Chief Operating Officer. Note: Reporting entity is Division. This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported. Do not match this position if employee is responsible for both marketing and sales - see Top Marketing and Sales Executive.

## Other Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	10	10	--	--	215.0	208.0	--	--
Base Salary - Org Wtd	10	10	--	--	215.0	208.0	--	--
Base Salary - Incentive Eligible	8	8	--	--	--	--	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	8	8	--	--	--	--	--	--
Short-term Incentive (Actual)	7	7	--	--	--	--	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*2	2	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	10	10	--	--	247.9	268.4	--	--
Total Cash Comp (Actual) - Org Wtd	10	10	--	--	247.9	268.4	--	--
Total Cash Comp (Actual) - Rcvrs	7	7	--	--	--	--	--	--
Total Cash Comp (Target)	8	8	--	--	--	--	--	--
Total Cash Comp (Target) - Rcvrs	8	8	--	--	--	--	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	10	10	--	--	264.1	281.2	--	--
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	8	8	--%
Sales Incentive	0	0	--%
Profit Sharing	0	0	--%
Long-term Incentive	2	2	22%

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)	2	2	--%	--%
Short-term Incentive (Target)	8	8	--%	--%
Short-term Incentive (Maximum)	7	7	--%	--%
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	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 Marketing Executive - Division 410.014.120

# US MBD: Mercer Benchmark Database Executive

## 410.014.120 Top Marketing Executive - Division

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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	16	16	154.2	186.4	286.4	278.7	328.6	421.4
Base Salary - Org Wtd	16	16	154.2	186.4	286.4	278.7	328.6	421.4
Base Salary - Incentive Eligible	16	16	154.2	186.4	286.4	278.7	328.6	421.4
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	15	15	37.8	67.0	123.0	108.3	135.5	177.4
Short-term Incentive (Actual)	10	10	24.6	46.7	56.1	78.0	94.4	222.1
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	10	10	--	--	114.9	138.4	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	16	16	169.2	194.8	301.8	327.5	400.9	559.3
Total Cash Comp (Actual) - Org Wtd	16	16	169.2	194.8	301.8	327.5	400.9	559.3
Total Cash Comp (Actual) - Rcvs	10	10	188.0	284.8	367.1	384.9	505.5	642.4
Total Cash Comp (Target)	15	15	216.1	303.6	414.7	397.3	466.4	600.0
Total Cash Comp (Target) - Rcvs	15	15	216.1	303.6	414.7	397.3	466.4	600.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	16	16	169.2	237.5	357.8	414.0	610.6	726.6
Total Direct Comp (Actual) - Rcvs	10	10	--	--	506.9	507.3	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	16	16	100%
Sales Incentive	1	1	9%
Profit Sharing	1	1	9%
Long-term Incentive	12	12	80%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	73%	70%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	45%	30%
Performance Shares/Share Units	36%	40%
Performance Cash Units	0%	0%
Long-term Cash	27%	10%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	10	10	25.5%	25.5%
Short-term Incentive (Threshold)	6	6	--%	--%
Short-term Incentive (Target)	15	15	37.0%	37.0%
Short-term Incentive (Maximum)	12	12	76.2%	76.2%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	10	10	44.4%	44.4%

<b>Salary Range (Mean)</b>				
Minimum	10	10	202.3	202.3
Midpoint	10	10	264.4	264.4
Maximum	10	10	326.5	326.5

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



2014

# US MBD: Mercer Benchmark Database Executive

## 410.014.120 Top Marketing Executive - Division

This is the top marketing position with responsibility for the direction and management of the marketing and promotion of the organization's products and services. Directs the efforts of marketing and advertising executives and works with them to develop business plans and strategies to attain corporate objectives. Develops policies, programs, and objectives for all product and service marketing activities for the organization. Directs market research, product planning, and advertising functions to accomplish organization objectives. Frequently reports to a Chief Executive Officer or Chief Operating Officer. Note. Reporting entity is Division. This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported. Do not match this position if employee is responsible for both marketing and sales - see Top Marketing and Sales Executive.

## Services (Non-Financial)

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	9	9	--	211.4	227.3	259.9	279.1	--
Base Salary - Org Wtd	9	9	--	211.4	227.3	259.9	279.1	--
Base Salary - Incentive Eligible	8	8	--	--	221.5	234.9	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	7	7	--	--	86.3	84.8	--	--
Short-term Incentive (Actual)	8	8	--	--	74.6	85.2	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	6	6	--	--	31.0	65.0	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	9	9	--	258.6	317.3	337.2	435.0	--
Total Cash Comp (Actual) - Org Wtd	9	9	--	258.6	317.3	337.2	435.0	--
Total Cash Comp (Actual) - Rcvrs	8	8	--	--	296.1	321.8	--	--
Total Cash Comp (Target)	8	8	--	--	300.2	309.1	--	--
Total Cash Comp (Target) - Rcvrs	7	7	--	--	302.1	312.8	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	9	9	--	278.1	431.7	380.5	464.7	--
Total Direct Comp (Actual) - Rcvrs	6	6	--	--	377.2	368.7	--	--

\*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	14%
Long-term Incentive	6	6	75%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	83%	67%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	67%	17%
Performance Shares/Share Units	50%	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)	8	8	34.4%	34.4%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	7	7	36.4%	36.4%
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)	6	6	29.0%	29.0%

<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 Marketing Executive - Division 410.014.120

2014

# US MBD: Mercer Benchmark Database Executive

## 410.011.120 Top Marketing Executive - Subsidiary/Group

## All Organizations

This is the top marketing position with responsibility for the direction and management of the marketing and promotion of the organization's products and services. Directs the efforts of marketing and advertising executives and works with them to develop business plans and strategies to attain corporate objectives. Develops policies, programs, and objectives for all product and service marketing activities for the organization. Directs market research, product planning, and advertising functions to accomplish organization objectives. Frequently reports to a Chief Executive Officer or Chief Operating Officer. Note. Reporting entity is either Subsidiary or Group. This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported. Do not match this position if employee is responsible for both marketing and sales - see Top Marketing and Sales Executive

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	99	103	163.8	198.5	240.9	255.7	287.7	398.6
Base Salary - Org Wtd	99	103	163.2	200.0	240.9	255.6	287.7	398.0
Base Salary - Incentive Eligible	93	97	164.5	198.8	240.9	255.5	286.8	398.2
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	78	82	37.6	63.1	91.2	113.3	131.0	231.9
Short-term Incentive (Actual)	79	82	31.0	56.7	100.0	124.7	166.2	245.1
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	*2	2	--	--	--	--	--	--
Profit Sharing (Actual)	5	5	--	--	11.6	61.1	--	--
Long-term Incentive (Black-Scholes)	43	46	39.4	78.2	130.6	182.1	224.3	404.9

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	99	103	197.9	232.2	332.9	358.5	410.8	615.6
Total Cash Comp (Actual) - Org Wtd	99	103	198.5	232.2	335.1	358.7	410.8	581.3
Total Cash Comp (Actual) - Rcvs	81	84	206.1	263.4	346.2	379.7	453.2	653.8
Total Cash Comp (Target)	91	95	202.8	248.1	326.0	353.4	418.6	569.3
Total Cash Comp (Target) - Rcvs	78	82	204.9	273.3	328.5	365.6	423.0	575.3

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	99	103	204.6	277.8	367.2	439.8	483.4	776.8
Total Direct Comp (Actual) - Rcvs	43	46	286.8	376.2	470.6	574.8	681.1	1,019.9

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	91	95	95%
Sales Incentive	2	2	3%
Profit Sharing	11	12	20%
Long-term Incentive	57	60	67%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	29%	28%
Share Appreciation Rights (SARs)	7%	9%
Restricted Shares/Share Units	52%	54%
Performance Shares/Share Units	33%	37%
Performance Cash Units	10%	7%
Long-term Cash	28%	22%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	79	82	45.9%	45.8%
Short-term Incentive (Threshold)	28	31	21.3%	20.7%
Short-term Incentive (Target)	78	82	41.9%	42.1%
Short-term Incentive (Maximum)	47	50	67.3%	67.5%
Sales Incentive (Actual)	2	2	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	5	5	30.5%	30.5%
Long-term Incentive (Black-Scholes)	43	46	62.4%	64.4%

<b>Salary Range (Mean)</b>				
Minimum	52	55	179.2	176.3
Midpoint	52	55	243.7	239.5
Maximum	52	55	308.2	302.7

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 Marketing Executive - Subsidiary/Group 410 011 120

2014

# US MBD: Mercer Benchmark Database Executive

## 410.011.120 Top Marketing Executive - Subsidiary/Group

## Consumer Goods

This is the top marketing position with responsibility for the direction and management of the marketing and promotion of the organization's products and services. Directs the efforts of marketing and advertising executives and works with them to develop business plans and strategies to attain corporate objectives. Develops policies, programs, and objectives for all product and service marketing activities for the organization. Directs market research, product planning, and advertising functions to accomplish organization objectives. Frequently reports to a Chief Executive Officer or Chief Operating Officer. Note. Reporting entity is either Subsidiary or Group. This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported. Do not match this position if employee is responsible for both marketing and sales - see Top Marketing and Sales Executive.

All Participants Analysis (Dollar Values displayed in \$000s)									Incentive Plan Eligibility			
	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile		Num Orgs	Num Obs	Inc Wtd
<b>Base Salary</b>												
Base Salary - Inc Wtd	14	15	202.6	206.7	251.7	284.8	401.5	426.1	Short-term Incentive	12	13	93%
Base Salary - Org Wtd	14	15	201.8	206.6	252.6	286.8	402.7	428.0	Sales Incentive	0	0	0%
Base Salary - Incentive Eligible	13	14	201.8	206.6	250.9	276.5	334.1	428.0	Profit Sharing	5	6	60%
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--	Long-term Incentive	9	9	90%
<b>Incentives</b>												
Short-term Incentive (Target)	9	10	36.2	57.5	85.8	113.5	156.9	311.4	<b>Of Those LTI Eligible:</b>			
Short-term Incentive (Actual)	9	10	5.4	50.4	83.6	118.1	188.7	318.2		% Eligible	% Receiving	
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Stock/Share Options	44%	--%	--%
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Share Appreciation Rights (SARs)	0%	--%	--%
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--	Restricted Shares/Share Units	11%	--%	--%
Long-term Incentive (Black-Scholes)	4	4	--	--	--	--	--	--	Performance Shares/Share Units	44%	--%	--%
<b>Total Cash Compensation</b>									Performance Cash Units	0%	--%	--%
Total Cash Comp (Actual) - Inc Wtd	14	15	214.0	240.7	314.6	369.4	401.5	695.2	Long-term Cash	33%	--%	--%
Total Cash Comp (Actual) - Org Wtd	14	15	211.3	237.9	315.9	372.8	446.4	706.9	<b>Incentives (Mean as % of Base)</b>			
Total Cash Comp (Actual) - Rcvrs	10	11	231.8	271.8	328.9	400.7	581.3	741.9		Num Orgs	Num Obs	Org Wtd
Total Cash Comp (Target)	12	13	222.8	261.5	328.9	369.9	441.8	686.7	Short-term Incentive (Actual)	9	10	36.9%
Total Cash Comp (Target) - Rcvrs	9	10	250.6	284.5	333.2	393.4	491.0	745.6	Short-term Incentive (Threshold)	4	5	--%
<b>Total Direct Compensation (Black-Scholes)</b>									Short-term Incentive (Target)	9	10	38.9%
Total Direct Comp (Actual)	14	15	214.0	240.7	328.9	447.8	517.2	1,070.0	Short-term Incentive (Maximum)	6	7	54.7%
Total Direct Comp (Actual) - Rcvrs	4	4	--	--	--	--	--	--	Sales Incentive (Actual)	0	0	--%
<b>Salary Range (Mean)</b>									Sales Incentive (Target)	0	0	--%
									Profit Sharing (Actual)	2	2	--%
									Long-term Incentive (Black-Scholes)	4	4	--%
									Minimum	10	11	174.3
									Midpoint	10	11	241.4
									Maximum	10	11	308.5

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

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

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Top Marketing Executive - Subsidiary/Group 410.011.120

2014

# US MBD: Mercer Benchmark Database Executive

## 410.011.120 Top Marketing Executive - Subsidiary/Group

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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	5	5	--	--	244.7	239.6	--	--
Base Salary - Org Wtd	5	5	--	--	244.7	239.6	--	--
Base Salary - Incentive Eligible	4	4	--	--	--	--	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*3	3	--	--	--	--	--	--
Short-term Incentive (Actual)	4	4	--	--	--	--	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*2	2	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	5	5	--	--	277.8	294.3	--	--
Total Cash Comp (Actual) - Org Wtd	5	5	--	--	277.8	294.3	--	--
Total Cash Comp (Actual) - Rcvs	4	4	--	--	--	--	--	--
Total Cash Comp (Target)	*3	3	--	--	--	--	--	--
Total Cash Comp (Target) - Rcvs	*3	3	--	--	--	--	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	5	5	--	--	277.8	315.1	--	--
Total Direct Comp (Actual) - Rcvs	*2	2	--	--	--	--	--	--

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

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

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

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

<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 Marketing Executive - Subsidiary/Group 410 011 120

2014

# US MBD: Mercer Benchmark Database Executive

## 410.011.120 Top Marketing Executive - Subsidiary/Group

This is the top marketing position with responsibility for the direction and management of the marketing and promotion of the organization's products and services. Directs the efforts of marketing and advertising executives and works with them to develop business plans and strategies to attain corporate objectives. Develops policies, programs, and objectives for all product and service marketing activities for the organization. Directs market research, product planning, and advertising functions to accomplish organization objectives. Frequently reports to a Chief Executive Officer or Chief Operating Officer. Note: Reporting entity is either Subsidiary or Group. This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported. Do not match this position if employee is responsible for both marketing and sales - see Top Marketing and Sales Executive.

## Insurance

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	11	11	174.0	233.0	268.5	297.0	355.0	474.0
Base Salary - Org Wtd	11	11	174.0	233.0	268.5	297.0	355.0	474.0
Base Salary - Incentive Eligible	11	11	174.0	233.0	268.5	297.0	355.0	474.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	9	9	--	79.2	120.0	139.2	180.6	--
Short-term Incentive (Actual)	11	11	66.8	116.9	170.0	175.0	198.7	316.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	11	11	22.2	56.0	127.7	147.0	213.7	389.2

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	11	11	268.7	360.0	437.0	474.9	553.7	790.5
Total Cash Comp (Actual) - Org Wtd	11	11	268.7	360.0	437.0	474.9	553.7	790.5
Total Cash Comp (Actual) - Rcvs	11	11	268.7	360.0	437.0	474.9	553.7	790.5
Total Cash Comp (Target)	10	10	212.7	308.2	403.6	424.5	481.2	799.6
Total Cash Comp (Target) - Rcvs	9	9	--	306.5	387.2	419.4	492.3	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	11	11	307.1	397.7	537.0	622.0	767.5	1,179.7
Total Direct Comp (Actual) - Rcvs	11	11	307.1	397.7	537.0	622.0	767.5	1,179.7

\*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	1	1	14%
Profit Sharing	0	0	--%
Long-term Incentive	11	11	100%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	27%	27%
Share Appreciation Rights (SARs)	27%	27%
Restricted Shares/Share Units	64%	45%
Performance Shares/Share Units	27%	27%
Performance Cash Units	27%	9%
Long-term Cash	18%	9%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	11	11	57.1%	57.1%
Short-term Incentive (Threshold)	2	2	--%	--%
Short-term Incentive (Target)	9	9	46.1%	46.1%
Short-term Incentive (Maximum)	5	5	--%	--%
Sales Incentive (Actual)	1	1	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	11	11	44.5%	44.5%

<b>Salary Range (Mean)</b>				
Minimum	6	6	233.6	233.6
Midpoint	6	6	326.3	326.3
Maximum	6	6	419.0	419.0

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 Marketing Executive - Subsidiary/Group 410.011.120

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# US MBD: Mercer Benchmark Database Executive

## 410.011.120 Top Marketing Executive - Subsidiary/Group

## Other Durable Goods

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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	13	13	158.2	185.8	205.0	208.6	230.3	274.0
Base Salary - Org Wtd	13	13	158.2	185.8	205.0	208.6	230.3	274.0
Base Salary - Incentive Eligible	12	12	157.5	185.2	207.5	209.4	235.8	277.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	12	12	35.8	66.7	92.8	97.4	122.4	188.5
Short-term Incentive (Actual)	12	12	41.4	71.3	96.4	129.2	144.4	391.6
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--
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	202.0	230.0	310.5	329.8	353.8	620.0
Total Cash Comp (Actual) - Org Wtd	13	13	202.0	230.0	310.5	329.8	353.8	620.0
Total Cash Comp (Actual) - Rcvrs	12	12	213.2	248.1	313.5	340.7	355.2	657.6
Total Cash Comp (Target)	12	12	208.5	240.1	300.4	306.9	353.5	465.5
Total Cash Comp (Target) - Rcvrs	12	12	208.5	240.1	300.4	306.9	353.5	465.5

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	13	13	210.0	251.3	316.4	354.0	388.0	661.5
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	12	12	100%
Sales Incentive	1	1	10%
Profit Sharing	0	0	--%
Long-term Incentive	5	5	42%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	12	12	57.9%	57.9%
Short-term Incentive (Threshold)	2	2	--%	--%
Short-term Incentive (Target)	12	12	45.0%	45.0%
Short-term Incentive (Maximum)	5	5	68.4%	68.4%
Sales Incentive (Actual)	1	1	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	4	4	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	8	8	169.5	169.5
Midpoint	8	8	222.2	222.2
Maximum	8	8	274.8	274.8

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 Marketing Executive - Subsidiary/Group 410.011.120

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# US MBD: Mercer Benchmark Database Executive

## 410.011.120 Top Marketing Executive - Subsidiary/Group

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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	6	6	--	--	205.1	200.8	--	--
Base Salary - Org Wtd	6	6	--	--	205.1	200.8	--	--
Base Salary - Incentive Eligible	6	6	--	--	205.1	200.8	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	5	5	--	--	68.3	60.9	--	--
Short-term Incentive (Actual)	5	5	--	--	32.5	53.3	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*1	1	--	--	--	--	--	--

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	6	6	--	--	259.5	278.0	--	--
Total Cash Comp (Actual) - Org Wtd	6	6	--	--	259.5	278.0	--	--
Total Cash Comp (Actual) - Rcvrs	6	6	--	--	259.5	278.0	--	--
Total Cash Comp (Target)	6	6	--	--	245.0	251.5	--	--
Total Cash Comp (Target) - Rcvrs	5	5	--	--	283.7	261.8	--	--

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	6	6	--	--	334.5	303.0	--	--
Total Direct Comp (Actual) - Rcvrs	*1	1	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	5	5	83%
Sales Incentive	0	0	--%
Profit Sharing	1	1	--%
Long-term Incentive	1	1	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)	5	5	23.2%	23.2%
Short-term Incentive (Threshold)	2	2	--%	--%
Short-term Incentive (Target)	5	5	27.5%	27.5%
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)	1	1	--%	--%

### Salary Range (Mean)

Minimum	4	4	--	--
Midpoint	4	4	--	--
Maximum	4	4	--	--

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

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Top Marketing Executive - Subsidiary/Group 410.011.120

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# US MBD: Mercer Benchmark Database Executive

## 410.011.120 Top Marketing Executive - Subsidiary/Group

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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	Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
<b>Base Salary</b>									Short-term Incentive	10	10	100%
Base Salary - Inc Wtd	10	10	148.1	179.8	243.7	247.9	295.7	402.4	Sales Incentive	0	0	--%
Base Salary - Org Wtd	10	10	148.1	179.8	243.7	247.9	295.7	402.4	Profit Sharing	3	3	50%
Base Salary - Incentive Eligible	10	10	148.1	179.8	243.7	247.9	295.7	402.4	Long-term Incentive	6	6	67%
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)	9	9	--	35.4	71.3	72.7	105.7	--	Stock/Share Options	--%	--%	
Short-term Incentive (Actual)	9	9	--	45.9	97.3	89.1	127.1	--	Share Appreciation Rights (SARs)	--%	--%	
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units	--%	--%	
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Performance Shares/Share Units	--%	--%	
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--	Performance Cash Units	--%	--%	
Long-term Incentive (Black-Scholes)	4	4	--	--	--	--	--	--	Long-term Cash	--%	--%	
<b>Total Cash Compensation</b>									<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>
Total Cash Comp (Actual) - Inc Wtd	10	10	178.5	189.9	349.2	329.0	410.8	470.6	Short-term Incentive (Actual)	9	9	35.1%
Total Cash Comp (Actual) - Org Wtd	10	10	178.5	189.9	349.2	329.0	410.8	470.6	Short-term Incentive (Threshold)	3	3	--%
Total Cash Comp (Actual) - Rcvrs	9	9	--	262.3	360.5	344.4	426.6	--	Short-term Incentive (Target)	9	9	29.5%
Total Cash Comp (Target)	10	10	180.3	213.5	321.5	313.4	395.0	457.6	Short-term Incentive (Maximum)	6	6	53.1%
Total Cash Comp (Target) - Rcvrs	9	9	--	210.5	333.8	322.5	414.4	--	Sales Incentive (Actual)	0	0	--%
									Sales Incentive (Target)	0	0	--%
<b>Total Direct Compensation (Black-Scholes)</b>									Profit Sharing (Actual)	1	1	--%
Total Direct Comp (Actual)	10	10	178.6	220.9	367.4	384.9	467.0	750.8	Long-term Incentive (Black-Scholes)	4	4	--%
Total Direct Comp (Actual) - Rcvrs	4	4	--	--	--	--	--	--	<b>Salary Range (Mean)</b>			
									Minimum	7	7	161.5
									Midpoint	7	7	222.4
									Maximum	7	7	283.4

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

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

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Top Marketing Executive - Subsidiary/Group 410.011.120



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# US MBD: Mercer Benchmark Database Executive

## 410.011.120 Top Marketing Executive - Subsidiary/Group

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	13	15	180.2	190.4	217.8	228.9	252.4	298.1
Base Salary - Org Wtd	13	15	183.6	207.2	224.0	235.7	262.7	307.1
Base Salary - Incentive Eligible	12	14	179.1	190.4	220.9	230.8	257.5	302.6
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	10	12	85.2	87.2	93.8	99.2	105.7	135.9
Short-term Incentive (Actual)	11	12	21.8	70.1	76.2	108.2	154.6	237.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	7	9	--	--	189.0	172.5	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	13	15	180.2	232.2	294.4	316.3	415.1	482.5
Total Cash Comp (Actual) - Org Wtd	13	15	188.6	247.3	327.4	330.7	426.7	492.1
Total Cash Comp (Actual) - Rcvs	11	12	241.3	266.2	334.4	348.6	432.6	496.9
Total Cash Comp (Target)	11	13	225.8	281.4	304.9	313.5	350.4	403.5
Total Cash Comp (Target) - Rcvs	10	12	265.2	285.6	315.6	322.7	356.7	407.7

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	13	15	238.6	343.1	450.1	419.8	470.4	574.0
Total Direct Comp (Actual) - Rcvs	7	9	--	--	456.2	454.5	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	12	14	93%
Sales Incentive	0	0	0%
Profit Sharing	1	1	9%
Long-term Incentive	8	10	71%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	11	12	45.6%	45.2%
Short-term Incentive (Threshold)	7	9	16.9%	15.9%
Short-term Incentive (Target)	10	12	43.8%	44.8%
Short-term Incentive (Maximum)	6	8	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	7	9	78.6%	83.1%

<b>Salary Range (Mean)</b>				
Minimum	6	8	168.7	156.5
Midpoint	6	8	236.8	215.1
Maximum	6	8	304.9	273.7

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 Marketing Executive - Subsidiary/Group 410.011.120

2014

# US MBD: Mercer Benchmark Database Executive

## 410.011.120 Top Marketing Executive - Subsidiary/Group

## 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	16	16	153.5	166.1	268.8	260.9	347.5	385.4
Base Salary - Org Wtd	16	16	153.5	166.1	268.8	260.9	347.5	385.4
Base Salary - Incentive Eligible	14	14	156.6	168.7	268.8	261.8	337.5	389.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	13	13	27.4	49.2	90.0	126.2	172.5	315.0
Short-term Incentive (Actual)	10	10	21.7	37.7	84.6	112.8	166.0	319.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	6	6	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	16	16	175.9	205.5	355.3	331.3	393.5	543.4
Total Cash Comp (Actual) - Org Wtd	16	16	175.9	205.5	355.3	331.3	393.5	543.4
Total Cash Comp (Actual) - Rcvrs	10	10	185.1	200.7	288.3	334.5	467.4	644.9
Total Cash Comp (Target)	16	16	172.5	212.7	345.4	363.4	463.5	620.3
Total Cash Comp (Target) - Rcvrs	13	13	186.5	213.2	337.5	377.5	517.5	663.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	16	16	178.1	223.8	356.7	437.1	566.5	1,002.2
Total Direct Comp (Actual) - Rcvrs	6	6	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	14	14	88%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	9	9	69%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	10	10	44.2%	44.2%
Short-term Incentive (Threshold)	8	8	27.9%	27.9%
Short-term Incentive (Target)	13	13	44.6%	44.6%
Short-term Incentive (Maximum)	10	10	76.5%	76.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	6	6	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	6	6	189.1	189.1
Midpoint	6	6	258.1	258.1
Maximum	6	6	327.1	327.1

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 Marketing Executive - Subsidiary/Group 410.011.120

2014

# US MBD: Mercer Benchmark Database Executive

## 610.592.130 Top Materials Management Executive

## All Organizations

Responsible for all materials management functions, often including multiple facilities. Responsible for all or most of the following: production planning and control, distribution, and purchasing. Develops policies for purchasing supplies, equipment and services, and raw materials. Supervises other managers/supervisors as well as professional materials management staff at the organization's offices and/or remote locations. Frequently reports to a Top Supply Chain Executive.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*30	45	138.9	153.0	167.4	173.8	180.4	238.5
Base Salary - Org Wtd	*30	45	129.7	152.6	165.4	176.6	199.5	248.5
Base Salary - Incentive Eligible	*26	39	136.3	156.0	167.7	173.1	179.3	234.5
Base Salary - Not Incentive Eligible	*1	2	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	*24	37	19.9	25.0	38.7	40.7	50.8	69.2
Short-term Incentive (Actual)	*22	35	11.6	25.3	60.6	56.4	74.9	101.6
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*11	22	--	--	45.3	49.9	--	--

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	*30	45	155.0	167.1	210.9	219.3	253.6	290.8
Total Cash Comp (Actual) - Org Wtd	*30	45	153.0	160.8	199.4	216.4	261.5	300.6
Total Cash Comp (Actual) - Rcvrs	*23	36	156.8	176.6	232.7	228.1	261.6	304.3
Total Cash Comp (Target)	*29	43	150.7	168.4	195.2	206.4	229.5	287.5
Total Cash Comp (Target) - Rcvrs	*24	37	155.4	180.3	202.2	213.7	241.2	306.8

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	*30	45	156.6	169.0	244.5	243.7	290.2	365.1
Total Direct Comp (Actual) - Rcvrs	*11	22	--	--	288.0	286.8	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	25	38	88%
Sales Incentive	0	0	0%
Profit Sharing	1	1	3%
Long-term Incentive	13	24	57%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	22	35	28.1%	32.3%
Short-term Incentive (Threshold)	9	9	9.0%	9.0%
Short-term Incentive (Target)	24	37	22.8%	23.1%
Short-term Incentive (Maximum)	17	29	38.9%	42.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	11	22	29.4%	28.2%

### Salary Range (Mean)

Minimum	20	34	127.8	128.1
Midpoint	20	34	166.8	164.6
Maximum	20	34	205.8	201.1

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 Materials Management Executive 610.592.130

2014

# US MBD: Mercer Benchmark Database Executive

## 610.592.130 Top Materials Management Executive

Responsible for all materials management functions, often including multiple facilities. Responsible for all or most of the following: production planning and control, distribution, and purchasing. Develops policies for purchasing supplies, equipment and services, and raw materials. Supervises other managers/supervisors as well as professional materials management staff at the organization's offices and/or remote locations. Frequently reports to a Top Supply Chain Executive.

## Other Non-Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*5	6	--	--	168.4	174.3	--	--
Base Salary - Org Wtd	*5	6	--	--	177.8	178.4	--	--
Base Salary - Incentive Eligible	*5	6	--	--	168.4	174.3	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*5	6	--	--	39.0	43.9	--	--
Short-term Incentive (Actual)	*5	6	--	--	42.9	45.5	--	--
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	6	--	--	203.0	219.8	--	--
Total Cash Comp (Actual) - Org Wtd	*5	6	--	--	228.7	229.5	--	--
Total Cash Comp (Actual) - Rcvrs	*5	6	--	--	203.0	219.8	--	--
Total Cash Comp (Target)	*5	6	--	--	207.4	218.2	--	--
Total Cash Comp (Target) - Rcvrs	*5	6	--	--	207.4	218.2	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*5	6	--	--	203.0	250.5	--	--
Total Direct Comp (Actual) - Rcvrs	*3	3	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	5	6	100%
Sales Incentive	0	0	--%
Profit Sharing	0	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	6	27.8%	25.1%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	5	6	25.2%	24.3%
Short-term Incentive (Maximum)	3	4	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	3	3	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	5	6	125.3	124.1
Midpoint	5	6	166.4	164.9
Maximum	5	6	207.4	205.7

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 Materials Management Executive 610.592.130

2014

# US MBD: Mercer Benchmark Database Executive

## 610.592.130 Top Materials Management Executive

Responsible for all materials management functions, often including multiple facilities. Responsible for all or most of the following: production planning and control, distribution, and purchasing. Develops policies for purchasing supplies, equipment and services, and raw materials. Supervises other managers/supervisors as well as professional materials management staff at the organization's offices and/or remote locations. Frequently reports to a Top Supply Chain Executive.

## Services (Non-Financial)

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	11	14	132.4	143.7	159.7	176.6	210.2	261.9
Base Salary - Org Wtd	11	14	130.9	144.7	158.7	176.4	222.2	268.5
Base Salary - Incentive Eligible	7	8	--	138.4	158.4	175.7	211.1	--
Base Salary - Not Incentive Eligible	*1	2	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	7	8	--	14.1	22.0	22.3	31.0	--
Short-term Incentive (Actual)	*5	6	--	--	22.3	27.4	--	--
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	11	14	140.0	154.9	163.2	188.4	215.7	299.2
Total Cash Comp (Actual) - Org Wtd	11	14	139.7	156.5	159.0	189.3	225.3	320.9
Total Cash Comp (Actual) - Rcvrs	*5	6	--	--	170.6	206.0	--	--
Total Cash Comp (Target)	10	12	140.8	151.6	163.2	183.4	192.5	296.6
Total Cash Comp (Target) - Rcvrs	7	8	--	156.4	182.2	198.0	240.5	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	11	14	140.0	154.9	163.2	188.7	215.7	299.2
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	8	67%
Sales Incentive	0	0	0%
Profit Sharing	0	0	--%
Long-term Incentive	1	1	8%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	5	6	14.0%	14.2%
Short-term Incentive (Threshold)	4	4	--%	--%
Short-term Incentive (Target)	7	8	12.2%	12.6%
Short-term Incentive (Maximum)	6	6	20.4%	20.4%
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	7	9	132.7	137.0
Midpoint	7	9	173.7	177.3
Maximum	7	9	214.8	217.7

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

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Top Materials Management Executive 610.592.130

2014

# US MBD: Mercer Benchmark Database Executive

## 210.360.130 Top Mergers and Acquisitions Executive

## All Organizations

This is the top mergers and acquisitions position with responsibility for identifying and analyzing possible mergers, acquisitions, and divestitures, and making recommendations as to their impact on the organization's profitability. Responsible for contributing to the actual negotiations regarding mergers and acquisitions. 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	100	102	171.5	221.4	266.4	270.6	300.0	400.0
Base Salary - Org Wtd	100	102	170.5	220.5	265.0	269.1	300.0	399.5
Base Salary - Incentive Eligible	98	100	171.5	221.9	266.4	271.3	300.1	400.0
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	84	86	49.7	87.5	107.3	127.7	147.3	237.1
Short-term Incentive (Actual)	78	79	20.0	54.2	106.9	151.3	166.0	315.0
Sales Incentive (Target)	*1	1	--	--	--	--	--	--
Sales Incentive (Actual)	*2	2	--	--	--	--	--	--
Profit Sharing (Actual)	5	5	--	--	11.5	13.1	--	--
Long-term Incentive (Black-Scholes)	63	64	48.1	85.5	192.3	238.0	324.0	485.3

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	100	102	203.7	273.9	336.9	389.3	424.8	620.1
Total Cash Comp (Actual) - Org Wtd	100	102	201.6	273.3	336.9	388.1	423.4	609.2
Total Cash Comp (Actual) - Rcvrs	80	81	213.2	282.9	352.6	414.5	439.3	722.4
Total Cash Comp (Target)	91	93	224.4	304.5	371.3	392.7	431.8	636.3
Total Cash Comp (Target) - Rcvrs	85	87	240.2	317.7	378.9	402.3	434.6	652.7

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	100	102	213.7	296.0	438.4	538.6	670.5	1,007.4
Total Direct Comp (Actual) - Rcvrs	63	64	325.2	436.1	585.2	659.8	785.7	1,257.7

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	97	99	99%
Sales Incentive	2	2	3%
Profit Sharing	9	9	14%
Long-term Incentive	71	72	78%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	46%	42%
Share Appreciation Rights (SARs)	7%	3%
Restricted Shares/Share Units	64%	67%
Performance Shares/Share Units	40%	39%
Performance Cash Units	9%	3%
Long-term Cash	21%	19%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	78	79	52.9%	52.8%
Short-term Incentive (Threshold)	17	17	20.5%	20.5%
Short-term Incentive (Target)	84	86	43.9%	43.8%
Short-term Incentive (Maximum)	42	42	73.6%	73.6%
Sales Incentive (Actual)	2	2	--%	--%
Sales Incentive (Target)	1	1	--%	--%
Profit Sharing (Actual)	5	5	5.7%	5.7%
Long-term Incentive (Black-Scholes)	63	64	77.7%	77.9%

<b>Salary Range (Mean)</b>				
Minimum	53	53	176.3	176.3
Midpoint	53	53	235.5	235.5
Maximum	53	53	294.7	294.7

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 Mergers and Acquisitions Executive 210.360.130

2014

# US MBD: Mercer Benchmark Database Executive

## 210.360.130 Top Mergers and Acquisitions Executive

## Consumer Goods

This is the top mergers and acquisitions position with responsibility for identifying and analyzing possible mergers, acquisitions, and divestitures, and making recommendations as to their impact on the organization's profitability. Responsible for contributing to the actual negotiations regarding mergers and acquisitions. 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	8	8	--	202.2	281.2	271.7	316.8	--
Base Salary - Org Wtd	8	8	--	202.2	281.2	271.7	316.8	--
Base Salary - Incentive Eligible	8	8	--	202.2	281.2	271.7	316.8	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	6	6	--	--	120.1	150.9	--	--
Short-term Incentive (Actual)	6	6	--	--	108.2	141.5	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	6	6	--	--	303.9	310.3	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	8	8	--	236.3	323.9	377.9	501.6	--
Total Cash Comp (Actual) - Org Wtd	8	8	--	236.3	323.9	377.9	501.6	--
Total Cash Comp (Actual) - Rcvrs	6	6	--	--	360.7	405.9	--	--
Total Cash Comp (Target)	8	8	--	241.3	339.7	384.9	560.9	--
Total Cash Comp (Target) - Rcvrs	6	6	--	--	410.5	429.0	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	8	8	--	285.2	634.4	610.5	773.2	--
Total Direct Comp (Actual) - Rcvrs	6	6	--	--	671.8	749.3	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	8	8	100%
Sales Incentive	0	0	0%
Profit Sharing	1	1	20%
Long-term Incentive	6	6	86%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	6	6	44.5%	44.5%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	6	6	50.4%	50.4%
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)	6	6	100.3%	100.3%

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

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

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Top Mergers and Acquisitions Executive 210.360.130

2014

# US MBD: Mercer Benchmark Database Executive

## 210.360.130 Top Mergers and Acquisitions Executive

Energy

This is the top mergers and acquisitions position with responsibility for identifying and analyzing possible mergers, acquisitions, and divestitures, and making recommendations as to their impact on the organization's profitability. Responsible for contributing to the actual negotiations regarding mergers and acquisitions. 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	8	8	--	235.4	274.9	291.0	353.4	--
Base Salary - Org Wtd	8	8	--	235.4	274.9	291.0	353.4	--
Base Salary - Incentive Eligible	8	8	--	235.4	274.9	291.0	353.4	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	8	8	--	95.0	138.1	152.2	191.8	--
Short-term Incentive (Actual)	8	8	--	84.7	195.7	178.8	238.0	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	8	8	--	175.9	269.0	378.2	389.8	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	8	8	--	344.2	446.5	469.8	556.9	--
Total Cash Comp (Actual) - Org Wtd	8	8	--	344.2	446.5	469.8	556.9	--
Total Cash Comp (Actual) - Rcvs	8	8	--	344.2	446.5	469.8	556.9	--
Total Cash Comp (Target)	8	8	--	333.1	408.7	443.2	530.5	--
Total Cash Comp (Target) - Rcvs	8	8	--	333.1	408.7	443.2	530.5	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	8	8	--	611.8	698.4	848.0	915.8	--
Total Direct Comp (Actual) - Rcvs	8	8	--	611.8	698.4	848.0	915.8	--

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

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

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	25%	25%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	100%	100%
Performance Shares/Share Units	50%	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)	8	8	61.5%	61.5%
Short-term Incentive (Threshold)	2	2	--%	--%
Short-term Incentive (Target)	8	8	51.3%	51.3%
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)	8	8	117.8%	117.8%

<b>Salary Range (Mean)</b>				
Minimum	5	5	171.7	171.7
Midpoint	5	5	219.1	219.1
Maximum	5	5	266.5	266.5

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 Mergers and Acquisitions Executive 210.360.130



2014

# US MBD: Mercer Benchmark Database Executive

## 210.360.130 Top Mergers and Acquisitions Executive

## Financial Services

This is the top mergers and acquisitions position with responsibility for identifying and analyzing possible mergers, acquisitions, and divestitures, and making recommendations as to their impact on the organization's profitability. Responsible for contributing to the actual negotiations regarding mergers and acquisitions. 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	8	8	--	195.5	229.2	230.7	267.3	--
Base Salary - Org Wtd	8	8	--	195.5	229.2	230.7	267.3	--
Base Salary - Incentive Eligible	8	8	--	195.5	229.2	230.7	267.3	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	6	6	--	--	100.0	99.9	--	--
Short-term Incentive (Actual)	7	7	--	95.0	100.9	305.3	141.6	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	6	6	--	--	125.7	134.9	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	8	8	--	278.5	322.5	499.2	417.4	--
Total Cash Comp (Actual) - Org Wtd	8	8	--	278.5	322.5	499.2	417.4	--
Total Cash Comp (Actual) - Rcvrs	7	7	--	295.0	325.9	531.6	441.6	--
Total Cash Comp (Target)	7	7	--	204.0	315.0	313.6	420.0	--
Total Cash Comp (Target) - Rcvrs	6	6	--	--	320.9	332.5	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	8	8	--	409.8	455.7	600.4	551.3	--
Total Direct Comp (Actual) - Rcvrs	6	6	--	--	455.7	468.1	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	8	8	100%
Sales Incentive	0	0	0%
Profit Sharing	1	1	--%
Long-term Incentive	6	6	86%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	67%	33%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	83%	83%
Performance Shares/Share Units	17%	17%
Performance Cash Units	0%	0%
Long-term Cash	17%	17%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	7	7	125.9%	125.9%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	6	6	42.0%	42.0%
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)	6	6	58.0%	58.0%

<b>Salary Range (Mean)</b>				
Minimum	5	5	140.6	140.6
Midpoint	5	5	192.7	192.7
Maximum	5	5	244.9	244.9

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 Mergers and Acquisitions Executive 210.360.130

2014

# US MBD: Mercer Benchmark Database Executive

## 210.360.130 Top Mergers and Acquisitions Executive

This is the top mergers and acquisitions position with responsibility for identifying and analyzing possible mergers, acquisitions, and divestitures, and making recommendations as to their impact on the organization's profitability. Responsible for contributing to the actual negotiations regarding mergers and acquisitions. Frequently reports to a Chief Financial Officer. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

Insurance

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	14	14	192.5	221.7	242.4	267.0	303.3	422.5
Base Salary - Org Wtd	14	14	192.5	221.7	242.4	267.0	303.3	422.5
Base Salary - Incentive Eligible	14	14	192.5	221.7	242.4	267.0	303.3	422.5
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	14	14	58.1	75.4	105.6	134.7	121.3	372.6
Short-term Incentive (Actual)	11	11	9.3	54.0	88.8	124.9	122.1	473.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	11	11	47.3	48.8	75.0	191.2	287.6	582.3

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	14	14	210.8	290.0	323.5	368.5	405.7	697.5
Total Cash Comp (Actual) - Org Wtd	14	14	210.8	290.0	323.5	368.5	405.7	697.5
Total Cash Comp (Actual) - Rcvrs	11	11	238.9	297.3	333.6	382.3	405.6	837.2
Total Cash Comp (Target)	14	14	254.9	304.1	350.3	401.7	424.7	795.1
Total Cash Comp (Target) - Rcvrs	14	14	254.9	304.1	350.3	401.7	424.7	795.1

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	14	14	259.6	312.2	378.5	518.7	625.3	1,270.1
Total Direct Comp (Actual) - Rcvrs	11	11	246.3	316.6	423.9	573.2	693.6	1,408.9

\*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	14	14	100%
Sales Incentive	0	0	0%
Profit Sharing	2	2	20%
Long-term Incentive	13	13	93%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	25%	27%
Share Appreciation Rights (SARs)	17%	9%
Restricted Shares/Share Units	42%	45%
Performance Shares/Share Units	17%	18%
Performance Cash Units	33%	18%
Long-term Cash	33%	36%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	11	11	44.6%	44.6%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	14	14	46.3%	46.3%
Short-term Incentive (Maximum)	7	7	64.4%	64.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	11	11	62.4%	62.4%

<b>Salary Range (Mean)</b>				
Minimum	8	8	187.2	187.2
Midpoint	8	8	241.9	241.9
Maximum	8	8	296.7	296.7

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 Mergers and Acquisitions Executive 210.360.130

2014

# US MBD: Mercer Benchmark Database Executive

## 210.360.130 Top Mergers and Acquisitions Executive

This is the top mergers and acquisitions position with responsibility for identifying and analyzing possible mergers, acquisitions, and divestitures, and making recommendations as to their impact on the organization's profitability. Responsible for contributing to the actual negotiations regarding mergers and acquisitions. Frequently reports to a Chief Financial Officer. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

## Other Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	14	14	162.5	190.6	263.8	247.8	295.5	328.2
Base Salary - Org Wtd	14	14	162.5	190.6	263.8	247.8	295.5	328.2
Base Salary - Incentive Eligible	14	14	162.5	190.6	263.8	247.8	295.5	328.2
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	13	13	40.1	56.1	102.7	94.3	125.5	143.0
Short-term Incentive (Actual)	12	12	14.3	31.3	54.5	79.0	126.2	208.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	8	8	--	51.4	128.7	207.9	273.7	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	14	14	170.2	235.3	312.4	316.1	380.7	471.6
Total Cash Comp (Actual) - Org Wtd	14	14	170.2	235.3	312.4	316.1	380.7	471.6
Total Cash Comp (Actual) - Rcvs	12	12	210.7	238.9	312.4	327.6	410.9	485.5
Total Cash Comp (Target)	13	13	200.6	242.9	386.3	333.9	406.8	434.1
Total Cash Comp (Target) - Rcvs	13	13	200.6	242.9	386.3	333.9	406.8	434.1

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	14	14	175.0	245.5	364.2	434.9	509.7	985.1
Total Direct Comp (Actual) - Rcvs	8	8	--	306.8	492.4	545.9	665.8	--

\*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	14	100%
Sales Incentive	0	0	0%
Profit Sharing	2	2	20%
Long-term Incentive	10	10	71%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	67%	63%
Share Appreciation Rights (SARs)	11%	0%
Restricted Shares/Share Units	56%	50%
Performance Shares/Share Units	22%	25%
Performance Cash Units	11%	0%
Long-term Cash	22%	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)	12	12	30.7%	30.7%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	13	13	38.0%	38.0%
Short-term Incentive (Maximum)	7	7	74.7%	74.7%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	8	8	77.8%	77.8%

<b>Salary Range (Mean)</b>				
Minimum	9	9	167.5	167.5
Midpoint	9	9	217.6	217.6
Maximum	9	9	267.8	267.8

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 Mergers and Acquisitions Executive 210 360 130

2014

# US MBD: Mercer Benchmark Database Executive

## 210.360.130 Top Mergers and Acquisitions Executive

This is the top mergers and acquisitions position with responsibility for identifying and analyzing possible mergers, acquisitions, and divestitures, and making recommendations as to their impact on the organization's profitability. Responsible for contributing to the actual negotiations regarding mergers and acquisitions. Frequently reports to a Chief Financial Officer. Note This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

## Other Non-Manufacturing

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	10	10	161.0	218.8	272.6	293.8	387.1	464.3
Base Salary - Org Wtd	10	10	161.0	218.8	272.6	293.8	387.1	464.3
Base Salary - Incentive Eligible	10	10	161.0	218.8	272.6	293.8	387.1	464.3
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	7	7	--	99.8	110.0	141.8	217.4	--
Short-term Incentive (Actual)	8	8	--	29.1	106.7	164.7	285.4	--
Sales Incentive (Target)	1	1	--	--	--	--	--	--
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	4	4	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	10	10	213.4	264.4	351.1	434.3	504.8	992.9
Total Cash Comp (Actual) - Org Wtd	10	10	213.4	264.4	351.1	434.3	504.8	992.9
Total Cash Comp (Actual) - Rcvrs	9	9	--	253.8	340.0	442.3	603.9	--
Total Cash Comp (Target)	8	8	--	323.7	385.9	443.4	632.7	--
Total Cash Comp (Target) - Rcvrs	8	8	--	323.7	385.9	443.4	632.7	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	10	10	213.4	264.4	392.0	559.1	807.9	1,324.7
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	9	9	100%
Sales Incentive	1	1	--%
Profit Sharing	1	1	20%
Long-term Incentive	5	5	56%

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

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	8	8	47.9%	47.9%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	7	7	44.3%	44.3%
Short-term Incentive (Maximum)	2	2	--%	--%
Sales Incentive (Actual)	1	1	--%	--%
Sales Incentive (Target)	1	1	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	4	4	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	5	5	197.2	197.2
Midpoint	5	5	280.8	280.8
Maximum	5	5	364.5	364.5

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 Mergers and Acquisitions Executive 210.360.130

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# US MBD: Mercer Benchmark Database Executive

## 210.360.130 Top Mergers and Acquisitions Executive

This is the top mergers and acquisitions position with responsibility for identifying and analyzing possible mergers, acquisitions, and divestitures, and making recommendations as to their impact on the organization's profitability. Responsible for contributing to the actual negotiations regarding mergers and acquisitions. Frequently reports to a Chief Financial Officer. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

## Services (Non-Financial)

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	21	22	152.3	212.5	275.0	275.7	315.5	414.0
Base Salary - Org Wtd	21	22	151.5	200.0	275.0	275.1	327.0	416.0
Base Salary - Incentive Eligible	19	20	150.8	228.8	275.0	279.5	338.5	418.0
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	15	16	59.2	84.4	120.2	146.7	189.4	306.9
Short-term Incentive (Actual)	11	11	24.0	54.2	106.9	153.2	140.6	594.4
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	10	10	29.3	42.7	125.0	180.5	237.2	599.7

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	21	22	166.7	257.7	300.0	352.3	376.2	628.5
Total Cash Comp (Actual) - Org Wtd	21	22	165.6	255.4	300.0	355.4	385.2	643.0
Total Cash Comp (Actual) - Rcvrs	12	12	168.7	261.3	354.5	409.5	496.1	957.6
Total Cash Comp (Target)	17	18	214.8	311.5	388.3	426.9	530.6	720.8
Total Cash Comp (Target) - Rcvrs	15	16	276.9	357.5	389.5	451.4	576.9	738.4

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	21	22	166.7	257.7	318.9	434.4	567.3	903.1
Total Direct Comp (Actual) - Rcvrs	10	10	250.2	364.1	530.8	599.2	794.2	1,243.7

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	19	20	95%
Sales Incentive	1	1	10%
Profit Sharing	0	0	0%
Long-term Incentive	12	12	80%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	25%	30%
Share Appreciation Rights (SARs)	8%	10%
Restricted Shares/Share Units	58%	70%
Performance Shares/Share Units	42%	50%
Performance Cash Units	0%	0%
Long-term Cash	33%	10%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	11	11	51.5%	51.5%
Short-term Incentive (Threshold)	5	5	22.4%	22.4%
Short-term Incentive (Target)	15	16	46.7%	45.6%
Short-term Incentive (Maximum)	8	8	80.1%	80.1%
Sales Incentive (Actual)	1	1	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	10	10	59.8%	59.8%

<b>Salary Range (Mean)</b>				
Minimum	10	10	170.5	170.5
Midpoint	10	10	233.8	233.8
Maximum	10	10	297.0	297.0

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 Mergers and Acquisitions Executive 210.360.130

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# US MBD: Mercer Benchmark Database Executive

## 420.488.130 Top National Accounts Executive (Multiple Accounts)

## All Organizations

Has complete national responsibility for one or more large clients. Develops and implements sales strategies to achieve revenue targets and service goals for the largest and most complex accounts in the organization. Is involved in pricing strategies, contract negotiations, and possibly supply chain management strategy. Frequently reports to a Top Sales Executive. Note: Do not match to this position if the incumbent has regional responsibility for a national client.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	115	488	137.4	157.9	180.0	190.9	212.9	252.4
Base Salary - Org Wtd	115	488	134.8	164.0	188.3	196.2	218.5	272.9
Base Salary - Incentive Eligible	110	473	137.1	156.7	180.0	190.9	213.7	254.5
Base Salary - Not Incentive Eligible	*3	5	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	76	186	29.7	42.8	63.6	81.9	99.1	160.6
Short-term Incentive (Actual)	86	321	21.0	31.7	54.5	71.7	85.2	139.0
Sales Incentive (Target)	14	41	15.1	48.7	74.2	102.4	156.0	210.7
Sales Incentive (Actual)	*22	111	9.2	22.5	60.0	80.0	110.0	157.4
Profit Sharing (Actual)	*11	20	4.6	6.1	7.0	11.0	9.3	15.9
Long-term Incentive (Black-Scholes)	51	211	16.0	23.5	40.0	59.0	74.2	107.5

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	115	488	160.0	189.4	231.0	256.6	297.6	382.3
Total Cash Comp (Actual) - Org Wtd	115	488	156.5	190.7	248.3	269.4	320.9	392.4
Total Cash Comp (Actual) - Rcvrs	100	413	168.5	198.0	243.9	269.2	306.9	397.6
Total Cash Comp (Target)	103	463	147.8	168.1	200.0	233.5	261.3	364.9
Total Cash Comp (Target) - Rcvrs	86	223	172.9	207.5	254.8	288.3	337.5	451.8

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	115	488	164.9	196.2	256.8	282.2	333.4	420.7
Total Direct Comp (Actual) - Rcvrs	51	211	196.1	242.1	290.4	318.3	358.5	453.3

\*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	96	375	78%
Sales Incentive	29	134	30%
Profit Sharing	17	99	27%
Long-term Incentive	62	236	50%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	36%	38%
Share Appreciation Rights (SARs)	2%	1%
Restricted Shares/Share Units	54%	53%
Performance Shares/Share Units	68%	68%
Performance Cash Units	5%	1%
Long-term Cash	15%	15%

<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)	86	321	37.6%	34.8%
Short-term Incentive (Threshold)	19	70	13.2%	16.0%
Short-term Incentive (Target)	76	186	37.5%	37.4%
Short-term Incentive (Maximum)	42	185	58.6%	53.9%
Sales Incentive (Actual)	22	111	55.9%	45.1%
Sales Incentive (Target)	14	41	52.6%	49.5%
Profit Sharing (Actual)	11	20	8.0%	6.0%
Long-term Incentive (Black-Scholes)	51	211	32.7%	28.4%

<b>Salary Range (Mean)</b>				
Minimum	62	204	133.4	131.2
Midpoint	62	204	184.5	183.4
Maximum	62	204	235.6	235.7

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 National Accounts Executive (Multiple Accounts) 420.488.130

2014

# US MBD: Mercer Benchmark Database Executive

## 420.488.130 Top National Accounts Executive (Multiple Accounts)

## Consumer Goods

Has complete national responsibility for one or more large clients. Develops and implements sales strategies to achieve revenue targets and service goals for the largest and most complex accounts in the organization. Is involved in pricing strategies, contract negotiations, and possibly supply chain management strategy. Frequently reports to a Top Sales Executive. Note. Do not match to this position if the incumbent has regional responsibility for a national client.

All Participants Analysis (Dollar Values displayed 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	118	155.9	172.8	190.0	196.5	215.8	249.0
Base Salary - Org Wtd	*28	118	155.6	175.0	191.3	201.8	219.4	273.0
Base Salary - Incentive Eligible	*27	114	155.4	172.8	189.8	196.6	215.8	249.5
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	20	47	20.3	54.2	62.4	67.3	85.6	107.7
Short-term Incentive (Actual)	*23	98	21.3	26.1	45.7	53.8	69.3	106.3
Sales Incentive (Target)	1	6	--	--	--	--	--	--
Sales Incentive (Actual)	*2	6	--	--	--	--	--	--
Profit Sharing (Actual)	*4	12	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*16	90	23.5	44.5	68.6	78.1	102.1	149.1

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	*28	118	173.9	197.7	233.1	244.3	279.1	321.4
Total Cash Comp (Actual) - Org Wtd	*28	118	171.8	203.9	242.6	255.3	286.9	360.8
Total Cash Comp (Actual) - Rcvrs	*25	105	183.5	207.2	242.6	251.0	287.6	324.1
Total Cash Comp (Target)	*26	113	162.4	184.0	219.4	228.0	249.3	316.6
Total Cash Comp (Target) - Rcvrs	21	53	205.6	225.2	247.1	270.4	302.3	360.5

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	*28	118	194.6	242.0	289.1	303.8	356.0	417.6
Total Direct Comp (Actual) - Rcvrs	*16	90	234.0	265.4	298.2	324.8	372.0	433.4

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	25	107	94%
Sales Incentive	2	7	7%
Profit Sharing	5	13	25%
Long-term Incentive	19	96	84%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	57%	61%
Share Appreciation Rights (SARs)	1%	1%
Restricted Shares/Share Units	27%	29%
Performance Shares/Share Units	65%	67%
Performance Cash Units	7%	2%
Long-term Cash	16%	16%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	23	98	30.3%	26.5%
Short-term Incentive (Threshold)	8	18	9.6%	10.5%
Short-term Incentive (Target)	20	47	30.0%	31.4%
Short-term Incentive (Maximum)	14	32	51.6%	57.7%
Sales Incentive (Actual)	2	6	--%	--%
Sales Incentive (Target)	1	6	--%	--%
Profit Sharing (Actual)	4	12	--%	--%
Long-term Incentive (Black-Scholes)	16	90	32.3%	38.4%

### Salary Range (Mean)

Minimum	20	101	137.1	128.4
Midpoint	20	101	187.0	178.8
Maximum	20	101	236.9	229.2

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

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# US MBD: Mercer Benchmark Database Executive

## 420.488.130 Top National Accounts Executive (Multiple Accounts)

Insurance

Has complete national responsibility for one or more large clients. Develops and implements sales strategies to achieve revenue targets and service goals for the largest and most complex accounts in the organization. Is involved in pricing strategies, contract negotiations, and possibly supply chain management strategy. Frequently reports to a Top Sales Executive Note: Do not match to this position if the incumbent has regional responsibility for a national client.

All Participants Analysis (Dollar Values displayed 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	18	112.1	119.3	155.0	160.6	186.3	228.9
Base Salary - Org Wtd	*9	18	--	135.8	173.9	180.5	205.2	--
Base Salary - Incentive Eligible	*8	16	111.9	118.0	141.2	159.0	186.5	245.8
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*3	6	--	--	--	--	--	--
Short-term Incentive (Actual)	*4	7	--	--	--	--	--	--
Sales Incentive (Target)	2	3	--	--	--	--	--	--
Sales Incentive (Actual)	*5	9	--	--	147.7	183.0	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*4	8	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*9	18	112.1	152.0	259.8	290.5	394.7	545.3
Total Cash Comp (Actual) - Org Wtd	*9	18	--	181.9	320.9	320.0	440.2	--
Total Cash Comp (Actual) - Rcvrs	*7	11	212.4	284.2	372.4	384.5	485.7	631.3
Total Cash Comp (Target)	*9	18	112.1	119.3	178.6	219.1	302.2	433.0
Total Cash Comp (Target) - Rcvrs	*5	9	--	--	300.0	299.8	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*9	18	112.1	152.0	278.4	311.4	455.4	594.3
Total Direct Comp (Actual) - Rcvrs	*4	8	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	4	7	39%
Sales Incentive	6	14	93%
Profit Sharing	0	0	0%
Long-term Incentive	4	8	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)	4	7	--%	--%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	3	6	--%	--%
Short-term Incentive (Maximum)	2	4	--%	--%
Sales Incentive (Actual)	5	9	102.2%	109.3%
Sales Incentive (Target)	2	3	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	4	8	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	3	7	--	--
Midpoint	3	7	--	--
Maximum	3	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 National Accounts Executive (Multiple Accounts) 420.488.130



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# US MBD: Mercer Benchmark Database Executive

## 420.488.130 Top National Accounts Executive (Multiple Accounts)

Life Sciences

Has complete national responsibility for one or more large clients. Develops and implements sales strategies to achieve revenue targets and service goals for the largest and most complex accounts in the organization. Is involved in pricing strategies, contract negotiations, and possibly supply chain management strategy. Frequently reports to a Top Sales Executive. Note: Do not match to this position if the incumbent has regional responsibility for a national client.

All Participants Analysis (Dollar Values displayed 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	--	--	215.3	242.6	--	--
Base Salary - Org Wtd	6	6	--	--	215.3	242.6	--	--
Base Salary - Incentive Eligible	5	5	--	--	225.5	250.1	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	4	4	--	--	--	--	--	--
Short-term Incentive (Actual)	4	4	--	--	--	--	--	--
Sales Incentive (Target)	1	1	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*3	3	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	6	6	--	--	285.7	333.3	--	--
Total Cash Comp (Actual) - Org Wtd	6	6	--	--	285.7	333.3	--	--
Total Cash Comp (Actual) - Rcvrs	5	5	--	--	317.1	359.0	--	--
Total Cash Comp (Target)	6	6	--	--	288.4	334.0	--	--
Total Cash Comp (Target) - Rcvrs	5	5	--	--	322.5	359.8	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	6	6	--	--	328.5	356.6	--	--
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	67%
Sales Incentive	1	1	--%
Profit Sharing	3	3	--%
Long-term Incentive	5	5	83%

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

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

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

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## 420.488.130 Top National Accounts Executive (Multiple Accounts)

Has complete national responsibility for one or more large clients. Develops and implements sales strategies to achieve revenue targets and service goals for the largest and most complex accounts in the organization. Is involved in pricing strategies, contract negotiations, and possibly supply chain management strategy. Frequently reports to a Top Sales Executive. Note: Do not match to this position if the incumbent has regional responsibility for a national client.

## 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	11	17	117.4	137.5	159.4	163.3	186.1	218.5
Base Salary - Org Wtd	11	17	119.1	137.5	171.6	170.3	190.0	229.0
Base Salary - Incentive Eligible	11	17	117.4	137.5	159.4	163.3	186.1	218.5
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*10	15	23.4	33.7	45.0	56.7	82.8	110.1
Short-term Incentive (Actual)	10	13	14.1	37.3	69.8	63.5	77.7	123.6
Sales Incentive (Target)	1	2	--	--	--	--	--	--
Sales Incentive (Actual)	*1	2	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*4	6	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	11	17	122.5	162.2	222.6	214.2	262.3	322.9
Total Cash Comp (Actual) - Org Wtd	11	17	125.2	185.3	245.0	230.9	274.6	323.9
Total Cash Comp (Actual) - Rcvrs	11	15	131.7	173.0	225.5	223.8	272.1	323.2
Total Cash Comp (Target)	11	17	145.7	171.5	197.7	218.0	253.1	325.4
Total Cash Comp (Target) - Rcvrs	11	17	145.7	171.5	197.7	218.0	253.1	325.4

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	11	17	122.5	162.2	222.6	227.3	282.1	343.6
Total Direct Comp (Actual) - Rcvrs	*4	6	--	--	--	--	--	--

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

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	10	15	88%
Sales Incentive	1	2	13%
Profit Sharing	2	3	33%
Long-term Incentive	6	8	47%

<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	13	37.0%	36.7%
Short-term Incentive (Threshold)	1	2	--%	--%
Short-term Incentive (Target)	10	15	36.6%	32.5%
Short-term Incentive (Maximum)	3	4	--%	--%
Sales Incentive (Actual)	1	2	--%	--%
Sales Incentive (Target)	1	2	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	4	6	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	6	11	113.9	110.9
Midpoint	6	11	145.8	143.5
Maximum	6	11	177.8	176.0

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

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## US MBD: Mercer Benchmark Database Executive

### Other Non-Durable Goods

Has complete national responsibility for one or more large clients. Develops and implements sales strategies to achieve revenue targets and service goals for the largest and most complex accounts in the organization. Is involved in pricing strategies, contract negotiations, and possibly supply chain management strategy. Frequently reports to a Top Sales Executive. Note: Do not match to this position if the incumbent has regional responsibility for a national client.

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	5	9	100%
Sales Incentive	1	--	--%
Profit Sharing	0	--	--%
Long-term Incentive	4	6	67%

<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	--%	--%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	3	7	--%	--%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	4	8	--%	--%
Short-term Incentive (Maximum)	3	5	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	2	4	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	3	7	--	--
Midpoint	3	7	--	--
Maximum	3	7	--	--

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

2014

# US MBD: Mercer Benchmark Database Executive

## 420.488.130 Top National Accounts Executive (Multiple Accounts)

Has complete national responsibility for one or more large clients. Develops and implements sales strategies to achieve revenue targets and service goals for the largest and most complex accounts in the organization. Is involved in pricing strategies, contract negotiations, and possibly supply chain management strategy. Frequently reports to a Top Sales Executive. Note Do not match to this position if the incumbent has regional responsibility for a national client.

## 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	46	151.4	170.0	200.0	201.2	215.4	279.3
Base Salary - Org Wtd	13	46	133.9	169.9	190.7	195.3	217.2	272.2
Base Salary - Incentive Eligible	13	46	151.4	170.0	200.0	201.2	215.4	279.3
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*7	27	49.3	68.0	86.0	118.8	195.0	235.0
Short-term Incentive (Actual)	*9	22	--	--	153.7	150.3	--	--
Sales Incentive (Target)	1	2	--	--	--	--	--	--
Sales Incentive (Actual)	*4	11	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*4	6	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	13	46	157.6	201.1	282.5	294.7	346.6	497.0
Total Cash Comp (Actual) - Org Wtd	13	46	144.5	188.9	257.2	255.8	314.8	395.4
Total Cash Comp (Actual) - Rcvrs	*12	33	188.7	259.8	310.0	334.2	396.5	563.0
Total Cash Comp (Target)	*10	38	179.7	201.3	269.9	289.7	327.3	460.6
Total Cash Comp (Target) - Rcvrs	*8	29	215.4	247.6	292.4	323.5	404.0	525.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	13	46	157.6	201.1	289.4	299.6	351.6	497.0
Total Direct Comp (Actual) - Rcvrs	*4	6	--	--	--	--	--	--

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

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	10	33	75%
Sales Incentive	6	15	37%
Profit Sharing	0	0	0%
Long-term Incentive	4	6	16%

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

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	9	22	33.3%	68.1%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	7	27	40.7%	54.4%
Short-term Incentive (Maximum)	1	2	--%	--%
Sales Incentive (Actual)	4	11	--%	--%
Sales Incentive (Target)	1	2	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	4	6	--%	--%

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

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

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# US MBD: Mercer Benchmark Database Executive

## 420.488.130 Top National Accounts Executive (Multiple Accounts)

Retail &amp; Wholesale

Has complete national responsibility for one or more large clients. Develops and implements sales strategies to achieve revenue targets and service goals for the largest and most complex accounts in the organization. Is involved in pricing strategies, contract negotiations, and possibly supply chain management strategy. Frequently reports to a Top Sales Executive. Note: Do not match to this position if the incumbent has regional responsibility for a national client.

All Participants Analysis (Dollar Values displayed 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	20	94.9	102.4	166.3	153.8	190.7	229.3
Base Salary - Org Wtd	12	20	98.0	105.5	175.3	162.4	191.5	231.7
Base Salary - Incentive Eligible	*10	16	92.5	100.6	132.3	147.6	189.0	231.9
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	6	8	--	--	73.3	76.1	--	--
Short-term Incentive (Actual)	*10	16	21.8	29.9	43.6	65.3	88.9	161.6
Sales Incentive (Target)	1	5	--	--	--	--	--	--
Sales Incentive (Actual)	*1	5	--	--	--	--	--	--
Profit Sharing (Actual)	*2	3	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*2	3	--	--	--	--	--	--

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	12	20	130.1	145.5	190.5	208.4	257.8	329.8
Total Cash Comp (Actual) - Org Wtd	12	20	143.6	152.4	193.3	216.9	265.5	339.6
Total Cash Comp (Actual) - Rcvrs	*10	16	125.2	143.2	218.1	215.9	267.5	342.0
Total Cash Comp (Target)	*9	15	105.5	115.1	175.0	195.9	293.6	331.1
Total Cash Comp (Target) - Rcvrs	*7	13	103.8	112.7	142.8	198.0	302.4	338.2

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	12	20	130.1	145.5	193.1	218.5	306.6	348.3
Total Direct Comp (Actual) - Rcvrs	*2	3	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	10	16	89%
Sales Incentive	3	7	50%
Profit Sharing	4	5	33%
Long-term Incentive	2	3	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)	10	16	44.3%	46.1%
Short-term Incentive (Threshold)	1	2	--%	--%
Short-term Incentive (Target)	6	8	44.2%	42.5%
Short-term Incentive (Maximum)	3	5	--%	--%
Sales Incentive (Actual)	1	5	--%	--%
Sales Incentive (Target)	1	5	--%	--%
Profit Sharing (Actual)	2	3	--%	--%
Long-term Incentive (Black-Scholes)	2	3	--%	--%

### Salary Range (Mean)

Minimum	4	11	--	--
Midpoint	4	11	--	--
Maximum	4	11	--	--

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

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Top National Accounts Executive (Multiple Accounts) 420.488.130

2014

# US MBD: Mercer Benchmark Database Executive

## 420.488.130 Top National Accounts Executive (Multiple Accounts)

## Services (Non-Financial)

Has complete national responsibility for one or more large clients. Develops and implements sales strategies to achieve revenue targets and service goals for the largest and most complex accounts in the organization. Is involved in pricing strategies, contract negotiations, and possibly supply chain management strategy. Frequently reports to a Top Sales Executive. Note: Do not match to this position if the incumbent has regional responsibility for a national client.

All Participants Analysis (Dollar Values displayed 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	157	146.1	160.0	180.0	202.9	232.5	300.0
Base Salary - Org Wtd	*19	157	141.1	164.0	194.7	210.3	249.1	308.0
Base Salary - Incentive Eligible	*19	153	145.6	160.0	180.0	203.1	232.5	300.0
Base Salary - Not Incentive Eligible	*2	4	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*13	56	27.3	33.1	50.8	70.7	101.0	157.0
Short-term Incentive (Actual)	*13	78	17.6	25.7	66.0	74.3	95.5	140.0
Sales Incentive (Target)	4	17	--	--	--	--	--	--
Sales Incentive (Actual)	*5	68	--	--	52.4	67.0	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*10	81	--	--	25.1	47.1	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*19	157	164.7	185.9	243.9	268.9	322.5	405.0
Total Cash Comp (Actual) - Org Wtd	*19	157	162.9	186.0	261.5	273.2	337.9	350.8
Total Cash Comp (Actual) - Rcvrs	*15	136	165.7	193.9	251.7	277.2	337.6	428.4
Total Cash Comp (Target)	*16	152	153.7	169.1	199.5	243.5	275.0	401.3
Total Cash Comp (Target) - Rcvrs	*14	69	171.0	198.3	254.8	298.9	364.3	501.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*19	157	170.7	198.7	260.7	293.1	341.3	442.3
Total Direct Comp (Actual) - Rcvrs	*10	81	--	--	261.7	311.5	--	--

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	18	96	61%
Sales Incentive	5	76	51%
Profit Sharing	2	2	1%
Long-term Incentive	11	91	59%

<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)	13	78	32.5%	31.4%
Short-term Incentive (Threshold)	4	39	--%	--%
Short-term Incentive (Target)	13	56	34.6%	30.2%
Short-term Incentive (Maximum)	8	49	60.2%	45.4%
Sales Incentive (Actual)	5	68	39.0%	37.9%
Sales Incentive (Target)	4	17	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	10	81	55.5%	20.5%

<b>Salary Range (Mean)</b>				
Minimum	12	47	152.4	156.1
Midpoint	12	47	218.1	225.5
Maximum	12	47	283.9	294.9

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 National Accounts Executive (Multiple Accounts) 420.488.130

2014

# US MBD: Mercer Benchmark Database Executive

## 100.132.130 Top Operations Executive

## All Organizations

Responsible for effective operations within a manufacturing or non-manufacturing organization. Develops and implements operating policies and procedures across functions such as: customer service, quality control standards (may also include ISO certification), purchasing, inventory control, materials management, distribution and facilities maintenance and planning. Conducts and reviews feasibility of new or revised systems and procedures. Manages the internal audit process to ensure compliance with organizational standards. Frequently reports to a Chief Executive Officer or Chief Operating Officer.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	309	577	132.0	170.0	217.5	227.0	266.6	346.5
Base Salary - Org Wtd	309	577	134.1	180.6	229.4	238.0	279.8	360.0
Base Salary - Incentive Eligible	278	509	141.8	176.4	220.0	231.5	269.1	350.0
Base Salary - Not Incentive Eligible	4	4	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	217	417	32.4	53.4	76.1	96.5	124.1	180.0
Short-term Incentive (Actual)	230	425	18.3	38.5	73.9	101.4	132.6	206.6
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	9	12	1.8	3.7	12.8	72.6	63.7	444.5
Long-term Incentive (Black-Scholes)	131	232	10.0	22.2	75.0	163.6	199.6	450.4

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	309	577	145.4	196.5	275.0	303.2	365.3	505.7
Total Cash Comp (Actual) - Org Wtd	309	577	147.6	206.7	290.6	319.0	388.6	540.7
Total Cash Comp (Actual) - Rcvs	235	432	165.3	219.8	296.0	331.4	401.2	559.9
Total Cash Comp (Target)	285	540	138.3	202.3	281.6	299.4	358.5	494.6
Total Cash Comp (Target) - Rcvs	217	417	186.1	247.2	303.4	331.6	398.4	521.6

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	309	577	147.0	204.4	285.9	369.0	410.2	680.7
Total Direct Comp (Actual) - Rcvs	131	232	224.6	293.7	386.5	528.8	644.6	1,064.5

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	272	502	89%
Sales Incentive	2	2	1%
Profit Sharing	42	57	19%
Long-term Incentive	166	311	61%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	41%	41%
Share Appreciation Rights (SARs)	5%	5%
Restricted Shares/Share Units	65%	48%
Performance Shares/Share Units	53%	55%
Performance Cash Units	5%	3%
Long-term Cash	21%	18%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	230	425	40.0%	39.8%
Short-term Incentive (Threshold)	59	112	18.2%	17.8%
Short-term Incentive (Target)	217	417	39.6%	38.3%
Short-term Incentive (Maximum)	123	218	75.1%	70.3%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	9	12	39.6%	30.3%
Long-term Incentive (Black-Scholes)	131	232	67.3%	52.6%

<b>Salary Range (Mean)</b>				
Minimum	144	255	178.1	166.0
Midpoint	144	255	237.7	221.2
Maximum	144	255	297.2	276.4

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 Operations Executive 100.132.130

2014

# US MBD: Mercer Benchmark Database Executive

## 100.132.130 Top Operations Executive

Responsible for effective operations within a manufacturing or non-manufacturing organization. Develops and implements operating policies and procedures across functions such as: customer service, quality control standards (may also include ISO certification), purchasing, inventory control, materials management, distribution and facilities maintenance and planning. Conducts and reviews feasibility of new or revised systems and procedures. Manages the internal audit process to ensure compliance with organizational standards. Frequently reports to a Chief Executive Officer or Chief Operating Officer.

## 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	14	20	142.4	180.1	248.5	244.8	297.5	324.0
Base Salary - Org Wtd	14	20	139.8	176.2	261.9	251.8	295.1	368.7
Base Salary - Incentive Eligible	13	19	141.0	179.1	242.1	242.5	300.0	325.5
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	11	17	29.0	36.2	84.0	99.0	131.4	201.7
Short-term Incentive (Actual)	7	8	--	32.8	99.6	114.3	171.1	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*6	7	--	--	57.5	173.1	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	14	20	156.0	200.1	260.0	297.5	370.8	494.2
Total Cash Comp (Actual) - Org Wtd	14	20	153.2	190.1	278.7	323.8	441.9	604.7
Total Cash Comp (Actual) - Rcvrs	9	10	167.8	195.1	351.4	357.6	466.2	689.7
Total Cash Comp (Target)	13	19	162.2	214.9	312.6	331.1	406.9	480.0
Total Cash Comp (Target) - Rcvrs	11	17	181.2	217.5	331.5	345.5	423.8	524.1

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	14	20	158.5	212.2	279.0	358.1	391.5	625.2
Total Direct Comp (Actual) - Rcvrs	*6	7	--	--	417.8	547.1	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	11	17	89%
Sales Incentive	0	0	0%
Profit Sharing	2	2	15%
Long-term Incentive	8	12	67%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	7	8	39.9%	37.3%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	11	17	35.0%	36.6%
Short-term Incentive (Maximum)	5	5	80.3%	80.3%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	6	7	60.5%	55.3%

<b>Salary Range (Mean)</b>				
Minimum	8	11	166.4	159.1
Midpoint	8	11	225.5	215.1
Maximum	8	11	284.7	271.1

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 Operations Executive 100.132.130



2014

# US MBD: Mercer Benchmark Database Executive

## 100.132.130 Top Operations Executive

Energy

Responsible for effective operations within a manufacturing or non-manufacturing organization. Develops and implements operating policies and procedures across functions such as: customer service, quality control standards (may also include ISO certification), purchasing, inventory control, materials management, distribution and facilities maintenance and planning. Conducts and reviews feasibility of new or revised systems and procedures. Manages the internal audit process to ensure compliance with organizational standards. Frequently reports to a Chief Executive Officer or Chief Operating Officer.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*18	43	143.7	162.5	202.5	225.5	275.0	347.4
Base Salary - Org Wtd	*18	43	154.8	211.5	249.3	263.2	316.1	387.8
Base Salary - Incentive Eligible	*16	37	142.2	161.9	190.0	225.9	285.8	353.9
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*14	35	28.2	33.4	51.3	85.6	133.4	219.3
Short-term Incentive (Actual)	*12	30	--	--	63.0	125.2	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*12	32	22.2	23.8	39.6	215.2	213.5	871.6

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*18	43	179.7	202.5	231.8	312.9	350.0	621.8
Total Cash Comp (Actual) - Org Wtd	*18	43	195.4	222.3	332.1	375.5	515.0	727.9
Total Cash Comp (Actual) - Rcvs	*12	30	--	--	232.4	346.0	--	--
Total Cash Comp (Target)	*16	41	165.8	199.3	231.8	298.0	355.1	544.3
Total Cash Comp (Target) - Rcvs	*14	35	169.0	200.7	234.6	308.7	429.9	555.4

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*18	43	195.7	221.9	260.9	473.0	498.2	1,361.4
Total Direct Comp (Actual) - Rcvs	*12	32	206.6	227.6	272.9	560.0	661.0	1,471.0

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	16	37	88%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	15	36	84%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	17%	13%
Share Appreciation Rights (SARs)	6%	0%
Restricted Shares/Share Units	75%	81%
Performance Shares/Share Units	72%	75%
Performance Cash Units	3%	3%
Long-term Cash	14%	13%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	12	30	56.4%	47.7%
Short-term Incentive (Threshold)	6	24	17.4%	14.2%
Short-term Incentive (Target)	14	35	40.8%	33.4%
Short-term Incentive (Maximum)	10	31	84.1%	66.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	12	32	103.9%	66.1%

<b>Salary Range (Mean)</b>				
Minimum	9	12	194.2	211.0
Midpoint	9	12	250.5	267.9
Maximum	9	12	306.9	324.9

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 Operations Executive 100.132.130

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# US MBD: Mercer Benchmark Database Executive

## 100.132.130 Top Operations Executive

Responsible for effective operations within a manufacturing or non-manufacturing organization. Develops and implements operating policies and procedures across functions such as, customer service, quality control standards (may also include ISO certification), purchasing, inventory control, materials management, distribution and facilities maintenance and planning. Conducts and reviews feasibility of new or revised systems and procedures. Manages the internal audit process to ensure compliance with organizational standards. Frequently reports to a Chief Executive Officer or Chief Operating Officer.

## Financial Services

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	15	20	178.9	192.2	215.6	253.8	306.8	398.5
Base Salary - Org Wtd	15	20	183.5	195.3	235.9	254.1	300.0	379.0
Base Salary - Incentive Eligible	13	18	175.5	194.0	215.6	256.0	319.3	400.0
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*8	10	39.5	51.1	69.7	91.9	101.7	272.2
Short-term Incentive (Actual)	12	17	43.7	68.5	83.7	154.6	260.6	395.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*4	5	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	15	20	198.5	251.2	281.7	385.2	531.5	713.8
Total Cash Comp (Actual) - Org Wtd	15	20	193.6	249.8	330.2	387.0	540.0	701.4
Total Cash Comp (Actual) - Rcvrs	12	17	233.6	259.9	330.2	414.1	598.1	719.1
Total Cash Comp (Target)	13	17	190.9	214.7	263.3	296.4	342.1	480.8
Total Cash Comp (Target) - Rcvrs	*8	10	219.6	252.2	263.5	329.3	373.7	649.6

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	15	20	228.1	257.6	289.6	449.2	592.8	1,013.7
Total Direct Comp (Actual) - Rcvrs	*4	5	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	13	18	90%
Sales Incentive	0	0	0%
Profit Sharing	1	1	7%
Long-term Incentive	5	8	44%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	12	17	62.7%	58.2%
Short-term Incentive (Threshold)	2	4	--%	--%
Short-term Incentive (Target)	8	10	35.8%	36.6%
Short-term Incentive (Maximum)	6	8	73.3%	70.0%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	4	5	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	9	13	168.2	168.0
Midpoint	9	13	225.8	228.7
Maximum	9	13	283.4	289.4

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 Operations Executive 100.132.130

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# US MBD: Mercer Benchmark Database Executive

## 100.132.130 Top Operations Executive

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## High Tech (Manufactured Products)

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*11	25	112.8	147.0	161.9	201.2	245.1	379.2
Base Salary - Org Wtd	*11	25	132.4	150.3	203.0	221.8	300.3	377.7
Base Salary - Incentive Eligible	*9	23	--	--	160.0	199.5	--	--
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*9	23	--	--	35.7	70.7	--	--
Short-term Incentive (Actual)	*9	21	--	--	30.4	63.2	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*5	7	--	--	349.3	432.8	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*11	25	125.1	158.2	192.4	254.3	288.0	556.8
Total Cash Comp (Actual) - Org Wtd	*11	25	157.0	169.4	214.0	282.5	423.0	563.1
Total Cash Comp (Actual) - Rcvrs	*9	21	--	--	190.4	263.8	--	--
Total Cash Comp (Target)	*11	25	130.9	174.5	194.4	266.2	325.7	606.7
Total Cash Comp (Target) - Rcvrs	*9	23	--	--	194.2	270.1	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*11	25	125.1	158.2	192.4	375.5	347.3	1,208.0
Total Direct Comp (Actual) - Rcvrs	*5	7	--	--	849.7	895.0	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	9	23	92%
Sales Incentive	0	0	--%
Profit Sharing	0	0	0%
Long-term Incentive	10	15	60%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	40%	86%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	33%	29%
Performance Shares/Share Units	27%	57%
Performance Cash Units	0%	0%
Long-term Cash	60%	14%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	9	21	30.4%	25.2%
Short-term Incentive (Threshold)	5	16	--%	--%
Short-term Incentive (Target)	9	23	32.0%	29.0%
Short-term Incentive (Maximum)	7	19	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	5	7	86.3%	118.5%

<b>Salary Range (Mean)</b>				
Minimum	7	18	--	--
Midpoint	7	18	--	--
Maximum	7	18	--	--

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 Operations Executive 100.132.130

2014

# US MBD: Mercer Benchmark Database Executive

## 100.132.130 Top Operations Executive

Responsible for effective operations within a manufacturing or non-manufacturing organization. Develops and implements operating policies and procedures across functions such as: customer service, quality control standards (may also include ISO certification), purchasing, inventory control, materials management, distribution and facilities maintenance and planning. Conducts and reviews feasibility of new or revised systems and procedures. Manages the internal audit process to ensure compliance with organizational standards. Frequently reports to a Chief Executive Officer or Chief Operating Officer.

## High Tech (Services)

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*5	23	--	--	195.0	191.2	--	--
Base Salary - Org Wtd	*5	23	--	--	233.0	229.0	--	--
Base Salary - Incentive Eligible	*5	23	--	--	195.0	191.2	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*5	23	--	--	41.5	53.2	--	--
Short-term Incentive (Actual)	*4	22	--	--	--	--	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*3	4	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*5	23	--	--	235.6	244.0	--	--
Total Cash Comp (Actual) - Org Wtd	*5	23	--	--	250.0	293.7	--	--
Total Cash Comp (Actual) - Rcvs	*4	22	--	--	--	--	--	--
Total Cash Comp (Target)	*5	23	--	--	235.6	244.5	--	--
Total Cash Comp (Target) - Rcvs	*5	23	--	--	235.6	244.5	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*5	23	--	--	243.9	269.5	--	--
Total Direct Comp (Actual) - Rcvs	*3	4	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	5	--	--%
Sales Incentive	0	--	--%
Profit Sharing	0	0	--%
Long-term Incentive	4	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)	4	22	--%	--%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	5	23	28.9%	26.1%
Short-term Incentive (Maximum)	0	0	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	3	4	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	4	22	--	--
Midpoint	4	22	--	--
Maximum	4	22	--	--

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 Operations Executive 100.132.130

# US MBD: Mercer Benchmark Database Executive

## 100.132.130 Top Operations Executive

## Insurance

Responsible for effective operations within a manufacturing or non-manufacturing organization. Develops and implements operating policies and procedures across functions such as: customer service, quality control standards (may also include ISO certification), purchasing, inventory control, materials management, distribution and facilities maintenance and planning. Conducts and reviews feasibility of new or revised systems and procedures. Manages the internal audit process to ensure compliance with organizational standards. Frequently reports to a Chief Executive Officer or Chief Operating Officer.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*20	68	188.6	200.2	224.4	236.7	255.2	320.0
Base Salary - Org Wtd	*20	68	170.7	201.7	225.0	249.7	275.0	370.8
Base Salary - Incentive Eligible	*20	64	187.0	200.0	220.2	233.0	251.4	308.8
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*18	62	--	--	77.1	88.2	--	--
Short-term Incentive (Actual)	*20	59	51.4	75.1	102.5	112.1	137.6	188.1
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*16	61	--	--	12.4	50.0	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*20	68	225.5	275.3	306.8	333.9	374.4	482.7
Total Cash Comp (Actual) - Org Wtd	*20	68	226.5	287.3	309.5	364.8	438.8	560.9
Total Cash Comp (Actual) - Rcvrs	*20	59	250.2	284.3	311.6	345.4	378.6	484.0
Total Cash Comp (Target)	*19	67	236.0	270.0	297.5	316.1	337.5	418.4
Total Cash Comp (Target) - Rcvrs	*18	62	--	--	299.6	319.2	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*20	68	233.4	296.7	343.2	378.7	412.1	553.8
Total Direct Comp (Actual) - Rcvrs	*16	61	--	--	347.1	386.1	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	20	64	94%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	18	65	96%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	66%	--%
Share Appreciation Rights (SARs)	0%	--%
Restricted Shares/Share Units	84%	--%
Performance Shares/Share Units	66%	--%
Performance Cash Units	8%	--%
Long-term Cash	8%	--%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	20	59	45.7%	46.8%
Short-term Incentive (Threshold)	1	2	--%	--%
Short-term Incentive (Target)	18	62	40.2%	37.3%
Short-term Incentive (Maximum)	9	16	61.6%	61.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	16	61	33.8%	19.0%

<b>Salary Range (Mean)</b>				
Minimum	12	13	174.6	171.3
Midpoint	12	13	246.8	241.5
Maximum	12	13	319.1	311.7

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

# US MBD: Mercer Benchmark Database Executive

## 100.132.130 Top Operations Executive

Responsible for effective operations within a manufacturing or non-manufacturing organization. Develops and implements operating policies and procedures across functions such as: customer service, quality control standards (may also include ISO certification), purchasing, inventory control, materials management, distribution and facilities maintenance and planning. Conducts and reviews feasibility of new or revised systems and procedures. Manages the internal audit process to ensure compliance with organizational standards. Frequently reports to a Chief Executive Officer or Chief Operating Officer.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	45	77	148.7	197.2	221.5	231.8	260.8	341.5
Base Salary - Org Wtd	45	77	166.9	202.0	227.4	237.2	253.2	343.0
Base Salary - Incentive Eligible	40	70	150.6	199.2	221.9	230.7	259.9	319.8
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	38	65	38.2	54.6	72.6	84.9	103.1	144.5
Short-term Incentive (Actual)	38	66	18.8	44.2	70.4	90.7	121.6	170.9
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	22	39	9.1	22.2	50.2	145.2	143.9	462.6

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	45	77	178.8	229.2	290.6	309.9	355.4	466.9
Total Cash Comp (Actual) - Org Wtd	45	77	193.8	249.6	324.4	328.8	372.1	509.4
Total Cash Comp (Actual) - Rcvs	38	66	184.6	244.2	307.6	321.6	356.7	487.5
Total Cash Comp (Target)	42	70	175.9	242.8	297.8	301.0	345.1	398.3
Total Cash Comp (Target) - Rcvs	38	65	187.7	257.8	301.0	308.1	345.1	393.9

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	45	77	182.5	246.5	302.1	383.4	418.4	664.0
Total Direct Comp (Actual) - Rcvs	22	39	203.1	281.7	383.0	487.4	516.9	1,025.4

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

## Other Durable Goods

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	40	70	93%
Sales Incentive	1	1	3%
Profit Sharing	1	2	4%
Long-term Incentive	27	52	71%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	35%	31%
Share Appreciation Rights (SARs)	6%	8%
Restricted Shares/Share Units	67%	77%
Performance Shares/Share Units	44%	41%
Performance Cash Units	6%	3%
Long-term Cash	17%	18%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	38	66	43.9%	38.2%
Short-term Incentive (Threshold)	11	14	20.3%	20.7%
Short-term Incentive (Target)	38	65	38.6%	36.3%
Short-term Incentive (Maximum)	30	54	70.8%	63.8%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	2	--%	--%
Long-term Incentive (Black-Scholes)	22	39	79.9%	52.9%

<b>Salary Range (Mean)</b>				
Minimum	27	53	173.8	167.2
Midpoint	27	53	230.9	224.0
Maximum	27	53	287.9	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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## 100.132.130 Top Operations 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	12	16	201.2	219.8	237.5	267.6	318.8	385.0
Base Salary - Org Wtd	12	16	218.0	221.6	245.2	278.3	351.3	405.0
Base Salary - Incentive Eligible	11	15	198.8	219.5	234.9	268.9	325.0	390.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	10	14	54.5	73.1	103.9	113.8	164.7	184.5
Short-term Incentive (Actual)	8	9	--	81.7	134.2	154.4	216.5	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*3	5	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*5	6	--	--	362.8	303.5	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	12	16	204.0	240.3	305.9	392.4	548.6	728.3
Total Cash Comp (Actual) - Org Wtd	12	16	231.2	259.4	374.3	428.8	565.9	784.9
Total Cash Comp (Actual) - Rcvrs	10	13	218.9	265.9	353.7	426.6	563.3	770.7
Total Cash Comp (Target)	12	16	245.5	266.3	312.0	367.2	473.8	560.7
Total Cash Comp (Target) - Rcvrs	10	14	259.5	293.5	322.6	384.8	492.4	574.5

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	12	16	204.0	240.3	325.6	506.2	841.4	1,045.2
Total Direct Comp (Actual) - Rcvrs	*5	6	--	--	922.1	800.2	--	--

\*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	10	14	88%
Sales Incentive	0	0	0%
Profit Sharing	3	5	38%
Long-term Incentive	6	8	62%

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

<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	9	49.1%	51.6%
Short-term Incentive (Threshold)	2	2	--%	--%
Short-term Incentive (Target)	10	14	43.0%	40.9%
Short-term Incentive (Maximum)	5	6	87.3%	86.0%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	3	5	--%	--%
Long-term Incentive (Black-Scholes)	5	6	90.3%	90.5%

<b>Salary Range (Mean)</b>				
Minimum	7	10	211.5	204.5
Midpoint	7	10	279.7	266.9
Maximum	7	10	348.0	329.4

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

## 100.132.130 Top Operations 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	41	78	127.9	174.9	206.1	229.9	273.1	363.3	Short-term Incentive	37	64	84%				
Base Salary - Org Wtd	41	78	129.3	181.4	220.0	246.5	283.5	447.2	Sales Incentive	0	0	0%				
Base Salary - Incentive Eligible	37	64	163.2	184.4	218.5	244.1	285.0	391.1	Profit Sharing	6	8	26%				
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--	Long-term Incentive	23	33	48%				
Incentives																
Short-term Incentive (Target)	33	57	32.8	53.7	79.6	95.4	127.4	171.2	Of Those LTI Eligible:		% Eligible	% Receiving				
Short-term Incentive (Actual)	34	60	12.6	24.7	69.2	94.0	113.9	188.7	Stock/Share Options		29%	25%				
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Share Appreciation Rights (SARs)		0%	0%				
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units		57%	35%				
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--	Performance Shares/Share Units		62%	60%				
Long-term Incentive (Black-Scholes)	20	20	12.5	31.3	102.2	233.9	348.2	529.1	Performance Cash Units		5%	0%				
													Long-term Cash		19%	20%
Total Cash Compensation									Incentives (Mean as % of Base)							
Total Cash Comp (Actual) - Inc Wtd	41	78	135.0	192.1	275.8	302.3	358.0	526.3		Num Orgs	Num Obs	Org Wtd	Inc Wtd			
Total Cash Comp (Actual) - Org Wtd	41	78	136.1	202.6	288.8	338.5	407.1	548.1	Short-term Incentive (Actual)	34	60	39.5%	35.2%			
Total Cash Comp (Actual) - Rcvs	34	60	175.7	218.8	287.3	332.9	406.1	539.8	Short-term Incentive (Threshold)	9	13	17.6%	17.4%			
Total Cash Comp (Target)	38	71	136.0	223.4	279.2	307.6	400.0	509.0	Short-term Incentive (Target)	33	57	39.8%	37.5%			
Total Cash Comp (Target) - Rcvs	33	57	196.3	247.8	285.7	336.4	413.8	527.0	Short-term Incentive (Maximum)	15	21	72.6%	65.4%			
Total Direct Compensation (Black-Scholes)									Sales Incentive (Actual)	0	0	--%	--%			
Total Direct Comp (Actual)	41	78	139.5	192.1	278.4	362.3	363.2	764.2	Sales Incentive (Target)	0	0	--%	--%			
Total Direct Comp (Actual) - Rcvs	20	20	147.3	259.8	427.8	637.9	871.5	1,484.7	Profit Sharing (Actual)	1	1	--%	--%			
*More than 25% of sample supplied by one organization									Long-term Incentive (Black-Scholes)	20	20	62.8%	62.8%			
Salary Range (Mean)																
										Minimum	14	19	215.0	204.2		
										Midpoint	14	19	284.9	268.1		
										Maximum	14	19	354.8	332.0		

\*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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## 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	43	69	114.4	161.9	235.0	237.7	300.0	395.2
Base Salary - Org Wtd	43	69	117.6	162.5	237.9	239.4	309.0	379.8
Base Salary - Incentive Eligible	42	68	113.9	161.6	231.0	236.4	300.0	395.7
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	27	47	57.8	74.0	128.4	151.5	250.0	305.0
Short-term Incentive (Actual)	29	48	15.1	27.6	80.7	142.9	209.7	402.4
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	18	26	50.0	88.5	156.2	209.2	312.7	433.5

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	43	69	123.9	183.2	284.7	338.4	431.4	652.3
Total Cash Comp (Actual) - Org Wtd	43	69	120.8	183.7	300.9	314.3	405.8	558.3
Total Cash Comp (Actual) - Rcvrs	30	49	123.9	183.2	306.0	374.0	552.1	695.2
Total Cash Comp (Target)	41	67	118.0	174.9	298.4	341.6	481.9	617.0
Total Cash Comp (Target) - Rcvrs	27	47	216.1	287.0	386.3	413.1	517.6	685.1

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	43	69	129.1	193.9	337.5	417.3	585.9	850.0
Total Direct Comp (Actual) - Rcvrs	18	26	261.7	334.8	450.3	564.0	725.0	1,074.4

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	39	64	93%
Sales Incentive	1	1	2%
Profit Sharing	14	20	39%
Long-term Incentive	20	31	48%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	45%	38%
Share Appreciation Rights (SARs)	10%	12%
Restricted Shares/Share Units	59%	58%
Performance Shares/Share Units	55%	58%
Performance Cash Units	3%	0%
Long-term Cash	24%	19%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	29	48	40.3%	51.5%
Short-term Incentive (Threshold)	5	8	25.0%	27.2%
Short-term Incentive (Target)	27	47	47.6%	54.4%
Short-term Incentive (Maximum)	13	23	104.1%	109.1%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	18	26	72.4%	71.6%

<b>Salary Range (Mean)</b>				
Minimum	16	33	186.7	184.0
Midpoint	16	33	244.2	247.1
Maximum	16	33	301.7	310.3

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 Operations Executive 100 132 130

2014

# US MBD: Mercer Benchmark Database Executive

## 100.132.130 Top Operations Executive

Responsible for effective operations within a manufacturing or non-manufacturing organization. Develops and implements operating policies and procedures across functions such as: customer service, quality control standards (may also include ISO certification), purchasing, inventory control, materials management, distribution and facilities maintenance and planning. Conducts and reviews feasibility of new or revised systems and procedures. Manages the internal audit process to ensure compliance with organizational standards. Frequently reports to a Chief Executive Officer or Chief Operating Officer.

## Services (Non-Financial)

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	53	89	103.0	158.5	205.0	210.8	250.0	320.0
Base Salary - Org Wtd	53	89	138.8	173.2	220.0	228.5	267.5	338.0
Base Salary - Incentive Eligible	40	59	159.7	178.5	230.3	236.3	267.8	346.5
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	31	42	22.3	53.9	83.3	97.5	129.5	176.8
Short-term Incentive (Actual)	28	40	8.4	30.4	66.1	84.4	118.1	191.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	14	16	20.9	55.2	113.6	193.8	358.5	531.2

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	53	89	103.0	161.0	224.5	248.8	310.5	400.0
Total Cash Comp (Actual) - Org Wtd	53	89	138.8	183.1	250.9	267.5	326.9	400.0
Total Cash Comp (Actual) - Rcvrs	28	40	182.1	250.5	286.5	321.4	367.9	554.5
Total Cash Comp (Target)	44	76	104.4	171.1	235.2	263.4	341.7	426.7
Total Cash Comp (Target) - Rcvrs	31	42	187.2	235.9	318.1	334.2	375.6	491.1

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	53	89	103.0	161.7	224.5	283.6	336.6	510.0
Total Direct Comp (Actual) - Rcvrs	14	16	212.7	333.8	524.9	586.6	834.3	1,138.3

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	40	59	71%
Sales Incentive	0	0	0%
Profit Sharing	1	1	2%
Long-term Incentive	21	26	39%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	31%	31%
Share Appreciation Rights (SARs)	19%	31%
Restricted Shares/Share Units	54%	38%
Performance Shares/Share Units	42%	50%
Performance Cash Units	4%	0%
Long-term Cash	19%	25%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	28	40	28.0%	32.5%
Short-term Incentive (Threshold)	10	15	20.6%	23.7%
Short-term Incentive (Target)	31	42	38.1%	39.3%
Short-term Incentive (Maximum)	16	21	74.6%	73.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	14	16	52.3%	58.3%

<b>Salary Range (Mean)</b>				
Minimum	25	41	163.0	142.8
Midpoint	25	41	213.0	184.0
Maximum	25	41	263.1	225.2

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 Operations Executive 100.132.130

2014

# US MBD: Mercer Benchmark Database Executive

## 100.132.130 Top Operations Executive

Responsible for effective operations within a manufacturing or non-manufacturing organization. Develops and implements operating policies and procedures across functions such as: customer service, quality control standards (may also include ISO certification), purchasing, inventory control, materials management, distribution and facilities maintenance and planning. Conducts and reviews feasibility of new or revised systems and procedures. Manages the internal audit process to ensure compliance with organizational standards. Frequently reports to a Chief Executive Officer or Chief Operating Officer.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	10	14	153.8	206.8	244.5	253.8	285.0	396.9
Base Salary - Org Wtd	10	14	146.0	184.1	234.0	245.7	284.1	434.1
Base Salary - Incentive Eligible	10	14	153.8	206.8	244.5	253.8	285.0	396.9
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*5	8	--	--	122.9	119.0	--	--
Short-term Incentive (Actual)	8	12	--	--	60.0	97.8	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*2	4	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	10	14	204.5	249.0	297.5	337.7	452.8	492.8
Total Cash Comp (Actual) - Org Wtd	10	14	189.3	229.1	274.8	308.2	436.9	456.7
Total Cash Comp (Actual) - Rcvs	8	12	--	--	297.5	335.2	--	--
Total Cash Comp (Target)	9	13	--	--	318.8	335.5	--	--
Total Cash Comp (Target) - Rcvs	*5	8	--	--	422.4	413.7	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	10	14	204.5	249.0	325.7	387.0	554.4	675.3
Total Direct Comp (Actual) - Rcvs	*2	4	--	--	--	--	--	--

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

## Transportation Equipment

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	10	14	100%
Sales Incentive	0	0	0%
Profit Sharing	1	1	8%
Long-term Incentive	3	5	36%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	8	12	33.8%	38.9%
Short-term Incentive (Threshold)	2	4	--%	--%
Short-term Incentive (Target)	5	8	34.9%	40.9%
Short-term Incentive (Maximum)	3	5	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	2	4	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	1	3	--	--
Midpoint	1	3	--	--
Maximum	1	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 Operations Executive 100.132.130

2014

# US MBD: Mercer Benchmark Database Executive

## 120.268.130 Top Organization Development Executive

## All Organizations

This is the top organization development position with responsibility for the development and implementation of organization programs to better develop and utilize human resources. Major responsibilities may include internal consulting, management assessment and development, performance measurement, management utilization and development needs, consultation with managers on motivational strategies, human performance problems, personal career development and stress reactions, employment research and attitude surveys, job enrichment applications, long-term human resource plan and management succession. 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	182	184	146.3	166.1	199.5	201.7	228.0	267.2
Base Salary - Org Wtd	182	184	146.2	165.6	199.5	201.3	227.8	266.1
Base Salary - Incentive Eligible	166	168	149.7	168.9	200.0	204.7	230.9	270.3
Base Salary - Not Incentive Eligible	*3	3	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	146	146	26.0	42.0	60.0	69.5	84.9	124.4
Short-term Incentive (Actual)	138	139	20.1	34.0	57.3	71.2	95.4	136.3
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	7	7	--	5.3	9.6	13.5	20.4	--
Long-term Incentive (Black-Scholes)	92	92	19.8	35.0	75.5	101.3	139.7	213.5

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	182	184	159.2	196.2	233.7	256.0	300.4	387.8
Total Cash Comp (Actual) - Org Wtd	182	184	158.9	195.7	233.7	255.9	298.9	388.5
Total Cash Comp (Actual) - Rcvs	138	139	183.0	213.9	260.3	276.6	321.7	400.0
Total Cash Comp (Target)	168	170	168.9	207.4	251.7	263.1	305.0	382.0
Total Cash Comp (Target) - Rcvs	146	146	187.8	213.9	260.0	274.5	317.2	386.2

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	182	184	162.2	207.7	270.3	306.7	351.2	517.6
Total Direct Comp (Actual) - Rcvs	92	92	220.8	285.4	343.5	392.6	491.7	612.2

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	166	168	93%
Sales Incentive	0	0	0%
Profit Sharing	12	12	11%
Long-term Incentive	108	108	64%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	36%	29%
Share Appreciation Rights (SARs)	2%	1%
Restricted Shares/Share Units	73%	74%
Performance Shares/Share Units	39%	34%
Performance Cash Units	10%	3%
Long-term Cash	16%	12%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	138	139	33.3%	33.2%
Short-term Incentive (Threshold)	45	45	15.7%	15.7%
Short-term Incentive (Target)	146	146	32.3%	32.3%
Short-term Incentive (Maximum)	92	92	56.7%	56.7%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	7	7	6.8%	6.8%
Long-term Incentive (Black-Scholes)	92	92	45.2%	45.2%

<b>Salary Range (Mean)</b>				
Minimum	127	128	143.1	143.9
Midpoint	127	128	193.2	194.3
Maximum	127	128	243.3	244.6

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 Organization Development Executive 120 268 130

# US MBD: Mercer Benchmark Database Executive

## 120.268.130 Top Organization Development Executive

## Consumer Goods

This is the top organization development position with responsibility for the development and implementation of organization programs to better develop and utilize human resources. Major responsibilities may include internal consulting, management assessment and development, performance measurement, management utilization and development needs, consultation with managers on motivational strategies, human performance problems, personal career development and stress reactions, employment research and attitude surveys, job enrichment applications, long-term human resource plan and management succession. 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	160.0	180.1	206.0	216.3	258.5	276.2
Base Salary - Org Wtd	17	17	160.0	180.1	206.0	216.3	258.5	276.2
Base Salary - Incentive Eligible	17	17	160.0	180.1	206.0	216.3	258.5	276.2
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	16	16	36.8	53.5	63.9	84.4	107.7	166.5
Short-term Incentive (Actual)	16	16	37.7	52.6	80.5	88.5	109.9	169.4
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	13	13	36.0	53.6	120.8	141.6	205.8	341.8

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	17	17	196.3	243.2	285.5	301.6	369.0	440.4
Total Cash Comp (Actual) - Org Wtd	17	17	196.3	243.2	285.5	301.6	369.0	440.4
Total Cash Comp (Actual) - Rcvrs	16	16	208.2	247.9	285.5	308.3	369.3	447.2
Total Cash Comp (Target)	16	16	207.4	238.2	260.8	298.0	376.9	434.7
Total Cash Comp (Target) - Rcvrs	16	16	207.4	238.2	260.8	298.0	376.9	434.7

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	17	17	196.3	280.0	331.5	409.8	569.5	724.2
Total Direct Comp (Actual) - Rcvrs	13	13	278.8	307.3	406.3	463.4	583.0	750.4

\*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	1	1	20%
Long-term Incentive	16	16	94%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	33%	31%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	47%	54%
Performance Shares/Share Units	60%	46%
Performance Cash Units	7%	8%
Long-term Cash	13%	15%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	16	16	39.8%	39.8%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	16	16	37.7%	37.7%
Short-term Incentive (Maximum)	9	9	76.0%	76.0%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	13	13	59.2%	59.2%

<b>Salary Range (Mean)</b>				
Minimum	14	14	159.8	159.8
Midpoint	14	14	212.9	212.9
Maximum	14	14	266.0	266.0

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

## 120.268.130 Top Organization Development Executive

This is the top organization development position with responsibility for the development and implementation of organization programs to better develop and utilize human resources. Major responsibilities may include internal consulting, management assessment and development, performance measurement, management utilization and development needs, consultation with managers on motivational strategies, human performance problems, personal career development and stress reactions, employment research and attitude surveys, job enrichment applications, long-term human resource plan and management succession. 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	18	18	144.5	155.8	181.2	195.7	221.1	282.0
Base Salary - Org Wtd	18	18	144.5	155.8	181.2	195.7	221.1	282.0
Base Salary - Incentive Eligible	15	15	151.3	165.0	185.0	203.8	245.0	288.0
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	13	13	25.6	40.4	49.5	70.8	113.3	146.0
Short-term Incentive (Actual)	15	15	31.2	43.3	55.0	91.7	140.9	208.1
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	12	12	6.7	33.0	58.6	82.9	140.4	234.3

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	18	18	153.5	191.9	225.2	272.1	416.9	448.3
Total Cash Comp (Actual) - Org Wtd	18	18	153.5	191.9	225.2	272.1	416.9	448.3
Total Cash Comp (Actual) - Rcvrs	15	15	189.9	213.3	233.0	295.4	420.0	453.4
Total Cash Comp (Target)	16	16	148.4	192.7	218.3	255.6	351.3	410.2
Total Cash Comp (Target) - Rcvrs	13	13	185.2	204.2	225.0	276.1	388.7	414.4

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	18	18	153.5	209.8	263.8	327.4	465.5	624.3
Total Direct Comp (Actual) - Rcvrs	12	12	229.1	250.7	339.2	400.4	566.6	662.0

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	15	15	88%
Sales Incentive	0	0	0%
Profit Sharing	1	1	9%
Long-term Incentive	12	12	75%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	42%	33%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	100%	100%
Performance Shares/Share Units	17%	0%
Performance Cash Units	8%	0%
Long-term Cash	8%	8%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	15	15	42.3%	42.3%
Short-term Incentive (Threshold)	2	2	--%	--%
Short-term Incentive (Target)	13	13	32.5%	32.5%
Short-term Incentive (Maximum)	6	6	48.1%	48.1%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	12	12	36.7%	36.7%

<b>Salary Range (Mean)</b>				
Minimum	12	12	132.6	132.6
Midpoint	12	12	188.9	188.9
Maximum	12	12	245.1	245.1

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 Organization Development Executive 120.268.130

2014

# US MBD: Mercer Benchmark Database Executive

## 120.268.130 Top Organization Development Executive

Insurance

This is the top organization development position with responsibility for the development and implementation of organization programs to better develop and utilize human resources. Major responsibilities may include internal consulting, management assessment and development, performance measurement, management utilization and development needs, consultation with managers on motivational strategies, human performance problems, personal career development and stress reactions, employment research and attitude surveys, job enrichment applications, long-term human resource plan and management succession. 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	26	26	126.5	179.0	197.2	199.7	227.0	235.0
Base Salary - Org Wtd	26	26	126.5	179.0	197.2	199.7	227.0	235.0
Base Salary - Incentive Eligible	26	26	126.5	179.0	197.2	199.7	227.0	235.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	24	24	24.8	32.5	57.4	64.7	80.5	125.1
Short-term Incentive (Actual)	22	22	23.5	35.9	59.7	68.8	99.1	140.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	15	15	19.4	25.0	76.0	88.1	128.8	206.7

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	26	26	154.1	203.0	257.2	258.8	296.8	390.3
Total Cash Comp (Actual) - Org Wtd	26	26	154.1	203.0	257.2	258.8	296.8	390.3
Total Cash Comp (Actual) - Rcvs	22	22	150.6	220.2	262.2	268.3	306.0	395.8
Total Cash Comp (Target)	24	24	173.5	210.7	258.3	267.4	309.7	351.6
Total Cash Comp (Target) - Rcvs	24	24	173.5	210.7	258.3	267.4	309.7	351.6

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	26	26	163.8	220.2	287.2	309.7	342.7	529.3
Total Direct Comp (Actual) - Rcvs	15	15	237.0	302.6	336.0	377.6	479.2	575.2

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	26	26	100%
Sales Incentive	0	0	0%
Profit Sharing	2	2	13%
Long-term Incentive	16	16	67%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	13%	7%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	69%	67%
Performance Shares/Share Units	31%	27%
Performance Cash Units	13%	0%
Long-term Cash	38%	27%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	22	22	33.5%	33.5%
Short-term Incentive (Threshold)	8	8	14.7%	14.7%
Short-term Incentive (Target)	24	24	30.3%	30.3%
Short-term Incentive (Maximum)	15	15	51.7%	51.7%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	15	15	39.4%	39.4%

<b>Salary Range (Mean)</b>				
Minimum	17	17	137.4	137.4
Midpoint	17	17	192.9	192.9
Maximum	17	17	248.3	248.3

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 Organization Development Executive 120.268.130

2014

# US MBD: Mercer Benchmark Database Executive

## 120.268.130 Top Organization Development Executive

Life Sciences

This is the top organization development position with responsibility for the development and implementation of organization programs to better develop and utilize human resources. Major responsibilities may include internal consulting, management assessment and development, performance measurement, management utilization and development needs, consultation with managers on motivational strategies, human performance problems, personal career development and stress reactions, employment research and attitude surveys, job enrichment applications, long-term human resource plan and management succession. 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	--	--	199.4	205.8	--	--	Sales Incentive	0	--	--%		
Base Salary - Org Wtd	5	5	--	--	199.4	205.8	--	--	Profit Sharing	1	1	--%		
Base Salary - Incentive Eligible	5	5	--	--	199.4	205.8	--	--	Long-term Incentive	3	3	60%		
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--						
Incentives										Of Those LTI Eligible:	% Eligible	% Receiving		
Short-term Incentive (Target)	4	4	--	--	--	--	--	--	Stock/Share Options		--%	--%		
Short-term Incentive (Actual)	4	4	--	--	--	--	--	--	Share Appreciation Rights (SARs)		--%	--%		
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units		--%	--%		
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Performance Shares/Share Units		--%	--%		
Profit Sharing (Actual)	0	0	--	--	--	--	--	--	Performance Cash Units		--%	--%		
Long-term Incentive (Black-Scholes)	*2	2	--	--	--	--	--	--	Long-term Cash		--%	--%		
Total Cash Compensation										Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Total Cash Comp (Actual) - Inc Wtd	5	5	--	--	229.1	253.3	--	--	Short-term Incentive (Actual)	4	4	--%	--%	
Total Cash Comp (Actual) - Org Wtd	5	5	--	--	229.1	253.3	--	--	Short-term Incentive (Threshold)	1	1	--%	--%	
Total Cash Comp (Actual) - Rcvs	4	4	--	--	--	--	--	--	Short-term Incentive (Target)	4	4	--%	--%	
Total Cash Comp (Target)	4	4	--	--	--	--	--	--	Short-term Incentive (Maximum)	2	2	--%	--%	
Total Cash Comp (Target) - Rcvs	4	4	--	--	--	--	--	--	Sales Incentive (Actual)	0	0	--%	--%	
Total Direct Compensation (Black-Scholes)										Sales Incentive (Target)	0	0	--%	--%
Total Direct Comp (Actual)	5	5	--	--	229.1	284.0	--	--	Profit Sharing (Actual)	0	0	--%	--%	
Total Direct Comp (Actual) - Rcvs	*2	2	--	--	--	--	--	--	Long-term Incentive (Black-Scholes)	2	2	--%	--%	
*More than 25% of sample supplied by one organization														
Salary Range (Mean)														
Minimum										4	4	--	--	
Midpoint										4	4	--	--	
Maximum										4	4	--	--	

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

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

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Top Organization Development Executive 120.268.130



2014

# US MBD: Mercer Benchmark Database Executive

## 120.268.130 Top Organization Development Executive

This is the top organization development position with responsibility for the development and implementation of organization programs to better develop and utilize human resources. Major responsibilities may include internal consulting, management assessment and development, performance measurement, management utilization and development needs, consultation with managers on motivational strategies, human performance problems, personal career development and stress reactions, employment research and attitude surveys, job enrichment applications, long-term human resource plan and management succession. 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 Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	16	16	163.6	186.8	230.0	222.4	260.0	276.0
Base Salary - Org Wtd	16	16	163.6	186.8	230.0	222.4	260.0	276.0
Base Salary - Incentive Eligible	16	16	163.6	186.8	230.0	222.4	260.0	276.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	15	15	41.3	45.2	69.6	77.1	105.9	131.3
Short-term Incentive (Actual)	15	15	13.6	30.0	55.4	67.2	95.4	155.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	11	11	11.6	22.2	30.6	76.5	127.1	200.1

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	16	16	173.9	217.6	284.5	285.8	348.8	416.2
Total Cash Comp (Actual) - Org Wtd	16	16	173.9	217.6	284.5	285.8	348.8	416.2
Total Cash Comp (Actual) - Rcvs	15	15	186.8	219.6	289.0	293.2	352.3	423.2
Total Cash Comp (Target)	15	15	205.2	239.5	315.6	301.5	370.5	406.7
Total Cash Comp (Target) - Rcvs	15	15	205.2	239.5	315.6	301.5	370.5	406.7

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	16	16	194.3	223.8	324.4	338.4	389.9	615.4
Total Direct Comp (Actual) - Rcvs	11	11	185.9	218.5	315.0	353.0	438.6	646.2

\*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	16	16	100%
Sales Incentive	0	0	0%
Profit Sharing	2	2	15%
Long-term Incentive	14	14	93%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	38%	36%
Share Appreciation Rights (SARs)	8%	9%
Restricted Shares/Share Units	92%	82%
Performance Shares/Share Units	23%	18%
Performance Cash Units	15%	0%
Long-term Cash	8%	9%

<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	28.4%	28.4%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	15	15	33.3%	33.3%
Short-term Incentive (Maximum)	13	13	61.6%	61.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	11	11	32.4%	32.4%

<b>Salary Range (Mean)</b>				
Minimum	12	12	152.0	152.0
Midpoint	12	12	200.1	200.1
Maximum	12	12	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 Organization Development Executive 120.268.130

2014

# US MBD: Mercer Benchmark Database Executive

## 120.268.130 Top Organization Development Executive

This is the top organization development position with responsibility for the development and implementation of organization programs to better develop and utilize human resources. Major responsibilities may include internal consulting, management assessment and development, performance measurement, management utilization and development needs, consultation with managers on motivational strategies, human performance problems, personal career development and stress reactions, employment research and attitude surveys, job enrichment applications, long-term human resource plan and management succession. 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	17	17	131.7	152.5	175.0	192.7	207.4	297.6
Base Salary - Org Wtd	17	17	131.7	152.5	175.0	192.7	207.4	297.6
Base Salary - Incentive Eligible	17	17	131.7	152.5	175.0	192.7	207.4	297.6
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	16	16	31.9	43.6	60.3	70.2	90.0	130.2
Short-term Incentive (Actual)	17	17	14.8	32.0	59.8	84.6	115.5	184.1
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	9	9	--	27.9	80.2	75.0	118.2	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	17	17	165.2	183.4	251.2	277.3	319.5	453.5
Total Cash Comp (Actual) - Org Wtd	17	17	165.2	183.4	251.2	277.3	319.5	453.5
Total Cash Comp (Actual) - Rcvrs	17	17	165.2	183.4	251.2	277.3	319.5	453.5
Total Cash Comp (Target)	16	16	177.7	207.9	256.2	266.6	294.5	414.3
Total Cash Comp (Target) - Rcvrs	16	16	177.7	207.9	256.2	266.6	294.5	414.3

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	17	17	165.2	187.4	291.1	317.0	352.0	582.0
Total Direct Comp (Actual) - Rcvrs	9	9	--	254.4	348.1	394.7	491.1	--

\*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	17	17	100%
Sales Incentive	0	0	0%
Profit Sharing	2	2	22%
Long-term Incentive	10	10	71%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	30%	22%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	70%	78%
Performance Shares/Share Units	40%	33%
Performance Cash Units	10%	11%
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)	17	17	40.1%	40.1%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	16	16	35.2%	35.2%
Short-term Incentive (Maximum)	6	6	50.6%	50.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	9	9	32.3%	32.3%

<b>Salary Range (Mean)</b>				
Minimum	9	9	152.1	152.1
Midpoint	9	9	196.9	196.9
Maximum	9	9	241.6	241.6

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

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Top Organization Development Executive 120.268.130

2014

# US MBD: Mercer Benchmark Database Executive

## 120.268.130 Top Organization Development Executive

Retail &amp; Wholesale

This is the top organization development position with responsibility for the development and implementation of organization programs to better develop and utilize human resources. Major responsibilities may include internal consulting, management assessment and development, performance measurement, management utilization and development needs, consultation with managers on motivational strategies, human performance problems, personal career development and stress reactions, employment research and attitude surveys, job enrichment applications, long-term human resource plan and management succession. 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	14	14	137.0	162.8	185.0	188.6	210.8	256.1
Base Salary - Org Wtd	14	14	137.0	162.8	185.0	188.6	210.8	256.1
Base Salary - Incentive Eligible	14	14	137.0	162.8	185.0	188.6	210.8	256.1
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	14	14	24.1	37.1	57.4	60.1	75.1	104.5
Short-term Incentive (Actual)	10	10	10.6	30.4	56.9	60.5	86.7	120.8
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	11	11	9.7	35.1	84.5	127.4	207.7	405.3

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	14	14	148.4	194.0	212.1	234.0	286.7	365.4
Total Cash Comp (Actual) - Org Wtd	14	14	148.4	194.0	212.1	234.0	286.7	365.4
Total Cash Comp (Actual) - Rcvs	10	10	181.5	201.7	234.6	256.6	298.5	392.1
Total Cash Comp (Target)	14	14	168.0	203.1	237.3	248.7	287.2	353.6
Total Cash Comp (Target) - Rcvs	14	14	168.0	203.1	237.3	248.7	287.2	353.6

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	14	14	151.1	210.5	267.3	334.1	418.3	743.0
Total Direct Comp (Actual) - Rcvs	11	11	150.4	226.0	300.8	372.1	494.2	790.7

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	14	14	100%
Sales Incentive	0	0	0%
Profit Sharing	3	3	27%
Long-term Incentive	11	11	92%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	45%	36%
Share Appreciation Rights (SARs)	9%	0%
Restricted Shares/Share Units	73%	64%
Performance Shares/Share Units	36%	36%
Performance Cash Units	9%	0%
Long-term Cash	9%	0%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	10	10	30.6%	30.6%
Short-term Incentive (Threshold)	6	6	10.6%	10.6%
Short-term Incentive (Target)	14	14	30.7%	30.7%
Short-term Incentive (Maximum)	10	10	56.4%	56.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	11	11	57.2%	57.2%

### Salary Range (Mean)

Minimum	9	9	120.0	120.0
Midpoint	9	9	160.0	160.0
Maximum	9	9	200.0	200.0

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 Organization Development Executive 120.268.130

2014

# US MBD: Mercer Benchmark Database Executive

## 120.268.130 Top Organization Development Executive

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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	52	54	141.9	164.4	198.4	202.0	238.8	274.6
Base Salary - Org Wtd	52	54	141.4	164.4	198.4	200.5	234.6	272.2
Base Salary - Incentive Eligible	39	41	143.3	177.2	204.0	211.0	247.3	287.2
Base Salary - Not Incentive Eligible	*2	2	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	27	27	18.6	25.0	57.0	68.5	86.8	145.7
Short-term Incentive (Actual)	25	26	12.9	19.4	53.5	57.3	76.8	141.9
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	9	9	--	40.0	85.3	97.2	137.8	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	52	54	148.1	187.6	214.5	229.5	275.1	327.1
Total Cash Comp (Actual) - Org Wtd	52	54	147.9	184.8	213.0	228.0	272.5	329.2
Total Cash Comp (Actual) - Rcvrs	25	26	162.5	213.5	239.1	266.3	314.9	400.6
Total Cash Comp (Target)	46	48	149.9	173.5	226.1	243.3	298.5	363.9
Total Cash Comp (Target) - Rcvrs	27	27	162.7	221.1	255.7	278.7	339.9	395.1

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	52	54	148.1	187.6	217.4	245.7	293.8	417.0
Total Direct Comp (Actual) - Rcvrs	9	9	--	295.0	406.8	369.5	440.0	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	39	41	79%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	13	13	27%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	42%	33%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	67%	78%
Performance Shares/Share Units	42%	56%
Performance Cash Units	8%	11%
Long-term Cash	25%	22%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	25	26	25.8%	26.1%
Short-term Incentive (Threshold)	13	13	21.8%	21.8%
Short-term Incentive (Target)	27	27	30.6%	30.6%
Short-term Incentive (Maximum)	20	20	50.1%	50.1%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	9	9	49.7%	49.7%

<b>Salary Range (Mean)</b>				
Minimum	36	37	146.9	149.7
Midpoint	36	37	195.3	199.0
Maximum	36	37	243.8	248.3

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 Organization Development Executive 120.268.130

2014

# US MBD: Mercer Benchmark Database Executive

## 120.252.130 Top Privacy Executive

Responsible for the development, implementation, maintenance, and adherence to the organization's privacy program. Performs initial and periodic information privacy risk assessments and conducts related ongoing compliance monitoring activities in coordination with the organization's other compliance and operational assessment functions. Works with legal counsel and management, key departments, and committees to ensure that the organization has and maintains appropriate privacy and confidentiality consent, authorization forms, and information notices and materials reflecting current organization and legal practices and requirements. Also develops corporate privacy policies and procedures for the handling of protected health information. Requires advanced knowledge of industry specifics in regards to state and/or federal laws governing privacy. Frequently reports to a Chief Executive Officer or 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 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	24	24	99.6	135.5	171.5	177.8	224.8	245.4
Base Salary - Org Wtd	24	24	99.6	135.5	171.5	177.8	224.8	245.4
Base Salary - Incentive Eligible	20	20	94.8	140.2	173.7	180.3	224.8	247.5
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	18	18	5.9	19.9	32.9	47.7	59.0	112.4
Short-term Incentive (Actual)	15	15	4.9	14.4	24.4	35.1	56.5	89.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	7	7	--	24.5	56.5	73.4	127.4	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	24	24	109.6	153.3	184.5	199.7	240.8	292.6
Total Cash Comp (Actual) - Org Wtd	24	24	109.6	153.3	184.5	199.7	240.8	292.6
Total Cash Comp (Actual) - Rcvrs	15	15	115.7	163.4	183.7	209.8	282.5	345.3
Total Cash Comp (Target)	23	23	125.7	161.6	201.7	218.8	272.1	363.3
Total Cash Comp (Target) - Rcvrs	18	18	128.2	163.7	205.3	229.3	278.1	402.5

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	24	24	109.6	163.7	184.5	221.1	251.6	392.2
Total Direct Comp (Actual) - Rcvrs	7	7	--	235.2	339.0	332.9	424.9	--

\*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	83%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	9	9	38%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	25%	14%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	75%	43%
Performance Shares/Share Units	50%	57%
Performance Cash Units	0%	0%
Long-term Cash	0%	0%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	15	15	17.9%	17.9%
Short-term Incentive (Threshold)	10	10	9.3%	9.3%
Short-term Incentive (Target)	18	18	23.7%	23.7%
Short-term Incentive (Maximum)	11	11	36.9%	36.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	7	7	33.4%	33.4%

<b>Salary Range (Mean)</b>				
Minimum	21	21	126.5	126.5
Midpoint	21	21	172.5	172.5
Maximum	21	21	218.5	218.5

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 Privacy Executive 120.252.130

2014

# US MBD: Mercer Benchmark Database Executive

## 120.252.130 Top Privacy Executive

Responsible for the development, implementation, maintenance, and adherence to the organization's privacy program. Performs initial and periodic information privacy risk assessments and conducts related ongoing compliance monitoring activities in coordination with the organization's other compliance and operational assessment functions. Works with legal counsel and management, key departments, and committees to ensure that the organization has and maintains appropriate privacy and confidentiality consent, authorization forms, and information notices and materials reflecting current organization and legal practices and requirements. Also develops corporate privacy policies and procedures for the handling of protected health information. Requires advanced knowledge of industry specifics in regards to state and/or federal laws governing privacy. Frequently reports to a Chief Executive Officer or 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	15	15	112.3	149.6	175.0	175.4	209.3	238.1
Base Salary - Org Wtd	15	15	112.3	149.6	175.0	175.4	209.3	238.1
Base Salary - Incentive Eligible	11	11	104.8	154.1	179.4	179.0	209.3	238.4
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	9	9	--	15.5	32.3	34.6	56.5	--
Short-term Incentive (Actual)	7	7	--	13.7	17.3	24.0	28.9	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*1	1	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	15	15	112.3	163.4	183.7	186.6	231.4	260.3
Total Cash Comp (Actual) - Org Wtd	15	15	112.3	163.4	183.7	186.6	231.4	260.3
Total Cash Comp (Actual) - Rcvrs	7	7	--	168.5	183.7	200.2	231.4	--
Total Cash Comp (Target)	14	14	125.9	171.6	201.3	203.5	241.4	274.4
Total Cash Comp (Target) - Rcvrs	9	9	--	183.7	209.0	216.0	256.5	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	15	15	112.3	163.4	183.7	188.1	235.0	267.4
Total Direct Comp (Actual) - Rcvrs	*1	1	--	--	--	--	--	--

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

## Services (Non-Financial)

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	11	11	73%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	3	3	20%

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

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	7	7	12.9%	12.9%
Short-term Incentive (Threshold)	6	6	9.4%	9.4%
Short-term Incentive (Target)	9	9	18.7%	18.7%
Short-term Incentive (Maximum)	6	6	31.4%	31.4%
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	13	13	130.3	130.3
Midpoint	13	13	179.1	179.1
Maximum	13	13	227.9	227.9

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 Privacy Executive 120.252.130

2014

# US MBD: Mercer Benchmark Database Executive

## 500.630.130 Top Product Development Engineering Executive

Responsible for successfully aligning the discrete, specialized areas of the organization's engineering endeavors with product development objectives. Provides feedback about the feasibility of customer recommended modifications or adaptations. Frequently reports to a Top Engineering Executive or a Top Manufacturing Executive. 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	38	41	144.5	171.0	191.5	208.2	248.7	303.0
Base Salary - Org Wtd	38	41	144.4	170.3	190.8	206.8	248.7	310.2
Base Salary - Incentive Eligible	34	37	144.4	171.0	193.6	209.0	248.7	310.4
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	32	35	37.5	51.4	67.8	78.5	93.6	131.9
Short-term Incentive (Actual)	32	35	38.6	60.7	83.7	89.4	114.6	144.3
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	23	25	23.8	45.4	64.4	96.6	114.0	245.0

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	38	41	184.0	221.9	262.2	284.9	344.8	410.3
Total Cash Comp (Actual) - Org Wtd	38	41	181.7	213.8	258.9	281.6	327.7	414.2
Total Cash Comp (Actual) - Rcvrs	32	35	196.5	238.0	292.1	299.5	350.0	425.4
Total Cash Comp (Target)	37	40	178.8	218.7	256.2	277.5	328.2	405.1
Total Cash Comp (Target) - Rcvrs	32	35	185.7	226.7	258.7	287.0	337.3	424.5

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	38	41	184.0	232.6	302.6	343.8	411.4	541.5
Total Direct Comp (Actual) - Rcvrs	23	25	240.2	293.6	354.3	407.9	462.2	751.9

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	34	37	90%
Sales Incentive	0	0	0%
Profit Sharing	2	2	10%
Long-term Incentive	26	28	74%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	29%	16%
Share Appreciation Rights (SARs)	18%	20%
Restricted Shares/Share Units	57%	60%
Performance Shares/Share Units	21%	24%
Performance Cash Units	14%	0%
Long-term Cash	39%	36%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	32	35	41.8%	41.8%
Short-term Incentive (Threshold)	5	6	14.8%	15.7%
Short-term Incentive (Target)	32	35	36.1%	36.3%
Short-term Incentive (Maximum)	16	18	56.7%	56.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	23	25	40.6%	40.5%

<b>Salary Range (Mean)</b>				
Minimum	24	26	145.6	148.6
Midpoint	24	26	192.8	197.0
Maximum	24	26	240.0	245.3

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 Product Development Engineering Executive 500.630.130

2014

# US MBD: Mercer Benchmark Database Executive

## 500.630.130 Top Product Development Engineering Executive

Consumer Goods

Responsible for successfully aligning the discrete, specialized areas of the organization's engineering endeavors with product development objectives. Provides feedback about the feasibility of customer recommended modifications or adaptations. Frequently reports to a Top Engineering Executive or a Top Manufacturing 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	6	6	--	--	210.6	218.3	--	--
Base Salary - Org Wtd	6	6	--	--	210.6	218.3	--	--
Base Salary - Incentive Eligible	6	6	--	--	210.6	218.3	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--
<b>Incentives</b>								
Short-term Incentive (Target)	6	6	--	--	66.4	80.3	--	--
Short-term Incentive (Actual)	6	6	--	--	72.2	78.9	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	5	5	--	--	100.0	153.0	--	--
<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	6	6	--	--	265.4	298.8	--	--
Total Cash Comp (Actual) - Org Wtd	6	6	--	--	265.4	298.8	--	--
Total Cash Comp (Actual) - Rcvrs	6	6	--	--	265.4	298.8	--	--
Total Cash Comp (Target)	6	6	--	--	268.6	298.6	--	--
Total Cash Comp (Target) - Rcvrs	6	6	--	--	268.6	298.6	--	--
<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	6	6	--	--	359.2	426.3	--	--
Total Direct Comp (Actual) - Rcvrs	5	5	--	--	362.0	478.1	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	6	6	100%
Sales Incentive	0	0	--%
Profit Sharing	1	--	--%
Long-term Incentive	5	5	83%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	6	6	34.2%	34.2%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	6	6	35.8%	35.8%
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)	5	5	64.9%	64.9%

Salary Range (Mean)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Minimum	5	5	143.1	143.1
Midpoint	5	5	199.0	199.0
Maximum	5	5	254.9	254.9

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 Product Development Engineering Executive 500.630.130



2014

# US MBD: Mercer Benchmark Database Executive

## 500.630.130 Top Product Development Engineering Executive

Responsible for successfully aligning the discrete, specialized areas of the organization's engineering endeavors with product development objectives. Provides feedback about the feasibility of customer recommended modifications or adaptations. Frequently reports to a Top Engineering Executive or a Top Manufacturing Executive. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported

## Other Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	9	10	147.3	178.6	184.4	181.2	189.9	198.3
Base Salary - Org Wtd	9	10	--	176.0	185.4	180.7	187.9	--
Base Salary - Incentive Eligible	8	9	--	--	185.4	181.0	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	7	8	--	--	58.2	64.0	--	--
Short-term Incentive (Actual)	8	9	--	--	76.8	76.2	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*5	6	--	--	58.0	55.5	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	9	10	186.7	224.3	247.8	250.2	279.3	305.4
Total Cash Comp (Actual) - Org Wtd	9	10	--	225.1	255.5	252.2	286.1	--
Total Cash Comp (Actual) - Rcvrs	8	9	--	--	255.5	257.7	--	--
Total Cash Comp (Target)	8	9	--	--	239.4	237.6	--	--
Total Cash Comp (Target) - Rcvrs	7	8	--	--	242.8	244.4	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	9	10	186.7	245.9	293.6	283.6	324.6	352.0
Total Direct Comp (Actual) - Rcvrs	*5	6	--	--	309.8	313.4	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	8	9	90%
Sales Incentive	0	0	--%
Profit Sharing	1	1	--%
Long-term Incentive	7	8	89%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	38%	17%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	50%	67%
Performance Shares/Share Units	25%	33%
Performance Cash Units	0%	0%
Long-term Cash	38%	17%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	8	9	44.5%	42.4%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	7	8	37.7%	36.1%
Short-term Incentive (Maximum)	4	5	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	5	6	29.3%	29.6%

<b>Salary Range (Mean)</b>				
Minimum	5	6	138.1	140.6
Midpoint	5	6	190.4	193.1
Maximum	5	6	242.8	245.6

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 Product Development Engineering Executive 500.630.130

2014

# US MBD: Mercer Benchmark Database Executive

## 410.476.131 Top Product Development Executive

## All Organizations

This is the top product development position with responsibility for expanding the organization's conceptual ideas into new products. Responsible for successfully aligning technological objectives with marketing objectives. Manages customer contact for modifications or adaptation of product/service to fit customer needs. Frequently reports to a Top Research and Development Executive or Top Marketing Executive.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	88	155	164.4	185.7	228.0	235.0	266.0	322.2
Base Salary - Org Wtd	88	155	174.7	205.8	230.3	244.3	281.6	330.7
Base Salary - Incentive Eligible	88	155	164.4	185.7	228.0	235.0	266.0	322.2
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	73	118	37.9	57.6	69.2	85.4	105.9	142.0
Short-term Incentive (Actual)	71	112	33.8	51.6	74.1	93.8	120.4	180.6
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	6	6	--	--	16.9	30.6	--	--
Long-term Incentive (Black-Scholes)	52	98	21.3	40.0	61.4	109.2	110.4	261.5

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	88	155	199.5	231.4	270.0	304.0	351.9	437.2
Total Cash Comp (Actual) - Org Wtd	88	155	215.8	244.3	301.7	329.3	384.8	520.4
Total Cash Comp (Actual) - Rcvrs	72	113	218.0	243.2	300.0	326.8	385.6	496.3
Total Cash Comp (Target)	83	134	216.1	243.0	290.0	312.8	357.7	449.5
Total Cash Comp (Target) - Rcvrs	73	118	212.4	240.0	292.7	313.6	363.2	459.8

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	88	155	217.9	250.7	314.2	373.0	418.2	649.2
Total Direct Comp (Actual) - Rcvrs	52	98	224.9	266.4	334.7	409.1	463.4	729.4

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

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	87	154	99%
Sales Incentive	0	0	0%
Profit Sharing	7	8	9%
Long-term Incentive	64	118	80%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	26%	29%
Share Appreciation Rights (SARs)	4%	4%
Restricted Shares/Share Units	78%	66%
Performance Shares/Share Units	31%	26%
Performance Cash Units	4%	2%
Long-term Cash	18%	19%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	71	112	41.0%	38.6%
Short-term Incentive (Threshold)	17	31	17.4%	20.0%
Short-term Incentive (Target)	73	118	38.0%	35.7%
Short-term Incentive (Maximum)	38	74	72.0%	61.3%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	6	6	12.5%	12.5%
Long-term Incentive (Black-Scholes)	52	98	56.7%	42.4%

<b>Salary Range (Mean)</b>				
Minimum	45	93	165.6	154.5
Midpoint	45	93	225.0	210.3
Maximum	45	93	284.3	266.2

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 Product Development Executive 410.476.131

2014

# US MBD: Mercer Benchmark Database Executive

## 410.476.131 Top Product Development Executive

Consumer Goods

This is the top product development position with responsibility for expanding the organization's conceptual ideas into new products. Responsible for successfully aligning technological objectives with marketing objectives. Manages customer contact for modifications or adaptation of product/service to fit customer needs. Frequently reports to a Top Research and Development Executive or Top Marketing Executive

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	17	22	206.1	225.9	249.4	253.1	280.3	302.5
Base Salary - Org Wtd	17	22	200.4	229.9	248.6	255.4	283.6	317.0
Base Salary - Incentive Eligible	17	22	206.1	225.9	249.4	253.1	280.3	302.5
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	14	19	52.8	62.2	102.6	94.0	114.0	141.1
Short-term Incentive (Actual)	14	15	52.0	93.0	119.2	117.8	137.7	179.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	4	4	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	11	12	47.2	103.8	154.0	187.9	251.8	410.2

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	17	22	215.4	264.7	345.4	340.5	406.0	485.5
Total Cash Comp (Actual) - Org Wtd	17	22	226.3	286.1	383.9	358.5	408.7	504.4
Total Cash Comp (Actual) - Rcvrs	15	16	257.7	324.4	385.6	377.0	421.8	506.3
Total Cash Comp (Target)	17	22	248.2	277.6	332.2	334.2	393.3	416.0
Total Cash Comp (Target) - Rcvrs	14	19	264.2	299.5	343.8	344.6	399.0	423.3

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	17	22	215.4	264.7	404.0	443.0	580.3	755.4
Total Direct Comp (Actual) - Rcvrs	11	12	391.1	496.0	554.2	594.3	727.3	824.8

\*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	16	21	95%
Sales Incentive	0	0	0%
Profit Sharing	4	4	44%
Long-term Incentive	12	13	72%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	15%	17%
Share Appreciation Rights (SARs)	8%	8%
Restricted Shares/Share Units	38%	42%
Performance Shares/Share Units	46%	33%
Performance Cash Units	8%	8%
Long-term Cash	46%	50%

<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	15	44.2%	44.9%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	14	19	39.2%	37.1%
Short-term Incentive (Maximum)	7	10	62.1%	52.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	4	4	--%	--%
Long-term Incentive (Black-Scholes)	11	12	62.1%	70.5%

<b>Salary Range (Mean)</b>				
Minimum	14	16	171.5	170.9
Midpoint	14	16	235.1	236.4
Maximum	14	16	298.7	301.9

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 Product Development Executive 410 476 131

2014

# US MBD: Mercer Benchmark Database Executive

## 410.476.131 Top Product Development Executive

## Financial Services

This is the top product development position with responsibility for expanding the organization's conceptual ideas into new products. Responsible for successfully aligning technological objectives with marketing objectives. Manages customer contact for modifications or adaptation of product/service to fit customer needs. Frequently reports to a Top Research and Development Executive or Top Marketing Executive.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*5	6	--	--	206.3	198.8	--	--
Base Salary - Org Wtd	*5	6	--	--	212.7	205.6	--	--
Base Salary - Incentive Eligible	*5	6	--	--	206.3	198.8	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*3	4	--	--	--	--	--	--
Short-term Incentive (Actual)	*5	6	--	--	61.5	62.8	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*2	2	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*5	6	--	--	243.2	261.6	--	--
Total Cash Comp (Actual) - Org Wtd	*5	6	--	--	246.8	268.5	--	--
Total Cash Comp (Actual) - Rcvrs	*5	6	--	--	243.2	261.6	--	--
Total Cash Comp (Target)	*4	5	--	--	--	--	--	--
Total Cash Comp (Target) - Rcvrs	*3	4	--	--	--	--	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*5	6	--	--	243.2	287.4	--	--
Total Direct Comp (Actual) - Rcvrs	*2	2	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	5	6	100%
Sales Incentive	0	--	--%
Profit Sharing	0	--	--%
Long-term Incentive	3	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	6	31.0%	32.2%
Short-term Incentive (Threshold)	1	2	--%	--%
Short-term Incentive (Target)	3	4	--%	--%
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)	2	2	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	5	6	155.4	152.5
Midpoint	5	6	216.6	213.1
Maximum	5	6	277.9	273.7

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

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# US MBD: Mercer Benchmark Database Executive

## 410.476.131 Top Product Development Executive

Insurance

This is the top product development position with responsibility for expanding the organization's conceptual ideas into new products. Responsible for successfully aligning technological objectives with marketing objectives. Manages customer contact for modifications or adaptation of product/service to fit customer needs. Frequently reports to a Top Research and Development Executive or Top Marketing Executive.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*16	23	159.5	176.5	208.5	216.7	230.0	329.3
Base Salary - Org Wtd	*16	23	166.9	190.8	221.0	228.3	236.0	321.4
Base Salary - Incentive Eligible	*16	23	159.5	176.5	208.5	216.7	230.0	329.3
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*15	22	55.6	61.5	64.8	85.1	81.2	163.2
Short-term Incentive (Actual)	*14	20	36.6	61.4	74.3	101.0	123.8	223.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*8	14	--	--	71.3	77.0	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*16	23	201.8	234.9	261.8	305.7	350.2	462.3
Total Cash Comp (Actual) - Org Wtd	*16	23	189.2	245.6	321.9	330.5	359.8	560.9
Total Cash Comp (Actual) - Rcvs	*14	20	218.8	236.9	273.5	312.1	350.1	508.2
Total Cash Comp (Target)	*15	22	219.3	237.3	268.1	301.4	311.2	498.5
Total Cash Comp (Target) - Rcvs	*15	22	219.3	237.3	268.1	301.4	311.2	498.5

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*16	23	253.8	285.2	319.1	352.5	400.0	572.0
Total Direct Comp (Actual) - Rcvs	*8	14	--	--	322.2	366.9	--	--

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	16	23	100%
Sales Incentive	0	0	0%
Profit Sharing	1	1	6%
Long-term Incentive	10	17	81%

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

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	14	20	48.4%	45.8%
Short-term Incentive (Threshold)	4	4	--%	--%
Short-term Incentive (Target)	15	22	38.5%	37.5%
Short-term Incentive (Maximum)	7	13	83.4%	77.2%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	8	14	35.9%	38.8%

<b>Salary Range (Mean)</b>				
Minimum	8	15	156.6	146.1
Midpoint	8	15	215.4	204.3
Maximum	8	15	274.2	262.4

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 Product Development Executive 410.476.131

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# US MBD: Mercer Benchmark Database Executive

## 410.476.131 Top Product Development Executive

## Other Durable Goods

This is the top product development position with responsibility for expanding the organization's conceptual ideas into new products. Responsible for successfully aligning technological objectives with marketing objectives. Manages customer contact for modifications or adaptation of product/service to fit customer needs. Frequently reports to a Top Research and Development Executive or Top Marketing Executive.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	12	13	167.1	182.0	233.9	231.1	273.1	319.2
Base Salary - Org Wtd	12	13	165.4	181.9	233.3	231.0	262.3	322.4
Base Salary - Incentive Eligible	12	13	167.1	182.0	233.9	231.1	273.1	319.2
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	12	13	42.2	63.5	100.2	109.9	133.9	205.7
Short-term Incentive (Actual)	12	13	49.3	53.8	84.0	108.6	158.9	243.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	9	10	35.4	63.6	100.4	130.3	169.4	341.1

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	12	13	226.2	245.8	301.6	339.9	408.9	554.2
Total Cash Comp (Actual) - Org Wtd	12	13	223.8	244.6	318.1	336.2	397.2	542.8
Total Cash Comp (Actual) - Rcvrs	12	13	226.2	245.8	301.6	339.9	408.9	554.2
Total Cash Comp (Target)	12	13	220.5	240.0	350.8	341.1	406.7	514.7
Total Cash Comp (Target) - Rcvrs	12	13	220.5	240.0	350.8	341.1	406.7	514.7

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	12	13	250.4	315.2	395.9	440.1	541.0	749.9
Total Direct Comp (Actual) - Rcvrs	9	10	266.3	331.9	406.1	453.3	550.5	751.5

\*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	12	13	100%
Sales Incentive	0	0	0%
Profit Sharing	1	1	20%
Long-term Incentive	10	11	85%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	45%	50%
Share Appreciation Rights (SARs)	18%	10%
Restricted Shares/Share Units	36%	30%
Performance Shares/Share Units	27%	20%
Performance Cash Units	9%	0%
Long-term Cash	64%	70%

<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	13	44.1%	45.5%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	12	13	44.4%	45.8%
Short-term Incentive (Maximum)	7	7	80.9%	80.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	9	10	54.3%	55.9%

<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 Product Development Executive 410.476.131

2014

# US MBD: Mercer Benchmark Database Executive

## 410.476.131 Top Product Development Executive

Retail &amp; Wholesale

This is the top product development position with responsibility for expanding the organization's conceptual ideas into new products. Responsible for successfully aligning technological objectives with marketing objectives. Manages customer contact for modifications or adaptation of product/service to fit customer needs. Frequently reports to a Top Research and Development Executive or Top Marketing Executive.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	9	11	175.9	214.0	230.8	269.9	331.5	430.9
Base Salary - Org Wtd	9	11	--	206.7	230.0	260.8	310.7	--
Base Salary - Incentive Eligible	9	11	175.9	214.0	230.8	269.9	331.5	430.9
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	9	11	46.8	69.0	102.0	114.3	150.0	221.9
Short-term Incentive (Actual)	8	9	--	41.7	64.2	81.1	110.2	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	5	5	--	--	107.9	352.4	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	9	11	222.2	250.0	282.7	336.3	378.0	606.9
Total Cash Comp (Actual) - Org Wtd	9	11	--	247.1	282.7	332.1	377.5	--
Total Cash Comp (Actual) - Rcvrs	8	9	--	271.2	351.9	357.6	403.2	--
Total Cash Comp (Target)	9	11	223.8	278.2	328.7	384.2	466.6	652.4
Total Cash Comp (Target) - Rcvrs	9	11	223.8	278.2	328.7	384.2	466.6	652.4

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	9	11	234.0	282.7	330.4	496.4	428.4	1,608.7
Total Direct Comp (Actual) - Rcvrs	5	5	--	--	330.4	707.9	--	--

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	9	11	100%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	6	7	64%

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

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	8	9	30.7%	29.7%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	9	11	38.3%	40.5%
Short-term Incentive (Maximum)	3	4	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	5	5	96.5%	96.5%

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

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

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Top Product Development Executive 410.476.131

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# US MBD: Mercer Benchmark Database Executive

## 410.476.131 Top Product Development Executive

This is the top product development position with responsibility for expanding the organization's conceptual ideas into new products. Responsible for successfully aligning technological objectives with marketing objectives. Manages customer contact for modifications or adaptation of product/service to fit customer needs. Frequently reports to a Top Research and Development Executive or Top Marketing Executive.

## Services (Non-Financial)

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	18	62	150.4	182.8	224.7	229.5	255.6	309.3
Base Salary - Org Wtd	18	62	162.8	183.8	243.2	252.1	284.0	379.0
Base Salary - Incentive Eligible	18	62	150.4	182.8	224.7	229.5	255.6	309.3
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	*9	31	29.4	32.3	55.5	56.9	71.6	95.9
Short-term Incentive (Actual)	*8	32	15.0	41.0	53.6	71.5	82.4	117.1
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*9	45	17.0	23.1	40.0	43.7	43.4	70.0

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	18	62	165.2	206.1	240.0	266.4	293.8	384.1
Total Cash Comp (Actual) - Org Wtd	18	62	181.5	219.9	268.3	290.8	301.1	554.5
Total Cash Comp (Actual) - Rcvs	*8	32	162.9	222.5	262.9	287.2	306.2	405.3
Total Cash Comp (Target)	*15	43	177.8	227.7	265.6	275.5	313.5	376.7
Total Cash Comp (Target) - Rcvs	*9	31	176.5	193.8	250.5	257.5	309.9	355.6

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	18	62	191.8	236.0	266.8	298.1	327.2	415.8
Total Direct Comp (Actual) - Rcvs	*9	45	192.3	233.6	267.0	286.0	328.5	405.1

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	18	62	100%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	14	54	90%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	28%	33%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	98%	73%
Performance Shares/Share Units	22%	27%
Performance Cash Units	2%	2%
Long-term Cash	0%	0%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	8	32	34.4%	29.9%
Short-term Incentive (Threshold)	4	14	--%	--%
Short-term Incentive (Target)	9	31	31.5%	27.4%
Short-term Incentive (Maximum)	7	29	63.1%	45.7%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	9	45	35.6%	20.2%

### Salary Range (Mean)

Minimum	7	43	147.9	144.2
Midpoint	7	43	202.1	194.8
Maximum	7	43	256.3	245.4

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 Product Development Executive 410 476 131



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# US MBD: Mercer Benchmark Database Executive

## 410.476.130 Top Product Management Executive

This is the top product management position with responsibility for the development of product plans, strategies, and tactics. Monitors market trends and identifies appropriate target markets. Coordinates product lines through the product life cycle. Frequently reports to a Top Marketing Executive.

## All Organizations

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	99	223	153.4	178.8	215.3	220.1	246.1	285.6
Base Salary - Org Wtd	99	223	165.9	189.1	220.0	223.0	254.3	279.2
Base Salary - Incentive Eligible	98	212	168.2	187.4	217.8	224.2	250.0	287.5
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	87	193	40.0	57.8	81.0	86.6	108.6	136.1
Short-term Incentive (Actual)	82	164	27.1	44.4	69.0	83.9	101.8	147.6
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*6	7	--	--	8.8	9.5	--	--
Long-term Incentive (Black-Scholes)	51	135	42.7	66.6	99.7	112.1	138.7	180.9

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	99	223	175.2	217.3	256.8	282.1	320.4	395.9
Total Cash Comp (Actual) - Org Wtd	99	223	192.7	229.6	266.0	288.4	339.0	394.2
Total Cash Comp (Actual) - Rcvrs	82	165	205.7	238.3	282.3	307.6	344.0	431.9
Total Cash Comp (Target)	94	216	180.0	248.7	293.9	297.5	332.4	409.2
Total Cash Comp (Target) - Rcvrs	87	193	205.9	252.5	299.7	306.3	336.4	410.8

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	99	223	192.3	247.8	332.0	349.9	416.7	483.8
Total Direct Comp (Actual) - Rcvrs	51	135	258.1	317.8	381.0	404.7	441.0	543.8

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	98	212	95%
Sales Incentive	1	1	1%
Profit Sharing	7	8	7%
Long-term Incentive	62	155	76%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	50%	39%
Share Appreciation Rights (SARs)	2%	1%
Restricted Shares/Share Units	67%	65%
Performance Shares/Share Units	25%	19%
Performance Cash Units	7%	2%
Long-term Cash	17%	15%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	82	164	34.3%	35.9%
Short-term Incentive (Threshold)	23	45	18.1%	15.4%
Short-term Incentive (Target)	87	193	37.2%	38.4%
Short-term Incentive (Maximum)	49	114	68.5%	68.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	6	7	4.8%	4.7%
Long-term Incentive (Black-Scholes)	51	135	44.7%	49.1%

<b>Salary Range (Mean)</b>				
Minimum	54	129	157.4	151.4
Midpoint	54	129	218.1	209.5
Maximum	54	129	278.8	267.6

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

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## 410.476.130 Top Product Management 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	*12	37	163.5	171.3	190.6	204.6	229.0	299.4
Base Salary - Org Wtd	*12	37	174.6	213.6	230.5	244.8	284.7	336.3
Base Salary - Incentive Eligible	*12	37	163.5	171.3	190.6	204.6	229.0	299.4
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*11	36	41.5	66.1	106.5	92.4	113.9	127.8
Short-term Incentive (Actual)	*10	33	36.8	56.4	75.7	77.8	96.5	115.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*4	27	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*12	37	190.7	236.2	266.6	274.0	300.6	343.2
Total Cash Comp (Actual) - Org Wtd	*12	37	231.8	258.5	287.1	315.2	354.8	493.5
Total Cash Comp (Actual) - Rcvrs	*10	33	202.9	236.2	266.6	273.6	294.3	343.1
Total Cash Comp (Target)	*12	37	208.4	270.4	286.0	294.5	320.7	389.2
Total Cash Comp (Target) - Rcvrs	*11	36	207.6	277.9	286.8	296.7	321.7	393.4

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*12	37	255.1	281.6	367.3	361.7	419.8	468.0
Total Direct Comp (Actual) - Rcvrs	*4	27	--	--	--	--	--	--

\*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	12	37	100%
Sales Incentive	0	0	0%
Profit Sharing	0	--	--%
Long-term Incentive	7	30	88%

<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	33	34.8%	39.8%
Short-term Incentive (Threshold)	2	8	--%	--%
Short-term Incentive (Target)	11	36	38.0%	46.4%
Short-term Incentive (Maximum)	6	31	67.6%	76.7%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	4	27	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	8	29	160.4	155.1
Midpoint	8	29	232.4	204.8
Maximum	8	29	304.4	254.4

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	*6	27	--	--	225.0	228.8	--	--
Base Salary - Org Wtd	*6	27	--	--	216.1	218.4	--	--
Base Salary - Incentive Eligible	*6	27	--	--	225.0	228.8	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*6	27	--	--	87.0	91.3	--	--
Short-term Incentive (Actual)	*5	8	--	--	45.8	86.3	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*4	23	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*6	27	--	--	240.0	255.1	--	--
Total Cash Comp (Actual) - Org Wtd	*6	27	--	--	280.5	316.2	--	--
Total Cash Comp (Actual) - Rcvrs	*5	8	--	--	269.9	298.1	--	--
Total Cash Comp (Target)	*6	27	--	--	319.0	320.1	--	--
Total Cash Comp (Target) - Rcvrs	*6	27	--	--	319.0	320.1	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*6	27	--	--	359.6	362.5	--	--
Total Direct Comp (Actual) - Rcvrs	*4	23	--	--	--	--	--	--

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

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

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	5	8	48.4%	38.0%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	6	27	40.7%	39.0%
Short-term Incentive (Maximum)	1	2	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	4	23	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	3	6	--	--
Midpoint	3	6	--	--
Maximum	3	6	--	--

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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	41	127.4	155.8	197.6	197.3	228.6	259.4
Base Salary - Org Wtd	*15	41	140.9	175.1	215.1	208.0	238.7	271.9
Base Salary - Incentive Eligible	14	30	175.3	193.7	214.0	218.1	238.5	265.8
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	13	29	44.4	57.1	72.4	78.8	85.0	100.6
Short-term Incentive (Actual)	14	30	26.0	48.9	88.7	90.7	106.6	146.4
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*10	24	46.9	55.8	80.2	95.1	118.9	142.9

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*15	41	127.4	162.5	262.0	263.8	319.8	372.3
Total Cash Comp (Actual) - Org Wtd	*15	41	156.2	227.2	288.1	294.2	367.0	419.0
Total Cash Comp (Actual) - Rcvrs	14	30	225.9	254.8	287.0	308.9	337.6	373.0
Total Cash Comp (Target)	*15	41	127.4	162.5	262.1	253.1	308.9	324.0
Total Cash Comp (Target) - Rcvrs	13	29	221.9	257.6	296.6	295.4	314.2	332.8

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*15	41	127.4	162.5	319.2	319.4	410.5	436.0
Total Direct Comp (Actual) - Rcvrs	*10	24	290.8	345.4	403.4	417.9	420.5	542.4

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

<b>Incentive Plan Eligibility</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Inc Wtd</b>
Short-term Incentive	14	30	73%
Sales Incentive	0	0	0%
Profit Sharing	1	1	4%
Long-term Incentive	10	25	61%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	29%	29%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	54%	46%
Performance Shares/Share Units	29%	13%
Performance Cash Units	38%	4%
Long-term Cash	42%	33%

<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	30	40.9%	39.4%
Short-term Incentive (Threshold)	6	13	14.7%	15.0%
Short-term Incentive (Target)	13	29	36.2%	35.1%
Short-term Incentive (Maximum)	10	25	65.4%	66.1%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	10	24	37.9%	40.6%

<b>Salary Range (Mean)</b>				
Minimum	11	33	145.3	138.9
Midpoint	11	33	211.1	202.0
Maximum	11	33	276.8	265.1

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Life Sciences

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All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*5	10	--	--	254.0	249.6	--	--
Base Salary - Org Wtd	*5	10	--	--	242.6	232.9	--	--
Base Salary - Incentive Eligible	*5	10	--	--	254.0	249.6	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*5	10	--	--	91.1	87.5	--	--
Short-term Incentive (Actual)	*5	10	--	--	65.7	69.3	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*5	10	--	--	106.3	113.3	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*5	10	--	--	339.8	319.0	--	--
Total Cash Comp (Actual) - Org Wtd	*5	10	--	--	325.2	308.1	--	--
Total Cash Comp (Actual) - Rcvrs	*5	10	--	--	339.8	319.0	--	--
Total Cash Comp (Target)	*5	10	--	--	345.1	337.1	--	--
Total Cash Comp (Target) - Rcvrs	*5	10	--	--	345.1	337.1	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*5	10	--	--	442.5	432.2	--	--
Total Direct Comp (Actual) - Rcvrs	*5	10	--	--	442.5	432.2	--	--

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

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

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	5	10	33.2%	28.6%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	5	10	31.5%	34.5%
Short-term Incentive (Maximum)	3	8	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	5	10	48.6%	44.3%

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

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## Other Durable Goods

Monitors market trends and identifies appropriate target markets Coordinates

All Participants Analysis (Dollar Values displayed 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	14	158.8	171.2	200.0	203.2	233.3	261.6
Base Salary - Org Wtd	13	14	163.6	174.2	208.1	206.6	233.5	263.3
Base Salary - Incentive Eligible	13	14	158.8	171.2	200.0	203.2	233.3	261.6
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	11	12	37.1	47.5	70.5	71.6	86.2	121.1
Short-term Incentive (Actual)	10	11	26.5	32.8	65.0	65.9	77.4	159.6
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*4	5	--	--	--	--	--	--

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	13	14	202.3	230.8	248.2	255.6	263.7	348.5
Total Cash Comp (Actual) - Org Wtd	13	14	203.6	232.3	247.9	257.6	269.0	357.6
Total Cash Comp (Actual) - Rcvrs	10	11	214.4	235.7	248.5	263.6	279.4	375.9
Total Cash Comp (Target)	12	13	194.6	223.3	259.2	265.5	292.7	366.5
Total Cash Comp (Target) - Rcvrs	11	12	191.7	223.6	262.5	268.1	297.5	376.1

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	13	14	213.0	240.6	257.4	305.6	306.4	591.0
Total Direct Comp (Actual) - Rcvrs	*4	5	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	13	14	100%
Sales Incentive	1	1	11%
Profit Sharing	2	2	29%
Long-term Incentive	8	9	69%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	10	11	33.9%	34.9%
Short-term Incentive (Threshold)	2	2	--%	--%
Short-term Incentive (Target)	11	12	37.0%	35.9%
Short-term Incentive (Maximum)	6	7	53.5%	52.7%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	4	5	--%	--%

### Salary Range (Mean)

Minimum	8	9	168.5	163.7
Midpoint	8	9	214.8	208.4
Maximum	8	9	261.1	253.0

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## Retail & Wholesale

Monitors market trends and identifies appropriate target markets. Coordinates

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	9	13	--	--	217.9	223.4	--	--
Base Salary - Org Wtd	9	13	--	--	226.8	221.1	--	--
Base Salary - Incentive Eligible	9	13	--	--	217.9	223.4	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	9	13	--	--	77.7	80.5	--	--
Short-term Incentive (Actual)	7	9	--	--	66.6	61.2	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*8	11	--	--	104.1	96.0	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	9	13	--	--	250.0	265.8	--	--
Total Cash Comp (Actual) - Org Wtd	9	13	--	--	246.0	260.0	--	--
Total Cash Comp (Actual) - Rcvrs	7	9	--	--	311.6	286.5	--	--
Total Cash Comp (Target)	9	13	--	--	299.6	303.9	--	--
Total Cash Comp (Target) - Rcvrs	9	13	--	--	299.6	303.9	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	9	13	--	--	345.1	347.0	--	--
Total Direct Comp (Actual) - Rcvrs	*8	11	--	--	358.3	366.2	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	9	13	100%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	8	11	85%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	82%	73%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	27%	27%
Performance Shares/Share Units	45%	45%
Performance Cash Units	0%	0%
Long-term Cash	0%	0%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	7	9	24.1%	26.3%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	9	13	35.9%	36.0%
Short-term Incentive (Maximum)	6	8	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	8	11	39.5%	42.4%

<b>Salary Range (Mean)</b>				
Minimum	5	6	--	--
Midpoint	5	6	--	--
Maximum	5	6	--	--

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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	21	43	142.2	192.5	227.8	232.6	264.7	315.0
Base Salary - Org Wtd	21	43	139.5	190.0	210.0	222.4	265.0	295.8
Base Salary - Incentive Eligible	21	43	142.2	192.5	227.8	232.6	264.7	315.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	16	31	21.5	42.0	79.4	77.0	96.5	154.7
Short-term Incentive (Actual)	13	26	18.9	48.2	87.7	104.3	130.7	186.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*3	4	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*6	9	--	--	27.5	60.4	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	21	43	147.5	197.9	250.0	296.5	357.6	453.2
Total Cash Comp (Actual) - Org Wtd	21	43	140.1	194.3	233.8	273.3	351.0	434.3
Total Cash Comp (Actual) - Rcvrs	13	27	163.3	243.5	331.0	352.6	410.0	518.4
Total Cash Comp (Target)	18	38	146.6	248.8	300.0	298.3	355.0	411.8
Total Cash Comp (Target) - Rcvrs	16	31	146.5	250.0	300.0	289.5	346.1	406.1

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	21	43	147.5	198.7	255.7	309.1	381.7	518.3
Total Direct Comp (Actual) - Rcvrs	*6	9	--	--	257.8	334.9	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	21	43	100%
Sales Incentive	0	0	0%
Profit Sharing	3	4	14%
Long-term Incentive	7	15	54%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	27%	44%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	80%	67%
Performance Shares/Share Units	27%	44%
Performance Cash Units	7%	11%
Long-term Cash	7%	11%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	13	26	33.8%	37.2%
Short-term Incentive (Threshold)	7	8	26.7%	26.0%
Short-term Incentive (Target)	16	31	39.5%	34.5%
Short-term Incentive (Maximum)	10	15	67.7%	61.0%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	3	4	--%	--%
Long-term Incentive (Black-Scholes)	6	9	33.9%	26.7%

<b>Salary Range (Mean)</b>				
Minimum	10	23	143.4	140.0
Midpoint	10	23	208.4	207.2
Maximum	10	23	273.5	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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Top Product Management Executive 410.476.130



2014

# US MBD: Mercer Benchmark Database Executive

## 600.725.130 Top Production and Inventory Management Executive

## All Organizations

This is the top production and inventory management position. Responsible for all production and inventory control functions, often including multiple facilities. Responsible for all or most of the following: production planning and control and master scheduling. This individual is not responsible for distribution or purchasing functions. Usually supervises other managers/supervisors as well as professional production control staff at one or more location(s). Frequently reports to a Top Logistics Management Executive

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	23	31	118.1	135.0	179.2	175.6	200.8	241.2
Base Salary - Org Wtd	23	31	116.7	128.0	172.5	171.9	193.5	244.0
Base Salary - Incentive Eligible	21	29	119.3	141.2	179.2	177.1	202.4	242.7
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	18	26	15.7	25.6	56.4	51.5	70.7	88.2
Short-term Incentive (Actual)	18	24	10.3	42.6	69.0	82.8	127.8	149.3
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*12	17	19.3	38.8	84.8	128.6	139.8	287.5

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	23	31	124.8	179.2	225.7	239.6	322.0	338.6
Total Cash Comp (Actual) - Org Wtd	23	31	123.6	128.0	223.0	224.3	303.6	339.6
Total Cash Comp (Actual) - Rcvs	18	24	125.9	216.4	280.9	263.5	330.1	342.6
Total Cash Comp (Target)	21	29	132.2	164.7	224.0	216.2	270.6	296.1
Total Cash Comp (Target) - Rcvs	18	26	143.1	182.1	226.6	224.9	271.5	299.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	23	31	125.7	179.2	277.3	310.2	416.7	482.0
Total Direct Comp (Actual) - Rcvs	*12	17	162.8	275.2	381.9	393.9	470.1	611.0

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	21	29	94%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	13	20	71%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	59%	53%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	82%	76%
Performance Shares/Share Units	41%	41%
Performance Cash Units	0%	0%
Long-term Cash	6%	6%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	18	24	36.5%	44.8%
Short-term Incentive (Threshold)	3	4	--%	--%
Short-term Incentive (Target)	18	26	26.2%	28.7%
Short-term Incentive (Maximum)	8	13	50.1%	57.0%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	12	17	61.8%	64.7%

<b>Salary Range (Mean)</b>				
Minimum	14	21	114.2	121.8
Midpoint	14	21	152.8	161.1
Maximum	14	21	191.4	200.4

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 Production and Inventory Management Executive 600.725.130

2014

# US MBD: Mercer Benchmark Database Executive

## 600.725.130 Top Production and Inventory Management Executive

This is the top production and inventory management position. Responsible for all production and inventory control functions, often including multiple facilities. Responsible for all or most of the following: production planning and control and master scheduling. This individual is not responsible for distribution or purchasing functions. Usually supervises other managers/supervisors as well as professional production control staff at one or more location(s). Frequently reports to a Top Logistics Management Executive.

## Other Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	7	9	--	--	174.9	170.1	--	--
Base Salary - Org Wtd	7	9	--	--	172.5	168.3	--	--
Base Salary - Incentive Eligible	6	8	--	--	178.7	176.6	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	*5	7	--	--	--	--	--	--
Short-term Incentive (Actual)	6	8	--	--	84.2	103.1	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*4	5	--	--	--	--	--	--

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	7	9	--	--	272.4	261.7	--	--
Total Cash Comp (Actual) - Org Wtd	7	9	--	--	276.0	247.8	--	--
Total Cash Comp (Actual) - Rcvrs	6	8	--	--	286.3	279.7	--	--
Total Cash Comp (Target)	6	8	--	--	--	--	--	--
Total Cash Comp (Target) - Rcvrs	*5	7	--	--	--	--	--	--

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	7	9	--	--	326.3	299.6	--	--
Total Direct Comp (Actual) - Rcvrs	*4	5	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	6	8	89%
Sales Incentive	0	--	--%
Profit Sharing	0	0	--%
Long-term Incentive	4	5	56%

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	8	51.5%	57.7%
Short-term Incentive (Threshold)	2	3	--%	--%
Short-term Incentive (Target)	5	7	--%	--%
Short-term Incentive (Maximum)	3	4	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	4	5	--%	--%

### Salary Range (Mean)

Minimum	5	6	--	--
Midpoint	5	6	--	--
Maximum	5	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 Production and Inventory Management Executive 600.725.130

2014

# US MBD: Mercer Benchmark Database Executive

## 310.104.130 Top Program/Project Management Office (PMO) Executive

## All Organizations

This is the top Program/Project Management Executive, responsible for building and leading the IT program/project management office or function (PMO). Defines and develops IT program/project management best practices, processes, and policy to ensure alignment with corporate strategy and goals. Partners with multi-departmental leadership and other stakeholders to locate opportunities and develop and prioritize programs/projects according to relevant measurement criteria. Responsible for the supervision of program/project managers to ensure that all projects within IT programs are delivered within the defined scope, quality, time and cost requirements. Frequently reports to the 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	109	114	151.1	174.9	195.4	203.6	230.5	271.4
Base Salary - Org Wtd	109	114	150.0	174.5	195.7	204.2	233.4	275.0
Base Salary - Incentive Eligible	101	106	159.4	175.0	197.6	205.5	232.6	275.0
Base Salary - Not Incentive Eligible	*3	3	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	85	89	28.6	42.7	57.8	70.6	85.3	139.1
Short-term Incentive (Actual)	80	84	23.6	40.1	64.1	75.0	101.4	143.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--
Profit Sharing (Actual)	4	4	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	53	57	7.4	29.9	57.0	98.5	124.5	194.7

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	109	114	173.7	199.4	241.4	260.1	306.8	384.0
Total Cash Comp (Actual) - Org Wtd	109	114	173.6	197.8	240.0	260.2	310.1	387.4
Total Cash Comp (Actual) - Rcvs	81	85	188.7	225.8	273.0	281.0	317.7	390.9
Total Cash Comp (Target)	98	102	178.5	215.4	249.5	266.4	297.0	378.7
Total Cash Comp (Target) - Rcvs	85	89	191.2	223.0	255.0	276.3	307.9	417.3

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	109	114	174.4	203.7	275.1	309.4	363.1	520.6
Total Direct Comp (Actual) - Rcvs	53	57	236.2	273.9	342.0	390.2	465.7	570.2

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	101	106	94%
Sales Incentive	1	1	2%
Profit Sharing	7	7	11%
Long-term Incentive	61	65	64%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	30%	30%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	70%	61%
Performance Shares/Share Units	45%	37%
Performance Cash Units	6%	2%
Long-term Cash	27%	21%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	80	84	35.0%	35.5%
Short-term Incentive (Threshold)	21	21	15.1%	15.1%
Short-term Incentive (Target)	85	89	32.7%	32.6%
Short-term Incentive (Maximum)	47	47	59.4%	59.4%
Sales Incentive (Actual)	1	1	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	4	4	--%	--%
Long-term Incentive (Black-Scholes)	53	57	48.1%	44.9%

<b>Salary Range (Mean)</b>				
Minimum	64	64	141.9	141.9
Midpoint	64	64	197.5	197.5
Maximum	64	64	253.1	253.1

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 Program/Project Management Office (PMO) Executive 310.104.130

# US MBD: Mercer Benchmark Database Executive

## 310.104.130 Top Program/Project Management Office (PMO) Executive

## Consumer Goods

This is the top Program/Project Management Executive, responsible for building and leading the IT program/project management office or function (PMO). Defines and develops IT program/project management best practices, processes, and policy to ensure alignment with corporate strategy and goals. Partners with multi-departmental leadership and other stakeholders to locate opportunities and develop and prioritize programs/projects according to relevant measurement criteria. Responsible for the supervision of program/project managers to ensure that all projects within IT programs are delivered within the defined scope, quality, time and cost requirements. Frequently reports to the 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	5	5	--	--	202.5	225.0	--	--
Base Salary - Org Wtd	5	5	--	--	202.5	225.0	--	--
Base Salary - Incentive Eligible	5	5	--	--	202.5	225.0	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	5	5	--	--	81.0	90.5	--	--
Short-term Incentive (Actual)	5	5	--	--	78.0	95.8	--	--
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	5	5	--	--	280.5	322.3	--	--
Total Cash Comp (Actual) - Org Wtd	5	5	--	--	280.5	322.3	--	--
Total Cash Comp (Actual) - Rcvrs	5	5	--	--	280.5	322.3	--	--
Total Cash Comp (Target)	5	5	--	--	283.4	315.5	--	--
Total Cash Comp (Target) - Rcvrs	5	5	--	--	283.4	315.5	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	5	5	--	--	356.2	452.3	--	--
Total Direct Comp (Actual) - Rcvrs	4	4	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	5	5	100%
Sales Incentive	0	0	--%
Profit Sharing	1	1	--%
Long-term Incentive	4	4	80%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	5	5	40.2%	40.2%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	5	5	39.0%	39.0%
Short-term Incentive (Maximum)	1	1	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	4	4	--%	--%

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

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

# US MBD: Mercer Benchmark Database Executive

## 310.104.130 Top Program/Project Management Office (PMO) Executive

This is the top Program/Project Management Executive, responsible for building and leading the IT program/project management office or function (PMO). Defines and develops IT program/project management best practices, processes, and policy to ensure alignment with corporate strategy and goals. Partners with multi-departmental leadership and other stakeholders to locate opportunities and develop and prioritize programs/projects according to relevant measurement criteria. Responsible for the supervision of program/project managers to ensure that all projects within IT programs are delivered within the defined scope, quality, time and cost requirements. Frequently reports to the Chief Information Officer. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

## Financial Services

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	14	14	176.8	184.1	196.5	200.8	209.5	249.1
Base Salary - Org Wtd	14	14	176.8	184.1	196.5	200.8	209.5	249.1
Base Salary - Incentive Eligible	14	14	176.8	184.1	196.5	200.8	209.5	249.1
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--
<b>Incentives</b>								
Short-term Incentive (Target)	10	10	20.4	41.4	55.0	57.1	65.0	116.4
Short-term Incentive (Actual)	14	14	20.6	48.8	66.1	75.4	99.9	159.9
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	10	10	4.2	39.9	72.7	81.7	128.3	188.3
<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	14	14	227.8	235.6	265.5	277.3	309.9	369.6
Total Cash Comp (Actual) - Org Wtd	14	14	227.8	235.6	265.5	277.3	309.9	369.6
Total Cash Comp (Actual) - Rcvs	14	14	227.8	235.6	265.5	277.3	309.9	369.6
Total Cash Comp (Target)	13	13	203.6	221.0	240.0	244.9	266.2	310.2
Total Cash Comp (Target) - Rcvs	10	10	202.2	226.3	240.3	247.6	264.0	317.5
<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	14	14	235.0	278.7	296.3	335.7	371.0	536.2
Total Direct Comp (Actual) - Rcvs	10	10	243.5	287.4	324.9	358.4	426.8	562.7

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	14	14	100%
Sales Incentive	0	0	0%
Profit Sharing	2	2	22%
Long-term Incentive	11	11	79%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	36%	40%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	91%	90%
Performance Shares/Share Units	36%	10%
Performance Cash Units	9%	0%
Long-term Cash	27%	30%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	14	14	37.8%	37.8%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	10	10	29.7%	29.7%
Short-term Incentive (Maximum)	6	6	49.2%	49.2%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	10	10	41.0%	41.0%

Salary Range (Mean)				
Minimum	8	8	139.9	139.9
Midpoint	8	8	198.3	198.3
Maximum	8	8	256.7	256.7

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

# US MBD: Mercer Benchmark Database Executive

## 310.104.130 Top Program/Project Management Office (PMO) Executive

## Insurance

This is the top Program/Project Management Executive, responsible for building and leading the IT program/project management office or function (PMO). Defines and develops IT program/project management best practices, processes, and policy to ensure alignment with corporate strategy and goals. Partners with multi-departmental leadership and other stakeholders to locate opportunities and develop and prioritize programs/projects according to relevant measurement criteria. Responsible for the supervision of program/project managers to ensure that all projects within IT programs are delivered within the defined scope, quality, time and cost requirements. Frequently reports to the 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	30	149.1	174.2	195.4	200.1	231.4	263.7
Base Salary - Org Wtd	26	30	146.5	171.7	197.2	201.7	235.7	265.5
Base Salary - Incentive Eligible	26	30	149.1	174.2	195.4	200.1	231.4	263.7
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	23	27	27.3	40.6	57.8	63.8	70.9	101.7
Short-term Incentive (Actual)	21	25	23.6	40.9	76.9	80.8	103.8	139.8
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*15	19	5.5	7.5	33.5	52.5	61.5	150.0

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	26	30	174.1	198.9	268.4	268.3	305.0	378.2
Total Cash Comp (Actual) - Org Wtd	26	30	173.2	195.5	246.0	267.0	320.5	397.0
Total Cash Comp (Actual) - Rcvs	21	25	172.9	226.8	278.1	281.0	326.2	402.5
Total Cash Comp (Target)	23	27	171.3	218.5	249.1	261.2	290.9	356.1
Total Cash Comp (Target) - Rcvs	23	27	171.3	218.5	249.1	261.2	290.9	356.1

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	26	30	174.1	198.9	271.5	301.6	357.7	522.5
Total Direct Comp (Actual) - Rcvs	*15	19	243.8	267.8	294.2	352.9	417.2	541.5

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	26	30	100%
Sales Incentive	0	0	0%
Profit Sharing	1	1	8%
Long-term Incentive	17	21	70%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	30%	26%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	60%	32%
Performance Shares/Share Units	50%	47%
Performance Cash Units	5%	5%
Long-term Cash	30%	26%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	21	25	37.3%	38.7%
Short-term Incentive (Threshold)	4	4	--%	--%
Short-term Incentive (Target)	23	27	31.2%	31.0%
Short-term Incentive (Maximum)	11	11	48.0%	48.0%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	15	19	28.4%	23.1%

<b>Salary Range (Mean)</b>				
Minimum	16	16	134.4	134.4
Midpoint	16	16	190.1	190.1
Maximum	16	16	245.9	245.9

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

2014

# US MBD: Mercer Benchmark Database Executive

## 310.104.130 Top Program/Project Management Office (PMO) Executive

This is the top Program/Project Management Executive, responsible for building and leading the IT program/project management office or function (PMO). Defines and develops IT program/project management best practices, processes, and policy to ensure alignment with corporate strategy and goals. Partners with multi-departmental leadership and other stakeholders to locate opportunities and develop and prioritize programs/projects according to relevant measurement criteria. Responsible for the supervision of program/project managers to ensure that all projects within IT programs are delivered within the defined scope, quality, time and cost requirements. Frequently reports to the 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	7	7	--	160.0	231.8	233.3	278.2	--
Base Salary - Org Wtd	7	7	--	160.0	231.8	233.3	278.2	--
Base Salary - Incentive Eligible	7	7	--	160.0	231.8	233.3	278.2	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	6	6	--	--	56.5	72.7	--	--
Short-term Incentive (Actual)	7	7	--	33.1	43.9	62.1	88.7	--
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	7	7	--	223.0	295.0	295.4	358.1	--
Total Cash Comp (Actual) - Org Wtd	7	7	--	223.0	295.0	295.4	358.1	--
Total Cash Comp (Actual) - Rcvrs	7	7	--	223.0	295.0	295.4	358.1	--
Total Cash Comp (Target)	6	6	--	--	293.8	308.4	--	--
Total Cash Comp (Target) - Rcvrs	6	6	--	--	293.8	308.4	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	7	7	--	223.0	295.0	326.6	388.1	--
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	7	7	100%
Sales Incentive	0	0	--%
Profit Sharing	1	1	--%
Long-term Incentive	3	3	60%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	7	7	27.7%	27.7%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	6	6	30.7%	30.7%
Short-term Incentive (Maximum)	3	3	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	3	3	--%	--%

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

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

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Top Program/Project Management Office (PMO) Executive 310.104.130

2014

## US MBD: Mercer Benchmark Database Executive

### 310.104.130 Top Program/Project Management Office (PMO) Executive

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### Retail & Wholesale

All Participants Analysis (Dollar Values displayed in \$000s)									Incentive Plan Eligibility			
	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile		Num Orgs	Num Obs	Inc Wtd
<b>Base Salary</b>												
Base Salary - Inc Wtd	8	8	--	203.0	214.6	218.9	230.9	--	Short-term Incentive	8	8	100%
Base Salary - Org Wtd	8	8	--	203.0	214.6	218.9	230.9	--	Sales Incentive	0	0	0%
Base Salary - Incentive Eligible	8	8	--	203.0	214.6	218.9	230.9	--	Profit Sharing	0	0	--%
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--	Long-term Incentive	6	6	75%
<b>Incentives</b>												
Short-term Incentive (Target)	8	8	--	50.3	80.8	88.1	128.0	--	<b>Of Those LTI Eligible:</b>			
Short-term Incentive (Actual)	6	6	--	--	86.4	89.2	--	--		% Eligible	% Receiving	
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Stock/Share Options	17%	--%	--%
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Share Appreciation Rights (SARs)	0%	--%	--%
Profit Sharing (Actual)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units	67%	--%	--%
Long-term Incentive (Black-Scholes)	4	4	--	--	--	--	--	--	Performance Shares/Share Units	17%	--%	--%
									Performance Cash Units	0%	--%	--%
									Long-term Cash	50%	--%	--%
<b>Total Cash Compensation</b>												
Total Cash Comp (Actual) - Inc Wtd	8	8	--	216.7	293.5	285.8	358.7	--	<b>Incentives (Mean as % of Base)</b>			
Total Cash Comp (Actual) - Org Wtd	8	8	--	216.7	293.5	285.8	358.7	--		Num Orgs	Num Obs	Org Wtd
Total Cash Comp (Actual) - Rcvs	6	6	--	--	313.2	317.7	--	--	Short-term Incentive (Actual)	6	6	39.6%
Total Cash Comp (Target)	8	8	--	265.7	293.5	307.0	345.6	--	Short-term Incentive (Threshold)	2	2	--%
Total Cash Comp (Target) - Rcvs	8	8	--	265.7	293.5	307.0	345.6	--	Short-term Incentive (Target)	8	8	38.9%
									Short-term Incentive (Maximum)	5	5	84.0%
									Sales Incentive (Actual)	0	0	--%
									Sales Incentive (Target)	0	0	--%
									Profit Sharing (Actual)	0	0	--%
									Long-term Incentive (Black-Scholes)	4	4	--%
<b>Total Direct Compensation (Black-Scholes)</b>												
Total Direct Comp (Actual)	8	8	--	305.5	316.7	366.1	400.9	--	<b>Salary Range (Mean)</b>			
Total Direct Comp (Actual) - Rcvs	4	4	--	--	--	--	--	--				
									Minimum	5	5	149.6
									Midpoint	5	5	202.9
									Maximum	5	5	256.1

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

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

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Top Program/Project Management Office (PMO) Executive 310.104.130



2014

# US MBD: Mercer Benchmark Database Executive

## 310.104.130 Top Program/Project Management Office (PMO) Executive

## Services (Non-Financial)

This is the top Program/Project Management Executive, responsible for building and leading the IT program/project management office or function (PMO). Defines and develops IT program/project management best practices, processes, and policy to ensure alignment with corporate strategy and goals. Partners with multi-departmental leadership and other stakeholders to locate opportunities and develop and prioritize programs/projects according to relevant measurement criteria. Responsible for the supervision of program/project managers to ensure that all projects within IT programs are delivered within the defined scope, quality, time and cost requirements. Frequently reports to the 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	30	31	108.2	160.0	186.7	197.6	248.3	292.3
Base Salary - Org Wtd	30	31	106.6	158.1	187.9	197.8	248.7	296.1
Base Salary - Incentive Eligible	22	23	105.0	163.0	190.9	204.1	252.1	319.8
Base Salary - Not Incentive Eligible	*3	3	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	14	14	9.8	24.0	67.7	88.5	125.6	238.2
Short-term Incentive (Actual)	10	10	16.3	23.7	68.3	75.9	132.5	145.8
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	4	4	--	--	--	--	--	--

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	30	31	125.6	175.0	189.8	225.2	277.5	387.7
Total Cash Comp (Actual) - Org Wtd	30	31	123.2	172.1	189.5	226.3	283.1	388.9
Total Cash Comp (Actual) - Rcvs	11	11	183.6	189.8	273.3	278.9	378.6	391.7
Total Cash Comp (Target)	24	24	126.1	163.1	214.5	255.5	294.7	533.0
Total Cash Comp (Target) - Rcvs	14	14	120.8	183.1	258.9	303.8	400.5	577.7

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	30	31	125.6	175.0	189.8	240.0	277.5	424.1
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	22	23	77%
Sales Incentive	1	1	7%
Profit Sharing	1	1	7%
Long-term Incentive	5	5	24%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	10	10	34.8%	34.8%
Short-term Incentive (Threshold)	7	7	15.9%	15.9%
Short-term Incentive (Target)	14	14	36.0%	36.0%
Short-term Incentive (Maximum)	11	11	59.3%	59.3%
Sales Incentive (Actual)	1	1	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	4	4	--%	--%

### Salary Range (Mean)

Minimum	15	15	136.5	136.5
Midpoint	15	15	192.7	192.7
Maximum	15	15	248.8	248.8

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 Program/Project Management Office (PMO) Executive 310.104.130

2014

# US MBD: Mercer Benchmark Database Executive

## 110.209.130 Top Public Relations Executive

## All Organizations

Responsible for administering the organization's public relations program, including public, employee, and stockholder information. Chief responsibility is to increase internal and external understanding and awareness of the organization's objectives and achievements. May review and approve advertising or sales promotion programs for congruence with the public relations program. Frequently reports to a Chief Executive Officer, Chief Operating Officer or 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	94	94	162.7	196.6	222.0	250.8	270.2	384.5
Base Salary - Org Wtd	94	94	162.7	196.6	222.0	250.8	270.2	384.5
Base Salary - Incentive Eligible	76	76	163.6	195.4	222.0	251.4	269.3	393.9
Base Salary - Not Incentive Eligible	4	4	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	65	65	40.6	57.4	81.5	100.5	119.0	194.5
Short-term Incentive (Actual)	70	70	22.1	39.7	96.1	106.8	149.0	212.1
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--
Profit Sharing (Actual)	7	7	--	9.0	20.4	25.0	47.7	--
Long-term Incentive (Black-Scholes)	44	44	28.9	63.0	127.7	235.9	171.0	676.7

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	94	94	189.9	224.6	300.8	332.5	379.7	535.8
Total Cash Comp (Actual) - Org Wtd	94	94	189.9	224.6	300.8	332.5	379.7	535.8
Total Cash Comp (Actual) - Rcvs	72	72	209.5	239.4	332.9	360.0	413.2	593.1
Total Cash Comp (Target)	85	85	194.3	229.8	299.5	328.0	361.3	501.4
Total Cash Comp (Target) - Rcvs	65	65	227.9	255.1	310.4	355.9	379.6	603.2

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	94	94	189.9	225.6	346.9	443.0	490.1	693.8
Total Direct Comp (Actual) - Rcvs	44	44	294.8	374.6	476.9	634.9	608.3	1,439.4

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	75	75	82%
Sales Incentive	1	1	2%
Profit Sharing	8	8	15%
Long-term Incentive	49	49	56%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	39%	32%
Share Appreciation Rights (SARs)	4%	5%
Restricted Shares/Share Units	63%	52%
Performance Shares/Share Units	33%	32%
Performance Cash Units	9%	2%
Long-term Cash	35%	32%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	70	70	39.4%	39.4%
Short-term Incentive (Threshold)	21	21	14.4%	14.4%
Short-term Incentive (Target)	65	65	37.2%	37.2%
Short-term Incentive (Maximum)	36	36	63.2%	63.2%
Sales Incentive (Actual)	1	1	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	7	7	12.5%	12.5%
Long-term Incentive (Black-Scholes)	44	44	79.9%	79.9%

### Salary Range (Mean)

Minimum	57	57	160.4	160.4
Midpoint	57	57	215.4	215.4
Maximum	57	57	270.4	270.4

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 Public Relations Executive 110.209.130

2014

# US MBD: Mercer Benchmark Database Executive

## 110.209.130 Top Public Relations Executive

Consumer Goods

Responsible for administering the organization's public relations program, including public, employee, and stockholder information. Chief responsibility is to increase internal and external understanding and awareness of the organization's objectives and achievements. May review and approve advertising or sales promotion programs for congruence with the public relations program. Frequently reports to a Chief Executive Officer, Chief Operating Officer or 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	160.0	170.1	231.0	233.8	269.0	364.7
Base Salary - Org Wtd	10	10	160.0	170.1	231.0	233.8	269.0	364.7
Base Salary - Incentive Eligible	10	10	160.0	170.1	231.0	233.8	269.0	364.7
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	8	8	--	82.0	96.7	130.5	189.8	--
Short-term Incentive (Actual)	8	8	--	61.0	134.9	137.1	175.5	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	7	7	--	105.2	157.6	211.1	176.0	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	10	10	194.5	216.9	352.4	348.8	407.7	652.1
Total Cash Comp (Actual) - Org Wtd	10	10	194.5	216.9	352.4	348.8	407.7	652.1
Total Cash Comp (Actual) - Rcvrs	9	9	--	213.5	354.2	357.6	419.4	--
Total Cash Comp (Target)	10	10	163.0	215.8	329.5	338.3	397.3	656.0
Total Cash Comp (Target) - Rcvrs	8	8	--	268.3	357.0	378.0	453.3	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	10	10	194.5	216.9	487.0	496.6	579.1	1,300.9
Total Direct Comp (Actual) - Rcvrs	7	7	--	484.4	525.5	620.8	600.3	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	9	9	90%
Sales Incentive	0	0	0%
Profit Sharing	3	3	50%
Long-term Incentive	7	7	78%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	8	8	53.9%	53.9%
Short-term Incentive (Threshold)	2	2	--%	--%
Short-term Incentive (Target)	8	8	49.9%	49.9%
Short-term Incentive (Maximum)	5	5	74.6%	74.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	7	7	73.6%	73.6%

<b>Salary Range (Mean)</b>				
Minimum	8	8	184.4	184.4
Midpoint	8	8	235.9	235.9
Maximum	8	8	287.3	287.3

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 Public Relations Executive 110.209.130

2014

# US MBD: Mercer Benchmark Database Executive

## 110.209.130 Top Public Relations Executive

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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	11	11	157.4	189.0	198.4	200.8	217.8	250.0
Base Salary - Org Wtd	11	11	157.4	189.0	198.4	200.8	217.8	250.0
Base Salary - Incentive Eligible	10	10	156.4	183.0	196.6	200.2	218.9	253.5
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	7	7	--	58.5	77.8	80.3	102.8	--
Short-term Incentive (Actual)	10	10	32.5	42.0	66.4	69.5	91.5	117.9
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	7	7	--	38.8	89.6	114.4	145.0	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	11	11	210.3	228.3	241.5	266.8	308.6	361.6
Total Cash Comp (Actual) - Org Wtd	11	11	210.3	228.3	241.5	266.8	308.6	361.6
Total Cash Comp (Actual) - Rcvrs	10	10	226.0	236.4	253.8	272.9	315.6	364.8
Total Cash Comp (Target)	9	9	--	230.1	255.2	272.2	318.8	--
Total Cash Comp (Target) - Rcvrs	7	7	--	253.3	277.8	290.6	337.5	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	11	11	210.3	228.3	303.3	339.6	426.0	568.6
Total Direct Comp (Actual) - Rcvrs	7	7	--	303.3	378.0	404.8	513.0	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	10	10	91%
Sales Incentive	0	0	--%
Profit Sharing	2	2	40%
Long-term Incentive	7	7	64%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	43%	29%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	86%	71%
Performance Shares/Share Units	14%	0%
Performance Cash Units	0%	0%
Long-term Cash	29%	29%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	10	10	34.8%	34.8%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	7	7	37.9%	37.9%
Short-term Incentive (Maximum)	1	1	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	7	7	61.3%	61.3%

<b>Salary Range (Mean)</b>				
Minimum	8	8	148.4	148.4
Midpoint	8	8	204.5	204.5
Maximum	8	8	260.6	260.6

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 Public Relations Executive 110.209.130

2014

# US MBD: Mercer Benchmark Database Executive

## 110.209.130 Top Public Relations Executive

Responsible for administering the organization's public relations program, including public, employee, and stockholder information. Chief responsibility is to increase internal and external understanding and awareness of the organization's objectives and achievements. May review and approve advertising or sales promotion programs for congruence with the public relations program. Frequently reports to a Chief Executive Officer, Chief Operating Officer or Top Communications Executive. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

## Insurance

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	11	11	163.4	208.1	230.0	247.6	300.0	376.6
Base Salary - Org Wtd	11	11	163.4	208.1	230.0	247.6	300.0	376.6
Base Salary - Incentive Eligible	11	11	163.4	208.1	230.0	247.6	300.0	376.6
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	11	11	39.7	57.0	87.5	105.1	153.5	197.3
Short-term Incentive (Actual)	9	9	--	97.2	115.1	142.3	204.4	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	7	7	--	83.1	125.3	116.4	150.0	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	11	11	187.4	244.3	353.6	366.7	426.4	600.5
Total Cash Comp (Actual) - Org Wtd	11	11	187.4	244.3	353.6	366.7	426.4	600.5
Total Cash Comp (Actual) - Rcvs	10	10	192.5	304.1	363.5	384.4	464.1	603.4
Total Cash Comp (Target)	11	11	206.2	249.7	306.6	352.7	420.0	573.7
Total Cash Comp (Target) - Rcvs	11	11	206.2	249.7	306.6	352.7	420.0	573.7

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	11	11	187.4	244.3	407.1	440.8	551.7	783.9
Total Direct Comp (Actual) - Rcvs	7	7	--	407.1	550.1	555.8	727.0	--

\*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	1	1	17%
Profit Sharing	0	0	0%
Long-term Incentive	8	8	73%

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

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	9	9	53.0%	53.0%
Short-term Incentive (Threshold)	5	5	22.8%	22.8%
Short-term Incentive (Target)	11	11	40.6%	40.6%
Short-term Incentive (Maximum)	7	7	60.1%	60.1%
Sales Incentive (Actual)	1	1	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	7	7	40.9%	40.9%

<b>Salary Range (Mean)</b>				
Minimum	8	8	177.8	177.8
Midpoint	8	8	230.3	230.3
Maximum	8	8	282.8	282.8

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 Public Relations Executive 110.209.130

2014

# US MBD: Mercer Benchmark Database Executive

## 110.209.130 Top Public Relations Executive

Responsible for administering the organization's public relations program, including public, employee, and stockholder information. Chief responsibility is to increase internal and external understanding and awareness of the organization's objectives and achievements. May review and approve advertising or sales promotion programs for congruence with the public relations program. Frequently reports to a Chief Executive Officer, Chief Operating Officer or Top Communications Executive. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

## Other Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	6	6	--	--	208.9	217.6	--	--
Base Salary - Org Wtd	6	6	--	--	208.9	217.6	--	--
Base Salary - Incentive Eligible	6	6	--	--	208.9	217.6	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	6	6	--	--	69.5	67.8	--	--
Short-term Incentive (Actual)	6	6	--	--	50.8	55.5	--	--
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	6	6	--	--	273.3	273.1	--	--
Total Cash Comp (Actual) - Org Wtd	6	6	--	--	273.3	273.1	--	--
Total Cash Comp (Actual) - Rcvrs	6	6	--	--	273.3	273.1	--	--
Total Cash Comp (Target)	6	6	--	--	281.0	285.3	--	--
Total Cash Comp (Target) - Rcvrs	6	6	--	--	281.0	285.3	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	6	6	--	--	287.0	295.9	--	--
Total Direct Comp (Actual) - Rcvrs	*2	2	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	6	6	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)	6	6	26.0%	26.0%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	6	6	31.0%	31.0%
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)	2	2	--%	--%

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

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

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## 110.209.130 Top Public Relations 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
<b>Base Salary</b>											
Base Salary - Inc Wtd	7	7	--	178.2	206.9	242.3	309.0	--	6	6	86%
Base Salary - Org Wtd	7	7	--	178.2	206.9	242.3	309.0	--	0	0	--%
Base Salary - Incentive Eligible	6	6	--	--	234.0	252.6	--	--	1	1	--%
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--	6	6	86%
<b>Incentives</b>											
Short-term Incentive (Target)	5	5	--	--	96.6	108.1	--	--	<b>Of Those LTI Eligible:</b> Stock/Share Options 40% Share Appreciation Rights (SARs) 0% Restricted Shares/Share Units 100% Performance Shares/Share Units 20% Performance Cash Units 40% Long-term Cash 20%		
Short-term Incentive (Actual)	6	6	--	--	134.0	120.1	--	--			
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>									<b>Incentives (Mean as % of Base)</b>		
Total Cash Comp (Actual) - Inc Wtd	7	7	--	225.4	336.9	346.5	457.8	--	Num Orgs	Num Obs	Org Wtd
Total Cash Comp (Actual) - Org Wtd	7	7	--	225.4	336.9	346.5	457.8	--			Inc Wtd
Total Cash Comp (Actual) - Rcvrs	6	6	--	--	367.9	374.2	--	--	6	6	45.9%
Total Cash Comp (Target)	6	6	--	--	288.9	306.1	--	--	3	3	--%
Total Cash Comp (Target) - Rcvrs	5	5	--	--	320.8	331.2	--	--	5	5	48.0%
<b>Total Direct Compensation (Black-Scholes)</b>									5	5	89.6%
Total Direct Comp (Actual)	7	7	--	240.9	399.0	422.4	600.0	--	5	5	--%
Total Direct Comp (Actual) - Rcvrs	4	4	--	--	--	--	--	--	0	0	--%
									0	0	--%
									1	1	--%
									4	4	--%
									<b>Salary Range (Mean)</b>		
									Minimum	5	160.4
									Midpoint	5	218.8
									Maximum	5	277.2

\*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 Public Relations Executive 110.209.130

2014

# US MBD: Mercer Benchmark Database Executive

## 110.209.130 Top Public Relations Executive

Retail &amp; Wholesale

Responsible for administering the organization's public relations program, including public, employee, and stockholder information. Chief responsibility is to increase internal and external understanding and awareness of the organization's objectives and achievements. May review and approve advertising or sales promotion programs for congruence with the public relations program. Frequently reports to a Chief Executive Officer, Chief Operating Officer or 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	8	8	--	212.5	243.5	294.0	412.4	--
Base Salary - Org Wtd	8	8	--	212.5	243.5	294.0	412.4	--
Base Salary - Incentive Eligible	7	7	--	211.2	221.7	285.7	432.5	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	7	7	--	73.0	84.5	115.9	173.0	--
Short-term Incentive (Actual)	7	7	--	79.6	99.0	127.3	237.9	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	6	6	--	--	67.2	195.6	--	--

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	8	8	--	301.1	343.8	408.2	590.8	--
Total Cash Comp (Actual) - Org Wtd	8	8	--	301.1	343.8	408.2	590.8	--
Total Cash Comp (Actual) - Rcvrs	7	7	--	299.1	342.9	416.2	670.4	--
Total Cash Comp (Target)	7	7	--	281.5	310.4	401.6	605.5	--
Total Cash Comp (Target) - Rcvrs	7	7	--	281.5	310.4	401.6	605.5	--

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	8	8	--	318.1	385.2	554.9	710.1	--
Total Direct Comp (Actual) - Rcvrs	6	6	--	--	399.9	630.0	--	--

\*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	0%
Profit Sharing	1	1	20%
Long-term Incentive	7	7	100%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	43%	50%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	57%	50%
Performance Shares/Share Units	14%	17%
Performance Cash Units	0%	0%
Long-term Cash	43%	33%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	7	7	41.4%	41.4%
Short-term Incentive (Threshold)	2	2	--%	--%
Short-term Incentive (Target)	7	7	38.7%	38.7%
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)	6	6	52.8%	52.8%

### Salary Range (Mean)

Minimum	5	5	166.3	166.3
Midpoint	5	5	230.6	230.6
Maximum	5	5	294.9	294.9

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 Public Relations Executive 110.209.130



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# US MBD: Mercer Benchmark Database Executive

## 110.209.130 Top Public Relations Executive

Responsible for administering the organization's public relations program, including public, employee, and stockholder information. Chief responsibility is to increase internal and external understanding and awareness of the organization's objectives and achievements. May review and approve advertising or sales promotion programs for congruence with the public relations program. Frequently reports to a Chief Executive Officer, Chief Operating Officer or Top Communications Executive. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

## Services (Non-Financial)

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	30	30	142.5	198.5	239.0	257.0	288.5	391.4
Base Salary - Org Wtd	30	30	142.5	198.5	239.0	257.0	288.5	391.4
Base Salary - Incentive Eligible	17	17	137.7	191.9	255.5	258.5	279.5	425.0
Base Salary - Not Incentive Eligible	*2	2	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	14	14	12.5	23.3	46.0	58.6	91.9	126.5
Short-term Incentive (Actual)	16	16	14.7	24.0	42.2	75.7	130.8	186.9
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	30	30	155.0	213.1	271.9	299.3	387.6	491.4
Total Cash Comp (Actual) - Org Wtd	30	30	155.0	213.1	271.9	299.3	387.6	491.4
Total Cash Comp (Actual) - Rcvs	16	16	154.5	218.7	332.3	340.6	477.5	521.3
Total Cash Comp (Target)	27	27	153.2	209.4	242.3	286.7	352.0	473.9
Total Cash Comp (Target) - Rcvs	14	14	150.8	215.9	297.0	312.6	388.7	558.5

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	30	30	155.0	213.1	271.9	403.7	421.5	568.0
Total Direct Comp (Actual) - Rcvs	4	4	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	17	17	59%
Sales Incentive	0	0	0%
Profit Sharing	1	1	6%
Long-term Incentive	5	5	18%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	16	16	29.5%	29.5%
Short-term Incentive (Threshold)	7	7	8.5%	8.5%
Short-term Incentive (Target)	14	14	22.6%	22.6%
Short-term Incentive (Maximum)	7	7	30.3%	30.3%
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	12	12	138.7	138.7
Midpoint	12	12	186.3	186.3
Maximum	12	12	234.0	234.0

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 Public Relations Executive 110.209.130

2014

# US MBD: Mercer Benchmark Database Executive

## 610.572.130 Top Purchasing Executive

Leads the organization's purchasing/procurement/sourcing function to minimize the organization's overall purchasing costs without compromising quality or reliability of supply. Contributes to the development of the organization's overall supply and logistics strategy. Establishes purchasing budgets, plans, policies, systems, and procedures that will achieve these strategic objectives. Identifies, evaluates, and capitalizes on opportunities to reduce purchasing costs by improving the organization's buying patterns and supply channels. Evaluates, negotiates, and manages the most complex or strategically important supplier and vendor relationships to secure terms that are in the organization's best interest. Frequently reports to a Top Supply Chain Executive, Top Operations Executive, or Chief Financial Officer. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

## All Organizations

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	194	196	140.9	177.4	211.0	222.3	254.6	301.5
Base Salary - Org Wtd	194	196	140.7	177.5	211.0	222.3	254.6	302.5
Base Salary - Incentive Eligible	173	175	157.5	182.2	218.5	228.6	260.0	310.0
Base Salary - Not Incentive Eligible	5	5	--	--	143.9	177.3	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	150	152	43.0	55.9	77.9	95.8	102.9	158.2
Short-term Incentive (Actual)	142	143	23.1	44.1	76.8	100.5	124.7	184.4
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--
Profit Sharing (Actual)	10	10	6.7	7.7	15.5	29.0	36.9	110.2
Long-term Incentive (Black-Scholes)	99	100	31.3	54.7	83.0	171.8	155.3	373.8

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	194	196	152.6	210.0	275.0	297.2	343.7	430.7
Total Cash Comp (Actual) - Org Wtd	194	196	151.8	210.5	275.0	297.9	344.1	433.6
Total Cash Comp (Actual) - Rcvrs	145	146	200.0	237.1	300.7	332.9	387.4	502.1
Total Cash Comp (Target)	177	179	162.5	224.0	288.4	307.1	342.3	441.0
Total Cash Comp (Target) - Rcvrs	150	152	213.9	243.6	304.6	328.4	355.7	465.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	194	196	153.8	216.2	306.0	384.9	440.6	617.7
Total Direct Comp (Actual) - Rcvrs	99	100	271.0	320.0	402.0	518.1	518.7	898.6

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	169	171	89%
Sales Incentive	1	1	1%
Profit Sharing	17	17	15%
Long-term Incentive	115	116	66%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	45%	39%
Share Appreciation Rights (SARs)	6%	6%
Restricted Shares/Share Units	62%	59%
Performance Shares/Share Units	45%	42%
Performance Cash Units	10%	2%
Long-term Cash	22%	21%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	142	143	39.9%	39.7%
Short-term Incentive (Threshold)	47	48	16.8%	16.6%
Short-term Incentive (Target)	150	152	38.1%	38.0%
Short-term Incentive (Maximum)	95	96	70.8%	70.5%
Sales Incentive (Actual)	1	1	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	10	10	14.5%	14.5%
Long-term Incentive (Black-Scholes)	99	100	61.9%	61.5%

<b>Salary Range (Mean)</b>				
Minimum	116	117	158.1	158.1
Midpoint	116	117	212.2	212.4
Maximum	116	117	266.3	266.7

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 Purchasing Executive 610.572.130

2014

# US MBD: Mercer Benchmark Database Executive

## 610.572.130 Top Purchasing Executive

## Consumer Goods

Leads the organization's purchasing/procurement/sourcing function to minimize the organization's overall purchasing costs without compromising quality or reliability of supply. Contributes to the development of the organization's overall supply and logistics strategy. Establishes purchasing budgets, plans, policies, systems, and procedures that will achieve these strategic objectives. Identifies, evaluates, and capitalizes on opportunities to reduce purchasing costs by improving the organization's buying patterns and supply channels. Evaluates, negotiates, and manages the most complex or strategically important supplier and vendor relationships to secure terms that are in the organization's best interest. Frequently reports to a Top Supply Chain Executive, Top Operations Executive, or Chief Financial Officer. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

All Participants Analysis (Dollar Values displayed 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	32	164.3	178.6	230.6	230.9	273.0	314.0
Base Salary - Org Wtd	31	32	168.9	180.0	231.1	232.9	275.7	314.2
Base Salary - Incentive Eligible	31	32	164.3	178.6	230.6	230.9	273.0	314.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	28	29	43.7	61.5	92.4	96.3	114.8	172.0
Short-term Incentive (Actual)	29	29	18.3	46.1	87.4	92.5	138.8	159.7
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	4	4	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	21	21	31.6	56.7	84.4	142.3	174.5	371.4

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	31	32	175.5	216.1	326.3	317.4	397.6	489.9
Total Cash Comp (Actual) - Org Wtd	31	32	180.9	218.8	328.0	322.3	400.0	492.3
Total Cash Comp (Actual) - Rcvrs	30	30	199.0	220.7	329.8	327.4	402.4	494.6
Total Cash Comp (Target)	29	30	208.0	233.1	333.1	324.6	395.7	495.4
Total Cash Comp (Target) - Rcvrs	28	29	218.8	246.6	335.8	329.7	397.1	496.6

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	31	32	175.5	222.1	381.2	410.8	497.6	749.4
Total Direct Comp (Actual) - Rcvrs	21	21	305.0	371.0	451.8	506.1	571.2	840.9

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	30	31	97%
Sales Incentive	0	0	0%
Profit Sharing	5	5	29%
Long-term Incentive	23	23	74%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	45%	48%
Share Appreciation Rights (SARs)	5%	5%
Restricted Shares/Share Units	36%	38%
Performance Shares/Share Units	41%	29%
Performance Cash Units	14%	10%
Long-term Cash	27%	24%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	29	29	37.4%	37.4%
Short-term Incentive (Threshold)	5	5	19.9%	19.9%
Short-term Incentive (Target)	28	29	40.6%	40.0%
Short-term Incentive (Maximum)	17	17	79.6%	79.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	4	4	--%	--%
Long-term Incentive (Black-Scholes)	21	21	52.0%	52.0%

<b>Salary Range (Mean)</b>				
Minimum	20	20	175.0	175.0
Midpoint	20	20	235.5	235.5
Maximum	20	20	296.0	296.0

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

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# US MBD: Mercer Benchmark Database Executive

## 610.572.130 Top Purchasing Executive

Leads the organization's purchasing/procurement/sourcing function to minimize the organization's overall purchasing costs without compromising quality or reliability of supply. Contributes to the development of the organization's overall supply and logistics strategy. Establishes purchasing budgets, plans, policies, systems, and procedures that will achieve these strategic objectives. Identifies, evaluates, and capitalizes on opportunities to reduce purchasing costs by improving the organization's buying patterns and supply channels. Evaluates, negotiates, and manages the most complex or strategically important supplier and vendor relationships to secure terms that are in the organization's best interest. Frequently reports to a Top Supply Chain Executive, Top Operations Executive, or Chief Financial Officer. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

## Financial Services

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	6	6	--	--	215.8	235.3	--	--
Base Salary - Org Wtd	6	6	--	--	215.8	235.3	--	--
Base Salary - Incentive Eligible	6	6	--	--	215.8	235.3	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	5	5	--	--	94.5	103.4	--	--
Short-term Incentive (Actual)	5	5	--	--	66.1	73.1	--	--
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	--	--	288.4	296.2	--	--
Total Cash Comp (Actual) - Org Wtd	6	6	--	--	288.4	296.2	--	--
Total Cash Comp (Actual) - Rcvs	5	5	--	--	286.8	297.4	--	--
Total Cash Comp (Target)	5	5	--	--	304.5	343.5	--	--
Total Cash Comp (Target) - Rcvs	5	5	--	--	304.5	343.5	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	6	6	--	--	343.5	371.2	--	--
Total Direct Comp (Actual) - Rcvs	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	6	6	100%
Sales Incentive	0	--	--%
Profit Sharing	0	--	--%
Long-term Incentive	5	5	83%

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

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	5	5	32.3%	32.3%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	5	5	41.4%	41.4%
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)	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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