

2014

# US MBD: Mercer Benchmark Database Executive

## 110.101.130 Top Strategic Planning Executive

## Life Sciences

Responsible for the establishment of organization objectives, in the development of organization long-range and strategic plans, the identification of organization strengths and weaknesses, and business opportunities. May conduct special studies for top management in areas such as the organization's operational effectiveness, capacity utilization, operating cost containment, etc. May be responsible for mergers and acquisitions activity. Frequently reports to a Chief Executive Officer. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	6	6	--	--	411.5	390.1	--	--
Base Salary - Org Wtd	6	6	--	--	411.5	390.1	--	--
Base Salary - Incentive Eligible	6	6	--	--	411.5	390.1	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	6	6	--	--	273.8	289.4	--	--
Short-term Incentive (Actual)	6	6	--	--	277.2	316.2	--	--
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	--	--	690.7	706.3	--	--
Total Cash Comp (Actual) - Org Wtd	6	6	--	--	690.7	706.3	--	--
Total Cash Comp (Actual) - Rcvrs	6	6	--	--	690.7	706.3	--	--
Total Cash Comp (Target)	6	6	--	--	686.1	679.5	--	--
Total Cash Comp (Target) - Rcvrs	6	6	--	--	686.1	679.5	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	6	6	--	--	1,138.7	1,104.0	--	--
Total Direct Comp (Actual) - Rcvrs	4	4	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	6	6	100%
Sales Incentive	0	0	0%
Profit Sharing	1	1	17%
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	80%	--%
Performance Shares/Share Units	40%	--%
Performance Cash Units	20%	--%
Long-term Cash	20%	--%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	6	6	71.0%	71.0%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	6	6	69.2%	69.2%
Short-term Incentive (Maximum)	3	3	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	4	4	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	1	1	--	--
Midpoint	1	1	--	--
Maximum	1	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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## 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	20	20	151.4	214.2	255.2	309.0	408.9	558.4
Base Salary - Org Wtd	20	20	151.4	214.2	255.2	309.0	408.9	558.4
Base Salary - Incentive Eligible	18	18	144.6	225.4	262.8	320.8	432.4	571.1
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	18	18	43.2	88.5	125.0	185.1	243.3	460.9
Short-term Incentive (Actual)	17	17	35.8	47.6	101.5	160.5	194.8	506.3
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	14	14	35.6	117.1	239.7	397.9	571.6	1,285.3

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	20	20	191.5	283.8	330.6	445.4	505.4	1,071.1
Total Cash Comp (Actual) - Org Wtd	20	20	191.5	283.8	330.6	445.4	505.4	1,071.1
Total Cash Comp (Actual) - Rcvrs	17	17	187.2	290.7	338.3	470.1	537.4	1,098.5
Total Cash Comp (Target)	20	20	180.4	298.4	366.5	475.6	613.3	984.8
Total Cash Comp (Target) - Rcvrs	18	18	178.0	307.4	387.7	505.9	672.3	999.4

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	20	20	195.1	283.8	490.2	723.9	855.6	1,719.1
Total Direct Comp (Actual) - Rcvrs	14	14	284.2	451.5	623.0	915.6	1,281.1	2,312.1

\*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	18	18	90%
Sales Incentive	0	0	0%
Profit Sharing	1	1	13%
Long-term Incentive	15	15	79%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	50%	43%
Share Appreciation Rights (SARs)	14%	7%
Restricted Shares/Share Units	93%	79%
Performance Shares/Share Units	71%	64%
Performance Cash Units	14%	7%
Long-term Cash	14%	14%

<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	17	17	44.8%	44.8%
Short-term Incentive (Threshold)	5	5	24.0%	24.0%
Short-term Incentive (Target)	18	18	51.2%	51.2%
Short-term Incentive (Maximum)	9	9	95.5%	95.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	14	14	95.9%	95.9%

<b>Salary Range (Mean)</b>				
Minimum	7	7	173.6	173.6
Midpoint	7	7	238.1	238.1
Maximum	7	7	302.5	302.5

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 Strategic Planning Executive 110.101.130

2014

# US MBD: Mercer Benchmark Database Executive

## 110.101.130 Top Strategic Planning Executive

Responsible for the establishment of organization objectives, in the development of organization long-range and strategic plans, the identification of organization strengths and weaknesses, and business opportunities. May conduct special studies for top management in areas such as the organization's operational effectiveness, capacity utilization, operating cost containment, etc. May be responsible for mergers and acquisitions activity. Frequently reports to a Chief Executive Officer. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

## Other Non-Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	9	9	--	242.3	290.0	344.5	487.5	--
Base Salary - Org Wtd	9	9	--	242.3	290.0	344.5	487.5	--
Base Salary - Incentive Eligible	9	9	--	242.3	290.0	344.5	487.5	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	9	9	--	95.6	116.0	170.8	281.8	--
Short-term Incentive (Actual)	8	8	--	79.9	119.9	171.4	156.1	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	8	8	--	62.1	240.0	460.3	890.0	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	9	9	--	347.5	397.7	496.8	550.0	--
Total Cash Comp (Actual) - Org Wtd	9	9	--	347.5	397.7	496.8	550.0	--
Total Cash Comp (Actual) - Rcvrs	8	8	--	342.1	380.1	499.5	581.9	--
Total Cash Comp (Target)	9	9	--	335.2	406.0	515.2	769.3	--
Total Cash Comp (Target) - Rcvrs	9	9	--	335.2	406.0	515.2	769.3	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	9	9	--	418.3	533.2	906.0	1,330.0	--
Total Direct Comp (Actual) - Rcvrs	8	8	--	401.3	600.4	962.7	1,477.5	--

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

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

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	8	8	47.6%	47.6%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	9	9	46.4%	46.4%
Short-term Incentive (Maximum)	6	6	85.0%	85.0%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	8	8	102.1%	102.1%

<b>Salary Range (Mean)</b>				
Minimum	5	5	254.1	254.1
Midpoint	5	5	347.2	347.2
Maximum	5	5	440.3	440.3

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 Strategic Planning Executive 110.101.130

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## Other Non-Manufacturing

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	22	22	172.0	252.0	296.9	319.1	376.9	547.8
Base Salary - Org Wtd	22	22	172.0	252.0	296.9	319.1	376.9	547.8
Base Salary - Incentive Eligible	20	20	194.2	260.5	302.9	331.9	382.3	561.4
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	20	20	38.8	95.2	141.6	165.9	226.6	285.5
Short-term Incentive (Actual)	16	16	39.1	97.1	173.7	224.6	249.3	563.1
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	11	11	32.9	50.0	243.5	429.7	698.2	1,677.5

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	22	22	213.4	292.2	429.0	482.6	560.0	922.8
Total Cash Comp (Actual) - Org Wtd	22	22	213.4	292.2	429.0	482.6	560.0	922.8
Total Cash Comp (Actual) - Rcvrs	16	16	220.6	366.4	469.1	551.8	595.7	1,159.8
Total Cash Comp (Target)	21	21	234.6	359.7	435.7	486.3	613.0	776.4
Total Cash Comp (Target) - Rcvrs	20	20	233.0	366.8	449.9	497.7	620.1	786.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	22	22	235.7	292.2	508.1	697.4	697.7	1,716.6
Total Direct Comp (Actual) - Rcvrs	11	11	264.4	516.3	689.5	1,012.0	1,467.2	3,122.5

\*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	95%
Sales Incentive	0	0	0%
Profit Sharing	4	4	31%
Long-term Incentive	15	15	79%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	54%	45%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	69%	82%
Performance Shares/Share Units	46%	45%
Performance Cash Units	8%	9%
Long-term Cash	8%	0%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	16	16	60.8%	60.8%
Short-term Incentive (Threshold)	9	9	17.3%	17.3%
Short-term Incentive (Target)	20	20	47.1%	47.1%
Short-term Incentive (Maximum)	10	10	77.7%	77.7%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	11	11	97.2%	97.2%

<b>Salary Range (Mean)</b>				
Minimum	8	8	201.4	201.4
Midpoint	8	8	295.2	295.2
Maximum	8	8	388.9	388.9

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

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## 110.101.130 Top Strategic Planning Executive

Retail &amp; Wholesale

Responsible for the establishment of organization objectives, in the development of organization long-range and strategic plans, the identification of organization strengths and weaknesses, and business opportunities. May conduct special studies for top management in areas such as the organization's operational effectiveness, capacity utilization, operating cost containment, etc. May be responsible for mergers and acquisitions activity. Frequently reports to a Chief Executive Officer. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	15	15	166.0	227.1	300.0	295.0	320.6	444.7
Base Salary - Org Wtd	15	15	166.0	227.1	300.0	295.0	320.6	444.7
Base Salary - Incentive Eligible	15	15	166.0	227.1	300.0	295.0	320.6	444.7
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	14	14	41.3	109.7	150.0	169.0	202.0	385.7
Short-term Incentive (Actual)	12	12	15.2	36.7	116.1	142.8	186.3	432.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	10	10	12.9	186.4	290.7	316.3	392.4	826.4

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	15	15	190.6	300.0	336.5	409.2	465.8	763.4
Total Cash Comp (Actual) - Org Wtd	15	15	190.6	300.0	336.5	409.2	465.8	763.4
Total Cash Comp (Actual) - Rcvrs	12	12	184.9	294.3	382.3	434.0	559.7	889.2
Total Cash Comp (Target)	14	14	258.0	351.5	450.0	472.5	546.5	813.4
Total Cash Comp (Target) - Rcvrs	14	14	258.0	351.5	450.0	472.5	546.5	813.4

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	15	15	193.0	305.2	591.0	620.1	734.5	1,335.9
Total Direct Comp (Actual) - Rcvrs	10	10	214.0	499.5	668.1	758.4	917.3	1,792.5

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	15	15	100%
Sales Incentive	0	0	0%
Profit Sharing	1	1	8%
Long-term Incentive	11	11	79%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	45%	30%
Share Appreciation Rights (SARs)	9%	10%
Restricted Shares/Share Units	91%	90%
Performance Shares/Share Units	55%	50%
Performance Cash Units	0%	0%
Long-term Cash	18%	10%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	12	12	43.0%	43.0%
Short-term Incentive (Threshold)	6	6	19.0%	19.0%
Short-term Incentive (Target)	14	14	52.1%	52.1%
Short-term Incentive (Maximum)	8	8	103.0%	103.0%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	10	10	98.1%	98.1%

<b>Salary Range (Mean)</b>				
Minimum	5	5	287.8	287.8
Midpoint	5	5	396.5	396.5
Maximum	5	5	505.1	505.1

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

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## Services (Non-Financial)

All Participants Analysis (Dollar Values displayed in \$000s)									Incentive Plan Eligibility					
	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile	Num Orgs	Num Obs	Inc Wtd			
Base Salary									Short-term Incentive					
Base Salary - Inc Wtd	66	68	172.2	238.7	277.7	320.8	389.3	546.8	53	55	85%			
Base Salary - Org Wtd	66	68	169.5	236.2	286.0	322.8	394.3	547.5	0	0	0%			
Base Salary - Incentive Eligible	53	55	179.6	247.4	306.7	339.9	418.0	555.4	1	1	3%			
Base Salary - Not Incentive Eligible	*3	3	--	--	--	--	--	--	28	30	49%			
Incentives									Of Those LTI Eligible:					
Short-term Incentive (Target)	42	44	43.4	65.6	108.1	145.6	217.2	295.7	% Eligible		% Receiving			
Short-term Incentive (Actual)	42	44	26.5	55.9	87.5	140.3	215.1	318.8	24%		17%			
Sales Incentive (Target)	0	0	--	--	--	--	--	--	3%		0%			
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	62%		61%			
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--	34%		43%			
Long-term Incentive (Black-Scholes)	22	23	37.5	90.0	198.5	221.7	300.1	530.7	10%		9%			
									41%		39%			
Total Cash Compensation									Incentives (Mean as % of Base)		Num Orgs	Num Obs	Org Wtd	Inc Wtd
Total Cash Comp (Actual) - Inc Wtd	66	68	196.8	269.5	333.3	411.8	496.2	793.4	Short-term Incentive (Actual)		42	44	37.7%	37.6%
Total Cash Comp (Actual) - Org Wtd	66	68	194.3	267.3	331.6	413.8	512.5	794.9	Short-term Incentive (Threshold)		20	20	22.9%	22.9%
Total Cash Comp (Actual) - Rcvrs	42	44	233.5	310.8	400.1	485.5	665.6	847.1	Short-term Incentive (Target)		42	44	39.5%	39.1%
Total Cash Comp (Target)	58	60	222.7	288.3	357.3	441.9	554.6	802.6	Short-term Incentive (Maximum)		30	32	64.5%	64.2%
Total Cash Comp (Target) - Rcvrs	42	44	263.9	310.0	447.2	494.6	672.9	877.5	Sales Incentive (Actual)		0	0	--%	--%
									Sales Incentive (Target)		0	0	--%	--%
Total Direct Compensation (Black-Scholes)									Profit Sharing (Actual)		1	1	--%	--%
Total Direct Comp (Actual)	66	68	196.8	275.0	381.6	486.7	627.5	1,018.0	Long-term Incentive (Black-Scholes)		22	23	59.4%	59.4%
Total Direct Comp (Actual) - Rcvrs	22	23	354.6	470.0	688.9	774.5	1,159.1	1,336.8						
*More than 25% of sample supplied by one organization									Salary Range (Mean)					
									Minimum		29	31	212.5	210.7
									Midpoint		29	31	285.7	283.2
									Maximum		29	31	358.9	355.6

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

2014

# US MBD: Mercer Benchmark Database Executive

## 610.000.120 Top Supply Chain Executive - Corporate

## All Organizations

Responsible for all supply chain management functions and all or most of the following: inventory management, warehousing, and transportation. Requires thorough involvement with procurement, customer service, and production/merchandise planning. Supervises other managers/supervisors as well as professional logistics management staff at one or more location(s). Frequently reports to a Chief Executive Officer or Chief Operating Officer. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

All Participants Analysis (Dollar Values displayed in \$000s)									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	144	148	177.7	220.1	270.0	285.1	334.9	407.1	135	139	95%			
Base Salary - Org Wtd	144	148	177.7	220.1	270.0	284.3	334.0	404.6	0	0	0%			
Base Salary - Incentive Eligible	135	139	178.7	225.9	279.4	289.2	342.0	408.0	7	7	7%			
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--	104	108	79%			
Incentives									Of Those LTI Eligible:		% Eligible	% Receiving		
Short-term Incentive (Target)	128	132	48.3	72.6	118.6	145.7	197.0	263.3	Stock/Share Options		38%	37%		
Short-term Incentive (Actual)	117	121	29.5	45.2	96.0	149.2	184.6	331.3	Share Appreciation Rights (SARs)		8%	4%		
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units		72%	69%		
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Performance Shares/Share Units		43%	42%		
Profit Sharing (Actual)	4	4	--	--	--	--	--	--	Performance Cash Units		9%	1%		
Long-term Incentive (Black-Scholes)	90	93	30.7	79.1	200.0	308.3	432.3	674.8	Long-term Cash		29%	26%		
Total Cash Compensation									Incentives (Mean as % of Base)		Num Orgs	Num Obs	Org Wtd	Inc Wtd
Total Cash Comp (Actual) - Inc Wtd	144	148	214.8	264.1	344.2	407.5	485.6	717.7	Short-term Incentive (Actual)		117	121	46.3%	46.4%
Total Cash Comp (Actual) - Org Wtd	144	148	213.6	264.1	344.2	405.1	474.6	707.7	Short-term Incentive (Threshold)		38	39	20.0%	19.9%
Total Cash Comp (Actual) - Rcvrs	117	121	218.9	288.6	388.1	440.5	521.7	736.4	Short-term Incentive (Target)		128	132	46.2%	46.0%
Total Cash Comp (Target)	137	141	228.2	289.7	387.8	425.4	528.8	663.2	Short-term Incentive (Maximum)		80	84	84.8%	84.6%
Total Cash Comp (Target) - Rcvrs	128	132	235.5	300.6	398.6	438.8	535.1	664.7	Sales Incentive (Actual)		0	0	--%	--%
Total Direct Compensation (Black-Scholes)									Sales Incentive (Target)		0	0	--%	--%
Total Direct Comp (Actual)	144	148	219.2	272.2	452.3	601.2	791.2	1,192.3	Profit Sharing (Actual)		4	4	--%	--%
Total Direct Comp (Actual) - Rcvrs	90	93	278.6	411.3	604.4	757.2	921.6	1,390.2	Long-term Incentive (Black-Scholes)		90	93	91.1%	90.8%
*More than 25% of sample supplied by one organization														
Salary Range (Mean)									Minimum		85	88	206.8	207.8
									Midpoint		85	88	277.8	279.0
									Maximum		85	88	348.8	350.2

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

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## 610.000.120 Top Supply Chain Executive - Corporate

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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	23	23	174.6	241.0	295.1	319.7	400.0	497.1
Base Salary - Org Wtd	23	23	174.6	241.0	295.1	319.7	400.0	497.1
Base Salary - Incentive Eligible	23	23	174.6	241.0	295.1	319.7	400.0	497.1
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	21	21	38.7	94.8	117.7	171.3	261.3	369.9
Short-term Incentive (Actual)	20	20	23.2	73.0	102.8	170.1	287.6	376.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	16	16	53.5	114.8	369.9	405.2	662.1	915.0

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	23	23	218.4	308.1	398.4	468.2	670.7	812.6
Total Cash Comp (Actual) - Org Wtd	23	23	218.4	308.1	398.4	468.2	670.7	812.6
Total Cash Comp (Actual) - Rcvrs	20	20	218.0	340.3	404.1	494.8	675.1	837.5
Total Cash Comp (Target)	22	22	296.3	337.8	399.2	490.8	661.0	870.8
Total Cash Comp (Target) - Rcvrs	21	21	300.1	346.0	400.2	500.1	662.0	871.8

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	23	23	235.8	344.0	513.4	750.1	1,117.5	1,643.4
Total Direct Comp (Actual) - Rcvrs	16	16	312.8	432.6	789.4	936.4	1,397.5	1,771.9

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	23	23	100%
Sales Incentive	0	0	0%
Profit Sharing	2	2	17%
Long-term Incentive	19	19	86%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	42%	50%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	42%	44%
Performance Shares/Share Units	42%	38%
Performance Cash Units	5%	0%
Long-term Cash	47%	44%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	20	20	48.2%	48.2%
Short-term Incentive (Threshold)	6	6	26.0%	26.0%
Short-term Incentive (Target)	21	21	48.2%	48.2%
Short-term Incentive (Maximum)	11	11	98.4%	98.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	16	16	104.3%	104.3%

<b>Salary Range (Mean)</b>				
Minimum	14	14	241.2	241.2
Midpoint	14	14	331.9	331.9
Maximum	14	14	422.7	422.7

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

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Energy

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All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	12	12	136.5	222.8	264.1	265.2	317.0	376.0
Base Salary - Org Wtd	12	12	136.5	222.8	264.1	265.2	317.0	376.0
Base Salary - Incentive Eligible	12	12	136.5	222.8	264.1	265.2	317.0	376.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	10	10	76.3	92.5	124.4	152.5	173.7	381.6
Short-term Incentive (Actual)	12	12	37.4	94.8	127.7	150.8	160.0	410.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	9	9	--	152.2	215.0	264.4	368.8	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	12	12	175.4	318.1	411.2	416.0	450.0	767.6
Total Cash Comp (Actual) - Org Wtd	12	12	175.4	318.1	411.2	416.0	450.0	767.6
Total Cash Comp (Actual) - Rcvrs	12	12	175.4	318.1	411.2	416.0	450.0	767.6
Total Cash Comp (Target)	10	10	291.7	325.6	386.6	428.2	480.7	768.6
Total Cash Comp (Target) - Rcvrs	10	10	291.7	325.6	386.6	428.2	480.7	768.6

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	12	12	220.2	490.3	593.6	614.3	765.1	887.6
Total Direct Comp (Actual) - Rcvrs	9	9	--	544.6	604.4	655.6	762.6	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	12	12	100%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	11	11	92%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	0%	0%
Share Appreciation Rights (SARs)	9%	0%
Restricted Shares/Share Units	82%	100%
Performance Shares/Share Units	45%	44%
Performance Cash Units	9%	11%
Long-term Cash	18%	11%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	12	12	52.3%	52.3%
Short-term Incentive (Threshold)	4	4	--%	--%
Short-term Incentive (Target)	10	10	52.5%	52.5%
Short-term Incentive (Maximum)	8	8	93.9%	93.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	9	9	103.2%	103.2%

<b>Salary Range (Mean)</b>				
Minimum	9	9	215.9	215.9
Midpoint	9	9	272.7	272.7
Maximum	9	9	329.4	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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## Other Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	26	27	177.1	213.3	258.0	260.8	300.0	345.6
Base Salary - Org Wtd	26	27	176.9	211.7	261.0	262.9	302.3	347.3
Base Salary - Incentive Eligible	24	25	176.6	213.7	264.0	264.9	304.5	349.1
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	24	25	50.8	72.2	112.5	119.1	168.0	205.1
Short-term Incentive (Actual)	21	22	21.5	36.8	83.3	118.0	189.0	294.8
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	19	19	19.5	56.4	182.6	211.5	350.6	454.1

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	26	27	192.3	234.3	313.0	357.1	423.8	603.3
Total Cash Comp (Actual) - Org Wtd	26	27	191.0	238.6	326.5	362.0	441.8	612.1
Total Cash Comp (Actual) - Rcvrs	21	22	219.1	266.2	357.1	386.7	502.6	647.2
Total Cash Comp (Target)	25	26	218.0	282.1	377.3	376.7	467.6	533.4
Total Cash Comp (Target) - Rcvrs	24	25	225.4	287.2	387.1	384.0	470.1	533.7

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	26	27	208.0	264.0	423.8	506.0	731.0	950.9
Total Direct Comp (Actual) - Rcvrs	19	19	214.5	300.2	597.0	605.8	831.2	1,039.1

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	24	25	96%
Sales Incentive	0	0	0%
Profit Sharing	2	2	11%
Long-term Incentive	23	24	92%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	57%	58%
Share Appreciation Rights (SARs)	13%	5%
Restricted Shares/Share Units	83%	63%
Performance Shares/Share Units	57%	68%
Performance Cash Units	13%	0%
Long-term Cash	9%	11%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	21	22	41.3%	39.9%
Short-term Incentive (Threshold)	4	4	--%	--%
Short-term Incentive (Target)	24	25	43.4%	43.1%
Short-term Incentive (Maximum)	15	16	80.7%	80.0%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	19	19	73.9%	73.9%

<b>Salary Range (Mean)</b>				
Minimum	13	13	197.3	197.3
Midpoint	13	13	274.2	274.2
Maximum	13	13	351.0	351.0

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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	9	9	--	212.2	247.0	273.7	336.2	--
Base Salary - Org Wtd	9	9	--	212.2	247.0	273.7	336.2	--
Base Salary - Incentive Eligible	9	9	--	212.2	247.0	273.7	336.2	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	9	9	--	79.4	123.5	140.6	216.4	--
Short-term Incentive (Actual)	9	9	--	32.5	81.7	105.0	126.3	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	5	5	--	--	89.7	139.8	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	9	9	--	281.6	344.4	378.7	398.4	--
Total Cash Comp (Actual) - Org Wtd	9	9	--	281.6	344.4	378.7	398.4	--
Total Cash Comp (Actual) - Rcvrs	9	9	--	281.6	344.4	378.7	398.4	--
Total Cash Comp (Target)	9	9	--	289.7	370.5	414.3	546.6	--
Total Cash Comp (Target) - Rcvrs	9	9	--	289.7	370.5	414.3	546.6	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	9	9	--	289.1	395.4	456.4	477.8	--
Total Direct Comp (Actual) - Rcvrs	5	5	--	--	473.1	560.9	--	--

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	9	9	100%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	5	5	56%

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

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	9	9	36.0%	36.0%
Short-term Incentive (Threshold)	2	2	--%	--%
Short-term Incentive (Target)	9	9	48.9%	48.9%
Short-term Incentive (Maximum)	7	7	88.6%	88.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	5	5	45.3%	45.3%

<b>Salary Range (Mean)</b>				
Minimum	8	8	203.1	203.1
Midpoint	8	8	284.6	284.6
Maximum	8	8	366.2	366.2

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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>									Short-term Incentive	5	5	100%
Base Salary - Inc Wtd	5	5	--	--	220.0	201.9	--	--	Sales Incentive	0	--	--%
Base Salary - Org Wtd	5	5	--	--	220.0	201.9	--	--	Profit Sharing	0	--	--%
Base Salary - Incentive Eligible	5	5	--	--	220.0	201.9	--	--	Long-term Incentive	2	2	--%
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)	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)	*1	1	--	--	--	--	--	--	Long-term Cash		--%	--%
<b>Total Cash Compensation</b>									<b>Incentives (Mean as % of Base)</b>			
Total Cash Comp (Actual) - Inc Wtd	5	5	--	--	243.1	248.2	--	--	Short-term Incentive (Actual)	4	4	--%
Total Cash Comp (Actual) - Org Wtd	5	5	--	--	243.1	248.2	--	--	Short-term Incentive (Threshold)	0	0	--%
Total Cash Comp (Actual) - Rcvrs	4	4	--	--	--	--	--	--	Short-term Incentive (Target)	4	4	--%
Total Cash Comp (Target)	4	4	--	--	--	--	--	--	Short-term Incentive (Maximum)	0	0	--%
Total Cash Comp (Target) - Rcvrs	4	4	--	--	--	--	--	--	Sales Incentive (Actual)	0	0	--%
<b>Total Direct Compensation (Black-Scholes)</b>									Sales Incentive (Target)	0	0	--%
Total Direct Comp (Actual)	5	5	--	--	243.1	263.2	--	--	Profit Sharing (Actual)	0	0	--%
Total Direct Comp (Actual) - Rcvrs	*1	1	--	--	--	--	--	--	Long-term Incentive (Black-Scholes)	1	1	--%
*More than 25% of sample supplied by one organization									<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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## 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	29	30	190.2	233.9	297.5	304.6	389.1	436.7
Base Salary - Org Wtd	29	30	190.0	236.3	300.0	306.7	393.2	438.0
Base Salary - Incentive Eligible	28	29	190.0	242.6	300.0	307.6	393.2	438.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	27	28	46.2	75.4	159.3	165.3	210.5	341.2
Short-term Incentive (Actual)	24	25	37.1	48.5	96.0	193.7	259.8	462.4
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	18	19	25.1	72.2	273.8	519.9	600.5	900.0

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	29	30	265.0	286.5	340.7	467.0	605.2	840.1
Total Cash Comp (Actual) - Org Wtd	29	30	264.5	289.5	341.4	473.1	607.0	841.2
Total Cash Comp (Actual) - Rcvrs	24	25	268.5	294.0	390.9	500.2	642.8	849.7
Total Cash Comp (Target)	28	29	230.4	299.5	451.1	468.4	617.0	748.0
Total Cash Comp (Target) - Rcvrs	27	28	245.3	316.1	476.6	477.3	624.5	749.7

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	29	30	270.4	320.6	468.7	796.3	1,097.8	1,621.2
Total Direct Comp (Actual) - Rcvrs	18	19	307.2	351.5	794.7	1,021.6	1,353.5	1,721.6

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	28	29	97%
Sales Incentive	0	0	0%
Profit Sharing	2	2	11%
Long-term Incentive	19	20	77%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	40%	37%
Share Appreciation Rights (SARs)	10%	11%
Restricted Shares/Share Units	80%	74%
Performance Shares/Share Units	35%	37%
Performance Cash Units	0%	0%
Long-term Cash	35%	21%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	24	25	60.2%	58.6%
Short-term Incentive (Threshold)	8	9	18.8%	18.8%
Short-term Incentive (Target)	27	28	51.1%	50.0%
Short-term Incentive (Maximum)	15	16	98.0%	94.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	18	19	146.8%	139.6%

<b>Salary Range (Mean)</b>				
Minimum	13	14	225.5	222.6
Midpoint	13	14	301.5	297.4
Maximum	13	14	377.5	372.2

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 Supply Chain Executive - Corporate 610.000.120

2014

# US MBD: Mercer Benchmark Database Executive

## 610.000.120 Top Supply Chain Executive - Corporate

Responsible for all supply chain management functions and all or most of the following: inventory management, warehousing, and transportation. Requires thorough involvement with procurement, customer service, and production/merchandise planning. Supervises other managers/supervisors as well as professional logistics management staff at one or more location(s). Frequently reports to a Chief Executive Officer or Chief Operating Officer. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

## 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	18	150.3	203.6	274.2	270.3	330.4	394.3
Base Salary - Org Wtd	18	18	150.3	203.6	274.2	270.3	330.4	394.3
Base Salary - Incentive Eligible	15	15	156.3	209.6	295.5	279.7	376.6	398.9
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	15	15	34.3	54.8	89.9	111.4	153.8	238.5
Short-term Incentive (Actual)	12	12	18.5	44.8	76.0	109.6	175.3	295.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	9	9	--	46.3	81.9	94.4	116.2	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	18	18	169.2	227.6	303.3	343.4	449.1	606.2
Total Cash Comp (Actual) - Org Wtd	18	18	169.2	227.6	303.3	343.4	449.1	606.2
Total Cash Comp (Actual) - Rcvrs	12	12	175.5	239.3	401.1	394.7	485.6	694.1
Total Cash Comp (Target)	17	17	166.4	249.2	346.8	367.3	495.3	605.7
Total Cash Comp (Target) - Rcvrs	15	15	194.0	251.5	384.2	391.1	510.6	627.7

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	18	18	169.2	240.4	311.3	390.6	543.2	844.1
Total Direct Comp (Actual) - Rcvrs	9	9	--	376.9	541.8	539.8	705.6	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	15	15	88%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	9	9	56%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	56%	44%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	67%	56%
Performance Shares/Share Units	22%	22%
Performance Cash Units	0%	0%
Long-term Cash	22%	22%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	12	12	35.1%	35.1%
Short-term Incentive (Threshold)	8	8	14.4%	14.4%
Short-term Incentive (Target)	15	15	37.0%	37.0%
Short-term Incentive (Maximum)	12	12	62.3%	62.3%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	9	9	29.2%	29.2%

<b>Salary Range (Mean)</b>				
Minimum	12	12	189.2	189.2
Midpoint	12	12	247.7	247.7
Maximum	12	12	306.2	306.2

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 Supply Chain Executive - Corporate 610.000.120

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## 610.000.120 Top Supply Chain Executive - Corporate

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## Transportation Equipment

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	5	5	--	--	301.4	300.9	--	--
Base Salary - Org Wtd	5	5	--	--	301.4	300.9	--	--
Base Salary - Incentive Eligible	5	5	--	--	301.4	300.9	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	5	5	--	--	158.8	146.8	--	--
Short-term Incentive (Actual)	*3	3	--	--	--	--	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*3	3	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	5	5	--	--	323.9	393.0	--	--
Total Cash Comp (Actual) - Org Wtd	5	5	--	--	323.9	393.0	--	--
Total Cash Comp (Actual) - Rcvrs	*3	3	--	--	--	--	--	--
Total Cash Comp (Target)	5	5	--	--	476.3	447.6	--	--
Total Cash Comp (Target) - Rcvrs	5	5	--	--	476.3	447.6	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	5	5	--	--	501.4	507.8	--	--
Total Direct Comp (Actual) - Rcvrs	*3	3	--	--	--	--	--	--

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

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

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	3	3	--%	--%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	5	5	46.0%	46.0%
Short-term Incentive (Maximum)	5	5	92.0%	92.0%
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	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 Supply Chain Executive - Corporate 610.000.120

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# US MBD: Mercer Benchmark Database Executive

## 610.014.120 Top Supply Chain Executive - Division

## All Organizations

Responsible for all supply chain management functions and all or most of the following inventory management, warehousing, and transportation Requires thorough involvement with procurement, customer service, and production/merchandise planning. Supervises other managers/supervisors as well as professional logistics management staff at one or more location(s). Frequently reports to a Top Manufacturing Executive or Top Operations Executive Note: Reporting entity is Division This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	44	52	139.1	181.5	209.4	220.6	249.6	316.3
Base Salary - Org Wtd	44	52	135.4	177.1	210.0	220.4	267.1	317.8
Base Salary - Incentive Eligible	44	52	139.1	181.5	209.4	220.6	249.6	316.3
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	40	48	21.5	53.8	84.1	80.5	98.2	127.9
Short-term Incentive (Actual)	34	40	21.6	35.1	74.1	80.5	108.7	163.3
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*3	3	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	10	12	35.4	49.2	73.4	107.1	118.6	302.2

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	44	52	165.6	203.1	277.4	283.5	320.1	427.1
Total Cash Comp (Actual) - Org Wtd	44	52	160.2	193.5	263.1	283.2	335.0	436.9
Total Cash Comp (Actual) - Rcvrs	34	40	175.0	225.8	292.8	304.7	336.2	443.6
Total Cash Comp (Target)	43	51	157.1	243.5	293.3	297.4	344.3	423.0
Total Cash Comp (Target) - Rcvrs	40	48	154.9	243.5	293.2	297.9	349.8	425.2

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	44	52	165.6	216.6	291.7	308.2	374.4	453.9
Total Direct Comp (Actual) - Rcvrs	10	12	235.1	323.5	371.3	411.8	448.4	777.1

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	44	52	100%
Sales Incentive	0	0	0%
Profit Sharing	3	3	9%
Long-term Incentive	16	18	35%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	19%	17%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	44%	50%
Performance Shares/Share Units	31%	33%
Performance Cash Units	19%	0%
Long-term Cash	31%	25%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	34	40	33.6%	34.5%
Short-term Incentive (Threshold)	5	5	15.5%	15.5%
Short-term Incentive (Target)	40	48	34.0%	35.1%
Short-term Incentive (Maximum)	26	32	61.6%	65.2%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	3	3	--%	--%
Long-term Incentive (Black-Scholes)	10	12	42.9%	42.4%

<b>Salary Range (Mean)</b>				
Minimum	21	23	153.7	155.6
Midpoint	21	23	214.9	218.6
Maximum	21	23	276.0	281.6

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

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# US MBD: Mercer Benchmark Database Executive

## 610.014.120 Top Supply Chain Executive - Division

## Consumer Goods

Responsible for all supply chain management functions and all or most of the following: inventory management, warehousing, and transportation. Requires thorough involvement with procurement, customer service, and production/merchandise planning. Supervises other managers/supervisors as well as professional logistics management staff at one or more location(s). Frequently reports to a Top Manufacturing Executive or Top Operations Executive. Note: Reporting entity is Division. This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	7	7	--	166.1	189.6	224.2	312.0	--
Base Salary - Org Wtd	7	7	--	166.1	189.6	224.2	312.0	--
Base Salary - Incentive Eligible	7	7	--	166.1	189.6	224.2	312.0	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	6	6	--	--	70.4	69.8	--	--
Short-term Incentive (Actual)	4	4	--	--	--	--	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*1	1	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	7	7	--	166.1	238.3	257.4	312.0	--
Total Cash Comp (Actual) - Org Wtd	7	7	--	166.1	238.3	257.4	312.0	--
Total Cash Comp (Actual) - Rcvrs	4	4	--	--	--	--	--	--
Total Cash Comp (Target)	6	6	--	--	304.0	303.7	--	--
Total Cash Comp (Target) - Rcvrs	6	6	--	--	304.0	303.7	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	7	7	--	166.1	238.3	267.3	381.0	--
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	7	7	100%
Sales Incentive	0	--	--%
Profit Sharing	0	0	--%
Long-term Incentive	2	2	29%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	4	4	--%	--%
Short-term Incentive (Threshold)	2	2	--%	--%
Short-term Incentive (Target)	6	6	28.3%	28.3%
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)	1	1	--%	--%

<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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## 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	11	123.2	143.6	180.0	175.0	191.2	232.8
Base Salary - Org Wtd	11	11	123.2	143.6	180.0	175.0	191.2	232.8
Base Salary - Incentive Eligible	11	11	123.2	143.6	180.0	175.0	191.2	232.8
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	11	11	18.6	21.5	52.8	52.6	76.4	94.7
Short-term Incentive (Actual)	9	9	--	--	31.7	43.2	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*3	3	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	11	11	152.2	174.5	187.0	212.7	239.8	325.6
Total Cash Comp (Actual) - Org Wtd	11	11	152.2	174.5	187.0	212.7	239.8	325.6
Total Cash Comp (Actual) - Rcvs	9	9	--	--	200.7	219.6	--	--
Total Cash Comp (Target)	11	11	141.8	165.1	229.0	227.6	267.3	327.5
Total Cash Comp (Target) - Rcvs	11	11	141.8	165.1	229.0	227.6	267.3	327.5

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	11	11	152.2	174.5	228.0	224.6	251.5	351.1
Total Direct Comp (Actual) - Rcvs	*3	3	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	11	11	100%
Sales Incentive	0	0	0%
Profit Sharing	1	1	10%
Long-term Incentive	4	4	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)	9	9	25.0%	25.0%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	11	11	28.4%	28.4%
Short-term Incentive (Maximum)	7	7	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	3	3	--%	--%

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

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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	9	17	--	--	215.0	221.1	--	--
Base Salary - Org Wtd	9	17	--	--	215.0	220.3	--	--
Base Salary - Incentive Eligible	9	17	--	--	215.0	221.1	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--
<b>Incentives</b>								
Short-term Incentive (Target)	9	17	--	--	86.0	86.4	--	--
Short-term Incentive (Actual)	*6	12	--	--	--	--	--	--
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	9	17	--	--	288.8	273.9	--	--
Total Cash Comp (Actual) - Org Wtd	9	17	--	--	275.2	264.0	--	--
Total Cash Comp (Actual) - Rcvrs	*6	12	--	--	--	--	--	--
Total Cash Comp (Target)	9	17	--	--	296.0	307.5	--	--
Total Cash Comp (Target) - Rcvrs	9	17	--	--	296.0	307.5	--	--
<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	9	17	--	--	293.4	305.1	--	--
Total Direct Comp (Actual) - Rcvrs	*2	4	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	9	17	100%
Sales Incentive	0	0	--%
Profit Sharing	0	0	--%
Long-term Incentive	2	4	24%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	6	12	--%	--%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	9	17	37.7%	39.0%
Short-term Incentive (Maximum)	8	14	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	2	4	--%	--%

Salary Range (Mean)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Minimum	3	5	--	--
Midpoint	3	5	--	--
Maximum	3	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 Supply Chain Executive - Division 610.014.120

2014

# US MBD: Mercer Benchmark Database Executive

## 610.011.120 Top Supply Chain Executive - Subsidiary/Group

Responsible for all supply chain management functions and all or most of the following inventory management, warehousing, and transportation. Requires thorough involvement with procurement, customer service, and production/merchandise planning. Supervises other managers/supervisors as well as professional logistics management staff at one or more location(s). Frequently reports to a Top Manufacturing Executive or Top Operations Executive. Note: Reporting entity is either Subsidiary or Group. This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

## All 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	50	52	172.2	193.8	228.8	267.9	325.5	414.6
Base Salary - Org Wtd	50	52	171.6	200.6	235.6	271.7	334.3	418.8
Base Salary - Incentive Eligible	47	49	171.3	189.2	227.5	269.6	339.5	420.9
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	40	42	50.5	61.2	102.2	130.8	160.3	245.9
Short-term Incentive (Actual)	33	33	31.0	66.2	128.1	175.6	241.4	343.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	5	5	--	--	11.0	27.2	--	--
Long-term Incentive (Black-Scholes)	20	20	22.6	64.9	104.2	223.9	336.9	828.7

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	50	52	175.3	224.1	308.6	382.0	458.3	647.9
Total Cash Comp (Actual) - Org Wtd	50	52	180.9	230.4	312.0	390.3	464.5	650.9
Total Cash Comp (Actual) - Rcvrs	36	36	204.1	254.5	337.3	437.8	546.3	791.3
Total Cash Comp (Target)	47	49	216.2	249.1	302.1	379.3	460.2	697.5
Total Cash Comp (Target) - Rcvrs	40	42	223.0	256.2	324.2	401.1	512.7	718.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	50	52	177.5	232.8	327.2	468.1	593.8	818.5
Total Direct Comp (Actual) - Rcvrs	20	20	269.0	335.8	532.2	657.9	789.1	1,593.2

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	46	48	92%
Sales Incentive	0	0	0%
Profit Sharing	8	8	22%
Long-term Incentive	26	26	58%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	20%	15%
Share Appreciation Rights (SARs)	12%	10%
Restricted Shares/Share Units	48%	45%
Performance Shares/Share Units	52%	55%
Performance Cash Units	28%	5%
Long-term Cash	40%	45%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	33	33	54.5%	54.5%
Short-term Incentive (Threshold)	14	14	18.5%	18.5%
Short-term Incentive (Target)	40	42	44.2%	43.8%
Short-term Incentive (Maximum)	25	25	75.1%	75.1%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	5	5	11.7%	11.7%
Long-term Incentive (Black-Scholes)	20	20	65.4%	65.4%

<b>Salary Range (Mean)</b>				
Minimum	31	33	184.4	181.9
Midpoint	31	33	248.7	244.5
Maximum	31	33	313.0	307.0



2014

# US MBD: Mercer Benchmark Database Executive

## 610.011.120 Top Supply Chain Executive - Subsidiary/Group

Consumer Goods

Responsible for all supply chain management functions and all or most of the following inventory management, warehousing, and transportation Requires thorough involvement with procurement, customer service, and production/merchandise planning. Supervises other managers/supervisors as well as professional logistics management staff at one or more location(s) Frequently reports to a Top Manufacturing Executive or Top Operations Executive Note: Reporting entity is either Subsidiary or Group. This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	8	8	--	207.6	234.9	278.0	378.8	--
Base Salary - Org Wtd	8	8	--	207.6	234.9	278.0	378.8	--
Base Salary - Incentive Eligible	8	8	--	207.6	234.9	278.0	378.8	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	7	7	--	51.5	74.9	132.1	180.0	--
Short-term Incentive (Actual)	*3	3	--	--	--	--	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	4	4	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	8	8	--	224.2	311.6	348.1	381.1	--
Total Cash Comp (Actual) - Org Wtd	8	8	--	224.2	311.6	348.1	381.1	--
Total Cash Comp (Actual) - Rcvrs	5	5	--	--	308.2	372.8	--	--
Total Cash Comp (Target)	8	8	--	251.9	294.6	393.5	553.1	--
Total Cash Comp (Target) - Rcvrs	7	7	--	257.7	324.5	418.3	580.0	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	8	8	--	276.1	327.2	481.1	387.6	--
Total Direct Comp (Actual) - Rcvrs	4	4	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	7	7	88%
Sales Incentive	0	0	--%
Profit Sharing	4	4	80%
Long-term Incentive	4	4	67%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	3	3	--%	--%
Short-term Incentive (Threshold)	4	4	--%	--%
Short-term Incentive (Target)	7	7	40.7%	40.7%
Short-term Incentive (Maximum)	5	5	52.6%	52.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	4	4	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	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 Supply Chain Executive - Subsidiary/Group 610.011.120

2014

# US MBD: Mercer Benchmark Database Executive

## 610.011.120 Top Supply Chain Executive - Subsidiary/Group

## Other Durable Goods

Responsible for all supply chain management functions and all or most of the following: inventory management, warehousing, and transportation. Requires thorough involvement with procurement, customer service, and production/merchandise planning. Supervises other managers/supervisors as well as professional logistics management staff at one or more location(s). Frequently reports to a Top Manufacturing Executive or Top Operations Executive. Note: Reporting entity is either Subsidiary or Group. This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	12	14	148.9	173.5	182.5	193.9	223.2	259.5
Base Salary - Org Wtd	12	14	146.5	172.3	185.8	197.1	226.1	271.2
Base Salary - Incentive Eligible	12	14	148.9	173.5	182.5	193.9	223.2	259.5
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	10	12	58.3	61.3	74.8	87.6	108.4	155.6
Short-term Incentive (Actual)	7	7	--	62.9	147.9	140.2	248.7	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	4	4	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	12	14	148.9	174.7	220.8	264.7	371.9	502.4
Total Cash Comp (Actual) - Org Wtd	12	14	146.5	176.4	239.8	279.6	374.3	523.5
Total Cash Comp (Actual) - Rcvs	8	8	--	221.1	315.4	331.5	431.1	--
Total Cash Comp (Target)	11	13	182.8	235.7	252.0	277.8	305.9	418.9
Total Cash Comp (Target) - Rcvs	10	12	210.5	236.6	274.0	286.7	308.2	426.1

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	12	14	158.5	175.9	220.8	290.3	452.0	585.2
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	12	14	100%
Sales Incentive	0	0	0%
Profit Sharing	1	1	11%
Long-term Incentive	5	5	38%

<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	20%	--%
Performance Cash Units	0%	--%
Long-term Cash	20%	--%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	7	7	62.9%	62.9%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	10	12	44.8%	43.2%
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)	4	4	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	8	10	165.8	161.1
Midpoint	8	10	225.0	215.6
Maximum	8	10	284.1	270.0

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 Supply Chain Executive - Subsidiary/Group 610.011.120

2014

# US MBD: Mercer Benchmark Database Executive

## 610.011.120 Top Supply Chain Executive - Subsidiary/Group

Retail &amp; Wholesale

Responsible for all supply chain management functions and all or most of the following: inventory management, warehousing, and transportation. Requires thorough involvement with procurement, customer service, and production/merchandise planning. Supervises other managers/supervisors as well as professional logistics management staff at one or more location(s). Frequently reports to a Top Manufacturing Executive or Top Operations Executive. Note: Reporting entity is either Subsidiary or Group. This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

All Participants Analysis (Dollar Values displayed in \$000s)									Incentive Plan Eligibility			
	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile		Num Orgs	Num Obs	Inc Wtd
<b>Base Salary</b>												
Base Salary - Inc Wtd	5	5	--	--	305.3	336.4	--	--	Short-term Incentive	5	5	100%
Base Salary - Org Wtd	5	5	--	--	305.3	336.4	--	--	Sales Incentive	0	0	0%
Base Salary - Incentive Eligible	5	5	--	--	305.3	336.4	--	--	Profit Sharing	1	1	20%
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--	Long-term Incentive	4	4	80%
<b>Incentives</b>												
Short-term Incentive (Target)	5	5	--	--	137.4	160.8	--	--	<b>Of Those LTI Eligible:</b>			
Short-term Incentive (Actual)	4	4	--	--	--	--	--	--		% Eligible		% Receiving
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Stock/Share Options	--%	--%	--%
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Share Appreciation Rights (SARs)	--%	--%	--%
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--	Restricted Shares/Share Units	--%	--%	--%
Long-term Incentive (Black-Scholes)	4	4	--	--	--	--	--	--	Performance Shares/Share Units	--%	--%	--%
<b>Total Cash Compensation</b>												
Total Cash Comp (Actual) - Inc Wtd	5	5	--	--	450.0	607.9	--	--	Performance Cash Units	--%	--%	--%
Total Cash Comp (Actual) - Org Wtd	5	5	--	--	450.0	607.9	--	--	Long-term Cash	--%	--%	--%
Total Cash Comp (Actual) - Rcvrs	4	4	--	--	--	--	--	--	<b>Incentives (Mean as % of Base)</b>			
Total Cash Comp (Target)	5	5	--	--	442.7	497.2	--	--		Num Orgs	Num Obs	Org Wtd
Total Cash Comp (Target) - Rcvrs	5	5	--	--	442.7	497.2	--	--	Short-term Incentive (Actual)	4	4	--%
<b>Total Direct Compensation (Black-Scholes)</b>												
Total Direct Comp (Actual)	5	5	--	--	719.2	765.9	--	--	Short-term Incentive (Threshold)	5	5	22.3%
Total Direct Comp (Actual) - Rcvrs	4	4	--	--	--	--	--	--	Short-term Incentive (Target)	5	5	46.0%
<b>Salary Range (Mean)</b>												
									Short-term Incentive (Maximum)	5	5	76.9%
									Sales Incentive (Actual)	0	0	--%
									Sales Incentive (Target)	0	0	--%
									Profit Sharing (Actual)	1	1	--%
									Long-term Incentive (Black-Scholes)	4	4	--%
									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 Supply Chain Executive - Subsidiary/Group 610.011.120

2014

# US MBD: Mercer Benchmark Database Executive

## 610.011.120 Top Supply Chain Executive - Subsidiary/Group

Responsible for all supply chain management functions and all or most of the following. inventory management, warehousing, and transportation. Requires thorough involvement with procurement, customer service, and production/merchandise planning. Supervises other managers/supervisors as well as professional logistics management staff at one or more location(s). Frequently reports to a Top Manufacturing Executive or Top Operations Executive. 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.

## 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	8	8	--	245.9	280.4	340.4	471.3	--
Base Salary - Org Wtd	8	8	--	245.9	280.4	340.4	471.3	--
Base Salary - Incentive Eligible	5	5	--	--	385.0	400.2	--	--
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

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

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	8	8	--	247.1	283.4	490.4	769.6	--
Total Cash Comp (Actual) - Org Wtd	8	8	--	247.1	283.4	490.4	769.6	--
Total Cash Comp (Actual) - Rcvs	4	4	--	--	--	--	--	--
Total Cash Comp (Target)	8	8	--	247.1	329.9	496.0	791.5	--
Total Cash Comp (Target) - Rcvs	4	4	--	--	--	--	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	8	8	--	247.1	315.1	617.8	769.6	--
Total Direct Comp (Actual) - Rcvs	*2	2	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	5	5	63%
Sales Incentive	0	0	--%
Profit Sharing	0	0	--%
Long-term Incentive	4	4	57%

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

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

<b>Salary Range (Mean)</b>				
Minimum	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 Supply Chain Executive - Subsidiary/Group 610.011.120

2014

# US MBD: Mercer Benchmark Database Executive

## 220.668.130 Top Sustainability Executive

Responsible for planning and directing all of the organization's sustainability activities. Ensures an ecology friendly philosophy, strategy, education, and program are in place for the organization. Articulates, implements and promotes the organization's vision of sustainability both internally and externally. Manages, in collaboration with other senior level executives, the organization's commitment to reducing its carbon footprint and protecting the natural environment. Develops sustainable technologies, business practices, products, and services, complies with and influences international, national, state, and local environmental policies.

## 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	25	26	117.3	146.1	170.2	185.0	228.8	266.8
Base Salary - Org Wtd	25	26	130.1	146.0	169.9	186.6	229.1	269.9
Base Salary - Incentive Eligible	23	24	131.4	148.1	170.2	184.5	223.0	255.9
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	22	23	32.9	42.8	51.2	62.2	76.3	103.2
Short-term Incentive (Actual)	21	22	18.0	34.1	46.8	52.9	67.4	102.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	13	13	6.2	37.7	60.5	66.9	87.8	171.3

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	25	26	125.0	186.1	221.3	230.0	273.0	340.9
Total Cash Comp (Actual) - Org Wtd	25	26	142.7	185.6	226.1	232.2	276.4	344.1
Total Cash Comp (Actual) - Rcvrs	21	22	168.7	189.5	221.3	235.3	254.9	353.7
Total Cash Comp (Target)	24	25	148.5	185.7	222.8	242.8	287.1	343.9
Total Cash Comp (Target) - Rcvrs	22	23	166.4	185.9	222.8	247.4	285.8	349.4

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	25	26	145.8	197.4	247.5	263.4	313.2	400.7
Total Direct Comp (Actual) - Rcvrs	13	13	158.8	245.2	296.5	314.9	353.9	545.7

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	23	24	92%
Sales Incentive	0	0	0%
Profit Sharing	1	1	8%
Long-term Incentive	15	15	60%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	36%	31%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	79%	69%
Performance Shares/Share Units	50%	38%
Performance Cash Units	14%	0%
Long-term Cash	14%	8%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	21	22	28.7%	28.2%
Short-term Incentive (Threshold)	9	9	13.8%	13.8%
Short-term Incentive (Target)	22	23	32.8%	32.4%
Short-term Incentive (Maximum)	15	15	63.6%	63.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	13	13	34.2%	34.2%

<b>Salary Range (Mean)</b>				
Minimum	17	17	126.4	126.4
Midpoint	17	17	167.2	167.2
Maximum	17	17	208.0	208.0

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 Sustainability Executive 220.668.130

2014

# US MBD: Mercer Benchmark Database Executive

## 210.364.130 Top Tax Executive

This is the top tax position with responsibility for developing organization tax strategy and administering tax affairs so they are in compliance with federal, state, local, and/or foreign tax laws. Responsible for filing federal and state income, ad valorem, franchise, and other taxes. Responsible for the supervision of the tax staff. Frequently reports to a Chief Financial Officer. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

## All 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	336	342	180.8	208.9	243.6	255.7	291.5	344.4
Base Salary - Org Wtd	336	342	179.9	209.8	243.9	256.0	292.0	343.7
Base Salary - Incentive Eligible	326	332	179.9	208.2	243.8	255.9	292.0	345.0
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	298	302	43.6	66.2	96.1	106.0	132.2	176.4
Short-term Incentive (Actual)	283	288	32.0	63.3	95.0	114.8	150.0	224.3
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	11	11	1.4	6.7	10.9	12.8	20.7	28.5
Long-term Incentive (Black-Scholes)	219	224	34.6	75.5	120.3	174.9	225.5	345.8

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	336	342	213.7	260.0	319.7	352.8	425.3	544.8
Total Cash Comp (Actual) - Org Wtd	336	342	212.7	260.9	321.6	353.6	425.8	544.4
Total Cash Comp (Actual) - Rcvrs	284	289	232.7	276.0	340.0	370.8	444.4	560.0
Total Cash Comp (Target)	314	319	224.0	272.0	331.8	355.7	418.9	514.9
Total Cash Comp (Target) - Rcvrs	298	302	225.8	277.9	335.6	359.9	425.8	516.7

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	336	342	229.5	290.5	385.9	467.4	575.7	799.6
Total Direct Comp (Actual) - Rcvrs	219	224	300.0	366.6	499.0	554.7	660.5	900.5

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	326	332	98%
Sales Incentive	0	0	0%
Profit Sharing	20	20	9%
Long-term Incentive	252	258	82%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	37%	33%
Share Appreciation Rights (SARs)	6%	5%
Restricted Shares/Share Units	68%	64%
Performance Shares/Share Units	39%	37%
Performance Cash Units	8%	3%
Long-term Cash	20%	19%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	283	288	42.7%	42.5%
Short-term Incentive (Threshold)	104	105	16.8%	16.7%
Short-term Incentive (Target)	298	302	40.1%	39.9%
Short-term Incentive (Maximum)	174	176	74.7%	74.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	11	11	5.6%	5.6%
Long-term Incentive (Black-Scholes)	219	224	62.2%	62.8%

<b>Salary Range (Mean)</b>				
Minimum	194	198	174.0	173.6
Midpoint	194	198	236.5	235.8
Maximum	194	198	298.9	298.1

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 Tax Executive 210.364.130

2014

# US MBD: Mercer Benchmark Database Executive

## 210.364.130 Top Tax Executive

## Consumer Goods

This is the top tax position with responsibility for developing organization tax strategy and administering tax affairs so they are in compliance with federal, state, local, and/or foreign tax laws. Responsible for filing federal and state income, ad valorem, franchise, and other taxes. Responsible for the supervision of the tax staff. Frequently reports to a Chief Financial Officer. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	32	33	183.1	223.5	268.4	268.2	314.4	335.1
Base Salary - Org Wtd	32	33	182.3	222.8	271.5	269.7	314.6	335.6
Base Salary - Incentive Eligible	32	33	183.1	223.5	268.4	268.2	314.4	335.1
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	31	31	63.5	73.9	114.5	120.4	156.8	184.9
Short-term Incentive (Actual)	29	29	73.2	87.0	133.2	129.4	157.3	203.4
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*3	3	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	25	25	16.5	81.6	140.0	161.6	222.3	331.7

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	32	33	222.5	299.2	385.0	383.4	461.9	529.3
Total Cash Comp (Actual) - Org Wtd	32	33	222.1	316.1	386.7	388.5	466.2	534.7
Total Cash Comp (Actual) - Rcvrs	29	29	241.6	354.6	413.8	402.6	472.0	550.8
Total Cash Comp (Target)	32	33	219.0	297.9	390.5	381.3	465.1	519.5
Total Cash Comp (Target) - Rcvrs	31	31	245.0	315.0	394.2	391.7	470.4	521.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	32	33	225.0	369.3	503.0	505.9	629.9	775.8
Total Direct Comp (Actual) - Rcvrs	25	25	261.9	428.7	553.8	566.6	663.8	872.5

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	32	33	100%
Sales Incentive	0	0	0%
Profit Sharing	4	4	22%
Long-term Incentive	31	32	100%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	41%	40%
Share Appreciation Rights (SARs)	3%	4%
Restricted Shares/Share Units	55%	56%
Performance Shares/Share Units	38%	44%
Performance Cash Units	0%	0%
Long-term Cash	24%	28%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	29	29	47.2%	47.2%
Short-term Incentive (Threshold)	11	11	17.3%	17.3%
Short-term Incentive (Target)	31	31	44.1%	44.1%
Short-term Incentive (Maximum)	20	20	80.6%	80.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	3	3	--%	--%
Long-term Incentive (Black-Scholes)	25	25	55.9%	55.9%

<b>Salary Range (Mean)</b>				
Minimum	19	20	198.6	196.3
Midpoint	19	20	267.9	265.3
Maximum	19	20	337.3	334.3

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 Tax Executive 210.364.130

2014

# US MBD: Mercer Benchmark Database Executive

## 210.364.130 Top Tax Executive

Energy

This is the top tax position with responsibility for developing organization tax strategy and administering tax affairs so they are in compliance with federal, state, local, and/or foreign tax laws. Responsible for filing federal and state income, ad valorem, franchise, and other taxes. Responsible for the supervision of the tax staff. Frequently reports to a Chief Financial Officer. Note This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	* Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	24	25	195.1	212.5	240.0	260.0	288.5	345.6
Base Salary - Org Wtd	24	25	197.8	211.6	244.3	262.1	292.2	346.2
Base Salary - Incentive Eligible	23	24	195.0	217.1	244.3	262.1	292.2	346.2
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	21	22	47.6	78.9	106.6	114.3	148.5	188.3
Short-term Incentive (Actual)	23	24	53.0	70.5	110.1	125.5	167.8	245.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	21	22	47.0	97.3	220.2	302.8	396.6	768.3

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	24	25	240.2	276.8	354.0	380.5	435.5	599.0
Total Cash Comp (Actual) - Org Wtd	24	25	244.7	288.5	354.6	386.4	440.7	599.4
Total Cash Comp (Actual) - Rcvs	23	24	246.0	288.5	354.6	387.6	440.7	599.4
Total Cash Comp (Target)	23	24	239.2	281.7	355.3	366.9	431.2	517.3
Total Cash Comp (Target) - Rcvs	21	22	247.4	304.5	355.3	365.7	406.0	512.2

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	24	25	298.3	383.8	579.1	647.0	821.2	1,246.9
Total Direct Comp (Actual) - Rcvs	21	22	307.8	384.0	585.2	664.8	886.7	1,260.9

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	23	24	100%
Sales Incentive	0	0	0%
Profit Sharing	1	1	6%
Long-term Incentive	23	24	96%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	17%	18%
Share Appreciation Rights (SARs)	8%	5%
Restricted Shares/Share Units	92%	95%
Performance Shares/Share Units	50%	36%
Performance Cash Units	13%	9%
Long-term Cash	4%	5%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	23	24	47.4%	46.0%
Short-term Incentive (Threshold)	8	9	18.9%	17.7%
Short-term Incentive (Target)	21	22	46.0%	44.8%
Short-term Incentive (Maximum)	16	17	86.0%	83.3%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	21	22	114.9%	111.9%

Salary Range (Mean)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Minimum	14	15	182.4	180.3
Midpoint	14	15	235.2	233.6
Maximum	14	15	288.0	286.8

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 Tax Executive 210.364.130



2014

# US MBD: Mercer Benchmark Database Executive

## 210.364.130 Top Tax Executive

This is the top tax position with responsibility for developing organization tax strategy and administering tax affairs so they are in compliance with federal, state, local, and/or foreign tax laws. Responsible for filing federal and state income, ad valorem, franchise, and other taxes. Responsible for the supervision of the tax staff. Frequently reports to a Chief Financial Officer. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported

## 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	21	22	156.4	200.5	220.0	255.0	319.6	394.0
Base Salary - Org Wtd	21	22	154.6	195.2	215.0	246.9	317.3	373.0
Base Salary - Incentive Eligible	21	22	156.4	200.5	220.0	255.0	319.6	394.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	15	15	37.7	61.7	84.0	104.8	159.9	175.3
Short-term Incentive (Actual)	19	20	36.3	63.0	104.0	120.8	175.0	249.8
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	16	17	28.3	48.7	89.7	120.2	160.1	335.1

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	21	22	196.0	259.9	325.0	364.8	422.9	646.6
Total Cash Comp (Actual) - Org Wtd	21	22	195.5	259.2	325.0	350.8	397.0	613.0
Total Cash Comp (Actual) - Rcvrs	19	20	195.0	258.4	325.0	366.5	458.7	651.4
Total Cash Comp (Target)	16	16	184.9	247.0	307.1	332.9	442.6	501.4
Total Cash Comp (Target) - Rcvrs	15	15	181.2	240.2	324.1	335.8	448.0	503.7

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	21	22	210.6	310.6	407.6	457.7	635.3	815.0
Total Direct Comp (Actual) - Rcvrs	16	17	224.1	330.1	449.1	494.0	669.0	829.2

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	21	22	100%
Sales Incentive	0	0	0%
Profit Sharing	1	1	11%
Long-term Incentive	18	19	90%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	47%	47%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	89%	88%
Performance Shares/Share Units	42%	35%
Performance Cash Units	5%	0%
Long-term Cash	16%	18%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	19	20	45.9%	46.4%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	15	15	43.6%	43.6%
Short-term Incentive (Maximum)	7	7	65.3%	65.3%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	16	17	45.3%	45.2%

<b>Salary Range (Mean)</b>				
Minimum	13	13	147.5	147.5
Midpoint	13	13	218.4	218.4
Maximum	13	13	289.4	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 Tax Executive 210.364.130

2014

# US MBD: Mercer Benchmark Database Executive

## 210.364.130 Top Tax Executive

High Tech (Services)

This is the top tax position with responsibility for developing organization tax strategy and administering tax affairs so they are in compliance with federal, state, local, and/or foreign tax laws. Responsible for filing federal and state income, ad valorem, franchise, and other taxes. Responsible for the supervision of the tax staff. Frequently reports to a Chief Financial Officer. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	9	9	--	206.5	313.5	323.3	447.7	--
Base Salary - Org Wtd	9	9	--	206.5	313.5	323.3	447.7	--
Base Salary - Incentive Eligible	9	9	--	206.5	313.5	323.3	447.7	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	9	9	--	70.5	132.1	171.1	286.0	--
Short-term Incentive (Actual)	9	9	--	66.0	121.5	204.1	376.0	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	6	6	--	--	573.0	519.4	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	9	9	--	272.5	435.0	527.4	826.0	--
Total Cash Comp (Actual) - Org Wtd	9	9	--	272.5	435.0	527.4	826.0	--
Total Cash Comp (Actual) - Rcvrs	9	9	--	272.5	435.0	527.4	826.0	--
Total Cash Comp (Target)	9	9	--	277.0	445.5	494.5	731.3	--
Total Cash Comp (Target) - Rcvrs	9	9	--	277.0	445.5	494.5	731.3	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	9	9	--	272.5	927.6	873.6	1,379.5	--
Total Direct Comp (Actual) - Rcvrs	6	6	--	--	1,027.6	1,188.1	--	--

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

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

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	50%	50%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	67%	67%
Performance Shares/Share Units	67%	67%
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)	9	9	53.8%	53.8%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	9	9	46.7%	46.7%
Short-term Incentive (Maximum)	2	2	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	6	6	145.1%	145.1%

<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 Tax Executive 210.364.130

2014

# US MBD: Mercer Benchmark Database Executive

## 210.364.130 Top Tax Executive

## Insurance

This is the top tax position with responsibility for developing organization tax strategy and administering tax affairs so they are in compliance with federal, state, local, and/or foreign tax laws. Responsible for filing federal and state income, ad valorem, franchise, and other taxes. Responsible for the supervision of the tax staff. Frequently reports to a Chief Financial Officer. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	37	37	177.8	197.9	237.0	242.9	286.4	312.0
Base Salary - Org Wtd	37	37	177.8	197.9	237.0	242.9	286.4	312.0
Base Salary - Incentive Eligible	37	37	177.8	197.9	237.0	242.9	286.4	312.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	34	34	34.2	49.9	84.3	91.1	125.1	146.5
Short-term Incentive (Actual)	34	34	46.8	68.8	95.9	128.2	180.8	259.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	26	26	38.2	53.5	95.6	116.7	163.2	258.3

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	37	37	231.3	261.0	299.2	361.1	448.5	558.9
Total Cash Comp (Actual) - Org Wtd	37	37	231.3	261.0	299.2	361.1	448.5	558.9
Total Cash Comp (Actual) - Rcvrs	34	34	225.8	262.3	313.3	370.0	453.4	564.2
Total Cash Comp (Target)	35	35	216.7	244.4	300.6	326.8	388.7	441.9
Total Cash Comp (Target) - Rcvrs	34	34	215.9	244.3	306.2	327.5	390.2	445.8

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	37	37	242.0	290.2	378.2	443.1	543.5	763.8
Total Direct Comp (Actual) - Rcvrs	26	26	283.2	324.2	502.2	507.2	630.0	849.5

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	37	37	100%
Sales Incentive	0	0	0%
Profit Sharing	1	1	5%
Long-term Incentive	28	28	80%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	27%	23%
Share Appreciation Rights (SARs)	8%	4%
Restricted Shares/Share Units	50%	42%
Performance Shares/Share Units	27%	15%
Performance Cash Units	23%	12%
Long-term Cash	38%	31%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	34	34	49.4%	49.4%
Short-term Incentive (Threshold)	13	13	12.3%	12.3%
Short-term Incentive (Target)	34	34	36.8%	36.8%
Short-term Incentive (Maximum)	19	19	57.0%	57.0%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	26	26	42.9%	42.9%

<b>Salary Range (Mean)</b>				
Minimum	24	24	161.8	161.8
Midpoint	24	24	215.5	215.5
Maximum	24	24	269.2	269.2

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 Tax Executive 210.364.130

2014

# US MBD: Mercer Benchmark Database Executive

## 210.364.130 Top Tax Executive

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## Life Sciences

All Participants Analysis (Dollar Values displayed 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	--	--	272.7	282.9	--	--
Base Salary - Org Wtd	5	5	--	--	272.7	282.9	--	--
Base Salary - Incentive Eligible	5	5	--	--	272.7	282.9	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

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

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	5	5	--	--	326.2	362.7	--	--
Total Cash Comp (Actual) - Org Wtd	5	5	--	--	326.2	362.7	--	--
Total Cash Comp (Actual) - Rcvrs	4	4	--	--	--	--	--	--
Total Cash Comp (Target)	4	4	--	--	--	--	--	--
Total Cash Comp (Target) - Rcvrs	4	4	--	--	--	--	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	5	5	--	--	473.5	458.4	--	--
Total Direct Comp (Actual) - Rcvrs	*3	3	--	--	--	--	--	--

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

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

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

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

<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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All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	38	38	183.0	220.9	245.0	255.9	288.8	317.0
Base Salary - Org Wtd	38	38	183.0	220.9	245.0	255.9	288.8	317.0
Base Salary - Incentive Eligible	36	36	181.1	220.8	245.0	255.0	287.7	318.1
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	35	35	51.4	66.3	97.3	110.9	139.5	221.0
Short-term Incentive (Actual)	31	31	34.6	71.6	98.3	114.9	130.0	236.8
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	26	26	13.8	83.1	118.5	172.9	283.7	362.2

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	38	38	220.6	266.9	321.6	349.9	418.4	482.6
Total Cash Comp (Actual) - Org Wtd	38	38	220.6	266.9	321.6	349.9	418.4	482.6
Total Cash Comp (Actual) - Rcvrs	31	31	246.2	293.8	360.5	371.6	441.3	528.7
Total Cash Comp (Target)	37	37	227.6	292.2	340.4	361.7	426.4	507.0
Total Cash Comp (Target) - Rcvrs	35	35	236.9	297.0	352.8	366.8	427.1	515.3

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	38	38	235.3	297.8	373.2	468.2	655.2	829.9
Total Direct Comp (Actual) - Rcvrs	26	26	314.7	363.3	519.4	556.2	725.8	860.8

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

## Other Durable Goods

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	36	36	95%
Sales Incentive	0	0	0%
Profit Sharing	3	3	12%
Long-term Incentive	30	30	81%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	45%	42%
Share Appreciation Rights (SARs)	7%	8%
Restricted Shares/Share Units	76%	65%
Performance Shares/Share Units	45%	46%
Performance Cash Units	14%	0%
Long-term Cash	17%	19%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	31	31	43.6%	43.6%
Short-term Incentive (Threshold)	11	11	19.6%	19.6%
Short-term Incentive (Target)	35	35	41.2%	41.2%
Short-term Incentive (Maximum)	25	25	78.4%	78.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	26	26	62.6%	62.6%

<b>Salary Range (Mean)</b>				
Minimum	23	23	178.8	178.8
Midpoint	23	23	238.4	238.4
Maximum	23	23	298.0	298.0

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

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All Participants Analysis (Dollar Values displayed 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	165.4	205.1	216.7	236.8	284.1	303.5
Base Salary - Org Wtd	13	13	165.4	205.1	216.7	236.8	284.1	303.5
Base Salary - Incentive Eligible	13	13	165.4	205.1	216.7	236.8	284.1	303.5
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	13	13	34.9	66.5	95.3	91.1	118.4	145.8
Short-term Incentive (Actual)	13	13	20.5	33.9	65.9	91.9	169.8	206.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	8	8	--	38.0	116.3	135.7	218.0	--

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	13	13	191.0	252.5	314.7	328.8	423.8	474.1
Total Cash Comp (Actual) - Org Wtd	13	13	191.0	252.5	314.7	328.8	423.8	474.1
Total Cash Comp (Actual) - Rcvrs	13	13	191.0	252.5	314.7	328.8	423.8	474.1
Total Cash Comp (Target)	13	13	208.5	261.3	312.0	328.0	397.2	449.3
Total Cash Comp (Target) - Rcvrs	13	13	208.5	261.3	312.0	328.0	397.2	449.3

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	13	13	207.8	282.7	334.8	412.3	557.6	758.8
Total Direct Comp (Actual) - Rcvrs	8	8	--	305.3	451.2	483.6	683.6	--

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

## Other Non-Durable Goods

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	13	13	100%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	8	8	62%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	38%	38%
Share Appreciation Rights (SARs)	13%	13%
Restricted Shares/Share Units	50%	50%
Performance Shares/Share Units	63%	63%
Performance Cash Units	0%	0%
Long-term Cash	25%	13%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	13	13	38.0%	38.0%
Short-term Incentive (Threshold)	4	4	--%	--%
Short-term Incentive (Target)	13	13	37.2%	37.2%
Short-term Incentive (Maximum)	8	8	66.3%	66.3%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	8	8	53.3%	53.3%

### Salary Range (Mean)

Minimum	10	10	170.2	170.2
Midpoint	10	10	241.4	241.4
Maximum	10	10	312.6	312.6

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

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## Other Non-Manufacturing

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	41	41	200.8	219.6	248.4	262.3	305.0	347.3
Base Salary - Org Wtd	41	41	200.8	219.6	248.4	262.3	305.0	347.3
Base Salary - Incentive Eligible	39	39	199.5	218.4	248.4	262.6	310.0	350.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	34	34	45.6	75.1	102.6	118.4	153.5	195.6
Short-term Incentive (Actual)	33	33	34.5	62.2	116.7	130.6	166.2	290.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*3	3	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	23	23	24.8	67.8	104.4	173.0	187.3	325.6

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	41	41	222.5	278.3	329.0	367.7	457.2	585.4
Total Cash Comp (Actual) - Org Wtd	41	41	222.5	278.3	329.0	367.7	457.2	585.4
Total Cash Comp (Actual) - Rcvrs	34	34	243.7	298.5	347.7	391.4	463.3	597.0
Total Cash Comp (Target)	36	36	255.5	309.8	331.9	377.2	467.7	517.7
Total Cash Comp (Target) - Rcvrs	34	34	274.2	315.8	336.5	384.4	471.1	519.8

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	41	41	230.8	285.8	419.2	464.7	524.3	758.2
Total Direct Comp (Actual) - Rcvrs	23	23	333.7	382.1	450.0	564.2	653.1	946.0

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	39	39	98%
Sales Incentive	0	0	0%
Profit Sharing	5	5	26%
Long-term Incentive	28	28	76%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	29%	17%
Share Appreciation Rights (SARs)	4%	4%
Restricted Shares/Share Units	67%	65%
Performance Shares/Share Units	33%	30%
Performance Cash Units	8%	4%
Long-term Cash	17%	17%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	33	33	48.3%	48.3%
Short-term Incentive (Threshold)	9	9	15.3%	15.3%
Short-term Incentive (Target)	34	34	43.4%	43.4%
Short-term Incentive (Maximum)	13	13	79.0%	79.0%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	3	3	--%	--%
Long-term Incentive (Black-Scholes)	23	23	60.4%	60.4%

<b>Salary Range (Mean)</b>				
Minimum	22	22	169.4	169.4
Midpoint	22	22	235.5	235.5
Maximum	22	22	301.7	301.7

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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>									Short-term Incentive	38	39	100%
Base Salary - Inc Wtd	38	39	164.0	195.0	232.5	255.3	290.0	391.6	Sales Incentive	0	0	0%
Base Salary - Org Wtd	38	39	163.8	199.5	234.3	257.0	294.7	393.6	Profit Sharing	1	1	3%
Base Salary - Incentive Eligible	38	39	164.0	195.0	232.5	255.3	290.0	391.6	Long-term Incentive	31	32	86%
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--				
<b>Incentives</b>									<b>Of Those LTI Eligible:</b>			
Short-term Incentive (Target)	37	38	46.2	63.6	87.6	98.9	119.0	165.8	Stock/Share Options	% Eligible		% Receiving
Short-term Incentive (Actual)	32	33	28.1	59.6	84.2	100.5	121.6	216.1	Share Appreciation Rights (SARs)	50%		47%
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units	9%		7%
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Performance Shares/Share Units	53%		43%
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--	Performance Cash Units	31%		33%
Long-term Incentive (Black-Scholes)	29	30	36.0	81.8	115.2	170.7	249.5	331.5	Performance Cash Units	3%		0%
<b>Total Cash Compensation</b>									Long-term Cash	22%		17%
Total Cash Comp (Actual) - Inc Wtd	38	39	190.6	261.6	290.0	340.9	360.3	550.0	<b>Incentives (Mean as % of Base)</b>			
Total Cash Comp (Actual) - Org Wtd	38	39	188.6	261.2	291.7	342.5	386.2	552.9		Num Orgs	Num Obs	Org Wtd
Total Cash Comp (Actual) - Rcvs	32	33	257.6	270.8	307.2	363.3	469.3	567.2	Short-term Incentive (Actual)	32	33	36.6%
Total Cash Comp (Target)	37	38	218.5	268.9	327.1	356.9	398.5	554.6	Short-term Incentive (Threshold)	16	16	15.8%
Total Cash Comp (Target) - Rcvs	37	38	218.5	268.9	327.1	356.9	398.5	554.6	Short-term Incentive (Target)	37	38	37.3%
<b>Total Direct Compensation (Black-Scholes)</b>									Short-term Incentive (Maximum)	24	25	77.6%
Total Direct Comp (Actual)	38	39	230.1	313.3	388.7	472.2	606.3	859.0	Sales Incentive (Actual)	0	0	--%
Total Direct Comp (Actual) - Rcvs	29	30	311.7	370.1	482.2	536.1	641.8	898.8	Sales Incentive (Target)	0	0	--%
									Profit Sharing (Actual)	1	1	--%
									Long-term Incentive (Black-Scholes)	29	30	59.7%
									<b>Salary Range (Mean)</b>			
									Minimum	22	22	168.2
									Midpoint	22	22	225.0
									Maximum	22	22	281.9

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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	59	59	163.6	204.0	248.5	241.4	266.6	310.3
Base Salary - Org Wtd	59	59	163.6	204.0	248.5	241.4	266.6	310.3
Base Salary - Incentive Eligible	54	54	160.1	203.2	249.2	241.0	267.5	309.7
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	47	47	27.3	59.7	80.0	90.7	108.6	153.8
Short-term Incentive (Actual)	43	43	16.8	31.9	69.2	81.7	96.9	173.3
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	27	27	19.6	50.0	83.7	119.2	166.8	303.0

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	59	59	181.6	240.4	288.1	301.4	347.8	431.8
Total Cash Comp (Actual) - Org Wtd	59	59	181.6	240.4	288.1	301.4	347.8	431.8
Total Cash Comp (Actual) - Rcvs	43	43	184.1	242.7	294.1	320.0	355.2	467.2
Total Cash Comp (Target)	53	53	194.4	262.5	319.2	322.6	364.0	429.6
Total Cash Comp (Target) - Rcvs	47	47	188.6	272.0	320.0	330.1	373.1	450.7

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	59	59	181.6	240.4	311.1	355.9	441.4	560.0
Total Direct Comp (Actual) - Rcvs	27	27	259.5	344.9	441.4	459.5	537.3	752.3

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	54	54	93%
Sales Incentive	0	0	0%
Profit Sharing	1	1	3%
Long-term Incentive	31	31	65%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	30%	22%
Share Appreciation Rights (SARs)	7%	7%
Restricted Shares/Share Units	73%	70%
Performance Shares/Share Units	40%	41%
Performance Cash Units	3%	4%
Long-term Cash	20%	19%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	43	43	31.3%	31.3%
Short-term Incentive (Threshold)	19	19	19.3%	19.3%
Short-term Incentive (Target)	47	47	35.5%	35.5%
Short-term Incentive (Maximum)	24	24	66.9%	66.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	27	27	44.2%	44.2%

<b>Salary Range (Mean)</b>				
Minimum	32	32	168.0	168.0
Midpoint	32	32	231.9	231.9
Maximum	32	32	295.8	295.8

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

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Top Tax Executive 210.364.130

2014

# US MBD: Mercer Benchmark Database Executive

## 210.364.130 Top Tax Executive

This is the top tax position with responsibility for developing organization tax strategy and administering tax affairs so they are in compliance with federal, state, local, and/or foreign tax laws. Responsible for filing federal and state income, ad valorem, franchise, and other taxes. Responsible for the supervision of the tax staff. Frequently reports to a Chief Financial Officer. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	11	11	154.3	200.0	239.2	279.8	371.3	453.4
Base Salary - Org Wtd	11	11	154.3	200.0	239.2	279.8	371.3	453.4
Base Salary - Incentive Eligible	11	11	154.3	200.0	239.2	279.8	371.3	453.4
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	11	11	44.4	51.8	100.0	119.3	167.1	291.8
Short-term Incentive (Actual)	8	8	--	67.5	92.8	96.2	134.4	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	7	7	--	50.0	121.7	140.9	197.6	--

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	11	11	202.4	246.5	350.4	350.3	457.1	542.9
Total Cash Comp (Actual) - Org Wtd	11	11	202.4	246.5	350.4	350.3	457.1	542.9
Total Cash Comp (Actual) - Rcvs	8	8	--	252.0	327.7	352.8	447.7	--
Total Cash Comp (Target)	11	11	198.7	281.8	344.8	399.1	538.4	745.2
Total Cash Comp (Target) - Rcvs	11	11	198.7	281.8	344.8	399.1	538.4	745.2

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	11	11	224.7	296.5	371.3	440.0	588.9	771.0
Total Direct Comp (Actual) - Rcvs	7	7	--	296.5	426.8	469.5	654.7	--

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

## Transportation Equipment

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	11	11	100%
Sales Incentive	0	0	0%
Profit Sharing	1	1	11%
Long-term Incentive	8	8	89%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	38%	43%
Share Appreciation Rights (SARs)	13%	14%
Restricted Shares/Share Units	75%	71%
Performance Shares/Share Units	25%	29%
Performance Cash Units	13%	0%
Long-term Cash	25%	29%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	8	8	38.1%	38.1%
Short-term Incentive (Threshold)	6	6	16.5%	16.5%
Short-term Incentive (Target)	11	11	39.8%	39.8%
Short-term Incentive (Maximum)	9	9	82.4%	82.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	7	7	46.9%	46.9%

### Salary Range (Mean)

Minimum	6	6	195.5	195.5
Midpoint	6	6	251.0	251.0
Maximum	6	6	306.4	306.4

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

## 320.380.130 Top Telecommunications Executive

Directs all telecommunications activities, primarily for the strategic planning and design of voice, data, video, and image telecommunications systems organization-wide. Interfaces with other information systems management staff to coordinate telecommunications software, hardware, and systems capabilities including client server architectures. Plans and recommends long- and short-range changes to the telecommunications systems. Prepares cost estimates for current and proposed telecommunications activities. Confers with and advises subordinates on administrative policies and procedures, technical problems, priorities, and methods. Consults with and advises other sections in the use of telecommunications. Prepares activity and progress reports regarding the telecommunications section. Frequently reports to a Chief Information Officer or an IT 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	*14	27	--	--	190.0	193.9	--	--
Base Salary - Org Wtd	*14	27	126.7	152.6	183.4	196.9	215.8	340.0
Base Salary - Incentive Eligible	*8	19	--	--	190.0	201.6	--	--
Base Salary - Not Incentive Eligible	*2	3	--	--	--	--	--	--
<b>Incentives</b>								
Short-term Incentive (Target)	*6	17	--	--	22.3	37.9	--	--
Short-term Incentive (Actual)	6	6	--	--	36.4	50.2	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	6	6	--	--	35.4	54.6	--	--
<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*14	27	--	--	194.0	205.1	--	--
Total Cash Comp (Actual) - Org Wtd	*14	27	132.0	153.4	196.0	218.4	228.1	431.8
Total Cash Comp (Actual) - Rcvrs	6	6	--	--	218.3	272.7	--	--
Total Cash Comp (Target)	*11	24	--	--	207.5	222.3	--	--
Total Cash Comp (Target) - Rcvrs	*6	17	--	--	216.9	239.4	--	--
<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*14	27	--	--	194.0	217.2	--	--
Total Direct Comp (Actual) - Rcvrs	6	6	--	--	239.5	307.8	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs		Inc Wtd
Short-term Incentive	8	--		--%
Sales Incentive	0	--		--%
Profit Sharing	0	--		--%
Long-term Incentive	7	--		--%
<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>		<b>% Receiving</b>	
Stock/Share Options	50%			50%
Share Appreciation Rights (SARs)	0%			0%
Restricted Shares/Share Units	67%			67%
Performance Shares/Share Units	100%			50%
Performance Cash Units	0%			0%
Long-term Cash	0%			0%
<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>	<b>Inc Wtd</b>
Short-term Incentive (Actual)	6	6	20.2%	20.2%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	6	17	26.2%	17.2%
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)	6	6	22.8%	22.8%
<b>Salary Range (Mean)</b>				
Minimum	11	24	132.7	123.9
Midpoint	11	24	179.2	167.8
Maximum	11	24	225.7	211.8

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

2014

# US MBD: Mercer Benchmark Database Executive

## 320.380.130 Top Telecommunications Executive

Directs all telecommunications activities, primarily for the strategic planning and design of voice, data, video, and image telecommunications systems organization-wide. Interfaces with other information systems management staff to coordinate telecommunications software, hardware, and systems capabilities including client server architectures. Plans and recommends long- and short-range changes to the telecommunications systems. Prepares cost estimates for current and proposed telecommunications activities. Confers with and advises subordinates on administrative policies and procedures, technical problems, priorities, and methods. Consults with and advises other sections in the use of telecommunications. Prepares activity and progress reports regarding the telecommunications section. Frequently reports to a Chief Information Officer or an IT 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	6	6	--	--	176.2	187.0	--	--
Base Salary - Org Wtd	6	6	--	--	176.2	187.0	--	--
Base Salary - Incentive Eligible	*1	1	--	--	--	--	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

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

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	6	6	--	--	176.2	195.4	--	--
Total Cash Comp (Actual) - Org Wtd	6	6	--	--	176.2	195.4	--	--
Total Cash Comp (Actual) - Rcvs	*1	1	--	--	--	--	--	--
Total Cash Comp (Target)	4	4	--	--	--	--	--	--
Total Cash Comp (Target) - Rcvs	0	0	--	--	--	--	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	6	6	--	--	176.2	195.4	--	--
Total Direct Comp (Actual) - Rcvs	0	0	--	--	--	--	--	--

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

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

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	1	1	--%	--%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	0	0	--%	--%
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)	0	0	--%	--%

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

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

2014

# US MBD: Mercer Benchmark Database Executive

## 620.000.120 Top Total Quality Executive - Corporate

Responsible for both the quality assurance and quality control programs of the organization. Works with departments such as research and development, engineering, or production to develop schedules, project plans, and cost estimates for implementing new activities, procedures, or methods to improve the quality and performance of the organization's products. Researches, evaluates, and recommends investments in technology, capital, equipment, systems, or other assets that will improve the quality of the organization's raw materials, in-process products, and finished products. Works with external suppliers to ensure that their products meet the organization's quality standards and that the organization receives satisfactory standards of service. Frequently reports to a Chief Operating Officer or Chief Executive Officer. Note: Reporting entity is Corporate. This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

## All Organizations

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>												
Base Salary - Inc Wtd	55	59	145.0	167.6	195.1	216.2	250.0	301.0	Short-term Incentive	48	51	86%
Base Salary - Org Wtd	55	59	149.4	170.2	208.2	219.8	250.0	301.2	Sales Incentive	0	0	0%
Base Salary - Incentive Eligible	48	51	147.6	171.0	210.0	221.9	252.4	301.4	Profit Sharing	7	7	15%
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--	Long-term Incentive	36	37	64%
<b>Incentives</b>									<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>	
Short-term Incentive (Target)	40	42	34.9	42.7	69.4	84.7	108.7	150.5	Stock/Share Options	56%	59%	
Short-term Incentive (Actual)	40	43	18.8	30.0	54.6	74.9	114.7	166.4	Share Appreciation Rights (SARs)	6%	3%	
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units	68%	63%	
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Performance Shares/Share Units	50%	44%	
Profit Sharing (Actual)	*3	3	--	--	--	--	--	--	Performance Cash Units	6%	0%	
Long-term Incentive (Black-Scholes)	31	32	16.4	22.4	94.9	120.8	171.0	253.5	Long-term Cash	15%	16%	
<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	55	59	163.8	190.0	231.9	271.1	325.9	481.1	Short-term Incentive (Actual)	40	43	31.7%
Total Cash Comp (Actual) - Org Wtd	55	59	164.9	197.1	232.6	276.5	326.9	481.2	Short-term Incentive (Threshold)	13	13	15.1%
Total Cash Comp (Actual) - Rcvs	40	43	172.4	205.4	253.5	297.3	389.0	490.5	Short-term Incentive (Target)	40	42	35.3%
Total Cash Comp (Target)	50	54	155.9	207.8	246.7	283.1	330.4	448.2	Short-term Incentive (Maximum)	30	31	66.0%
Total Cash Comp (Target) - Rcvs	40	42	201.2	221.0	271.5	312.4	376.3	474.6	Sales Incentive (Actual)	0	0	--%
<b>Total Direct Compensation (Black-Scholes)</b>									Sales Incentive (Target)	0	0	--%
Total Direct Comp (Actual)	55	59	163.8	197.1	250.0	336.6	434.9	621.6	Profit Sharing (Actual)	3	3	--%
Total Direct Comp (Actual) - Rcvs	31	32	225.5	257.7	370.8	439.2	584.2	764.9	Long-term Incentive (Black-Scholes)	31	32	46.6%
*More than 25% of sample supplied by one organization									<b>Salary Range (Mean)</b>			
									Minimum	38	41	155.9
									Midpoint	38	41	206.4
									Maximum	38	41	257.0

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 Total Quality Executive - Corporate 620.000.120

# US MBD: Mercer Benchmark Database

## Executive

### 620.000.120 Top Total Quality Executive - Corporate

### Consumer Goods

Responsible for both the quality assurance and quality control programs of the organization. Works with departments such as research and development, engineering, or production to develop schedules, project plans, and cost estimates for implementing new activities, procedures, or methods to improve the quality and performance of the organization's products. Researches, evaluates, and recommends investments in technology, capital, equipment, systems, or other assets that will improve the quality of the organization's raw materials, in-process products, and finished products. Works with external suppliers to ensure that their products meet the organization's quality standards and that the organization receives satisfactory standards of service. Frequently reports to a Chief Operating Officer or Chief Executive Officer. Note: Reporting entity is Corporate. This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	11	11	195.0	215.3	252.4	264.0	301.0	398.4
Base Salary - Org Wtd	11	11	195.0	215.3	252.4	264.0	301.0	398.4
Base Salary - Incentive Eligible	11	11	195.0	215.3	252.4	264.0	301.0	398.4
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	9	9	--	72.8	122.9	114.4	143.1	--
Short-term Incentive (Actual)	10	10	62.3	70.7	128.5	123.4	165.1	178.9
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	8	8	--	105.0	163.8	193.5	254.6	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	11	11	207.6	295.1	389.0	376.1	465.6	526.1
Total Cash Comp (Actual) - Org Wtd	11	11	207.6	295.1	389.0	376.1	465.6	526.1
Total Cash Comp (Actual) - Rcvs	10	10	279.5	318.2	390.7	394.8	469.5	531.7
Total Cash Comp (Target)	10	10	219.2	291.1	373.1	371.8	440.7	539.6
Total Cash Comp (Target) - Rcvs	9	9	--	315.4	395.9	389.2	444.3	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	11	11	217.2	381.1	518.2	516.9	599.1	881.0
Total Direct Comp (Actual) - Rcvs	8	8	--	419.5	549.7	579.1	701.9	--

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	11	11	100%
Sales Incentive	0	0	0%
Profit Sharing	2	2	29%
Long-term Incentive	9	9	82%

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

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	10	10	46.4%	46.4%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	9	9	42.1%	42.1%
Short-term Incentive (Maximum)	5	5	74.6%	74.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	8	8	73.1%	73.1%

<b>Salary Range (Mean)</b>				
Minimum	9	9	193.2	193.2
Midpoint	9	9	262.5	262.5
Maximum	9	9	331.8	331.8

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

2014

# US MBD: Mercer Benchmark Database Executive

## 620.000.120 Top Total Quality Executive - Corporate

Responsible for both the quality assurance and quality control programs of the organization. Works with departments such as research and development, engineering, or production to develop schedules, project plans, and cost estimates for implementing new activities, procedures, or methods to improve the quality and performance of the organization's products. Researches, evaluates, and recommends investments in technology, capital, equipment, systems, or other assets that will improve the quality of the organization's raw materials, in-process products, and finished products. Works with external suppliers to ensure that their products meet the organization's quality standards and that the organization receives satisfactory standards of service. Frequently reports to a Chief Operating Officer or Chief Executive Officer. Note: Reporting entity is Corporate. This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

## Other 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	12	143.0	166.4	174.8	189.9	223.0	265.1
Base Salary - Org Wtd	11	12	141.6	168.2	178.5	192.5	235.0	267.3
Base Salary - Incentive Eligible	11	12	143.0	166.4	174.8	189.9	223.0	265.1
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	9	10	32.4	40.5	42.7	55.1	84.1	87.2
Short-term Incentive (Actual)	7	8	--	33.8	42.2	47.4	53.0	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	7	7	--	18.8	20.1	46.0	22.9	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	11	12	171.0	192.3	224.7	222.0	246.3	276.2
Total Cash Comp (Actual) - Org Wtd	11	12	170.1	196.7	233.2	224.3	250.0	276.9
Total Cash Comp (Actual) - Rcvrs	7	8	--	192.3	211.0	217.4	234.7	--
Total Cash Comp (Target)	9	10	178.6	202.9	215.8	232.3	257.1	330.9
Total Cash Comp (Target) - Rcvrs	9	10	178.6	202.9	215.8	232.3	257.1	330.9

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	11	12	180.3	192.3	235.6	248.8	268.1	413.7
Total Direct Comp (Actual) - Rcvrs	7	7	--	228.7	238.4	272.7	297.0	--

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	11	12	100%
Sales Incentive	0	0	--%
Profit Sharing	3	3	27%
Long-term Incentive	9	9	75%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	38%	43%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	100%	86%
Performance Shares/Share Units	38%	29%
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)	7	8	28.6%	27.7%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	9	10	31.6%	30.7%
Short-term Incentive (Maximum)	9	10	67.4%	65.2%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	7	7	21.0%	21.0%

<b>Salary Range (Mean)</b>				
Minimum	7	8	129.1	129.8
Midpoint	7	8	164.1	164.5
Maximum	7	8	199.0	199.3

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 Total Quality Executive - Corporate 620.000.120

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# US MBD: Mercer Benchmark Database Executive

## 620.000.120 Top Total Quality Executive - Corporate

Responsible for both the quality assurance and quality control programs of the organization. Works with departments such as research and development, engineering, or production to develop schedules, project plans, and cost estimates for implementing new activities, procedures, or methods to improve the quality and performance of the organization's products. Researches, evaluates, and recommends investments in technology, capital, equipment, systems, or other assets that will improve the quality of the organization's raw materials, in-process products, and finished products. Works with external suppliers to ensure that their products meet the organization's quality standards and that the organization receives satisfactory standards of service. Frequently reports to a Chief Operating Officer or Chief Executive 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.

## 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	6	6	--	--	196.7	201.8	--	--
Base Salary - Org Wtd	6	6	--	--	196.7	201.8	--	--
Base Salary - Incentive Eligible	6	6	--	--	196.7	201.8	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	6	6	--	--	72.6	75.3	--	--
Short-term Incentive (Actual)	6	6	--	--	40.0	68.6	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	4	4	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	6	6	--	--	215.7	270.4	--	--
Total Cash Comp (Actual) - Org Wtd	6	6	--	--	215.7	270.4	--	--
Total Cash Comp (Actual) - Rcvs	6	6	--	--	215.7	270.4	--	--
Total Cash Comp (Target)	6	6	--	--	269.3	277.1	--	--
Total Cash Comp (Target) - Rcvs	6	6	--	--	269.3	277.1	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	6	6	--	--	281.5	332.7	--	--
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	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	5	5	83%

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

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	6	6	30.6%	30.6%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	6	6	34.8%	34.8%
Short-term Incentive (Maximum)	3	3	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	4	4	--%	--%

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

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

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# US MBD: Mercer Benchmark Database Executive

## 620.000.120 Top Total Quality Executive - Corporate

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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	10	12	131.5	146.7	165.7	172.3	203.4	225.6
Base Salary - Org Wtd	10	12	131.1	151.7	174.9	177.0	210.2	229.8
Base Salary - Incentive Eligible	*5	6	--	--	164.3	169.1	--	--
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*3	3	--	--	--	--	--	--
Short-term Incentive (Actual)	*3	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	10	12	146.7	156.2	168.3	178.5	206.8	225.6
Total Cash Comp (Actual) - Org Wtd	10	12	145.5	157.3	174.9	182.1	210.2	229.8
Total Cash Comp (Actual) - Rcvrs	*3	4	--	--	--	--	--	--
Total Cash Comp (Target)	9	11	137.0	151.9	167.6	190.1	231.9	279.5
Total Cash Comp (Target) - Rcvrs	*3	3	--	--	--	--	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	10	12	146.7	156.2	168.3	188.5	206.8	301.2
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	5	6	50%
Sales Incentive	0	0	--%
Profit Sharing	0	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)	3	4	--%	--%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	3	3	--%	--%
Short-term Incentive (Maximum)	3	3	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	1	1	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	6	7	119.4	120.9
Midpoint	6	7	166.5	168.3
Maximum	6	7	213.6	215.7

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 Total Quality Executive - Corporate 620.000.120

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# US MBD: Mercer Benchmark Database Executive

## 620.014.120 Top Total Quality Executive - Division

## All Organizations

Responsible for both the quality assurance and quality control programs of the organization. Works with departments such as research and development, engineering, or production to develop schedules, project plans, and cost estimates for implementing new activities, procedures, or methods to improve the quality and performance of the organization's products. Researches, evaluates, and recommends investments in technology, capital, equipment, systems, or other assets that will improve the quality of the organization's raw materials, in-process products, and finished products. Works with external suppliers to ensure that their products meet the organization's quality standards and that the organization receives satisfactory standards of service. Frequently reports to a Chief Operating Officer or Chief Executive Officer. Note: Reporting entity is Division. This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile	Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd	
Base Salary									Short-term Incentive	14	14	100%	
Base Salary - Inc Wtd	15	15	151.3	163.1	190.2	198.4	229.9	258.8	Sales Incentive	0	0	0%	
Base Salary - Org Wtd	15	15	151.3	163.1	190.2	198.4	229.9	258.8	Profit Sharing	1	1	11%	
Base Salary - Incentive Eligible	14	14	151.3	162.7	185.1	194.7	221.2	256.9	Long-term Incentive	8	8	62%	
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--					
Incentives									Of Those LTI Eligible:	% Eligible		% Receiving	
Short-term Incentive (Target)	10	10	14.7	26.4	59.8	64.7	81.4	172.8	Stock/Share Options	25%		29%	
Short-term Incentive (Actual)	12	12	28.0	33.1	43.0	72.9	141.3	160.8	Share Appreciation Rights (SARs)	0%		0%	
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units	50%		43%	
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Performance Shares/Share Units	25%		29%	
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--	Performance Cash Units	13%		0%	
Long-term Incentive (Black-Scholes)	7	7	--	35.0	69.7	101.6	159.7	--	Long-term Cash	38%		43%	
Total Cash Compensation									Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Total Cash Comp (Actual) - Inc Wtd	15	15	163.7	206.3	261.8	257.2	307.8	362.5	Short-term Incentive (Actual)	12	12	38.6%	38.6%
Total Cash Comp (Actual) - Org Wtd	15	15	163.7	206.3	261.8	257.2	307.8	362.5	Short-term Incentive (Threshold)	3	3	--%	--%
Total Cash Comp (Actual) - Rcvrs	12	12	200.8	219.6	268.7	273.7	321.6	366.8	Short-term Incentive (Target)	10	10	31.3%	31.3%
Total Cash Comp (Target)	13	13	171.1	185.7	218.4	246.2	292.8	397.5	Short-term Incentive (Maximum)	7	7	52.6%	52.6%
Total Cash Comp (Target) - Rcvrs	10	10	167.8	180.3	230.6	255.0	303.3	438.0	Sales Incentive (Actual)	0	0	--%	--%
Total Direct Compensation (Black-Scholes)									Sales Incentive (Target)	0	0	--%	--%
Total Direct Comp (Actual)	15	15	173.6	216.8	262.9	304.6	418.8	512.7	Profit Sharing (Actual)	1	1	--%	--%
Total Direct Comp (Actual) - Rcvrs	7	7	--	246.7	418.8	367.8	500.8	--	Long-term Incentive (Black-Scholes)	7	7	51.9%	51.9%
*More than 25% of sample supplied by one organization													
Salary Range (Mean)													
Minimum										11	11	146.5	146.5
Midpoint										11	11	193.9	193.9
Maximum										11	11	241.4	241.4

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

2014

# US MBD: Mercer Benchmark Database Executive

## 620.011.120 Top Total Quality Executive - Subsidiary/Group

Responsible for both the quality assurance and quality control programs of the organization. Works with departments such as research and development, engineering, or production to develop schedules, project plans, and cost estimates for implementing new activities, procedures, or methods to improve the quality and performance of the organization's products. Researches, evaluates, and recommends investments in technology, capital, equipment, systems, or other assets that will improve the quality of the organization's raw materials, in-process products, and finished products. Works with external suppliers to ensure that their products meet the organization's quality standards and that the organization receives satisfactory standards of service. Frequently reports to a Chief Operating Officer or Chief Executive Officer. Note: Reporting entity is either Subsidiary or Group. This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

## All 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	26	27	146.0	160.5	200.9	203.4	231.1	256.0
Base Salary - Org Wtd	26	27	147.4	177.6	201.3	205.6	232.9	256.6
Base Salary - Incentive Eligible	25	26	145.9	160.2	201.3	204.1	232.9	256.6
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	21	22	22.5	34.9	67.0	71.9	93.1	148.9
Short-term Incentive (Actual)	17	18	18.7	23.2	66.4	97.8	136.2	259.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	12	13	15.2	18.6	32.3	80.6	108.1	289.9

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	26	27	166.2	183.3	234.3	268.8	321.2	497.8
Total Cash Comp (Actual) - Org Wtd	26	27	166.0	185.5	235.1	272.7	324.1	500.9
Total Cash Comp (Actual) - Rcvs	18	19	166.4	181.3	258.1	296.2	339.9	522.4
Total Cash Comp (Target)	26	27	169.0	206.6	256.5	262.0	300.0	359.1
Total Cash Comp (Target) - Rcvs	21	22	168.3	210.8	271.8	270.8	324.0	373.7

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	26	27	179.7	198.7	253.0	307.7	375.1	567.8
Total Direct Comp (Actual) - Rcvs	12	13	184.2	206.2	300.2	357.7	476.6	737.7

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	24	25	93%
Sales Incentive	0	0	0%
Profit Sharing	2	2	15%
Long-term Incentive	13	14	56%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	7%	8%
Share Appreciation Rights (SARs)	7%	8%
Restricted Shares/Share Units	71%	77%
Performance Shares/Share Units	29%	31%
Performance Cash Units	29%	8%
Long-term Cash	29%	31%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	17	18	47.7%	45.9%
Short-term Incentive (Threshold)	6	6	26.3%	26.3%
Short-term Incentive (Target)	21	22	36.6%	35.6%
Short-term Incentive (Maximum)	16	17	61.5%	59.7%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	12	13	35.7%	33.8%

<b>Salary Range (Mean)</b>				
Minimum	15	16	159.9	157.4
Midpoint	15	16	208.1	204.5
Maximum	15	16	256.3	251.6

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 Total Quality Executive - Subsidiary/Group 620.011.120

# US MBD: Mercer Benchmark Database Executive

## 620.011.120 Top Total Quality Executive - Subsidiary/Group

## Consumer Goods

Responsible for both the quality assurance and quality control programs of the organization. Works with departments such as research and development, engineering, or production to develop schedules, project plans, and cost estimates for implementing new activities, procedures, or methods to improve the quality and performance of the organization's products. Researches, evaluates, and recommends investments in technology, capital, equipment, systems, or other assets that will improve the quality of the organization's raw materials, in-process products, and finished products. Works with external suppliers to ensure that their products meet the organization's quality standards and that the organization receives satisfactory standards of service. Frequently reports to a Chief Operating Officer or Chief Executive Officer. Note: Reporting entity is either Subsidiary or Group. This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	7	7	--	197.0	200.9	213.2	250.0	--
Base Salary - Org Wtd	7	7	--	197.0	200.9	213.2	250.0	--
Base Salary - Incentive Eligible	7	7	--	197.0	200.9	213.2	250.0	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	5	5	--	--	50.0	64.8	--	--
Short-term Incentive (Actual)	*3	3	--	--	--	--	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*1	1	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	7	7	--	200.0	234.3	258.1	255.0	--
Total Cash Comp (Actual) - Org Wtd	7	7	--	200.0	234.3	258.1	255.0	--
Total Cash Comp (Actual) - Rcvs	*3	3	--	--	--	--	--	--
Total Cash Comp (Target)	7	7	--	219.9	250.0	259.5	271.1	--
Total Cash Comp (Target) - Rcvs	5	5	--	--	250.0	272.0	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	7	7	--	200.0	234.3	260.5	255.0	--
Total Direct Comp (Actual) - Rcvs	*1	1	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	7	7	100%
Sales Incentive	0	0	0%
Profit Sharing	1	--	--%
Long-term Incentive	2	2	29%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	3	3	--%	--%
Short-term Incentive (Threshold)	2	2	--%	--%
Short-term Incentive (Target)	5	5	30.0%	30.0%
Short-term Incentive (Maximum)	3	3	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	1	1	--%	--%

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

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

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# US MBD: Mercer Benchmark Database Executive

## 620.011.120 Top Total Quality Executive - Subsidiary/Group

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## Other Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	7	8	--	--	159.9	173.0	--	--
Base Salary - Org Wtd	7	8	--	--	160.5	176.8	--	--
Base Salary - Incentive Eligible	7	8	--	--	159.9	173.0	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	7	8	--	--	50.1	62.9	--	--
Short-term Incentive (Actual)	7	8	--	--	56.8	111.0	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*6	7	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	7	8	--	--	211.0	284.0	--	--
Total Cash Comp (Actual) - Org Wtd	7	8	--	--	240.8	300.4	--	--
Total Cash Comp (Actual) - Rcvrs	7	8	--	--	211.0	284.0	--	--
Total Cash Comp (Target)	7	8	--	--	212.0	235.8	--	--
Total Cash Comp (Target) - Rcvrs	7	8	--	--	212.0	235.8	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	7	8	--	--	242.5	324.0	--	--
Total Direct Comp (Actual) - Rcvrs	*6	7	--	--	--	--	--	--

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	7	8	100%
Sales Incentive	0	0	0%
Profit Sharing	0	0	--%
Long-term Incentive	6	7	88%

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

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	7	8	64.3%	58.3%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	7	8	37.1%	34.4%
Short-term Incentive (Maximum)	5	6	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	6	7	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	6	7	--	--
Midpoint	6	7	--	--
Maximum	6	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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2014

# US MBD: Mercer Benchmark Database Executive

## 120.276.130 Top Training Executive

## All Organizations

Responsible for the development of objectives, policies, and programs relating to all training and/or management development programs. Develops strategic planning and implementation of organization development and training services. Ensures consistent application of training standards throughout the organization. Oversees planning and concept development. May participate in identification of succession planning initiatives. Frequently reports to a Top Human Resources Management Executive.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	102	104	138.5	168.9	183.7	186.8	204.9	238.8
Base Salary - Org Wtd	102	104	138.3	168.7	182.6	186.6	204.6	238.9
Base Salary - Incentive Eligible	97	99	140.0	169.1	184.0	187.7	205.0	238.5
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	81	82	28.5	36.7	52.3	57.8	70.6	94.1
Short-term Incentive (Actual)	82	84	11.7	30.3	49.1	60.7	81.7	122.9
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*3	3	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	46	48	17.8	28.7	54.4	66.5	95.0	141.4

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	102	104	158.1	179.5	229.2	236.0	271.1	339.5
Total Cash Comp (Actual) - Org Wtd	102	104	156.5	178.1	227.5	235.1	267.0	341.3
Total Cash Comp (Actual) - Rcvrs	82	84	170.2	200.7	238.3	250.7	284.9	352.1
Total Cash Comp (Target)	92	93	165.2	206.0	236.1	239.3	260.2	323.7
Total Cash Comp (Target) - Rcvrs	81	82	173.1	210.5	239.3	246.0	263.0	330.4

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	102	104	163.3	183.8	252.7	266.6	310.4	411.6
Total Direct Comp (Actual) - Rcvrs	46	48	211.4	260.3	303.8	335.4	394.1	534.9

\*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	95%
Sales Incentive	0	0	0%
Profit Sharing	4	4	7%
Long-term Incentive	57	59	62%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	33%	27%
Share Appreciation Rights (SARs)	7%	8%
Restricted Shares/Share Units	63%	67%
Performance Shares/Share Units	32%	27%
Performance Cash Units	7%	4%
Long-term Cash	23%	21%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	82	84	30.6%	30.8%
Short-term Incentive (Threshold)	26	26	14.2%	14.2%
Short-term Incentive (Target)	81	82	29.9%	29.9%
Short-term Incentive (Maximum)	50	50	53.2%	53.2%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	3	3	--%	--%
Long-term Incentive (Black-Scholes)	46	48	32.2%	31.7%

<b>Salary Range (Mean)</b>				
Minimum	70	71	129.7	129.6
Midpoint	70	71	178.2	178.0
Maximum	70	71	226.6	226.5

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

## 120.276.130 Top Training Executive

Responsible for the development of objectives, policies, and programs relating to all training and/or management development programs. Develops strategic planning and implementation of organization development and training services. Ensures consistent application of training standards throughout the organization. Oversees planning and concept development. May participate in identification of succession planning initiatives. Frequently reports to a Top Human Resources Management Executive.

## Consumer Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	5	5	--	--	181.6	182.4	--	--
Base Salary - Org Wtd	5	5	--	--	181.6	182.4	--	--
Base Salary - Incentive Eligible	5	5	--	--	181.6	182.4	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	5	5	--	--	54.5	54.7	--	--
Short-term Incentive (Actual)	5	5	--	--	48.2	52.4	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	5	5	--	--	41.4	60.8	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	5	5	--	--	229.9	235.9	--	--
Total Cash Comp (Actual) - Org Wtd	5	5	--	--	229.9	235.9	--	--
Total Cash Comp (Actual) - Rcvrs	5	5	--	--	229.9	235.9	--	--
Total Cash Comp (Target)	5	5	--	--	236.3	237.1	--	--
Total Cash Comp (Target) - Rcvrs	5	5	--	--	236.3	237.1	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	5	5	--	--	266.2	296.7	--	--
Total Direct Comp (Actual) - Rcvrs	5	5	--	--	266.2	296.7	--	--

\*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	--	--%
Profit Sharing	1	1	--%
Long-term Incentive	5	5	100%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	5	5	29.3%	29.3%
Short-term Incentive (Threshold)	2	2	--%	--%
Short-term Incentive (Target)	5	5	30.0%	30.0%
Short-term Incentive (Maximum)	5	5	57.5%	57.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	5	5	33.3%	33.3%

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

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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
Base Salary								
Base Salary - Inc Wtd	15	16	133.3	149.2	171.3	169.0	186.9	209.4
Base Salary - Org Wtd	15	16	131.4	147.2	170.0	166.8	176.0	204.5
Base Salary - Incentive Eligible	14	15	131.4	147.2	172.5	169.0	190.6	210.2
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--
Incentives								
Short-term Incentive (Target)	10	11	28.2	35.0	52.5	51.3	69.0	80.1
Short-term Incentive (Actual)	13	14	9.4	29.2	51.5	45.6	60.4	76.9
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	7	8	--	29.0	37.7	44.1	60.1	--
Total Cash Compensation								
Total Cash Comp (Actual) - Inc Wtd	15	16	138.1	171.1	223.6	209.2	248.1	269.9
Total Cash Comp (Actual) - Org Wtd	15	16	137.8	170.0	218.3	206.2	250.0	261.0
Total Cash Comp (Actual) - Rcvrs	13	14	145.0	174.8	229.3	217.0	251.8	271.9
Total Cash Comp (Target)	13	14	148.6	167.9	215.4	208.6	244.7	279.7
Total Cash Comp (Target) - Rcvrs	10	11	153.4	175.0	228.7	221.4	254.4	286.0
Total Direct Compensation (Black-Scholes)								
Total Direct Comp (Actual)	15	16	138.1	171.1	246.2	231.2	282.8	314.1
Total Direct Comp (Actual) - Rcvrs	7	8	--	259.0	275.1	276.9	303.3	--
*More than 25% of sample supplied by one organization								
Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd					
Short-term Incentive	14	15	94%					
Sales Incentive	0	0	0%					
Profit Sharing	1	1	11%					
Long-term Incentive	10	11	69%					
Of Those LTI Eligible:	% Eligible		% Receiving					
Stock/Share Options	36%		13%					
Share Appreciation Rights (SARs)	0%		0%					
Restricted Shares/Share Units	82%		88%					
Performance Shares/Share Units	36%		13%					
Performance Cash Units	0%		0%					
Long-term Cash	18%		25%					
Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd				
Short-term Incentive (Actual)	13	14	26.0%	25.9%				
Short-term Incentive (Threshold)	4	4	--%	--%				
Short-term Incentive (Target)	10	11	30.0%	29.7%				
Short-term Incentive (Maximum)	7	7	54.7%	54.7%				
Sales Incentive (Actual)	0	0	--%	--%				
Sales Incentive (Target)	0	0	--%	--%				
Profit Sharing (Actual)	1	1	--%	--%				
Long-term Incentive (Black-Scholes)	7	8	26.1%	25.4%				
Salary Range (Mean)								
Minimum	13	13	119.9	119.9				
Midpoint	13	13	171.1	171.1				
Maximum	13	13	222.3	222.3				

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

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# US MBD: Mercer Benchmark Database Executive

## 120.276.130 Top Training Executive

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## Insurance

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	12	13	146.7	174.0	187.5	197.0	217.6	275.0
Base Salary - Org Wtd	12	13	142.8	173.2	186.5	197.7	223.1	277.8
Base Salary - Incentive Eligible	12	13	146.7	174.0	187.5	197.0	217.6	275.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	11	11	33.3	42.4	62.0	71.1	90.3	168.0
Short-term Incentive (Actual)	11	12	44.6	58.3	109.8	105.2	129.0	201.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	8	9	--	35.3	50.0	65.5	92.4	--

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	12	13	171.1	233.5	297.5	294.1	343.9	462.6
Total Cash Comp (Actual) - Org Wtd	12	13	170.8	231.4	286.9	293.5	357.6	475.1
Total Cash Comp (Actual) - Rcvs	11	12	190.0	237.9	301.3	304.5	357.6	475.1
Total Cash Comp (Target)	11	11	173.4	212.2	245.2	269.5	324.5	447.5
Total Cash Comp (Target) - Rcvs	11	11	173.4	212.2	245.2	269.5	324.5	447.5

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	12	13	171.1	272.6	324.7	339.4	412.0	568.0
Total Direct Comp (Actual) - Rcvs	8	9	--	302.0	333.5	387.3	499.5	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	12	13	100%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	9	10	91%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	33%	33%
Share Appreciation Rights (SARs)	11%	11%
Restricted Shares/Share Units	67%	67%
Performance Shares/Share Units	56%	44%
Performance Cash Units	33%	22%
Long-term Cash	11%	11%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	11	12	50.0%	50.8%
Short-term Incentive (Threshold)	4	4	--%	--%
Short-term Incentive (Target)	11	11	33.8%	33.8%
Short-term Incentive (Maximum)	8	8	61.3%	61.3%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	8	9	31.7%	30.3%

### Salary Range (Mean)

Minimum	6	7	144.1	140.5
Midpoint	6	7	200.2	196.0
Maximum	6	7	256.4	251.4

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

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## 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	7	--	171.9	175.1	178.5	206.0	--
Base Salary - Org Wtd	7	7	--	171.9	175.1	178.5	206.0	--
Base Salary - Incentive Eligible	7	7	--	171.9	175.1	178.5	206.0	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	6	6	--	--	59.1	59.3	--	--
Short-term Incentive (Actual)	5	5	--	--	39.6	83.0	--	--
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	7	7	--	175.0	200.1	237.7	343.9	--
Total Cash Comp (Actual) - Org Wtd	7	7	--	175.0	200.1	237.7	343.9	--
Total Cash Comp (Actual) - Rcvs	5	5	--	--	245.6	271.6	--	--
Total Cash Comp (Target)	6	6	--	--	246.3	245.6	--	--
Total Cash Comp (Target) - Rcvs	6	6	--	--	246.3	245.6	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	7	7	--	175.0	200.1	253.9	390.7	--
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	7	7	100%
Sales Incentive	0	0	0%
Profit Sharing	0	0	--%
Long-term Incentive	2	2	33%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	5	5	44.3%	44.3%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	6	6	31.7%	31.7%
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)	2	2	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	6	6	133.9	133.9
Midpoint	6	6	183.8	183.8
Maximum	6	6	233.8	233.8

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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>									Short-term Incentive	14	14	100%
Base Salary - Inc Wtd	14	14	134.9	151.8	196.4	192.7	232.6	254.2	Sales Incentive	0	0	0%
Base Salary - Org Wtd	14	14	134.9	151.8	196.4	192.7	232.6	254.2	Profit Sharing	1	1	11%
Base Salary - Incentive Eligible	14	14	134.9	151.8	196.4	192.7	232.6	254.2	Long-term Incentive	9	9	69%
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)	12	12	21.7	37.8	47.5	56.5	71.3	125.3	Stock/Share Options		25%	0%
Short-term Incentive (Actual)	12	12	8.2	28.0	38.4	48.6	74.0	107.9	Share Appreciation Rights (SARs)		0%	0%
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units		50%	67%
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Performance Shares/Share Units		13%	17%
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--	Performance Cash Units		0%	0%
Long-term Incentive (Black-Scholes)	6	6	--	--	75.4	80.8	--	--	Long-term Cash		25%	17%
<b>Total Cash Compensation</b>									<b>Incentives (Mean as % of Base)</b>			
Total Cash Comp (Actual) - Inc Wtd	14	14	154.8	167.7	239.7	234.9	283.6	329.9		Num Orgs	Num Obs	Org Wtd
Total Cash Comp (Actual) - Org Wtd	14	14	154.8	167.7	239.7	234.9	283.6	329.9	Short-term Incentive (Actual)	12	12	24.5%
Total Cash Comp (Actual) - Rcvrs	12	12	151.8	169.4	242.8	240.1	302.4	335.7	Short-term Incentive (Threshold)	3	3	--%
Total Cash Comp (Target)	13	13	166.7	198.1	254.9	247.9	294.6	325.6	Short-term Incentive (Target)	12	12	29.8%
Total Cash Comp (Target) - Rcvrs	12	12	165.4	191.7	247.9	246.1	300.0	328.2	Short-term Incentive (Maximum)	5	5	50.7%
<b>Total Direct Compensation (Black-Scholes)</b>									Sales Incentive (Actual)	0	0	--%
Total Direct Comp (Actual)	14	14	155.9	179.6	239.7	269.5	343.7	476.6	Sales Incentive (Target)	0	0	--%
Total Direct Comp (Actual) - Rcvrs	6	6	--	--	364.0	354.8	--	--	Profit Sharing (Actual)	1	1	--%
									Long-term Incentive (Black-Scholes)	6	6	35.6%
									<b>Salary Range (Mean)</b>			
									Minimum	12	12	131.4
									Midpoint	12	12	184.5
									Maximum	12	12	237.6

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

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

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Top Training Executive 120.276.130

2014

# US MBD: Mercer Benchmark Database Executive

## 120.276.130 Top Training Executive

## Retail & Wholesale

Responsible for the development of objectives, policies, and programs relating to all training and/or management development programs. Develops strategic planning and implementation of organization development and training services. Ensures consistent application of training standards throughout the organization. Oversees planning and concept development. May participate in identification of succession planning initiatives. Frequently reports to a Top Human Resources Management Executive.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	14	14	121.8	170.9	187.2	180.9	198.3	213.1
Base Salary - Org Wtd	14	14	121.8	170.9	187.2	180.9	198.3	213.1
Base Salary - Incentive Eligible	14	14	121.8	170.9	187.2	180.9	198.3	213.1
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	14	14	29.0	34.3	58.1	55.6	65.3	90.8
Short-term Incentive (Actual)	12	12	8.0	22.1	35.6	47.3	77.1	100.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	8	8	--	28.6	62.2	62.5	95.3	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	14	14	138.6	192.8	208.9	221.4	264.3	305.8
Total Cash Comp (Actual) - Org Wtd	14	14	138.6	192.8	208.9	221.4	264.3	305.8
Total Cash Comp (Actual) - Rcvrs	12	12	163.7	196.0	213.3	230.4	269.7	309.2
Total Cash Comp (Target)	14	14	154.1	206.8	249.1	236.5	261.3	301.4
Total Cash Comp (Target) - Rcvrs	14	14	154.1	206.8	249.1	236.5	261.3	301.4

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	14	14	145.9	201.8	258.8	257.1	320.2	370.3
Total Direct Comp (Actual) - Rcvrs	8	8	--	224.6	289.0	286.8	348.4	--

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	14	14	100%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	10	10	77%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	30%	38%
Share Appreciation Rights (SARs)	10%	13%
Restricted Shares/Share Units	50%	63%
Performance Shares/Share Units	10%	13%
Performance Cash Units	10%	0%
Long-term Cash	50%	38%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	12	12	25.3%	25.3%
Short-term Incentive (Threshold)	2	2	--%	--%
Short-term Incentive (Target)	14	14	30.2%	30.2%
Short-term Incentive (Maximum)	7	7	64.0%	64.0%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	8	8	33.6%	33.6%

<b>Salary Range (Mean)</b>				
Minimum	10	10	132.2	132.2
Midpoint	10	10	172.6	172.6
Maximum	10	10	213.0	213.0

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

## 120.276.130 Top Training Executive

Responsible for the development of objectives, policies, and programs relating to all training and/or management development programs. Develops strategic planning and implementation of organization development and training services. Ensures consistent application of training standards throughout the organization. Oversees planning and concept development. May participate in identification of succession planning initiatives. Frequently reports to a Top Human Resources Management Executive.

## Services (Non-Financial)

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	29	29	133.9	158.8	183.7	187.8	204.8	255.4
Base Salary - Org Wtd	29	29	133.9	158.8	183.7	187.8	204.8	255.4
Base Salary - Incentive Eligible	25	25	142.2	164.8	184.1	190.9	204.8	261.7
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	17	17	24.0	30.3	41.1	48.7	56.6	103.0
Short-term Incentive (Actual)	18	18	12.6	17.0	40.1	42.6	55.0	91.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	6	6	--	--	47.4	81.2	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	29	29	133.9	174.2	208.4	214.2	243.1	267.2
Total Cash Comp (Actual) - Org Wtd	29	29	133.9	174.2	208.4	214.2	243.1	267.2
Total Cash Comp (Actual) - Rcvrs	18	18	169.3	181.9	221.3	236.4	260.0	398.1
Total Cash Comp (Target)	24	24	137.4	196.3	217.9	223.8	248.0	318.6
Total Cash Comp (Target) - Rcvrs	17	17	166.2	201.8	221.5	238.0	251.0	388.5

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	29	29	133.9	177.1	208.4	231.0	257.7	281.7
Total Direct Comp (Actual) - Rcvrs	6	6	--	--	274.6	356.0	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	25	25	86%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	7	7	28%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	14%	17%
Share Appreciation Rights (SARs)	14%	17%
Restricted Shares/Share Units	71%	50%
Performance Shares/Share Units	43%	33%
Performance Cash Units	0%	0%
Long-term Cash	14%	17%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	18	18	21.3%	21.3%
Short-term Incentive (Threshold)	8	8	9.8%	9.8%
Short-term Incentive (Target)	17	17	24.9%	24.9%
Short-term Incentive (Maximum)	13	13	36.9%	36.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	6	6	32.6%	32.6%

<b>Salary Range (Mean)</b>				
Minimum	19	19	124.2	124.2
Midpoint	19	19	168.0	168.0
Maximum	19	19	211.8	211.8

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 Training Executive 120.276.130

2014

# US MBD: Mercer Benchmark Database Executive

## 420.524.210 Trade Marketing Director

## All Organizations

Responsible for retail price and accurate trade margin structure. Also responsible for effective marketing strategy that relates to trade margin for all retailers and key accounts. Secures all the trade margin, commissions, and etc. Manages activities of merchandising agencies to be more effective. Typically in larger organizations this is a senior level manager. Frequently reports to the 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	24	49	112.6	122.0	149.1	146.1	161.7	184.1
Base Salary - Org Wtd	24	49	109.8	123.3	147.3	146.4	159.4	180.2
Base Salary - Incentive Eligible	23	45	112.8	122.0	149.1	146.3	161.7	184.5
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	21	43	20.5	25.2	34.3	35.1	41.4	51.6
Short-term Incentive (Actual)	20	39	13.8	22.7	28.9	28.6	34.7	42.2
Sales Incentive (Target)	*1	1	--	--	--	--	--	--
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*9	21	4.5	12.5	14.2	19.0	17.6	42.3

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	24	49	125.0	146.2	166.4	169.8	194.0	218.0
Total Cash Comp (Actual) - Org Wtd	24	49	125.6	146.4	164.7	169.8	191.6	213.0
Total Cash Comp (Actual) - Rcvrs	21	40	133.2	147.6	172.7	172.9	197.1	216.7
Total Cash Comp (Target)	24	49	135.1	148.7	175.0	177.4	200.9	231.2
Total Cash Comp (Target) - Rcvrs	22	44	135.4	151.5	182.1	181.3	202.2	232.6

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	24	49	125.0	147.6	175.2	177.9	205.0	230.0
Total Direct Comp (Actual) - Rcvrs	*9	21	170.3	183.4	205.3	209.5	220.5	259.9

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	22	44	92%
Sales Incentive	1	1	3%
Profit Sharing	1	1	3%
Long-term Incentive	10	23	51%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	74%	81%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	35%	38%
Performance Shares/Share Units	9%	5%
Performance Cash Units	0%	0%
Long-term Cash	9%	5%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	20	39	18.8%	20.0%
Short-term Incentive (Threshold)	5	7	16.7%	18.0%
Short-term Incentive (Target)	21	43	23.2%	23.6%
Short-term Incentive (Maximum)	10	21	40.3%	46.1%
Sales Incentive (Actual)	1	1	--%	--%
Sales Incentive (Target)	1	1	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	9	21	15.8%	11.8%

<b>Salary Range (Mean)</b>				
Minimum	10	15	100.9	100.8
Midpoint	10	15	138.1	137.4
Maximum	10	15	175.2	173.9

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

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Trade Marketing Director 420.524.210

2014

# US MBD: Mercer Benchmark Database Executive

## 420.524.210 Trade Marketing Director

## Consumer Goods

Responsible for retail price and accurate trade margin structure. Also responsible for effective marketing strategy that relates to trade margin for all retailers and key accounts. Secures all the trade margin, commissions, and etc. Manages activities of merchandising agencies to be more effective. Typically in larger organizations this is a senior level manager. Frequently reports to the 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	19	41	112.7	118.8	144.9	144.7	161.7	182.4
Base Salary - Org Wtd	19	41	101.8	119.1	144.6	143.0	157.2	175.5
Base Salary - Incentive Eligible	19	41	112.7	118.8	144.9	144.7	161.7	182.4
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	17	39	20.9	25.2	33.9	34.8	40.9	52.7
Short-term Incentive (Actual)	17	36	13.8	22.7	28.6	28.7	33.3	42.3
Sales Incentive (Target)	1	1	--	--	--	--	--	--
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*8	20	--	--	14.2	18.6	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	19	41	126.6	144.2	168.9	170.9	195.3	221.1
Total Cash Comp (Actual) - Org Wtd	19	41	118.3	146.1	164.7	168.1	191.2	224.0
Total Cash Comp (Actual) - Rcvs	18	37	131.1	146.2	170.3	172.0	195.3	218.8
Total Cash Comp (Target)	19	41	135.2	147.5	177.3	178.4	199.4	232.8
Total Cash Comp (Target) - Rcvs	18	40	135.2	148.9	178.1	179.3	200.6	233.4

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	19	41	126.6	144.2	176.4	179.9	206.1	234.9
Total Direct Comp (Actual) - Rcvs	*8	20	--	--	205.0	208.9	--	--

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	18	40	100%
Sales Incentive	1	1	3%
Profit Sharing	1	1	3%
Long-term Incentive	9	22	54%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	77%	85%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	32%	35%
Performance Shares/Share Units	9%	5%
Performance Cash Units	0%	0%
Long-term Cash	9%	5%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	17	36	18.9%	20.2%
Short-term Incentive (Threshold)	5	7	16.7%	18.0%
Short-term Incentive (Target)	17	39	23.3%	23.7%
Short-term Incentive (Maximum)	8	19	43.4%	48.0%
Sales Incentive (Actual)	1	1	--%	--%
Sales Incentive (Target)	1	1	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	8	20	15.6%	11.5%

<b>Salary Range (Mean)</b>				
Minimum	9	14	101.5	101.2
Midpoint	9	14	139.2	138.1
Maximum	9	14	176.9	174.9

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

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Trade Marketing Director 420.524.210

2014

# US MBD: Mercer Benchmark Database Executive

## 120.276.210 Training Director

## All Organizations

Primary responsibilities include the development and implementation of all training programs in accordance with company initiatives and strategies. Oversees logistics of trainings including location and supplies. Manages and evaluates trainers' performance and the infrastructure of the training department. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Training Executive or Top Human Resources Management Executive

All Participants Analysis (Dollar Values displayed in \$000s)									Incentive Plan Eligibility				
	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile		Num Orgs	Num Obs	Inc Wtd	
Base Salary									Short-term Incentive	226	455	91%	
Base Salary - Inc Wtd	269	510	103.6	119.6	133.0	136.3	152.0	170.3	Sales Incentive	5	6	2%	
Base Salary - Org Wtd	269	510	104.0	120.6	136.8	137.8	152.2	170.0	Profit Sharing	17	25	9%	
Base Salary - Incentive Eligible	229	460	103.6	119.7	133.1	136.9	152.9	172.4	Long-term Incentive	96	208	43%	
Base Salary - Not Incentive Eligible	14	17	113.6	120.6	131.6	137.0	156.5	170.8					
Incentives									Of Those LTI Eligible:	% Eligible	% Receiving		
Short-term Incentive (Target)	202	394	13.5	18.7	24.8	27.4	31.4	41.7	Stock/Share Options	39%	28%		
Short-term Incentive (Actual)	193	390	8.0	15.4	25.0	28.1	37.9	50.5	Share Appreciation Rights (SARs)	5%	4%		
Sales Incentive (Target)	*1	1	--	--	--	--	--	--	Restricted Shares/Share Units	77%	74%		
Sales Incentive (Actual)	*4	5	--	--	--	--	--	--	Performance Shares/Share Units	13%	10%		
Profit Sharing (Actual)	11	16	3.5	4.8	9.9	61.7	13.4	397.3	Performance Cash Units	8%	1%		
Long-term Incentive (Black-Scholes)	81	164	10.0	13.5	22.3	33.2	33.2	72.7	Long-term Cash	21%	21%		
Total Cash Compensation									Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Total Cash Comp (Actual) - Inc Wtd	269	510	112.5	132.9	152.4	159.9	178.3	210.8	Short-term Incentive (Actual)	193	390	20.2%	20.2%
Total Cash Comp (Actual) - Org Wtd	269	510	112.2	135.3	152.5	160.3	177.2	211.0	Short-term Incentive (Threshold)	61	120	9.0%	7.8%
Total Cash Comp (Actual) - Rcvrs	196	397	120.5	139.8	159.3	167.1	184.4	218.1	Short-term Incentive (Target)	202	394	20.5%	19.8%
Total Cash Comp (Target)	247	476	117.5	135.1	154.2	159.0	179.3	203.5	Short-term Incentive (Maximum)	117	224	37.9%	36.0%
Total Cash Comp (Target) - Rcvrs	203	395	123.7	138.8	156.0	162.5	180.7	205.6	Sales Incentive (Actual)	4	5	--%	--%
Total Direct Compensation (Black-Scholes)									Sales Incentive (Target)	1	1	--%	--%
Total Direct Comp (Actual)	269	510	114.9	136.5	159.1	170.6	189.2	240.5	Profit Sharing (Actual)	11	16	22.6%	28.4%
Total Direct Comp (Actual) - Rcvrs	81	164	142.8	162.3	192.1	206.5	243.6	283.0	Long-term Incentive (Black-Scholes)	81	164	29.2%	23.4%
*More than 25% of sample supplied by one organization													
Salary Range (Mean)									Minimum	186	388	101.8	101.4
									Midpoint	186	388	136.0	136.3
									Maximum	186	388	170.2	171.2

\*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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Training Director 120.276.210



2014

# US MBD: Mercer Benchmark Database Executive

## 120.276.210 Training Director

## Consumer Goods

Primary responsibilities include the development and implementation of all training programs in accordance with company initiatives and strategies. Oversees logistics of trainings including location and supplies. Manages and evaluates trainers' performance and the infrastructure of the training department. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Training Executive or Top Human Resources Management Executive.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*15	23	111.6	126.8	148.9	153.7	173.0	210.6
Base Salary - Org Wtd	*15	23	120.2	139.1	154.5	159.1	173.0	209.3
Base Salary - Incentive Eligible	*15	23	111.6	126.8	148.9	153.7	173.0	210.6
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*13	19	18.5	22.3	31.6	38.5	51.7	73.1
Short-term Incentive (Actual)	*13	19	16.1	20.1	27.8	34.9	43.3	70.0
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	8	10	25.5	37.8	51.0	54.5	77.3	84.7

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*15	23	127.4	142.9	181.1	183.2	206.7	268.1
Total Cash Comp (Actual) - Org Wtd	*15	23	132.3	163.8	189.8	190.9	206.7	263.6
Total Cash Comp (Actual) - Rcvs	*13	20	130.5	146.1	183.4	186.2	206.7	276.8
Total Cash Comp (Target)	14	20	132.3	161.1	187.9	192.2	214.9	278.5
Total Cash Comp (Target) - Rcvs	*13	19	131.2	160.7	186.0	191.1	215.5	280.7

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*15	23	127.4	155.0	193.1	206.9	254.3	322.1
Total Direct Comp (Actual) - Rcvs	8	10	194.4	222.3	268.6	268.9	308.5	360.5

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	15	23	100%
Sales Incentive	1	1	6%
Profit Sharing	0	0	0%
Long-term Incentive	8	10	43%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	60%	50%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	60%	60%
Performance Shares/Share Units	50%	40%
Performance Cash Units	10%	0%
Long-term Cash	20%	20%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	13	19	22.2%	21.8%
Short-term Incentive (Threshold)	4	5	--%	--%
Short-term Incentive (Target)	13	19	24.8%	24.5%
Short-term Incentive (Maximum)	7	9	49.9%	52.3%
Sales Incentive (Actual)	1	1	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	8	10	31.6%	32.3%

<b>Salary Range (Mean)</b>				
Minimum	10	18	111.5	112.2
Midpoint	10	18	151.7	150.8
Maximum	10	18	191.9	189.5

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

## 120.276.210 Training Director

Energy

Primary responsibilities include the development and implementation of all training programs in accordance with company initiatives and strategies. Oversees logistics of trainings including location and supplies. Manages and evaluates trainers' performance and the infrastructure of the training department. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Training Executive or Top Human Resources Management Executive.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	11	11	106.7	120.5	130.0	133.8	136.8	181.6
Base Salary - Org Wtd	11	11	106.7	120.5	130.0	133.8	136.8	181.6
Base Salary - Incentive Eligible	9	9	--	118.0	133.6	135.8	146.1	--
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	8	8	--	22.5	27.0	27.0	28.4	--
Short-term Incentive (Actual)	7	7	--	28.0	35.5	34.7	38.3	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	4	4	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	11	11	109.4	129.0	161.5	156.3	180.4	191.1
Total Cash Comp (Actual) - Org Wtd	11	11	109.4	129.0	161.5	156.3	180.4	191.1
Total Cash Comp (Actual) - Rcvrs	7	7	--	160.0	165.5	167.9	180.4	--
Total Cash Comp (Target)	10	10	121.3	128.7	156.4	150.0	165.3	181.2
Total Cash Comp (Target) - Rcvrs	8	8	--	140.0	158.5	156.3	166.9	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	11	11	109.4	129.0	188.2	174.3	196.2	268.0
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	9	9	82%
Sales Incentive	0	0	0%
Profit Sharing	1	1	--%
Long-term Incentive	6	6	55%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	7	7	26.5%	26.5%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	8	8	21.1%	21.1%
Short-term Incentive (Maximum)	6	6	41.8%	41.8%
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	7	7	105.6	105.6
Midpoint	7	7	135.4	135.4
Maximum	7	7	165.3	165.3

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

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Training Director 120.276.210

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# US MBD: Mercer Benchmark Database Executive

## 120.276.210 Training Director

Primary responsibilities include the development and implementation of all training programs in accordance with company initiatives and strategies. Oversees logistics of trainings including location and supplies. Manages and evaluates trainers' performance and the infrastructure of the training department. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Training Executive or Top Human Resources Management Executive.

## Financial Services

All Participants Analysis (Dollar Values displayed in \$000s)									Incentive Plan Eligibility					
	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile		Num Orgs	Num Obs	Inc Wtd		
Base Salary									Short-term Incentive	19	59	97%		
Base Salary - Inc Wtd	*21	61	94.7	104.6	124.0	124.9	138.6	152.3	Sales Incentive	0	0	0%		
Base Salary - Org Wtd	*21	61	91.0	106.0	127.3	129.6	139.7	178.5	Profit Sharing	2	6	22%		
Base Salary - Incentive Eligible	*19	59	94.3	105.7	124.0	124.4	138.6	152.1	Long-term Incentive	11	32	54%		
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--						
Incentives									Of Those LTI Eligible:		% Eligible	% Receiving		
Short-term Incentive (Target)	*16	53	8.3	16.4	20.8	21.7	25.1	32.2	Stock/Share Options		19%	3%		
Short-term Incentive (Actual)	*19	58	7.5	17.0	25.8	30.5	43.3	60.1	Share Appreciation Rights (SARs)		13%	13%		
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units		81%	66%		
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Performance Shares/Share Units		3%	3%		
Profit Sharing (Actual)	*1	2	--	--	--	--	--	--	Performance Cash Units		6%	0%		
Long-term Incentive (Black-Scholes)	11	32	11.7	15.2	20.8	21.9	24.0	33.1	Long-term Cash		31%	31%		
Total Cash Compensation									Incentives (Mean as % of Base)		Num Orgs	Num Obs	Org Wtd	Inc Wtd
Total Cash Comp (Actual) - Inc Wtd	*21	61	99.8	127.3	147.6	168.1	173.1	215.4	Short-term Incentive (Actual)	19	58	22.8%	23.5%	
Total Cash Comp (Actual) - Org Wtd	*21	61	95.8	124.1	143.4	177.9	174.4	254.7	Short-term Incentive (Threshold)	4	15	--%	--%	
Total Cash Comp (Actual) - Rcvrs	*19	58	102.6	128.2	147.8	169.4	172.4	218.0	Short-term Incentive (Target)	16	53	18.4%	17.1%	
Total Cash Comp (Target)	*19	56	99.8	123.4	140.3	145.5	160.6	184.2	Short-term Incentive (Maximum)	10	23	38.0%	32.0%	
Total Cash Comp (Target) - Rcvrs	*16	53	101.9	124.3	138.6	145.5	160.2	183.3	Sales Incentive (Actual)	0	0	--%	--%	
Total Direct Compensation (Black-Scholes)									Sales Incentive (Target)	0	0	--%	--%	
Total Direct Comp (Actual)	*21	61	99.8	132.5	161.4	179.6	200.1	246.7	Profit Sharing (Actual)	1	2	--%	--%	
Total Direct Comp (Actual) - Rcvrs	11	32	142.2	153.1	182.1	189.4	220.2	255.7	Long-term Incentive (Black-Scholes)	11	32	17.9%	16.5%	
*More than 25% of sample supplied by one organization									Salary Range (Mean)					
									Minimum	19	56	94.4	95.4	
									Midpoint	19	56	128.3	131.3	
									Maximum	19	56	162.2	167.2	

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

2014

# US MBD: Mercer Benchmark Database Executive

## 120.276.210 Training Director

Primary responsibilities include the development and implementation of all training programs in accordance with company initiatives and strategies. Oversees logistics of trainings including location and supplies. Manages and evaluates trainers' performance and the infrastructure of the training department. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Training Executive or Top Human Resources Management Executive.

## High Tech (Manufactured Products)

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*6	9	--	--	141.9	135.0	--	--
Base Salary - Org Wtd	*6	9	--	--	137.9	130.1	--	--
Base Salary - Incentive Eligible	*6	9	--	--	141.9	135.0	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*5	8	--	--	15.9	17.5	--	--
Short-term Incentive (Actual)	*3	6	--	--	--	--	--	--
Sales Incentive (Target)	1	1	--	--	--	--	--	--
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*2	2	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*6	9	--	--	153.0	148.6	--	--
Total Cash Comp (Actual) - Org Wtd	*6	9	--	--	144.0	146.0	--	--
Total Cash Comp (Actual) - Rcvrs	*4	7	--	--	--	--	--	--
Total Cash Comp (Target)	*6	9	--	--	150.6	153.7	--	--
Total Cash Comp (Target) - Rcvrs	*6	9	--	--	150.6	153.7	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*6	9	--	--	153.0	154.6	--	--
Total Direct Comp (Actual) - Rcvrs	*2	2	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	5	8	89%
Sales Incentive	1	--	--%
Profit Sharing	0	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)	3	6	--%	--%
Short-term Incentive (Threshold)	1	1	--%	--%
Short-term Incentive (Target)	5	8	20.0%	13.9%
Short-term Incentive (Maximum)	3	6	--%	--%
Sales Incentive (Actual)	1	1	--%	--%
Sales Incentive (Target)	1	1	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	2	2	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	3	6	--	--
Midpoint	3	6	--	--
Maximum	3	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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Training Director 120.276.210

2014

# US MBD: Mercer Benchmark Database Executive

## 120.276.210 Training Director

## Insurance

Primary responsibilities include the development and implementation of all training programs in accordance with company initiatives and strategies. Oversees logistics of trainings including location and supplies. Manages and evaluates trainers' performance and the infrastructure of the training department. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Training Executive or Top Human Resources Management Executive.

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	30	88	105.4	119.5	127.6	133.1	148.3	165.3
Base Salary - Org Wtd	30	88	104.7	118.2	130.7	136.7	155.2	164.6
Base Salary - Incentive Eligible	27	83	107.5	120.0	128.0	134.4	150.0	166.6
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	26	77	16.0	18.5	24.2	26.9	26.9	31.2
Short-term Incentive (Actual)	24	73	16.4	21.4	30.0	31.2	37.6	44.3
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*9	18	9.9	10.2	12.7	25.3	26.1	77.9

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	30	88	120.6	137.0	155.0	158.9	171.5	197.3
Total Cash Comp (Actual) - Org Wtd	30	88	112.9	136.5	155.4	165.2	179.1	214.5
Total Cash Comp (Actual) - Rcvrs	24	73	131.1	142.6	156.0	163.6	177.7	206.5
Total Cash Comp (Target)	27	80	120.6	140.4	148.9	158.8	177.2	199.3
Total Cash Comp (Target) - Rcvrs	26	77	123.8	141.7	149.3	160.9	179.7	199.5

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	30	88	120.6	137.2	155.4	164.1	178.3	211.1
Total Direct Comp (Actual) - Rcvrs	*9	18	164.3	172.5	183.6	211.0	227.8	284.2

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	27	83	97%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	11	40	47%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	5%	6%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	90%	78%
Performance Shares/Share Units	25%	22%
Performance Cash Units	15%	6%
Long-term Cash	5%	6%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	24	73	24.7%	23.2%
Short-term Incentive (Threshold)	7	21	6.4%	6.2%
Short-term Incentive (Target)	26	77	19.7%	19.4%
Short-term Incentive (Maximum)	17	59	34.9%	35.1%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	9	18	17.1%	15.3%

<b>Salary Range (Mean)</b>				
Minimum	22	76	100.4	99.5
Midpoint	22	76	134.5	134.4
Maximum	22	76	168.6	169.2

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

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Training Director 120.276.210

2014

# US MBD: Mercer Benchmark Database Executive

## 120.276.210 Training Director

## Life Sciences

Primary responsibilities include the development and implementation of all training programs in accordance with company initiatives and strategies. Oversees logistics of trainings including location and supplies. Manages and evaluates trainers' performance and the infrastructure of the training department. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Training Executive or Top Human Resources Management Executive

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*5	14	--	--	153.7	154.3	--	--
Base Salary - Org Wtd	*5	14	--	--	153.7	151.6	--	--
Base Salary - Incentive Eligible	*5	14	--	--	153.7	154.3	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

### Incentives

Short-term Incentive (Target)	*5	12	--	--	30.9	35.2	--	--
Short-term Incentive (Actual)	*5	10	--	--	43.8	39.9	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	*1	2	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*3	9	--	--	--	--	--	--

### Total Cash Compensation

Total Cash Comp (Actual) - Inc Wtd	*5	14	--	--	187.5	189.0	--	--
Total Cash Comp (Actual) - Org Wtd	*5	14	--	--	174.0	177.5	--	--
Total Cash Comp (Actual) - Rcvs	*5	12	--	--	189.7	195.5	--	--
Total Cash Comp (Target)	*5	14	--	--	184.5	184.5	--	--
Total Cash Comp (Target) - Rcvs	*5	12	--	--	185.5	190.9	--	--

### Total Direct Compensation (Black-Scholes)

Total Direct Comp (Actual)	*5	14	--	--	194.8	201.0	--	--
Total Direct Comp (Actual) - Rcvs	*3	9	--	--	--	--	--	--

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

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

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	5	10	18.2%	24.8%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	5	12	21.8%	22.6%
Short-term Incentive (Maximum)	2	8	--%	--%
Sales Incentive (Actual)	1	2	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	3	9	--%	--%

### Salary Range (Mean)

Minimum	4	12	--	--
Midpoint	4	12	--	--
Maximum	4	12	--	--

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Training Director 120.276.210

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# US MBD: Mercer Benchmark Database Executive

## 120.276.210 Training Director

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## Other Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	25	28	110.2	118.9	133.0	134.8	153.5	162.0
Base Salary - Org Wtd	25	28	108.5	122.0	133.0	135.7	154.8	165.0
Base Salary - Incentive Eligible	22	25	106.4	118.1	133.1	134.5	152.5	165.0
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	18	20	17.6	22.8	30.5	32.2	39.2	51.5
Short-term Incentive (Actual)	18	20	8.8	18.8	32.9	35.8	50.5	69.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	*1	1	--	--	--	--	--	--
Profit Sharing (Actual)	*3	4	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*4	5	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	25	28	111.4	135.1	152.7	161.7	181.3	226.9
Total Cash Comp (Actual) - Org Wtd	25	28	119.2	137.5	150.4	163.1	187.3	228.9
Total Cash Comp (Actual) - Rcvrs	20	22	115.5	142.1	161.5	168.9	199.8	230.9
Total Cash Comp (Target)	21	23	115.2	136.8	162.1	161.1	181.3	214.6
Total Cash Comp (Target) - Rcvrs	18	20	135.1	146.9	165.2	168.0	184.4	222.7

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	25	28	111.4	135.1	152.7	170.3	205.0	235.4
Total Direct Comp (Actual) - Rcvrs	*4	5	--	--	--	--	--	--

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	20	23	88%
Sales Incentive	2	2	13%
Profit Sharing	4	5	38%
Long-term Incentive	5	7	28%

<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)	18	20	25.2%	25.2%
Short-term Incentive (Threshold)	5	5	10.4%	10.4%
Short-term Incentive (Target)	18	20	23.4%	23.3%
Short-term Incentive (Maximum)	12	14	39.5%	40.3%
Sales Incentive (Actual)	1	1	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	3	4	--%	--%
Long-term Incentive (Black-Scholes)	4	5	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	13	15	101.8	101.8
Midpoint	13	15	135.4	135.0
Maximum	13	15	169.1	168.2

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

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Training Director 120.276.210

2014

# US MBD: Mercer Benchmark Database Executive

## 120.276.210 Training Director

Primary responsibilities include the development and implementation of all training programs in accordance with company initiatives and strategies. Oversees logistics of trainings including location and supplies. Manages and evaluates trainers' performance and the infrastructure of the training department. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Training Executive or Top Human Resources Management Executive.

## Other Non-Manufacturing

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	25	39	95.0	119.7	131.0	137.3	151.0	190.5
Base Salary - Org Wtd	25	39	99.4	121.5	132.0	135.8	150.3	185.2
Base Salary - Incentive Eligible	23	37	94.8	120.0	131.0	137.8	151.4	193.1
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	19	29	15.4	21.9	24.5	27.5	32.2	45.5
Short-term Incentive (Actual)	22	35	4.9	15.0	26.1	25.5	30.4	47.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	4	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*4	12	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	25	39	99.3	139.8	154.2	161.1	190.6	222.9
Total Cash Comp (Actual) - Org Wtd	25	39	107.4	136.1	153.9	160.3	185.7	206.9
Total Cash Comp (Actual) - Rcvrs	22	36	99.2	140.1	156.1	163.4	192.7	224.1
Total Cash Comp (Target)	23	37	117.1	144.6	154.5	160.7	188.3	204.1
Total Cash Comp (Target) - Rcvrs	19	29	117.7	144.0	153.2	156.3	171.9	196.5

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	25	39	99.3	141.0	159.0	168.8	190.6	255.4
Total Direct Comp (Actual) - Rcvrs	*4	12	--	--	--	--	--	--

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	23	37	97%
Sales Incentive	0	0	0%
Profit Sharing	5	7	33%
Long-term Incentive	7	15	44%

<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)	22	35	19.6%	18.6%
Short-term Incentive (Threshold)	7	11	9.0%	9.5%
Short-term Incentive (Target)	19	29	21.3%	21.1%
Short-term Incentive (Maximum)	10	15	37.8%	35.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	4	--%	--%
Long-term Incentive (Black-Scholes)	4	12	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	14	25	100.6	101.4
Midpoint	14	25	141.8	138.7
Maximum	14	25	182.9	175.9

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

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Training Director 120 276 210



2014

# US MBD: Mercer Benchmark Database Executive

## 120.276.210 Training Director

Primary responsibilities include the development and implementation of all training programs in accordance with company initiatives and strategies. Oversees logistics of trainings including location and supplies. Manages and evaluates trainers' performance and the infrastructure of the training department. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Training Executive or Top Human Resources Management Executive.

## Retail & Wholesale

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	44	68	106.2	124.8	141.1	141.8	159.8	173.2
Base Salary - Org Wtd	44	68	105.2	122.9	137.4	139.4	146.0	171.7
Base Salary - Incentive Eligible	42	63	109.3	125.0	141.4	143.5	161.9	173.3
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--
<b>Incentives</b>								
Short-term Incentive (Target)	40	61	17.3	26.5	36.0	35.0	41.4	48.0
Short-term Incentive (Actual)	33	52	13.3	15.8	27.9	31.6	42.4	55.7
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	24	35	14.1	19.9	28.7	54.8	54.7	129.9
<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	44	68	112.4	140.5	159.8	166.2	185.6	233.6
Total Cash Comp (Actual) - Org Wtd	44	68	113.3	140.5	154.5	161.0	179.5	212.5
Total Cash Comp (Actual) - Rcvrs	33	52	129.2	147.4	167.8	175.7	203.7	238.8
Total Cash Comp (Target)	41	65	122.4	150.0	175.4	175.2	199.5	222.6
Total Cash Comp (Target) - Rcvrs	40	61	129.4	156.0	177.6	179.2	201.2	228.7
<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	44	68	121.0	151.1	178.3	194.4	234.2	275.5
Total Direct Comp (Actual) - Rcvrs	24	35	150.5	167.0	198.0	227.0	272.8	325.9

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	42	63	94%
Sales Incentive	0	0	0%
Profit Sharing	3	3	8%
Long-term Incentive	27	40	63%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	54%	23%
Share Appreciation Rights (SARs)	3%	3%
Restricted Shares/Share Units	90%	86%
Performance Shares/Share Units	5%	0%
Performance Cash Units	0%	0%
Long-term Cash	18%	17%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	33	52	20.0%	21.6%
Short-term Incentive (Threshold)	13	22	10.6%	8.7%
Short-term Incentive (Target)	40	61	22.8%	24.0%
Short-term Incentive (Maximum)	23	31	44.5%	45.8%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	24	35	44.6%	40.8%

Salary Range (Mean)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Minimum	32	43	100.6	99.3
Midpoint	32	43	134.3	134.9
Maximum	32	43	167.9	170.6

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

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Training Director 120.276.210

2014

# US MBD: Mercer Benchmark Database Executive

## 120.276.210 Training Director

Primary responsibilities include the development and implementation of all training programs in accordance with company initiatives and strategies. Oversees logistics of trainings including location and supplies. Manages and evaluates trainers' performance and the infrastructure of the training department. Typically in larger organizations this is a senior level manager. Frequently reports to a Top Training Executive or Top Human Resources Management Executive.

## Services (Non-Financial)

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	77	133	101.8	120.9	138.0	139.3	157.8	176.6
Base Salary - Org Wtd	77	133	100.1	119.5	138.0	137.3	156.0	170.8
Base Salary - Incentive Eligible	53	106	101.6	121.0	138.7	140.1	157.7	179.4
Base Salary - Not Incentive Eligible	*9	11	116.8	121.5	142.2	143.5	161.3	173.2

<b>Incentives</b>								
Short-term Incentive (Target)	44	75	10.2	13.6	18.5	22.5	27.3	38.5
Short-term Incentive (Actual)	41	79	5.0	7.5	13.8	18.2	23.7	40.3
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	3	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	8	9	--	12.2	23.8	30.2	47.7	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	77	133	110.8	125.4	142.6	150.3	171.5	190.8
Total Cash Comp (Actual) - Org Wtd	77	133	111.3	124.7	144.0	147.8	161.7	203.6
Total Cash Comp (Actual) - Rcvrs	41	79	113.7	130.4	162.5	161.8	182.7	211.0
Total Cash Comp (Target)	71	126	114.7	130.6	146.6	152.5	170.8	191.1
Total Cash Comp (Target) - Rcvrs	44	75	115.3	136.0	152.6	159.2	176.6	208.7

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	77	133	110.8	125.4	142.6	152.4	173.1	198.6
Total Direct Comp (Actual) - Rcvrs	8	9	--	154.9	211.0	210.5	267.3	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	53	106	81%
Sales Incentive	0	0	0%
Profit Sharing	2	3	3%
Long-term Incentive	11	16	13%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	44%	22%
Share Appreciation Rights (SARs)	6%	11%
Restricted Shares/Share Units	63%	67%
Performance Shares/Share Units	13%	11%
Performance Cash Units	0%	0%
Long-term Cash	13%	22%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	41	79	13.7%	12.3%
Short-term Incentive (Threshold)	16	36	7.8%	7.0%
Short-term Incentive (Target)	44	75	17.0%	16.3%
Short-term Incentive (Maximum)	23	47	30.0%	28.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	3	--%	--%
Long-term Incentive (Black-Scholes)	8	9	18.0%	18.7%

<b>Salary Range (Mean)</b>				
Minimum	54	100	103.4	104.6
Midpoint	54	100	135.8	138.0
Maximum	54	100	168.2	171.4

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

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Training Director 120.276.210

2014

# US MBD: Mercer Benchmark Database Executive

## 210.308.130 Treasurer

Responsible for the direction and management of the treasury activities of the total organization. Ensures that financial transactions, policies, and procedures meet organization objectives, needs, and regulatory body requirements. Supervises the organization banking, credit, and investment functions. May include responsibility for organization property and risk insurance. Frequently reports to a Chief Financial Officer. Note This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

## All Organizations

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	341	344	164.3	195.0	235.8	246.8	286.0	346.6
Base Salary - Org Wtd	341	344	164.8	195.3	237.3	247.4	287.1	347.5
Base Salary - Incentive Eligible	310	313	169.3	200.0	241.6	251.9	295.6	350.0
Base Salary - Not Incentive Eligible	5	5	--	--	185.4	182.7	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	268	270	41.8	63.0	93.2	107.8	135.4	202.0
Short-term Incentive (Actual)	280	283	29.2	50.6	87.0	116.9	145.2	225.7
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	14	14	3.3	6.1	7.4	9.1	10.9	19.4
Long-term Incentive (Black-Scholes)	204	205	20.2	55.9	114.6	182.4	216.9	463.3

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	341	344	175.9	235.1	310.7	343.3	403.9	525.8
Total Cash Comp (Actual) - Org Wtd	341	344	175.4	235.2	310.9	344.2	404.3	526.2
Total Cash Comp (Actual) - Rcvrs	280	283	208.6	262.4	332.6	370.3	425.0	558.9
Total Cash Comp (Target)	310	312	186.3	244.7	320.5	339.4	407.5	512.5
Total Cash Comp (Target) - Rcvrs	268	270	218.5	264.1	335.5	359.7	428.5	527.6

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	341	344	182.3	253.7	360.1	452.0	546.1	801.3
Total Direct Comp (Actual) - Rcvrs	204	205	258.6	347.7	485.6	570.6	652.4	1,005.3

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	309	312	92%
Sales Incentive	0	0	0%
Profit Sharing	24	24	11%
Long-term Incentive	223	224	71%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	41%	37%
Share Appreciation Rights (SARs)	7%	5%
Restricted Shares/Share Units	72%	69%
Performance Shares/Share Units	40%	37%
Performance Cash Units	9%	2%
Long-term Cash	21%	20%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	280	283	42.2%	42.0%
Short-term Incentive (Threshold)	94	95	17.2%	17.2%
Short-term Incentive (Target)	268	270	40.3%	40.2%
Short-term Incentive (Maximum)	177	178	72.8%	72.7%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	14	14	4.8%	4.8%
Long-term Incentive (Black-Scholes)	204	205	62.1%	62.0%

<b>Salary Range (Mean)</b>				
Minimum	221	222	175.8	175.8
Midpoint	221	222	239.1	239.0
Maximum	221	222	302.5	302.3

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

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Treasurer 210.308.130

2014

# US MBD: Mercer Benchmark Database Executive

## 210.308.130 Treasurer

Responsible for the direction and management of the treasury activities of the total organization. Ensures that financial transactions, policies, and procedures meet organization objectives, needs, and regulatory body requirements. Supervises the organization banking, credit, and investment functions. May include responsibility for organization property and risk insurance. Frequently reports to a Chief Financial Officer. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

## Consumer Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	21	22	172.6	207.1	241.4	258.1	294.5	412.2
Base Salary - Org Wtd	21	22	177.9	213.0	247.7	262.2	300.7	415.2
Base Salary - Incentive Eligible	21	22	172.6	207.1	241.4	258.1	294.5	412.2
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	18	19	43.7	66.6	110.0	116.3	168.0	215.1
Short-term Incentive (Actual)	19	20	30.8	54.7	113.5	126.8	166.3	271.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	18	19	28.0	58.5	176.0	193.1	233.9	500.1

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	21	22	200.5	265.8	344.6	373.7	458.9	638.1
Total Cash Comp (Actual) - Org Wtd	21	22	203.2	279.2	355.2	381.9	472.9	647.4
Total Cash Comp (Actual) - Rcvrs	19	20	210.0	292.9	366.6	395.9	486.9	656.7
Total Cash Comp (Target)	21	22	215.8	263.6	330.0	358.5	451.8	575.4
Total Cash Comp (Target) - Rcvrs	18	19	218.3	288.6	330.0	374.1	457.3	606.1

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	21	22	222.3	301.6	504.0	540.5	660.3	1,042.6
Total Direct Comp (Actual) - Rcvrs	18	19	257.5	345.5	531.2	593.8	690.4	1,060.3

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	21	22	100%
Sales Incentive	0	0	0%
Profit Sharing	3	3	27%
Long-term Incentive	19	20	91%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	42%	42%
Share Appreciation Rights (SARs)	5%	5%
Restricted Shares/Share Units	58%	58%
Performance Shares/Share Units	37%	32%
Performance Cash Units	11%	0%
Long-term Cash	32%	32%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	19	20	46.5%	45.0%
Short-term Incentive (Threshold)	3	4	--%	--%
Short-term Incentive (Target)	18	19	44.1%	43.1%
Short-term Incentive (Maximum)	9	10	87.6%	83.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	18	19	67.3%	65.4%

<b>Salary Range (Mean)</b>				
Minimum	14	15	203.2	200.8
Midpoint	14	15	268.1	264.8
Maximum	14	15	332.9	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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Treasurer 210 308 130

2014

# US MBD: Mercer Benchmark Database Executive

## 210.308.130 Treasurer

Energy

Responsible for the direction and management of the treasury activities of the total organization. Ensures that financial transactions, policies, and procedures meet organization objectives, needs, and regulatory body requirements. Supervises the organization banking, credit, and investment functions. May include responsibility for organization property and risk insurance. 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	31	31	151.4	188.1	222.5	248.1	300.7	382.7
Base Salary - Org Wtd	31	31	151.4	188.1	222.5	248.1	300.7	382.7
Base Salary - Incentive Eligible	29	29	153.0	194.1	230.0	253.0	310.4	388.3
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	24	24	33.1	63.6	89.8	112.1	154.1	249.8
Short-term Incentive (Actual)	28	28	28.4	65.4	110.8	133.9	173.6	319.2
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	26	26	29.5	81.6	158.5	312.9	429.7	971.4

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	31	31	179.1	240.0	325.0	369.0	442.2	698.1
Total Cash Comp (Actual) - Org Wtd	31	31	179.1	240.0	325.0	369.0	442.2	698.1
Total Cash Comp (Actual) - Rcvrs	28	28	192.9	259.6	331.0	384.1	505.5	736.1
Total Cash Comp (Target)	27	27	176.5	243.0	308.0	347.8	405.9	626.7
Total Cash Comp (Target) - Rcvrs	24	24	193.7	252.5	309.3	363.0	461.5	663.9

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	31	31	193.4	307.8	420.0	631.4	845.7	1,654.8
Total Direct Comp (Actual) - Rcvrs	26	26	248.6	366.4	512.8	707.1	934.9	1,702.4

\*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	29	29	97%
Sales Incentive	0	0	0%
Profit Sharing	1	1	5%
Long-term Incentive	27	27	87%

<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>
Stock/Share Options	22%	15%
Share Appreciation Rights (SARs)	7%	4%
Restricted Shares/Share Units	85%	81%
Performance Shares/Share Units	56%	50%
Performance Cash Units	7%	8%
Long-term Cash	4%	4%

<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)	28	28	47.4%	47.4%
Short-term Incentive (Threshold)	9	9	18.3%	18.3%
Short-term Incentive (Target)	24	24	40.6%	40.6%
Short-term Incentive (Maximum)	15	15	79.3%	79.3%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	26	26	101.7%	101.7%

<b>Salary Range (Mean)</b>				
Minimum	20	20	193.3	193.3
Midpoint	20	20	249.1	249.1
Maximum	20	20	304.8	304.8

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

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# US MBD: Mercer Benchmark Database Executive

## 210.308.130 Treasurer

## Financial Services

Responsible for the direction and management of the treasury activities of the total organization. Ensures that financial transactions, policies, and procedures meet organization objectives, needs, and regulatory body requirements. Supervises the organization banking, credit, and investment functions. May include responsibility for organization property and risk insurance. 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	40	40	170.2	197.9	250.0	251.6	296.5	341.5
Base Salary - Org Wtd	40	40	170.2	197.9	250.0	251.6	296.5	341.5
Base Salary - Incentive Eligible	37	37	171.6	198.6	254.0	255.5	301.3	344.0
Base Salary - Not Incentive Eligible	*2	2	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	27	27	27.4	65.0	114.8	114.0	161.8	205.7
Short-term Incentive (Actual)	35	35	30.5	60.4	113.4	121.7	175.0	235.7
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	20	20	35.4	72.6	109.9	148.6	178.3	288.2

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	40	40	210.0	243.8	349.9	358.8	447.3	569.6
Total Cash Comp (Actual) - Org Wtd	40	40	210.0	243.8	349.9	358.8	447.3	569.6
Total Cash Comp (Actual) - Rcvrs	35	35	217.6	272.5	373.4	379.4	468.5	588.6
Total Cash Comp (Target)	34	34	171.0	229.0	364.0	341.2	436.4	490.2
Total Cash Comp (Target) - Rcvrs	27	27	212.9	272.0	370.4	366.5	444.6	502.3

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	40	40	210.6	250.0	377.2	433.1	575.3	670.3
Total Direct Comp (Actual) - Rcvrs	20	20	304.6	406.3	566.9	578.6	657.1	855.9

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	37	37	95%
Sales Incentive	0	0	0%
Profit Sharing	3	3	12%
Long-term Incentive	21	21	58%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	43%	40%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	90%	90%
Performance Shares/Share Units	33%	30%
Performance Cash Units	10%	0%
Long-term Cash	19%	20%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	35	35	45.3%	45.3%
Short-term Incentive (Threshold)	10	10	15.5%	15.5%
Short-term Incentive (Target)	27	27	42.8%	42.8%
Short-term Incentive (Maximum)	19	19	76.9%	76.9%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	20	20	49.8%	49.8%

<b>Salary Range (Mean)</b>				
Minimum	26	26	164.2	164.2
Midpoint	26	26	235.5	235.5
Maximum	26	26	306.9	306.9

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

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Treasurer 210.308.130

2014

# US MBD: Mercer Benchmark Database Executive

## 210.308.130 Treasurer

Responsible for the direction and management of the treasury activities of the total organization. Ensures that financial transactions, policies, and procedures meet organization objectives, needs, and regulatory body requirements. Supervises the organization banking, credit, and investment functions. May include responsibility for organization property and risk insurance. Frequently reports to a Chief Financial Officer. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

## High Tech (Manufactured Products)

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	6	6	--	--	183.0	227.1	--	--
Base Salary - Org Wtd	6	6	--	--	183.0	227.1	--	--
Base Salary - Incentive Eligible	5	5	--	--	172.5	233.9	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	5	5	--	--	69.0	108.0	--	--
Short-term Incentive (Actual)	4	4	--	--	--	--	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*3	3	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	6	6	--	--	200.7	340.7	--	--
Total Cash Comp (Actual) - Org Wtd	6	6	--	--	200.7	340.7	--	--
Total Cash Comp (Actual) - Rcvrs	4	4	--	--	--	--	--	--
Total Cash Comp (Target)	5	5	--	--	241.5	341.9	--	--
Total Cash Comp (Target) - Rcvrs	5	5	--	--	241.5	341.9	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	6	6	--	--	200.7	488.3	--	--
Total Direct Comp (Actual) - Rcvrs	*3	3	--	--	--	--	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	5	5	100%
Sales Incentive	0	0	--%
Profit Sharing	0	0	0%
Long-term Incentive	3	3	60%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	4	4	--%	--%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	5	5	37.4%	37.4%
Short-term Incentive (Maximum)	4	4	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	3	3	--%	--%

<b>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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Treasurer 210.308.130

2014

# US MBD: Mercer Benchmark Database Executive

## 210.308.130 Treasurer

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## Insurance

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	24	24	174.4	208.3	232.5	263.8	299.0	425.0
Base Salary - Org Wtd	24	24	174.4	208.3	232.5	263.8	299.0	425.0
Base Salary - Incentive Eligible	23	23	173.8	207.8	230.6	262.4	300.0	430.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	19	19	36.8	51.9	75.1	104.1	129.9	231.9
Short-term Incentive (Actual)	21	21	35.1	53.7	74.2	166.6	122.5	418.6
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	13	13	45.1	67.4	138.8	240.5	270.4	864.2

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	24	24	230.8	251.9	293.9	409.6	397.0	765.0
Total Cash Comp (Actual) - Org Wtd	24	24	230.8	251.9	293.9	409.6	397.0	765.0
Total Cash Comp (Actual) - Rcvrs	21	21	230.4	245.2	283.0	419.5	399.1	776.6
Total Cash Comp (Target)	20	20	222.5	245.3	296.9	358.0	436.5	643.9
Total Cash Comp (Target) - Rcvrs	19	19	221.3	240.5	297.7	361.2	450.0	652.5

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	24	24	230.8	276.2	330.2	539.9	533.3	1,038.6
Total Direct Comp (Actual) - Rcvrs	13	13	292.1	370.9	485.6	767.6	1,034.5	2,194.9

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	23	23	96%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	14	14	61%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	23%	23%
Share Appreciation Rights (SARs)	8%	8%
Restricted Shares/Share Units	38%	38%
Performance Shares/Share Units	38%	31%
Performance Cash Units	23%	8%
Long-term Cash	54%	46%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	21	21	49.9%	49.9%
Short-term Incentive (Threshold)	7	7	13.0%	13.0%
Short-term Incentive (Target)	19	19	37.0%	37.0%
Short-term Incentive (Maximum)	14	14	52.4%	52.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	13	13	65.8%	65.8%

<b>Salary Range (Mean)</b>				
Minimum	18	18	175.7	175.7
Midpoint	18	18	238.6	238.6
Maximum	18	18	301.5	301.5

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

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Treasurer 210 308 130



2014

# US MBD: Mercer Benchmark Database Executive

## 210.308.130 Treasurer

## Mining & Metals

Responsible for the direction and management of the treasury activities of the total organization. Ensures that financial transactions, policies, and procedures meet organization objectives, needs, and regulatory body requirements. Supervises the organization banking, credit, and investment functions. May include responsibility for organization property and risk insurance. 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	5	5	--	--	211.7	209.3	--	--
Base Salary - Org Wtd	5	5	--	--	211.7	209.3	--	--
Base Salary - Incentive Eligible	5	5	--	--	211.7	209.3	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	5	5	--	--	66.5	65.8	--	--
Short-term Incentive (Actual)	4	4	--	--	--	--	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*3	3	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	5	5	--	--	248.8	263.3	--	--
Total Cash Comp (Actual) - Org Wtd	5	5	--	--	248.8	263.3	--	--
Total Cash Comp (Actual) - Rcvrs	4	4	--	--	--	--	--	--
Total Cash Comp (Target)	5	5	--	--	285.7	275.0	--	--
Total Cash Comp (Target) - Rcvrs	5	5	--	--	285.7	275.0	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	5	5	--	--	288.1	305.0	--	--
Total Direct Comp (Actual) - Rcvrs	*3	3	--	--	--	--	--	--

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

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

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	4	4	--%	--%
Short-term Incentive (Threshold)	3	3	--%	--%
Short-term Incentive (Target)	5	5	31.0%	31.0%
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)	3	3	--%	--%

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

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

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Treasurer 210.308.130

2014

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## 210.308.130 Treasurer

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## Other Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	42	42	173.7	202.9	238.7	239.3	272.0	312.0
Base Salary - Org Wtd	42	42	173.7	202.9	238.7	239.3	272.0	312.0
Base Salary - Incentive Eligible	40	40	175.1	209.6	244.7	243.3	273.9	314.0
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	38	38	56.1	63.0	91.8	100.1	122.0	179.8
Short-term Incentive (Actual)	37	37	28.6	56.1	86.4	98.3	122.7	203.8
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	31	31	16.3	70.8	153.6	200.0	311.3	502.1

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	42	42	185.8	251.1	316.7	326.1	375.9	473.2
Total Cash Comp (Actual) - Org Wtd	42	42	185.8	251.1	316.7	326.1	375.9	473.2
Total Cash Comp (Actual) - Rcvrs	37	37	212.4	268.2	333.3	340.2	388.9	487.1
Total Cash Comp (Target)	40	40	214.8	259.7	335.1	333.1	390.1	510.3
Total Cash Comp (Target) - Rcvrs	38	38	235.5	275.7	336.0	342.3	391.4	519.6

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	42	42	196.5	295.9	407.9	473.7	600.8	866.4
Total Direct Comp (Actual) - Rcvrs	31	31	276.6	350.0	495.1	550.4	650.6	979.2

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	40	40	95%
Sales Incentive	0	0	0%
Profit Sharing	2	2	9%
Long-term Incentive	34	34	83%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	48%	52%
Share Appreciation Rights (SARs)	15%	10%
Restricted Shares/Share Units	70%	61%
Performance Shares/Share Units	48%	48%
Performance Cash Units	9%	0%
Long-term Cash	21%	23%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	37	37	39.1%	39.1%
Short-term Incentive (Threshold)	12	12	22.7%	22.7%
Short-term Incentive (Target)	38	38	39.7%	39.7%
Short-term Incentive (Maximum)	27	27	76.8%	76.8%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	31	31	75.5%	75.5%

<b>Salary Range (Mean)</b>				
Minimum	22	22	173.7	173.7
Midpoint	22	22	228.4	228.4
Maximum	22	22	283.0	283.0

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

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Treasurer 210.308.130

2014

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All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	12	12	124.0	170.6	220.5	216.1	247.5	321.1
Base Salary - Org Wtd	12	12	124.0	170.6	220.5	216.1	247.5	321.1
Base Salary - Incentive Eligible	11	11	119.8	177.0	224.5	220.5	250.0	322.4
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	11	11	27.0	57.0	81.2	88.0	125.0	154.1
Short-term Incentive (Actual)	11	11	8.9	19.2	45.0	57.5	83.0	148.3
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	6	6	--	--	64.4	108.6	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	12	12	141.9	196.7	257.3	268.8	359.4	383.9
Total Cash Comp (Actual) - Org Wtd	12	12	141.9	196.7	257.3	268.8	359.4	383.9
Total Cash Comp (Actual) - Rcvrs	11	11	143.4	203.3	265.3	277.9	370.0	385.1
Total Cash Comp (Target)	12	12	144.1	211.6	291.3	296.8	368.3	470.3
Total Cash Comp (Target) - Rcvrs	11	11	146.8	247.7	297.6	308.4	375.0	470.6

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	12	12	141.9	218.8	290.5	323.1	444.0	553.2
Total Direct Comp (Actual) - Rcvrs	6	6	--	--	440.6	411.9	--	--

\*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	11	11	92%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	7	7	64%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	43%	33%
Share Appreciation Rights (SARs)	14%	17%
Restricted Shares/Share Units	43%	50%
Performance Shares/Share Units	57%	50%
Performance Cash Units	14%	0%
Long-term Cash	29%	33%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	11	11	26.7%	26.7%
Short-term Incentive (Threshold)	4	4	--%	--%
Short-term Incentive (Target)	11	11	38.0%	38.0%
Short-term Incentive (Maximum)	9	9	75.6%	75.6%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	6	6	47.2%	47.2%

<b>Salary Range (Mean)</b>				
Minimum	11	11	172.9	172.9
Midpoint	11	11	251.6	251.6
Maximum	11	11	330.3	330.3

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

2014

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## 210.308.130 Treasurer

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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	36	36	142.9	196.8	254.4	259.8	309.0	380.0
Base Salary - Org Wtd	36	36	142.9	196.8	254.4	259.8	309.0	380.0
Base Salary - Incentive Eligible	34	34	142.1	203.0	259.4	264.4	318.3	385.7
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	28	28	46.6	75.3	107.5	127.8	156.8	211.7
Short-term Incentive (Actual)	34	34	19.1	57.5	103.3	151.2	205.3	354.9
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	4	4	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	20	20	22.3	41.3	93.0	137.5	200.8	306.9

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	36	36	168.3	244.3	362.8	403.2	502.9	721.1
Total Cash Comp (Actual) - Org Wtd	36	36	168.3	244.3	362.8	403.2	502.9	721.1
Total Cash Comp (Actual) - Rcvs	34	34	174.5	272.1	369.1	416.2	504.6	735.1
Total Cash Comp (Target)	32	32	176.0	245.0	361.1	366.6	468.6	546.3
Total Cash Comp (Target) - Rcvs	28	28	239.5	315.0	371.3	394.1	475.8	565.5

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	36	36	168.3	274.3	423.6	479.5	608.5	927.5
Total Direct Comp (Actual) - Rcvs	20	20	258.2	344.8	510.7	544.1	682.5	1,029.7

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	34	34	94%
Sales Incentive	0	0	0%
Profit Sharing	5	5	28%
Long-term Incentive	23	23	72%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	43%	35%
Share Appreciation Rights (SARs)	5%	5%
Restricted Shares/Share Units	76%	80%
Performance Shares/Share Units	33%	25%
Performance Cash Units	10%	5%
Long-term Cash	10%	10%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	34	34	52.6%	52.6%
Short-term Incentive (Threshold)	7	7	16.4%	16.4%
Short-term Incentive (Target)	28	28	47.3%	47.3%
Short-term Incentive (Maximum)	13	13	71.3%	71.3%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	4	4	--%	--%
Long-term Incentive (Black-Scholes)	20	20	48.1%	48.1%

<b>Salary Range (Mean)</b>				
Minimum	22	22	172.5	172.5
Midpoint	22	22	241.9	241.9
Maximum	22	22	311.3	311.3

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

2014

# US MBD: Mercer Benchmark Database Executive

## 210.308.130 Treasurer

Responsible for the direction and management of the treasury activities of the total organization. Ensures that financial transactions, policies, and procedures meet organization objectives, needs, and regulatory body requirements. Supervises the organization banking, credit, and investment functions. May include responsibility for organization property and risk insurance. Frequently reports to a Chief Financial Officer. Note: This is generally a single incumbent position. Only one employee, the most senior individual, per organization entity should be reported.

## Retail & Wholesale

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	41	42	144.8	183.0	233.0	236.4	271.9	359.4
Base Salary - Org Wtd	41	42	149.0	185.0	237.5	238.6	272.0	362.8
Base Salary - Incentive Eligible	40	41	144.1	185.0	237.5	238.1	272.0	362.8
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	37	37	29.8	61.5	81.5	99.9	121.2	192.6
Short-term Incentive (Actual)	33	34	28.1	42.1	65.6	93.5	112.7	235.1
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	26	26	15.0	30.8	144.1	162.2	201.9	481.5

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	41	42	161.2	205.3	277.9	312.7	375.0	546.0
Total Cash Comp (Actual) - Org Wtd	41	42	160.7	208.5	288.3	315.7	376.7	554.4
Total Cash Comp (Actual) - Rcvrs	33	34	186.2	243.7	310.5	341.9	421.3	598.2
Total Cash Comp (Target)	38	38	186.0	245.8	314.8	340.6	389.5	579.2
Total Cash Comp (Target) - Rcvrs	37	37	200.5	248.5	320.6	345.3	397.2	581.4

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	41	42	161.2	226.2	315.6	413.1	508.4	805.1
Total Direct Comp (Actual) - Rcvrs	26	26	223.6	266.8	487.2	516.8	744.9	971.4

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	40	41	98%
Sales Incentive	0	0	0%
Profit Sharing	4	4	14%
Long-term Incentive	27	27	75%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	48%	42%
Share Appreciation Rights (SARs)	11%	4%
Restricted Shares/Share Units	70%	62%
Performance Shares/Share Units	33%	35%
Performance Cash Units	4%	0%
Long-term Cash	26%	19%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	33	34	34.9%	34.7%
Short-term Incentive (Threshold)	17	17	16.5%	16.5%
Short-term Incentive (Target)	37	37	37.9%	37.9%
Short-term Incentive (Maximum)	28	28	72.4%	72.4%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	26	26	58.5%	58.5%

<b>Salary Range (Mean)</b>				
Minimum	28	28	168.5	168.5
Midpoint	28	28	229.9	229.9
Maximum	28	28	291.3	291.3

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

2014

# US MBD: Mercer Benchmark Database Executive

## 210.308.130 Treasurer

Responsible for the direction and management of the treasury activities of the total organization. Ensures that financial transactions, policies, and procedures meet organization objectives, needs, and regulatory body requirements. Supervises the organization banking, credit, and investment functions. May include responsibility for organization property and risk insurance. 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	66	67	144.9	195.0	230.0	235.4	282.3	315.9
Base Salary - Org Wtd	66	67	144.8	193.1	231.5	235.6	282.4	316.5
Base Salary - Incentive Eligible	48	49	168.4	215.1	240.1	248.7	287.5	320.0
Base Salary - Not Incentive Eligible	*2	2	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	40	41	40.2	61.4	90.8	95.3	121.3	156.7
Short-term Incentive (Actual)	40	41	33.0	53.0	80.5	88.5	122.0	162.9
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*3	3	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	26	26	9.4	22.6	65.9	83.5	108.4	191.5

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	66	67	144.9	218.6	291.5	290.0	358.3	451.0
Total Cash Comp (Actual) - Org Wtd	66	67	144.8	216.3	285.8	289.6	359.4	451.8
Total Cash Comp (Actual) - Rcvrs	40	41	236.3	278.5	317.8	339.5	399.5	475.7
Total Cash Comp (Target)	59	60	144.3	212.5	293.6	297.6	352.2	459.9
Total Cash Comp (Target) - Rcvrs	40	41	203.1	286.6	326.2	342.3	406.9	491.3

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	66	67	144.9	218.6	307.7	322.4	387.0	524.6
Total Direct Comp (Actual) - Rcvrs	26	26	246.3	346.4	395.0	428.1	514.1	644.4

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	48	49	75%
Sales Incentive	0	0	0%
Profit Sharing	3	3	8%
Long-term Incentive	31	31	52%

<b>Of Those LTI Eligible:</b>	% Eligible	% Receiving
Stock/Share Options	43%	31%
Share Appreciation Rights (SARs)	3%	4%
Restricted Shares/Share Units	70%	73%
Performance Shares/Share Units	33%	31%
Performance Cash Units	7%	4%
Long-term Cash	10%	8%

<b>Incentives (Mean as % of Base)</b>	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	40	41	34.4%	34.6%
Short-term Incentive (Threshold)	13	13	18.9%	18.9%
Short-term Incentive (Target)	40	41	36.5%	36.7%
Short-term Incentive (Maximum)	26	26	63.5%	63.5%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	3	3	--%	--%
Long-term Incentive (Black-Scholes)	26	26	32.2%	32.2%

<b>Salary Range (Mean)</b>				
Minimum	44	44	166.2	166.2
Midpoint	44	44	227.4	227.4
Maximum	44	44	288.7	288.7

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

2014

# US MBD: Mercer Benchmark Database Executive

## 210.308.130 Treasurer

Responsible for the direction and management of the treasury activities of the total organization. Ensures that financial transactions, policies, and procedures meet organization objectives, needs, and regulatory body requirements. Supervises the organization banking, credit, and investment functions. May include responsibility for organization property and risk insurance. 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	10	10	147.2	200.5	291.4	278.8	326.6	479.5
Base Salary - Org Wtd	10	10	147.2	200.5	291.4	278.8	326.6	479.5
Base Salary - Incentive Eligible	10	10	147.2	200.5	291.4	278.8	326.6	479.5
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	9	9	--	74.6	119.1	144.6	165.6	--
Short-term Incentive (Actual)	8	8	--	32.1	109.0	115.5	166.7	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	6	6	--	--	146.1	197.2	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	10	10	149.3	245.8	360.5	371.2	497.7	633.2
Total Cash Comp (Actual) - Org Wtd	10	10	149.3	245.8	360.5	371.2	497.7	633.2
Total Cash Comp (Actual) - Rcvrs	8	8	--	278.5	360.5	384.1	482.6	--
Total Cash Comp (Target)	10	10	151.1	241.7	408.0	409.0	489.8	852.9
Total Cash Comp (Target) - Rcvrs	9	9	--	286.6	416.9	438.4	496.7	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	10	10	154.3	258.3	415.7	489.5	683.2	974.6
Total Direct Comp (Actual) - Rcvrs	6	6	--	--	516.2	575.0	--	--

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

## Transportation Equipment

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	9	9	100%
Sales Incentive	0	0	0%
Profit Sharing	1	1	11%
Long-term Incentive	7	7	70%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	8	8	40.1%	40.1%
Short-term Incentive (Threshold)	6	6	15.4%	15.4%
Short-term Incentive (Target)	9	9	44.7%	44.7%
Short-term Incentive (Maximum)	8	8	89.8%	89.8%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	6	6	58.2%	58.2%

<b>Salary Range (Mean)</b>				
Minimum	6	6	194.1	194.1
Midpoint	6	6	240.8	240.8
Maximum	6	6	287.6	287.6

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

2014

# US MBD: Mercer Benchmark Database Executive

## 210.308.211 Treasury Director

Carries out the development and implementation of treasury functions including the allocation of cash balances, maintenance of investment records, and preparation of expense and earning forecasts. Ensures policies and procedures meet the organization's objectives, needs, and regulatory body requirements. Typically in larger organizations this is a senior level manager. Frequently reports to the Treasurer.

## 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	201	302	116.1	129.7	146.0	151.4	166.5	200.0
Base Salary - Org Wtd	201	302	116.3	129.1	146.3	150.4	165.0	195.4
Base Salary - Incentive Eligible	178	275	115.8	129.6	146.0	151.4	167.3	200.0
Base Salary - Not Incentive Eligible	9	9	--	120.9	138.5	153.6	190.2	--

<b>Incentives</b>								
Short-term Incentive (Target)	167	263	15.9	22.1	29.2	34.2	43.7	58.4
Short-term Incentive (Actual)	157	239	12.5	19.0	31.8	36.3	47.0	69.1
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*6	9	--	--	25.2	59.2	--	--
Long-term Incentive (Black-Scholes)	69	111	10.0	17.7	29.4	40.9	50.0	70.3

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	201	302	127.0	145.0	170.1	181.9	210.3	256.6
Total Cash Comp (Actual) - Org Wtd	201	302	125.8	144.0	168.0	176.6	199.8	243.9
Total Cash Comp (Actual) - Rcvrs	158	240	132.7	152.7	178.9	190.5	223.1	268.4
Total Cash Comp (Target)	194	295	129.9	149.2	172.2	181.8	209.1	247.9
Total Cash Comp (Target) - Rcvrs	167	263	136.2	153.0	174.3	184.9	211.3	251.4

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	201	302	129.6	148.6	174.3	197.0	235.7	287.1
Total Direct Comp (Actual) - Rcvrs	69	111	150.9	179.8	232.0	242.8	284.2	351.2

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	176	273	92%
Sales Incentive	0	0	0%
Profit Sharing	8	11	7%
Long-term Incentive	90	143	50%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	28%	18%
Share Appreciation Rights (SARs)	4%	1%
Restricted Shares/Share Units	78%	73%
Performance Shares/Share Units	26%	23%
Performance Cash Units	4%	0%
Long-term Cash	10%	8%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	157	239	21.0%	23.0%
Short-term Incentive (Threshold)	53	82	8.7%	8.9%
Short-term Incentive (Target)	167	263	21.6%	22.1%
Short-term Incentive (Maximum)	87	122	37.1%	37.8%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	6	9	16.5%	30.7%
Long-term Incentive (Black-Scholes)	69	111	24.2%	24.4%

<b>Salary Range (Mean)</b>				
Minimum	147	225	109.2	109.4
Midpoint	147	225	147.0	148.2
Maximum	147	225	184.9	187.1

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



2014

# US MBD: Mercer Benchmark Database Executive

## 210.308.211 Treasury Director

## Consumer Goods

Carries out the development and implementation of treasury functions including the allocation of cash balances, maintenance of investment records, and preparation of expense and earning forecasts. Ensures policies and procedures meet the organization's objectives, needs, and regulatory body requirements. Typically in larger organizations this is a senior level manager. Frequently reports to the Treasurer.

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>												
Base Salary - Inc Wtd	15	19	115.0	119.6	148.5	144.6	166.2	184.3	Short-term Incentive	15	19	100%
Base Salary - Org Wtd	15	19	112.7	135.2	150.0	148.4	166.2	182.1	Sales Incentive	0	0	0%
Base Salary - Incentive Eligible	15	19	115.0	119.6	148.5	144.6	166.2	184.3	Profit Sharing	0	0	0%
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--	Long-term Incentive	9	10	53%
<b>Incentives</b>									<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>	
Short-term Incentive (Target)	14	18	13.8	19.2	32.6	32.3	43.3	52.6	Stock/Share Options	33%	43%	
Short-term Incentive (Actual)	12	15	12.5	17.3	25.1	26.5	28.4	48.6	Share Appreciation Rights (SARs)	0%	0%	
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units	44%	57%	
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Performance Shares/Share Units	44%	29%	
Profit Sharing (Actual)	0	0	--	--	--	--	--	--	Performance Cash Units	0%	0%	
Long-term Incentive (Black-Scholes)	*6	7	--	--	33.2	31.5	--	--	Long-term Cash	22%	14%	
<b>Total Cash Compensation</b>									<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>
Total Cash Comp (Actual) - Inc Wtd	15	19	116.7	142.5	153.1	165.6	196.4	210.1	Short-term Incentive (Actual)	12	15	18.3%
Total Cash Comp (Actual) - Org Wtd	15	19	123.4	150.0	165.8	170.9	196.4	216.5	Short-term Incentive (Threshold)	1	2	--%
Total Cash Comp (Actual) - Rcvrs	12	15	137.9	148.0	165.8	175.5	198.8	222.5	Short-term Incentive (Target)	14	18	24.3%
Total Cash Comp (Target)	14	18	129.0	148.1	185.0	175.2	202.6	212.5	Short-term Incentive (Maximum)	5	6	45.2%
Total Cash Comp (Target) - Rcvrs	14	18	129.0	148.1	185.0	175.2	202.6	212.5	Sales Incentive (Actual)	0	0	--%
<b>Total Direct Compensation (Black-Scholes)</b>									Sales Incentive (Target)	0	0	--%
Total Direct Comp (Actual)	15	19	116.7	142.5	160.6	177.2	232.0	247.9	Profit Sharing (Actual)	0	0	--%
Total Direct Comp (Actual) - Rcvrs	*6	7	--	--	232.0	215.4	--	--	Long-term Incentive (Black-Scholes)	6	7	21.9%
*More than 25% of sample supplied by one organization									<b>Salary Range (Mean)</b>			
									Minimum	9	11	117.0
									Midpoint	9	11	156.1
									Maximum	9	11	195.1

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

2014

# US MBD: Mercer Benchmark Database Executive

## 210.308.211 Treasury Director

Carries out the development and implementation of treasury functions including the allocation of cash balances, maintenance of investment records, and preparation of expense and earning forecasts. Ensures policies and procedures meet the organization's objectives, needs, and regulatory body requirements. Typically in larger organizations this is a senior level manager. Frequently reports to the Treasurer.

Energy

All Participants Analysis (Dollar Values displayed in \$000s)									Incentive Plan Eligibility			
	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile		Num Orgs	Num Obs	Inc Wtd
Base Salary									Short-term Incentive	8	10	91%
Base Salary - Inc Wtd	*9	11	134.3	160.0	190.5	194.8	230.0	263.2	Sales Incentive	0	0	0%
Base Salary - Org Wtd	*9	11	--	156.1	189.2	188.2	219.8	--	Profit Sharing	0	0	0%
Base Salary - Incentive Eligible	*8	10	153.0	162.1	199.2	201.4	231.5	266.6	Long-term Incentive	5	7	64%
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--				
Incentives									Of Those LTI Eligible:			
Short-term Incentive (Target)	*7	9	--	36.3	53.8	51.3	65.7	--	Stock/Share Options	--%		--%
Short-term Incentive (Actual)	*5	7	--	--	64.3	56.5	--	--	Share Appreciation Rights (SARs)	--%		--%
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units	--%		--%
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Performance Shares/Share Units	--%		--%
Profit Sharing (Actual)	0	0	--	--	--	--	--	--	Performance Cash Units	--%		--%
Long-term Incentive (Black-Scholes)	*3	5	--	--	--	--	--	--	Long-term Cash	--%		--%
Total Cash Compensation									Incentives (Mean as % of Base)			
Total Cash Comp (Actual) - Inc Wtd	*9	11	135.8	162.8	253.5	230.8	282.4	302.6	Short-term Incentive (Actual)	5	7	29.6%
Total Cash Comp (Actual) - Org Wtd	*9	11	--	161.4	253.5	220.4	273.8	--	Short-term Incentive (Threshold)	2	2	--%
Total Cash Comp (Actual) - Rcvrs	*5	7	--	--	268.8	259.4	--	--	Short-term Incentive (Target)	7	9	24.7%
Total Cash Comp (Target)	*9	11	138.8	195.3	246.0	236.8	270.4	305.1	Short-term Incentive (Maximum)	4	4	--%
Total Cash Comp (Target) - Rcvrs	*7	9	--	197.7	246.0	245.0	284.7	--	Sales Incentive (Actual)	0	0	--%
Total Direct Compensation (Black-Scholes)									Sales Incentive (Target)	0	0	--%
Total Direct Comp (Actual)	*9	11	135.8	162.8	270.0	268.0	352.4	410.5	Profit Sharing (Actual)	0	0	--%
Total Direct Comp (Actual) - Rcvrs	*3	5	--	--	--	--	--	--	Long-term Incentive (Black-Scholes)	3	5	--%
*More than 25% of sample supplied by one organization									Salary Range (Mean)			
									Minimum	6	6	122.0
									Midpoint	6	6	156.3
									Maximum	6	6	190.7

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

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Treasury Director 210.308.211

2014

# US MBD: Mercer Benchmark Database Executive

## 210.308.211 Treasury Director

Carries out the development and implementation of treasury functions including the allocation of cash balances, maintenance of investment records, and preparation of expense and earning forecasts. Ensures policies and procedures meet the organization's objectives, needs, and regulatory body requirements Typically in larger organizations this is a senior level manager. Frequently reports to the Treasurer.

## 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	*22	60	123.6	133.0	143.4	147.6	156.3	191.5
Base Salary - Org Wtd	*22	60	126.8	132.7	144.2	152.0	165.4	202.4
Base Salary - Incentive Eligible	*20	58	122.8	133.1	143.4	147.7	155.1	193.9
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*18	55	16.0	21.0	23.7	29.8	33.2	54.8
Short-term Incentive (Actual)	*18	49	12.0	24.2	35.0	37.6	44.8	67.9
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	5	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*10	22	7.5	15.0	22.5	30.7	35.9	64.0

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*22	60	131.8	152.8	172.7	186.4	196.7	251.2
Total Cash Comp (Actual) - Org Wtd	*22	60	130.5	159.8	178.2	190.6	207.0	277.3
Total Cash Comp (Actual) - Rcvs	*18	49	132.7	158.5	179.2	195.1	213.5	283.4
Total Cash Comp (Target)	*20	58	133.6	154.0	168.0	174.7	180.8	229.6
Total Cash Comp (Target) - Rcvs	*18	55	136.5	158.4	168.2	176.4	181.6	229.9

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*22	60	131.8	153.6	180.2	197.7	215.4	303.8
Total Direct Comp (Actual) - Rcvs	*10	22	175.2	184.5	209.7	231.6	259.2	348.5

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	20	58	98%
Sales Incentive	0	0	0%
Profit Sharing	2	5	24%
Long-term Incentive	11	26	46%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	50%	27%
Share Appreciation Rights (SARs)	4%	5%
Restricted Shares/Share Units	96%	95%
Performance Shares/Share Units	12%	9%
Performance Cash Units	8%	0%
Long-term Cash	4%	5%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	18	49	26.8%	25.0%
Short-term Incentive (Threshold)	5	9	10.5%	7.9%
Short-term Incentive (Target)	18	55	23.3%	19.8%
Short-term Incentive (Maximum)	10	17	38.4%	33.8%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	5	--%	--%
Long-term Incentive (Black-Scholes)	10	22	19.8%	19.5%

<b>Salary Range (Mean)</b>				
Minimum	19	57	106.6	103.0
Midpoint	19	57	146.2	140.9
Maximum	19	57	185.7	178.7

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

2014

# US MBD: Mercer Benchmark Database Executive

## 210.308.211 Treasury Director

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## High Tech (Services)

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*5	12	--	--	148.7	149.1	--	--
Base Salary - Org Wtd	*5	12	--	--	156.3	142.7	--	--
Base Salary - Incentive Eligible	*4	10	--	--	--	--	--	--
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*4	10	--	--	--	--	--	--
Short-term Incentive (Actual)	*4	10	--	--	--	--	--	--
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	0	0	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*2	4	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*5	12	--	--	161.5	178.0	--	--
Total Cash Comp (Actual) - Org Wtd	*5	12	--	--	156.3	167.7	--	--
Total Cash Comp (Actual) - Rcvrs	*4	10	--	--	--	--	--	--
Total Cash Comp (Target)	*5	12	--	--	161.5	177.7	--	--
Total Cash Comp (Target) - Rcvrs	*4	10	--	--	--	--	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*5	12	--	--	161.5	188.1	--	--
Total Direct Comp (Actual) - Rcvrs	*2	4	--	--	--	--	--	--

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

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

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	4	10	--%	--%
Short-term Incentive (Threshold)	0	0	--%	--%
Short-term Incentive (Target)	4	10	--%	--%
Short-term Incentive (Maximum)	0	0	--%	--%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	0	0	--%	--%
Long-term Incentive (Black-Scholes)	2	4	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	3	9	--	--
Midpoint	3	9	--	--
Maximum	3	9	--	--

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

2014

# US MBD: Mercer Benchmark Database Executive

## 210.308.211 Treasury Director

## Insurance

Carries out the development and implementation of treasury functions including the allocation of cash balances, maintenance of investment records, and preparation of expense and earning forecasts. Ensures policies and procedures meet the organization's objectives, needs, and regulatory body requirements Typically in larger organizations this is a senior level manager Frequently reports to the Treasurer.

All Participants Analysis (Dollar Values displayed in \$000s)									Incentive Plan Eligibility			
	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile		Num Orgs	Num Obs	Inc Wtd
<b>Base Salary</b>									Short-term Incentive	30	45	94%
Base Salary - Inc Wtd	30	48	104.7	122.6	138.2	148.0	177.3	200.0	Sales Incentive	0	0	0%
Base Salary - Org Wtd	30	48	106.1	121.1	128.5	142.1	156.5	199.1	Profit Sharing	0	0	0%
Base Salary - Incentive Eligible	30	45	101.6	122.7	138.1	146.5	175.0	200.0	Long-term Incentive	12	24	51%
Base Salary - Not Incentive Eligible	*2	2	--	--	--	--	--	--				
<b>Incentives</b>									<b>Of Those LTI Eligible:</b>		<b>% Eligible</b>	<b>% Receiving</b>
Short-term Incentive (Target)	30	45	13.1	17.8	27.6	33.3	43.2	67.0	Stock/Share Options		5%	6%
Short-term Incentive (Actual)	27	40	14.2	18.3	33.3	41.9	63.8	84.2	Share Appreciation Rights (SARs)		5%	0%
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units		55%	41%
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Performance Shares/Share Units		50%	47%
Profit Sharing (Actual)	0	0	--	--	--	--	--	--	Performance Cash Units		9%	0%
Long-term Incentive (Black-Scholes)	*9	17	8.0	15.0	29.4	36.3	36.9	84.8	Long-term Cash		14%	12%
<b>Total Cash Compensation</b>									<b>Incentives (Mean as % of Base)</b>			
Total Cash Comp (Actual) - Inc Wtd	30	48	114.4	132.4	167.3	183.0	225.8	273.4		Num Orgs	Num Obs	Org Wtd
Total Cash Comp (Actual) - Org Wtd	30	48	114.9	130.0	150.7	173.1	207.6	260.8	Short-term Incentive (Actual)	27	40	22.7%
Total Cash Comp (Actual) - Rcvrs	27	40	126.1	144.3	170.3	192.2	237.6	283.0	Short-term Incentive (Threshold)	13	17	7.4%
Total Cash Comp (Target)	30	48	121.1	140.4	165.9	179.2	217.4	258.6	Short-term Incentive (Target)	30	45	18.5%
Total Cash Comp (Target) - Rcvrs	30	45	122.9	140.4	165.7	179.8	217.0	260.8	Short-term Incentive (Maximum)	16	21	30.6%
<b>Total Direct Compensation (Black-Scholes)</b>									Sales Incentive (Actual)	0	0	--%
Total Direct Comp (Actual)	30	48	114.4	137.8	167.7	195.8	253.2	302.8	Sales Incentive (Target)	0	0	--%
Total Direct Comp (Actual) - Rcvrs	*9	17	132.2	185.5	265.0	262.3	307.9	386.8	Profit Sharing (Actual)	0	0	--%
									Long-term Incentive (Black-Scholes)	9	17	22.4%
									<b>Salary Range (Mean)</b>			
									Minimum	23	38	104.9
									Midpoint	23	38	141.3
									Maximum	23	38	177.8

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

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

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Treasury Director 210.308.211

2014

# US MBD: Mercer Benchmark Database Executive

## 210.308.211 Treasury Director

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## Other Durable Goods

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*14	19	131.5	141.3	155.9	158.6	163.0	201.9
Base Salary - Org Wtd	*14	19	130.6	135.6	154.3	154.5	169.7	183.1
Base Salary - Incentive Eligible	*14	19	131.5	141.3	155.9	158.6	163.0	201.9
Base Salary - Not Incentive Eligible	0	0	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	*12	17	24.0	30.5	38.3	42.0	54.7	64.0
Short-term Incentive (Actual)	*12	16	11.0	22.0	34.0	43.5	69.7	94.1
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*2	2	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*4	8	--	--	--	--	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*14	19	142.4	166.5	185.0	196.9	228.5	265.3
Total Cash Comp (Actual) - Org Wtd	*14	19	140.5	164.2	178.7	185.6	203.6	250.6
Total Cash Comp (Actual) - Rcvrs	*13	17	141.6	167.9	193.1	199.7	230.8	270.7
Total Cash Comp (Target)	*13	18	149.9	164.1	204.2	198.7	218.0	242.1
Total Cash Comp (Target) - Rcvrs	*12	17	154.8	177.0	209.6	202.0	218.7	246.0

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*14	19	160.7	169.3	185.0	210.9	257.9	272.3
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	13	18	95%
Sales Incentive	0	0	0%
Profit Sharing	2	2	17%
Long-term Incentive	7	11	58%

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

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	12	16	22.2%	26.9%
Short-term Incentive (Threshold)	5	10	8.7%	12.0%
Short-term Incentive (Target)	12	17	23.8%	26.1%
Short-term Incentive (Maximum)	9	14	40.7%	48.3%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	2	2	--%	--%
Long-term Incentive (Black-Scholes)	4	8	--%	--%

<b>Salary Range (Mean)</b>				
Minimum	12	12	114.3	114.3
Midpoint	12	12	145.0	145.0
Maximum	12	12	175.7	175.7

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Treasury Director 210.308.211

2014

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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	18	20	109.2	125.5	137.8	137.8	151.5	170.9
Base Salary - Org Wtd	18	20	108.6	128.0	138.4	137.0	150.9	153.9
Base Salary - Incentive Eligible	16	18	108.6	122.2	137.3	137.7	151.7	172.5
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	16	18	15.6	22.5	28.6	29.6	37.9	40.9
Short-term Incentive (Actual)	16	18	9.2	17.9	25.8	27.9	35.8	58.5
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*6	7	--	--	25.0	30.1	--	--

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	18	20	125.7	139.0	157.6	163.0	194.0	210.9
Total Cash Comp (Actual) - Org Wtd	18	20	123.5	138.1	159.8	161.1	181.5	209.3
Total Cash Comp (Actual) - Rcvs	16	18	123.5	139.7	159.8	165.7	201.3	212.1
Total Cash Comp (Target)	18	20	125.0	137.7	164.5	164.4	187.4	205.9
Total Cash Comp (Target) - Rcvs	16	18	124.3	146.6	170.5	167.3	189.7	207.9

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	18	20	131.2	143.1	157.8	173.6	204.9	249.8
Total Direct Comp (Actual) - Rcvs	*6	7	--	--	192.2	198.8	--	--

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	16	18	90%
Sales Incentive	0	0	0%
Profit Sharing	1	1	14%
Long-term Incentive	9	10	53%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	13%	0%
Share Appreciation Rights (SARs)	0%	0%
Restricted Shares/Share Units	50%	43%
Performance Shares/Share Units	25%	29%
Performance Cash Units	13%	0%
Long-term Cash	25%	29%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	16	18	19.1%	19.7%
Short-term Incentive (Threshold)	2	3	--%	--%
Short-term Incentive (Target)	16	18	21.0%	21.1%
Short-term Incentive (Maximum)	7	8	35.2%	35.0%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	6	7	22.0%	21.2%

<b>Salary Range (Mean)</b>				
Minimum	10	11	97.5	97.5
Midpoint	10	11	129.7	130.3
Maximum	10	11	161.9	163.1

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2014

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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	24	40	118.2	131.8	146.9	149.2	165.4	190.3
Base Salary - Org Wtd	24	40	118.5	133.1	145.1	147.1	161.9	178.3
Base Salary - Incentive Eligible	22	38	117.6	130.7	146.9	148.9	167.4	191.2
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

<b>Incentives</b>								
Short-term Incentive (Target)	21	37	23.2	28.3	37.5	39.7	48.8	61.3
Short-term Incentive (Actual)	21	34	9.6	27.9	37.4	39.2	56.8	68.4
Sales Incentive (Target)	0	0	--	--	--	--	--	--
Sales Incentive (Actual)	0	0	--	--	--	--	--	--
Profit Sharing (Actual)	*1	1	--	--	--	--	--	--
Long-term Incentive (Black-Scholes)	*14	26	11.9	24.6	35.0	53.8	50.0	170.3

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	24	40	131.8	146.9	177.5	182.9	217.6	252.9
Total Cash Comp (Actual) - Org Wtd	24	40	133.6	146.2	172.7	178.9	199.3	244.2
Total Cash Comp (Actual) - Rcvrs	21	34	139.9	155.8	187.1	192.3	226.8	258.7
Total Cash Comp (Target)	23	39	141.9	153.9	178.1	186.8	218.8	247.5
Total Cash Comp (Target) - Rcvrs	21	37	141.8	154.2	178.2	188.5	220.2	250.5

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	24	40	137.6	155.3	187.0	217.9	257.3	344.4
Total Direct Comp (Actual) - Rcvrs	*14	26	140.8	172.0	224.9	244.8	285.1	418.8

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

Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	22	38	95%
Sales Incentive	0	0	0%
Profit Sharing	1	1	4%
Long-term Incentive	17	31	78%

Of Those LTI Eligible:	% Eligible	% Receiving
Stock/Share Options	40%	15%
Share Appreciation Rights (SARs)	13%	0%
Restricted Shares/Share Units	97%	85%
Performance Shares/Share Units	7%	4%
Performance Cash Units	0%	0%
Long-term Cash	3%	0%

Incentives (Mean as % of Base)	Num Orgs	Num Obs	Org Wtd	Inc Wtd
Short-term Incentive (Actual)	21	34	23.1%	24.9%
Short-term Incentive (Threshold)	8	20	10.6%	9.1%
Short-term Incentive (Target)	21	37	25.5%	26.2%
Short-term Incentive (Maximum)	11	23	46.4%	42.7%
Sales Incentive (Actual)	0	0	--%	--%
Sales Incentive (Target)	0	0	--%	--%
Profit Sharing (Actual)	1	1	--%	--%
Long-term Incentive (Black-Scholes)	14	26	31.0%	33.5%

<b>Salary Range (Mean)</b>				
Minimum	14	26	105.0	109.1
Midpoint	14	26	150.7	152.7
Maximum	14	26	196.5	196.3

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

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Treasury Director 210.308.211



2014

# US MBD: Mercer Benchmark Database Executive

## 210.308.211 Treasury Director

Carries out the development and implementation of treasury functions including the allocation of cash balances, maintenance of investment records, and preparation of expense and earning forecasts. Ensures policies and procedures meet the organization's objectives, needs, and regulatory body requirements. Typically in larger organizations this is a senior level manager. Frequently reports to the Treasurer.

## 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	Incentive Plan Eligibility	Num Orgs	Num Obs	Inc Wtd
<b>Base Salary</b>												
Base Salary - Inc Wtd	49	54	115.3	127.0	148.6	155.2	179.3	214.1	Short-term Incentive	34	39	74%
Base Salary - Org Wtd	49	54	115.0	126.2	149.3	155.0	176.0	214.8	Sales Incentive	0	0	0%
Base Salary - Incentive Eligible	35	40	103.3	125.4	149.5	155.4	185.3	213.3	Profit Sharing	1	1	4%
Base Salary - Not Incentive Eligible	*3	3	--	--	--	--	--	--	Long-term Incentive	12	12	27%
<b>Incentives</b>									<b>Of Those LTI Eligible:</b>	<b>% Eligible</b>	<b>% Receiving</b>	
Short-term Incentive (Target)	31	36	13.3	21.4	26.5	30.1	41.2	47.5	Stock/Share Options	25%	27%	
Short-term Incentive (Actual)	28	32	8.8	13.3	21.2	26.7	38.0	46.7	Share Appreciation Rights (SARs)	0%	0%	
Sales Incentive (Target)	0	0	--	--	--	--	--	--	Restricted Shares/Share Units	67%	73%	
Sales Incentive (Actual)	0	0	--	--	--	--	--	--	Performance Shares/Share Units	33%	27%	
Profit Sharing (Actual)	0	0	--	--	--	--	--	--	Performance Cash Units	8%	0%	
Long-term Incentive (Black-Scholes)	11	11	15.3	18.5	30.8	34.3	48.9	65.0	Long-term Cash	17%	18%	
<b>Total Cash Compensation</b>									<b>Incentives (Mean as % of Base)</b>	<b>Num Orgs</b>	<b>Num Obs</b>	<b>Org Wtd</b>
Total Cash Comp (Actual) - Inc Wtd	49	54	117.2	133.7	157.1	171.0	200.6	240.9	Short-term Incentive (Actual)	28	32	15.5%
Total Cash Comp (Actual) - Org Wtd	49	54	117.0	133.6	155.5	168.6	201.7	237.1	Short-term Incentive (Threshold)	12	13	8.3%
Total Cash Comp (Actual) - Rcvs	28	32	114.9	138.7	173.4	180.8	215.1	260.9	Short-term Incentive (Target)	31	36	18.6%
Total Cash Comp (Target)	47	52	127.0	141.0	167.6	177.2	212.5	250.0	Short-term Incentive (Maximum)	17	17	29.4%
Total Cash Comp (Target) - Rcvs	31	36	133.4	148.1	173.9	186.0	220.2	254.9	Sales Incentive (Actual)	0	0	--%
									Sales Incentive (Target)	0	0	--%
									Profit Sharing (Actual)	0	0	--%
									Long-term Incentive (Black-Scholes)	11	11	21.8%
<b>Total Direct Compensation (Black-Scholes)</b>									<b>Salary Range (Mean)</b>			
Total Direct Comp (Actual)	49	54	117.2	139.7	164.7	178.0	209.9	249.7	Minimum	40	40	111.2
Total Direct Comp (Actual) - Rcvs	11	11	158.2	164.3	213.8	222.0	290.0	322.6	Midpoint	40	40	150.5
									Maximum	40	40	189.8

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

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

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Treasury Director 210.308.211

2014

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## 210.308.211 Treasury Director

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## Transportation Equipment

All Participants Analysis (Dollar Values displayed in \$000s)	Num Orgs	Num Obs	10th %ile	25th %ile	Median	Mean	75th %ile	90th %ile
<b>Base Salary</b>								
Base Salary - Inc Wtd	*5	6	--	--	132.5	127.4	--	--
Base Salary - Org Wtd	*5	6	--	--	131.7	125.6	--	--
Base Salary - Incentive Eligible	*4	5	--	--	--	--	--	--
Base Salary - Not Incentive Eligible	*1	1	--	--	--	--	--	--

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

<b>Total Cash Compensation</b>								
Total Cash Comp (Actual) - Inc Wtd	*5	6	--	--	149.9	147.4	--	--
Total Cash Comp (Actual) - Org Wtd	*5	6	--	--	149.9	146.9	--	--
Total Cash Comp (Actual) - Rcvrs	*4	5	--	--	--	--	--	--
Total Cash Comp (Target)	*5	6	--	--	154.9	150.4	--	--
Total Cash Comp (Target) - Rcvrs	*4	5	--	--	--	--	--	--

<b>Total Direct Compensation (Black-Scholes)</b>								
Total Direct Comp (Actual)	*5	6	--	--	149.9	147.4	--	--
Total Direct Comp (Actual) - Rcvrs	0	0	--	--	--	--	--	--

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

<b>Incentive Plan Eligibility</b>	Num Orgs	Num Obs	Inc Wtd
Short-term Incentive	4	5	83%
Sales Incentive	0	0	0%
Profit Sharing	0	0	0%
Long-term Incentive	0	0	--%

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

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

<b>Salary Range (Mean)</b>				
Minimum	5	6	107.3	108.0
Midpoint	5	6	133.7	134.6
Maximum	5	6	160.0	161.3

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

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## **RESPONSE TO REQUEST FOR INFORMATION**

**OPUC RFI 1-34** Please provide copies of any compensation studies used to determine the base payroll and incentive compensation for directly assigned or allocated employees for the test year.

**RESPONSE:** See the attached compensation studies below.

OPUC RFI 1-34\_CDN\_2015 TWDS ENC MMPS Position Tables Total Sample.pdf

OPUC RFI 1-34\_CDN 2015 Position Summary Table.pdf

OPUC RFI 1-34\_CDN 2015 Career Bands, Career Level, Functions and Disciplines.pdf

OPUC RFI 1-34\_CDN 2015 Description of Executive Benchmarks.pdf

OPUC RFI 1-34\_CDN 2015 General Benchmark Module.pdf

OPUC RFI 1-34\_CDN 2017 Position Summary Table.pdf

OPUC RFI 1-34\_CDN 2017 Career Bands, Career Level, Functions and Disciplines.pdf

OPUC RFI 1-34\_CDN 2017 Description of Executive Benchmarks.pdf

OPUC RFI 1-34\_CDN 2017 WTW ENC MMPS CAN PositionTables EN TotalSample.pdf

OPUC RFI 1-34\_US All Industry Functions Willis Towers 2015.pdf

OPUC RFI 1-34\_US All Industry Functions Willis Towers 2017.pdf

OPUC RFI 1-34\_US Career Bands, Career Levels, Functions and Disciplines Willis Towers Watson 2015.pdf

OPUC RFI 1-34\_US Career Bands, Career Level, Functions and Disciplines Willis Towers Watson 2017.pdf

OPUC RFI 1-34\_US 2014 US MBD Executive Module Mercer.pdf

Prepared by: Gaetana Girardi, Director, Regulatory Strategy

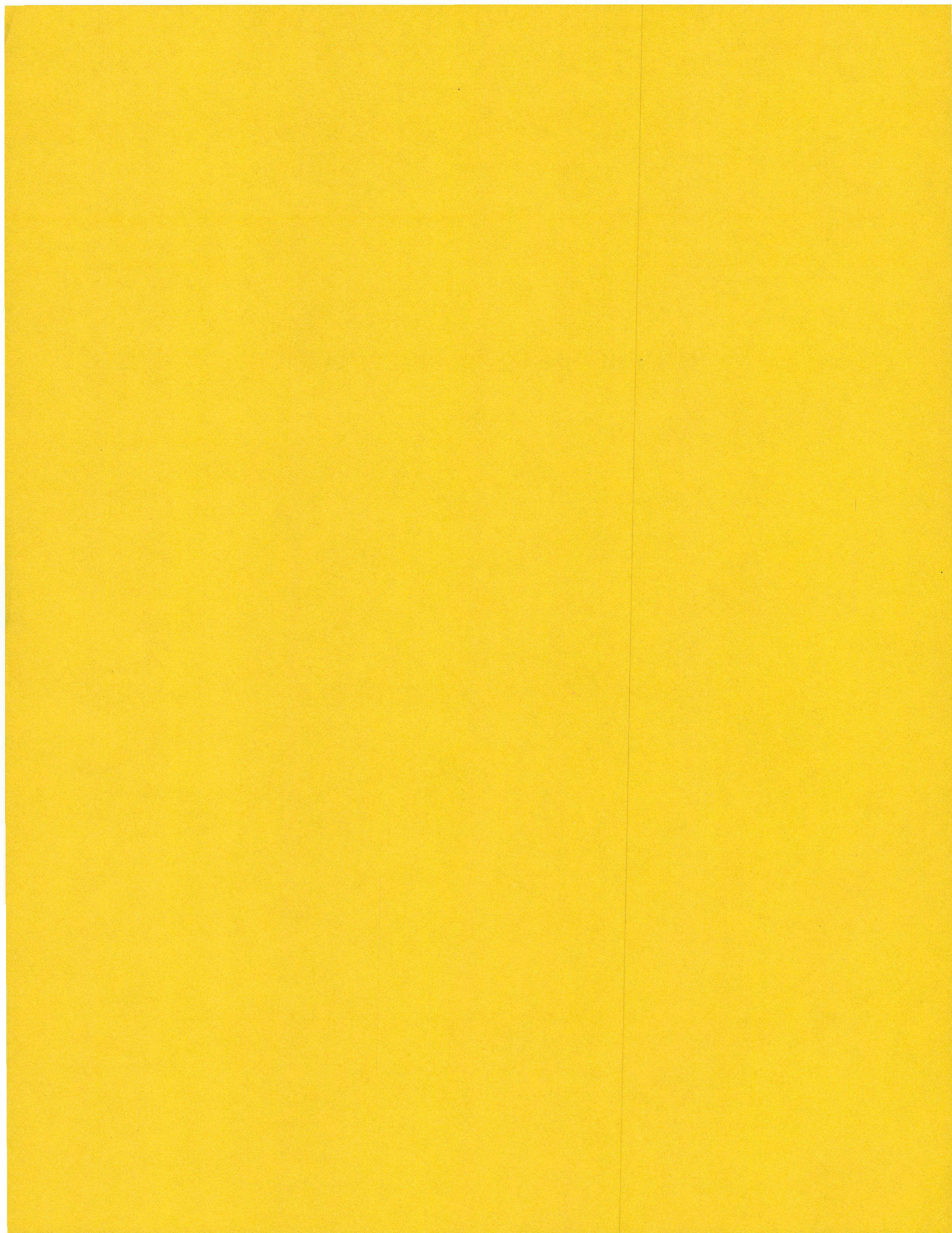
Sponsored by: Gaetana Girardi, Director, Regulatory Strategy



**OPUC RFI 1-34 w. attachments**

**4488pp**







## **RESPONSE TO REQUEST FOR INFORMATION**

**OPUC RFI 1-34** Please provide copies of any compensation studies used to determine the base payroll and incentive compensation for directly assigned or allocated employees for the test year.

**RESPONSE:** See the attached compensation studies below.

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Prepared by: Gaetana Girardi, Director, Regulatory Strategy

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# Career Bands, Career Levels, Functions and Disciplines

## General Overview

This section provides job matching documentation used for this survey report.

- Career Band Summary Description for the Supervisory/Management (M), Professional (P), Customer/Client Management and Sales (S), Technical Support (T), Business Support (U) and Production/Manual Labor (W) Career Bands
- The Global Grade(s) aligned with each level also are noted. Global Grade differentiators are shaded since North America survey participants only match to Career Levels.
- Function and Discipline Listing
- Function and Discipline Descriptions

NOTE: The job matching methodology presented here is for survey purposes only and is not a job evaluation process. Although this survey methodology is related to the Towers Watson Career Map and Global Grading methodologies, it may not align directly with specific client implementation of one of these leveling methodologies. Therefore it is critical to align your internal levels to the survey levels based on a careful review of the survey definitions to ensure proper job matching.

Career Map and the Global Grading System, when formally implemented, enable the alignment of reward and talent management programs across businesses. When used as internal leveling tools, these methodologies take into account the specific organizational context of a job and the detailed set of associated accountabilities and demands. The outcomes of these processes are highly organization-specific, while survey job descriptions and levels are by their nature generic. Therefore, organizations that use Career Map or the Global Grading System as their internal leveling tool are still required to match their jobs to this survey using the job matching process outlined in this Participant Guide.

An organization's internal Global Grade or Career Level may act as a starting point, but as the Career Levels and Global Grades contained in these surveys represent a typical or generic organization, there may be differences between the internal value a specific organization places on a job and where the job should be mapped for purposes of external comparison.

## **Career Bands, Career Levels, Functions and Disciplines**

### **Career Band Summary Descriptions**

#### **Supervisory/Management Career Band (M)**

- Accountable for managing people, setting direction and deploying resources; typically is responsible for performance evaluation, pay reviews and hire/fire decisions
- Results are primarily achieved through the work of others and typically depend on the manager's ability to influence and negotiate with parts of the organization where formal authority is not held
- Progression within Career Band reflects acquisition of broad technical expertise, business and industry knowledge, and process and people leadership capabilities
- Accountable for business, functional, or operational areas, processes or programs

#### **Professional Career Band (P)**

- Work is primarily achieved by an individual or through project teams
- Requires the application of expertise in professional area(s) to achieve results
- Progression within the Career Band reflects increasing depth of professional knowledge, project management and ability to influence others
- Majority of time is spent on:
  - Performing routine professional-based activities (early in career)
  - Contributing to and managing projects (mid-career)
  - Providing advice/direction in primary areas of expertise (seasoned and expert)
  - Leveraging professional expertise and relationships to contribute to strategy and drive business results (thought leader)
- Entry-level jobs within the Professional Career Band typically require a university degree or equivalent work experience that provides knowledge of and exposure to fundamental theories, principles and concepts

#### **Customer/Client Management and Sales Career Band (S)**

- Primarily involved in direct contact with customers/clients to acquire new business or develop existing business or accounts
- Participates in sales presentations, developing bids and responding to proposals
- At senior levels, likely to set/negotiate product/service terms or contracts
- A significant portion of compensation is likely to be based on sales results

#### **Technical Support Career Band (T)**

- Performs specialized technical tasks required to support operations (e.g., IT development, research support, skilled trade)
- Requires vocational training or the equivalent experience, but typically does not require a university degree

#### **Business Support Career Band (U)**

- Performs clerical/administrative or specialized support tasks in an office or field setting
- May require vocational training or the equivalent experience, but does not require a university degree

#### **Production/Manual Labor Career Band (W)**

- Performs operational or manual tasks, primarily in manufacturing, supply chain or operational environments
- Typically performs unskilled or semi-skilled work
- Typically does not require training or experience