WillisTowers Watson In 1911

#### **Function : AAS - Administrative Services**

Level: U4 - Lead (U4)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	5	136	1.9		1.5	2.0	2.2	
Other Perquisite Amount	4	8	8.2			7.0		
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	14	157	0.9	0.3	0.3	0.5	8.0	3.3
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	7	32	20.9		9.9	13.3	20.0	
Performance Awards/Project Bonus Amount	5	33	1.0		0.6	1.1	1.3	
Total Perquisites	21	311	2.3	0.4	0.5	1.7	4.2	6.1
Total Variable Payments − Excluding Actual Bonus	13	77	13.6	0.4	1.2	8.6	19.6	47.8

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	88% No	96% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	12% Yes	4% Yes
0% Choice of Car or Allowance 100% Not Eligible			
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
98% Not Eligible	100% No	96% No	88% No
<ul><li>2% Full Financial Counseling</li><li>0% Tax Counseling Only</li></ul>	0% Yes	4% Yes	12% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		

All values in Canadian Dollar Effective date April 01, 2017 Company weighted statistics

66% No

34% Yes

87% No

WillisTowersWatson I.I'I'I.I

#### Function: AAT - Transportation Services and Administration Level: M1 - Supervisor (M1)

0% Yes

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	0							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0					<del></del>		
Recreation/Wellness Allowance Amount	2							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	1							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	2							
Total Variable Payments – Excluding Actual Bonus	1							

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	100% No	100% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	0% Yes	0% Yes
0% Choice of Car or Allowance 100% Not Eligible	,		
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	96% No	100% No
0% Full Financial Counseling	0% Yes	4% Yes	0% Yes
0% Tax Counseling Only			
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
58% No	100% No		

WillisTowers Watson | . | "|" | . |

Function: AAT - Transportation Services and Administration Level: M2 - Manager (M2)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	1							
Car Leasing Cost	0							
Flexible Perquisites Amount	1							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	1							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	3			***				
Total Variable Payments – Excluding Actual Bonus	1							

Car Eligibility  13% Company Car only 0% Car Allowance  0% Choice of Car or Allowance 88% Not Eligible	Car Benefit Eligibility Criteria  0% Eligibility Based on Job Status 100% Eligibility Based on Nature of Job/Job Requirements	Flexible Perquisites Eligibility 88% No 13% Yes	Other Perquisites Eligibility  100% No 0% Yes
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	100% No	100% No
<ul><li>0% Full Financial Counseling</li><li>0% Tax Counseling Only</li></ul>	0% Yes	0% Yes	0% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
75% No	94% No		
25% Yes	6% Yes		

WillisTowers Watson I.I'I'I.I

#### Function: AAT - Transportation Services and Administration Level: M3 - Senior Manager (M3)

83% No

17% Yes

<b>U</b> ( )								
	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0	<del></del>						
Car Leasing Cost	0							
Flexible Perquisites Amount	2							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	0							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	1							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	2							
Total Variable Payments − Excluding Actual Bonus	1							

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	67% No	100% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	33% Yes	0% Yes
0% Choice of Car or Allowance	·		
100% Not Eligible			
Financial Counceling Fligibility	Company Brofit Sharing Eligibility	Northern Living Allewance/ Remote	Dorformanae Award/Draiget Banus
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No		
		Location Premium Amount Eligibility	Eligibility
100% Not Eligible	100% No	Location Premium Amount Eligibility 83% No	Eligibility 100% No

All values in Canadian Dollar Effective date April 01, 2017 Company weighted statistics

Eligibility

100% No

WillisTowersWatson I.I'I'I.I

## Function: AAT - Transportation Services and Administration Level: P2 - Intermediate (P2)

<u> </u>	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	2							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	2							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	1							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	5	7	3.3		0.7	2.2	6.5	
Total Variable Payments – Excluding Actual Bonus	2							

<u>Car Eligibility</u>	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	75% No	100% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	25% Yes	0% Yes
0% Choice of Car or Allowance	·		
100% Not Eligible			
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	99% No	100% No
<ul><li>0% Full Financial Counseling</li><li>0% Tax Counseling Only</li></ul>	0% Yes	1% Yes	0% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
75% No	98% No		
25% Yes	2% Yes		

WillisTowersWatson I-I'I'I-I

#### Function: AAT - Transportation Services and Administration Level: P3 - Career (P3)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	1							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	2							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	2							
Performance Awards/Project Bonus Amount	1							
Total Perquisites	3							
Total Variable Payments – Excluding Actual Bonus	3							

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	89% No	100% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	11% Yes	0% Yes
0% Choice of Car or Allowance 100% Not Eligible	·		
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	86% No	89% No
0% Full Financial Counseling 0% Tax Counseling Only	0% Yes	14% Yes	11% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
78% No	100% No		
22% Yes	0% Yes		

WillisTowersWatson III'I'III

# Function: AAT - Transportation Services and Administration Level: P4 - Specialist (P4)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	1							
Other Perquisite Amount	0				<del></del>			
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	1							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	1							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	3							
Total Variable Payments – Excluding Actual Bonus	1							

Car Eligibility  0% Company Car only 0% Car Allowance  0% Choice of Car or Allowance 100% Not Eligible	Car Benefit Eligibility Criteria  0% Eligibility Based on Job Status  0% Eligibility Based on Nature of Job/Job Requirements	Flexible Perquisites Eligibility 89% No 11% Yes	Other Perquisites Eligibility 100% No 0% Yes
Financial Counseling Eligibility  100% Not Eligible	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility 89% No	Performance Award/Project Bonus Eligibility
Not Engine     Not Engine     Not Engine     Not Engine     Counseling Counseling     Tax Counseling Only	0% Yes	11% Yes	0% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
78% No 22% Yes	97% No 3% Yes		

WillisTowers Watson In 111111

Function: AAT - Transportation Services and Administration Level: T3 - Senior (T3)

100% No

0% Yes

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	0							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	1							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	1							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	1							
Total Variable Payments – Excluding Actual Bonus	1							

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	100% No	100% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	0% Yes	0% Yes
0% Choice of Car or Allowance 100% Not Eligible	·		
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	75% No	100% No
<ul><li>0% Full Financial Counseling</li><li>0% Tax Counseling Only</li></ul>	0% Yes	25% Yes	0% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		

All values in Canadian Dollar Effective date April 01, 2017 Company weighted statistics

75% No

WillisTowers Watson [11"111]

#### Function: AAT - Transportation Services and Administration Level: U2 - Intermediate (U2)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	1			~				
Other Perquisite Amount	1							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	0							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	1				~			
Performance Awards/Project Bonus Amount	0							
Total Perquisites	1							
Total Variable Payments – Excluding Actual Bonus	1							

Car Eligibility  0% Company Car only 0% Car Allowance  0% Choice of Car or Allowance 100% Not Eligible	Car Benefit Eligibility Criteria  0% Eligibility Based on Job Status  0% Eligibility Based on Nature of Job/Job Requirements	Flexible Perquisites Eligibility  80% No 20% Yes	Other Perquisites Eligibility 90% No 10% Yes
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	80% No	100% No
0% Full Financial Counseling 0% Tax Counseling Only	0% Yes	20% Yes	0% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
87% No	100% No		
13% Yes	0% Yes		

WillisTowers Watson In 1911

### Function: AAT - Transportation Services and Administration Level: U3 - Senior (U3)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	1							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	4	9	1.3			0.4		
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	1							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	5	10	1.5		0.3	0.5	3.1	
Total Variable Payments – Excluding Actual Bonus	2							

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	89% No	100% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	11% Yes	0% Yes
0% Choice of Car or Allowance 100% Not Eligible	·		
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus
100% Not Eligible	100% No	89% No	89% No
<ul><li>0% Full Financial Counseling</li><li>0% Tax Counseling Only</li></ul>	0% Yes	11% Yes	11% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
56% No	100% No		

All values in Canadian Dollar Effective date April 01, 2017 Company weighted statistics

44% Yes

WillisTowersWatson I.I'I'I.I

## Function: AAT - Transportation Services and Administration Level: U4 - Lead (U4)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0				<del></del>			
Car Leasing Cost	0							
Flexible Perquisites Amount	2							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	0			~~~				
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	2							
Total Variable Payments – Excluding Actual Bonus	0							

Car Eligibility  0% Company Car only 0% Car Allowance  0% Choice of Car or Allowance 100% Not Eligible	Car Benefit Eligibility Criteria  0% Eligibility Based on Job Status  0% Eligibility Based on Nature of Job/Job Requirements	Flexible Perquisites Eligibility 50% No 50% Yes	Other Perquisites Eligibility  100% No 0% Yes
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
75% Not Eligible 25% Full Financial Counseling 0% Tax Counseling Only	100% No 0% Yes	100% No 0% Yes	100% No 0% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
100% No 0% Yes	100% No 0% Yes		

Willis Towers Watson I.I'I'I.I

Function: AAY - Security Level: M1 - Supervisor (M1)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	0							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	2							
Company Profit Sharing Amount	0						- <b></b>	
Northern Living Allowance/ Remote Location Premium Amount	Ö							
Performance Awards/Project Bonus Amount	0							
Total Perguisites	2							
Total Variable Payments – Excluding Actual Bonus	ō		-					

Financial Counseling Fligibility Company Profit Sharing Fligibility Northern Living Allowance/ Remote Performance Award/Project Ropus	Car Eligibility  0% Company Car only 0% Car Allowance  0% Choice of Car or Allowance 100% Not Eligible	Car Benefit Eligibility Criteria  0% Eligibility Based on Job Status  0% Eligibility Based on Nature of Job/Job Requirements	<u>Flexible Perquisites Eligibility</u> 100% No 0% Yes	Other Perquisites Eligibility 100% No 0% Yes
Location Premium Amount Eligibility Eligibility Eligibility	Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote	Performance Award/Project Bonus
87% Not Eligible 100% No 100% No 100% No	87% Not Eligible	100% No		
13% Full Financial Counseling 0% Yes 0% Yes 0% Yes 0% Tax Counseling Only		0% Yes	0% Yes	0% Yes
Recreation/Wellness Allowance Transportation Allowance EligibilityEligibility		Transportation Allowance Eligibility		
75% No 100% No	75% No	100% No		

25% Yes

WillisTowersWatson I.I'I'I.I

Function: AAY - Security Level: M2 - Manager (M2)

							<del></del>	
	Cos	Cases	<u>Mean</u>	10th	<u> 25th</u>	50th	<u>75th</u>	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	2							<b></b> -
Other Perquisite Amount	0					<del></del>		
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	3							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	1							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	5	5	2.5		0.6	2.8	4.3	
Total Variable Payments – Excluding Actual Bonus	1							

Car Eligibility  0% Company Car only 0% Car Allowance  0% Choice of Car or Allowance 100% Not Eligible	Car Benefit Eligibility Criteria  0% Eligibility Based on Job Status  0% Eligibility Based on Nature of Job/Job Requirements	Flexible Perquisites Eligibility 87% No 13% Yes	Other Perquisites Eligibility  100% No 0% Yes
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
93% Not Eligible 7% Full Financial Counseling 0% Tax Counseling Only	100% No 0% Yes	93% No 7% Yes	100% No 0% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
80% No 20% Yes	87% No 13% Yes		

Willis Towers Watson [111111]

Function: AAY - Security Level: M3 - Senior Manager (M3)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	1							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0					<del></del>		<del></del>
Recreation/Wellness Allowance Amount	2							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	5	5	6.5		4.2	6.7	8.7	
Total Variable Payments – Excluding Actual Bonus	1							

Car Eligibility  0% Company Car only 0% Car Allowance  0% Choice of Car or Allowance 100% Not Eligible	Car Benefit Eligibility Criteria  0% Eligibility Based on Job Status  0% Eligibility Based on Nature of Job/Job Requirements	Flexible Perquisites Eligibility 90% No 10% Yes	Other Perquisites Eligibility 100% No 0% Yes
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible 0% Full Financial Counseling 0% Tax Counseling Only	100% No 0% Yes	100% No 0% Yes	100% No 0% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
60% No 40% Yes	70% No 30% Yes		

WillisTowersWatson I.I'I'I.I

Function: AAY - Security Level: P2 - Intermediate (P2)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0			~				
Flexible Perquisites Amount	1							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	2							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	3							
Total Variable Payments – Excluding Actual Bonus	0							

Car Eligibility  0% Company Car only 0% Car Allowance  0% Choice of Car or Allowance 100% Not Eligible	Car Benefit Eligibility Criteria  0% Eligibility Based on Job Status  0% Eligibility Based on Nature of Job/Job Requirements	Flexible Perquisites Eligibility 91% No 9% Yes	Other Perquisites Eligibility  100% No 0% Yes
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible 0% Full Financial Counseling 0% Tax Counseling Only	100% No 0% Yes	100% No 0% Yes	91% No 9% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
64% No	100% No		

36% Yes

WillisTowersWatson I-I'I'I-I

Function: AAY - Security Level: P3 - Career (P3)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	1							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	3							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	4	6	0.9			0.5		
Total Variable Payments – Excluding Actual Bonus	0							

	Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0%	Company Car only	0% Eligibility Based on Job Status	93% No	100% No
0%	Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	7% Yes	0% Yes
	Choice of Car or Allowance Not Eligible			
Fi	nancial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
93%	Not Eligible	100% No	100% No	93% No
	Full Financial Counseling Tax Counseling Only	0% Yes	0% Yes	7% Yes
Re	ecreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		

73% No

27% Yes

100% No

WillisTowersWatson I.I'I'I.I

Function: AAY - Security Level: P4 - Specialist (P4)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0					<del></del>		
Flexible Perquisites Amount	2							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	3							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	1							
Performance Awards/Project Bonus Amount	1			·				
Total Perquisites	6	9	1.7		0.5	1.1	2.9	
Total Variable Payments – Excluding Actual Bonus	3							

Car Eligibility  0% Company Car only  0% Car Allowance	Car Benefit Eligibility Criteria 0% Eligibility Based on Job Status 0% Eligibility Based on Nature of	Flexible Perquisites Eligibility 87% No 13% Yes	Other Perquisites Eligibility  100% No 0% Yes
0% Choice of Car or Allowance 100% Not Eligible	Job/Job Requirements		
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
94% Not Eligible	100% No	94% No	94% No
6% Full Financial Counseling 0% Tax Counseling Only	0% Yes	6% Yes	6% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
77% No	87% No		
23% Yes	13% Yes		

All values in Canadian Dollar Effective date April 01, 2017 Company weighted statistics All monetary values in thousands

Willis Towers Watson In 1911

Function : AAY - Security Level : U3 - Senior (U3)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	0							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0					- <del></del>		
Recreation/Wellness Allowance Amount	0							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	1							
Performance Awards/Project Bonus Amount	0						ratio flags man	
Total Perquisites	0							
Total Variable Payments − Excluding Actual Bonus	1							

	Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0%	Company Car only	0% Eligibility Based on Job Status	100% No	100% No
0%	Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	0% Yes	0% Yes
0%	Choice of Car or Allowance	•		
100%	Not Eligible			
Fi	nancial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100%	Not Eligible	100% No	80% No	100% No
	Full Financial Counseling Tax Counseling Only	0% Yes	20% Yes	0% Yes
Re	creation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
100%	No	100% No		

All values in Canadian Dollar Effective date April 01, 2017 Company weighted statistics

0% Yes

WillisTowersWatson I.I'I'I.I

Function: ACA - Corporate Affairs/Communications Level: P1 - Entry (P1)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	2							
Other Perquisite Amount	0						<del></del>	
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	7	10	8.0		0.3	0.5	8.0	
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	3							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	10	13	1.1	0.3	0.3	0.9	1.8	2.8
Total Variable Payments – Excluding Actual Bonus	5	8	14.0		1.0	4.8	31.6	

0% 0%	Car Eligibility Company Car only Car Allowance Choice of Car or Allowance Not Eligible	Car Benefit Eligibility Criteria  0% Eligibility Based on Job Status  0% Eligibility Based on Nature of Job/Job Requirements	Flexible Perquisites Eligibility 89% No 11% Yes	Other Perquisites Eligibility  100% No 0% Yes
Fi	nancial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
0%	Not Eligible Full Financial Counseling Tax Counseling Only	100% No 0% Yes	87% No 13% Yes	89% No 11% Yes
Re	ecreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
58% 42%		89% No 11% Yes		

All values in Canadian Dollar Effective date April 01, 2017

WillisTowersWatson In 1911

Function: ACA - Corporate Affairs/Communications Level: M1 - Supervisor (M1)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	3							
Other Perquisite Amount	1						- <del></del>	
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	3							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	3							
Performance Awards/Project Bonus Amount	2							
Total Perquisites	7	10	2.0		0.5	1.1	3.4	
Total Variable Payments – Excluding Actual Bonus	5	6	16.4		1.3	9.8	34.9	

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	79% No	88% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	21% Yes	12% Yes
<ul><li>0% Choice of Car or Allowance</li><li>100% Not Eligible</li></ul>			
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	94% No	76% No
<ul><li>0% Full Financial Counseling</li><li>0% Tax Counseling Only</li></ul>	0% Yes	6% Yes	24% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
73% No	85% No		
27% Yes	15% Yes		

WillisTowersWatson I.I"I'I.I

Function: ACA - Corporate Affairs/Communications Level: M2 - Manager (M2)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	6	23	5.3		2.3	4.6	9.3	
Other Perquisite Amount	4	14	4.8			3.0		
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	12	41	0.9	0.3	0.3	0.5	0.7	4.0
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	1							
Performance Awards/Project Bonus Amount	2							
Total Perquisites	19	72	5.3	0.4	1.3	4.6	7.6	15.1
Total Variable Payments – Excluding Actual Bonus	5	7	15.2		1.2	2.7	35.4	

Car Eligibility 0% Company Car only 0% Car Allowance	Car Benefit Eligibility Criteria  0% Eligibility Based on Job Status  0% Eligibility Based on Nature of Job/Job Requirements	Flexible Perquisites Eligibility 86% No 14% Yes	Other Perquisites Eligibility 91% No 9% Yes
0% Choice of Car or Allowance 100% Not Eligible			
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
97% Not Eligible	100% No	99% No	91% No
<ul><li>3% Full Financial Counseling</li><li>0% Tax Counseling Only</li></ul>	0% Yes	1% Yes	9% Yes
Recreation/Wellness Allowance	Transportation Allowance Eligibility		

All values in Canadian Dollar

Eligibility

76% No

24% Yes

63% No

WillisTowersWatson III'I'II

Function: ACA - Corporate Affairs/Communications Level: M3 - Senior Manager (M3)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	4	4	9.3			11.4		
Car Purchase Cost	1							
Car Leasing Cost	0							
Flexible Perquisites Amount	8	33	7.3		3.7	8.5	9.9	
Other Perquisite Amount	4	7	3.7			2.5		
Financial and Tax Counseling Amount	1							
Recreation/Wellness Allowance Amount	10	35	1.8	0.3	0.3	0.5	3.1	7.9
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	Ö							
Performance Awards/Project Bonus Amount	2							
Total Perquisites	21	74	10.4	3.2	4.2	8.3	13.4	20.6
Total Variable Payments – Excluding Actual Bonus	5	9	6.5		0.6	3.8	13.8	

	Car Eligibility Company Car only Car Allowance	Car Benefit Eligibility Criteria 100% Eligibility Based on Job Status 0% Eligibility Based on Nature of	Flexible Perquisites Eligibility 77% No 23% Yes	Other Perquisites Eligibility 88% No 12% Yes
	Choice of Car or Allowance Not Eligible	Job/Job Requirements		
Fin	ancial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
6%	Not Eligible Full Financial Counseling Tax Counseling Only	100% No 0% Yes	100% No 0% Yes	91% No 9% Yes
Red	creation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
65% 35%		65% No 35% Yes		

WillisTowersWatson I.I'I'I.I

Function: ACA - Corporate Affairs/Communications Level: M4 - Group Manager (M4)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	2							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	3							
Other Perquisite Amount	1							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	4	6	3.1			1.7		
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	2							
Total Perquisites	11	22	10.4	2.0	6.3	9.0	14.3	17.9
Total Variable Payments – Excluding Actual Bonus	3							

Car Eligibility  0% Company Car only  14% Car Allowance  0% Choice of Car or Allowance  86% Not Eligible	Car Benefit Eligibility Criteria  100% Eligibility Based on Job Status 0% Eligibility Based on Nature of Job/Job Requirements	Flexible Perquisites Eligibility 79% No 21% Yes	Other Perquisites Eligibility 93% No 7% Yes
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
93% Not Eligible 7% Full Financial Counseling 0% Tax Counseling Only	100% No 0% Yes	100% No 0% Yes	86% No 14% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
71% No 29% Yes	43% No 57% Yes		

Willis Towers Watson [11"11]

Function : ACA - Corporate Affairs/Communications Level : P2 - Intermediate (P2)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	4	15	1.7			2.0		
Other Perquisite Amount	1							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	12	31	8.0	0.3	0.3	0.5	0.9	3.1
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	4	6	9.6			10.2		
Performance Awards/Project Bonus Amount	3							
Total Perquisites	17	48	1.2	0.3	0.4	1.0	1.8	3.0
Total Variable Payments − Excluding Actual Bonus	8	13	6.7		0.6	3.2	15.2	

Car Eligibility  0% Company Car only 0% Car Allowance  0% Choice of Car or Allowance 100% Not Eligible	Car Benefit Eligibility Criteria  0% Eligibility Based on Job Status  0% Eligibility Based on Nature of Job/Job Requirements	Flexible Perquisites Eligibility 88% No 12% Yes	Other Perquisites Eligibility 97% No 3% Yes
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	98% No	88% No
<ul><li>0% Full Financial Counseling</li><li>0% Tax Counseling Only</li></ul>	0% Yes	2% Yes	12% Yes
Recreation/Wellness Allowance	Transportation Allowance Eligibility		

63% No

37% Yes

Eligibility

91% No 9% Yes

Willis Towers Watson 1.1'1'1.1

Function: ACA - Corporate Affairs/Communications Level: P3 - Career (P3)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	2							
Car Purchase Cost	0		<b></b>					
Car Leasing Cost	0			~				
Flexible Perquisites Amount	5	44	2.2		1.4	2.1	3.1	
Other Perquisite Amount	3							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	13	108	0.9	0.3	0.3	0.5	0.9	3.7
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	7	18	13.2		10.5	13.1	14.6	
Performance Awards/Project Bonus Amount	5	21	1.4		0.4	1.5	2.3	
Total Perquisites	21	163	2.5	0.3	0.5	1.3	3.8	6.6
Total Variable Payments – Excluding Actual Bonus	13	43	8.4	0.3	0.8	7.2	15.4	21.9

***	Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0%	Company Car only	0% Eligibility Based on Job Status	89% No	96% No
1%	Car Allowance	100% Eligibility Based on Nature of Job/Job Requirements	11% Yes	4% Yes
0%	Choice of Car or Allowance	•		
99%	Not Eligible			
Fi	nancial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
97%	Not Eligible	100% No	95% No	91% No
	Full Financial Counseling Tax Counseling Only	0% Yes	5% Yes	9% Yes
Re	ecreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
67%	No	91% No		
33%	Yes	9% Yes		

Willis Towers Watson In 1911

Function: ACA - Corporate Affairs/Communications Level: P4 - Specialist (P4)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	1							1
Car Leasing Cost	0							
Flexible Perquisites Amount	5	80	3.0		1.3	2.1	5.0	
Other Perquisite Amount	3							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	10	90	0.5	0.3	0.3	0.5	0.6	1.0
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	6	17	15.1		9.8	15.8	19.0	
Performance Awards/Project Bonus Amount	5	33	1.2		0.5	1.0	1.9	
Total Perquisites	16	177	3.0	0.3	0.4	1.8	4.7	8.9
Total Variable Payments - Excluding Actual Bonus	12	56	9.7	0.4	8.0	6.8	20.3	25.0

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
1% Company Car only	0% Eligibility Based on Job Status	86% No	98% No
0% Car Allowance	100% Eligibility Based on Nature of Job/Job Requirements	14% Yes	2% Yes
0% Choice of Car or Allowance	·		
99% Not Eligible			
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
97% Not Eligible	100% No	97% No	86% No
<ul><li>3% Full Financial Counseling</li><li>0% Tax Counseling Only</li></ul>	0% Yes	3% Yes	14% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
69% No	90% No		
31% Yes	10% Yes		

WillisTowers Watson I.I"I"I.I

Function: ACA - Corporate Affairs/Communications Level: P5 - Master (P5)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	3							
Other Perquisite Amount	3							
Financial and Tax Counseling Amount	0			<b>~</b>				
Recreation/Wellness Allowance Amount	9	15	0.6		0.3	0.5	0.9	
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	2							
Performance Awards/Project Bonus Amount	3							
Total Perquisites	15	57	3.9	0.3	0.8	3.4	5.4	11.3
Total Variable Payments − Excluding Actual Bonus	7	12	6.1		0.8	2.7	11.1	

Car Eligibility  0% Company Car only 0% Car Allowance  0% Choice of Car or Allowance 100% Not Eligible	Car Benefit Eligibility Criteria  0% Eligibility Based on Job Status  0% Eligibility Based on Nature of Job/Job Requirements	Flexible Perquisites Eligibility 89% No 11% Yes	Other Perquisites Eligibility 90% No 10% Yes
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	97% No	83% No
<ul><li>0% Full Financial Counseling</li><li>0% Tax Counseling Only</li></ul>	0% Yes	3% Yes	17% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
66% No	77% No		
34% Yes	23% Yes		

Willis Towers Watson In 1911

Function: ACA - Corporate Affairs/Communications Level: P6 - Renowned Expert (P6)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	4	8	4.0			2.9		
Other Perquisite Amount	1							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	3							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	1							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	7	11	5.9		3.4	4.5	8.4	
Total Variable Payments - Excluding Actual Bonus	1							

Car Eligibility  0% Company Car only 0% Car Allowance  0% Choice of Car or Allowance 100% Not Eligible	Ow Eligibility Based on Job Status Use Eligibility Based on Nature of Job/Job Requirements	Flexible Perquisites Eligibility 50% No 50% Yes	Other Perquisites Eligibility 88% No 13% Yes
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible 0% Full Financial Counseling 0% Tax Counseling Only	100% No 0% Yes	94% No 6% Yes	75% No 25% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
69% No 31% Yes	50% No 50% Yes		

WillisTowers Watson I.I'I'I.I

# Function: ACA - Corporate Affairs/Communications Level: U3 - Senior (U3)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	1							
Other Perquisite Amount	0		-					
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	3							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	1							
Total Perquisites	4	5	0.8			0.4		
Total Variable Payments − Excluding Actual Bonus	1							

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	86% No	100% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	14% Yes	0% Yes
0% Choice of Car or Allowance 100% Not Eligible	,		
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
86% Not Eligible	100% No	100% No	71% No
<ul><li>14% Full Financial Counseling</li><li>0% Tax Counseling Only</li></ul>	0% Yes	0% Yes	29% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
57% No	100% No		

All values in Canadian Dollar Effective date April 01, 2017 Company weighted statistics All monetary values in thousands

43% Yes

WillisTowersWatson I.I'I'I.I

# Function: ACD - Strategic Planning/Corporate Development Level: P1 - Entry (P1)

<u> </u>								
	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	0					maps maps come		
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	4	6	0.4			0.4		
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	4	6	0.4			0.4		
Total Variable Payments – Excluding Actual Bonus	0							

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	100% No	100% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	0% Yes	0% Yes
0% Choice of Car or Allowance 100% Not Eligible	·		
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	100% No	100% No
<ul><li>0% Full Financial Counseling</li><li>0% Tax Counseling Only</li></ul>	0% Yes	0% Yes	0% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
17% No	100% No		
83% Yes	0% Yes		

Willis Towers Watson In 11111

## Function: ACD - Strategic Planning/Corporate Development Level: M1 - Supervisor (M1)

20% Yes

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	1							
Other Perquisite Amount	2							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	0							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	2							
Total Variable Payments - Excluding Actual Bonus	0							

<u>Car Eligibility</u>	<u>Car Benefit Eligibility Criteria</u>	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	80% No	60% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	20% Yes	40% Yes
0% Choice of Car or Allowance 100% Not Eligible	·		
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
90% Not Eligible	100% No	100% No	100% No
10% Full Financial Counseling 0% Tax Counseling Only	0% Yes	0% Yes	0% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
100% No	80% No		

All values in Canadian Dollar Effective date April 01, 2017 Company weighted statistics All monetary values in thousands

WillisTowersWatson IIIIIII

# Function: ACD - Strategic Planning/Corporate Development Level: M2 - Manager (M2)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0	<del>_</del>						
Flexible Perquisites Amount	0							
Other Perquisite Amount	2							
Financial and Tax Counseling Amount	1							
Recreation/Wellness Allowance Amount	9	22	1.0		0.3	0.5	1.4	
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	11	33	6.1	0.3	0.4	3.9	5.9	26.1
Total Variable Payments – Excluding Actual Bonus	2							

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	100% No	88% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	0% Yes	12% Yes
0% Choice of Car or Allowance	•		
100% Not Eligible			
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
90% Not Eligible	100% No	100% No	90% No
10% Full Financial Counseling 0% Tax Counseling Only	0% Yes	0% Yes	10% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
53% No	76% No		
47% Yes	24% Yes		

All values in Canadian Dollar Effective date April 01, 2017 All monetary values in thousands

WillisTowersWatson III'I'III

Function: ACD - Strategic Planning/Corporate Development Level: M3 - Senior Manager (M3)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	4	5	10.0			10.9		
Car Purchase Cost	1							
Car Leasing Cost	0					-		
Flexible Perquisites Amount	7	41	7.8		5.0	9.0	10.0	
Other Perquisite Amount	6	8	5.2		1.3	3.7	9.6	
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	10	22	1.7	0.3	0.3	0.5	1.7	8.0
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	2							
Total Perquisites	21	71	10.8	1.1	5.7	8.9	12.7	20.6
Total Variable Payments – Excluding Actual Bonus	5	7	11.5		1.8	3.1	25.4	

Car Eligibility  3% Company Car only  7% Car Allowance  0% Choice of Car or Allowance	Car Benefit Eligibility Criteria  100% Eligibility Based on Job Status 0% Eligibility Based on Nature of Job/Job Requirements	Flexible Perquisites Eligibility  80% No 20% Yes	Other Perquisites Eligibility  84% No 16% Yes
90% Not Eligible  Financial Counseling Eligibility  100% Not Eligible	Company Profit Sharing Eligibility  100% No	Northern Living Allowance/ Remote Location Premium Amount Eligibility 100% No	Performance Award/Project Bonus Eligibility 90% No
0% Full Financial Counseling 0% Tax Counseling Only  Recreation/Wellness Allowance	0% Yes  Transportation Allowance Eligibility	0% Yes	10% Yes
Eligibility 65% No 35% Yes	67% No 33% Yes		

WillisTowersWatson I.I'I'I.I

Function: ACD - Strategic Planning/Corporate Development Level: M4 - Group Manager (M4)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	3							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	3							
Other Perquisite Amount	2							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	3							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	10	26	12.9	4.7	6.4	12.1	17.6	27.1
Total Variable Payments − Excluding Actual Bonus	0							

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	100% Eligibility Based on Job Status	80% No	87% No
20% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	20% Yes	13% Yes
0% Choice of Car or Allowance 80% Not Eligible	·		
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
93% Not Eligible	100% No	100% No	80% No
7% Full Financial Counseling	0% Yes	0% Yes	20% Yes
0% Tax Counseling Only			
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		

All values in Canadian Dollar Effective date April 01, 2017 Company weighted statistics

73% No

27% Yes

40% No

WillisTowers Watson I.I'I'I.I

# Function: ACD - Strategic Planning/Corporate Development Level: P2 - Intermediate (P2)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	1							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	5	9	1.4		0.4	0.7	2.7	
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0					-	ands digit from	
Performance Awards/Project Bonus Amount	1							
Total Perquisites	6	10	1.5		0.5	0.8	2.8	***
Total Variable Payments – Excluding Actual Bonus	1							

	Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0%	Company Car only	0% Eligibility Based on Job Status	92% No	100% No
0%	Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	8% Yes	0% Yes
0%	Choice of Car or Allowance	·		
100%	Not Eligible			
Fi	nancial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100%	Not Eligible	100% No	100% No	92% No
0% 0%	Full Financial Counseling Tax Counseling Only	0% Yes	0% Yes	8% Yes
Re	ecreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
54%	No	100% No		
46%	Yes	0% Yes		

WillisTowersWatson I.I'I'I.I

## Function: ACD - Strategic Planning/Corporate Development Level: P3 - Career (P3)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	2							
Other Perquisite Amount	2							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	7	20	0.6		0.3	0.5	1.0	
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	1							
Performance Awards/Project Bonus Amount	1							
Total Perquisites	10	26	3.2	0.3	0.5	1.6	4.8	12.9
Total Variable Payments − Excluding Actual Bonus	3							

Car Eligibility  0% Company Car only 0% Car Allowance  0% Choice of Car or Allowance 100% Not Eligible	Car Benefit Eligibility Criteria  0% Eligibility Based on Job Status  0% Eligibility Based on Nature of Job/Job Requirements	Flexible Perquisites Eligibility 89% No 11% Yes	Other Perquisites Eligibility 94% No 6% Yes
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
95% Not Eligible 5% Full Financial Counseling 0% Tax Counseling Only	100% No 0% Yes	95% No 5% Yes	92% No 8% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
60% No 40% Yes	94% No 6% Yes		

WillisTowers Watson In 1911

#### Function: ACD - Strategic Planning/Corporate Development Level: P4 - Specialist (P4)

88% No

13% Yes

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	2							
Other Perquisite Amount	2							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	8	32	0.5		0.3	0.4	8.0	
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	1							
Performance Awards/Project Bonus Amount	3							
Total Perquisites	11	38	2.0	0.3	0.3	1.0	2.7	7.3
Total Variable Payments – Excluding Actual Bonus	7	12	8.6		0.6	2.7	18.5	

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	92% No	95% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	8% Yes	5% Yes
0% Choice of Car or Allowance 100% Not Eligible	·		
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
96% Not Eligible	100% No	96% No	87% No
4% Full Financial Counseling	0% Yes	4% Yes	13% Yes
0% Tax Counseling Only			
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		

All values in Canadian Dollar Effective date April 01, 2017 Company weighted statistics

63% No

WillisTowersWatson I.I'I'I.I

Function: ACD - Strategic Planning/Corporate Development Level: P5 - Master (P5)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	4	6	7.7			8.2		
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	3					~		i
Other Perquisite Amount	2							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	10	33	0.7	0.3	0.3	0.5	1.0	2.6
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0					~		
Performance Awards/Project Bonus Amount	4	6	1.9			1.2		
Total Perquisites	17	55	6.1	0.3	1.8	5.9	7.8	14.6
Total Variable Payments – Excluding Actual Bonus	6	10	7.7	<b></b>	0.3	1.2	13.3	

Car Eligibility  0% Company Car only  7% Car Allowance  0% Choice of Car or Allowance  93% Not Eligible	Car Benefit Eligibility Criteria  100% Eligibility Based on Job Status  0% Eligibility Based on Nature of Job/Job Requirements	Flexible Perquisites Eligibility 87% No 12% Yes	Other Perquisites Eligibility 93% No 7% Yes
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	100% No	82% No
<ul><li>0% Full Financial Counseling</li><li>0% Tax Counseling Only</li></ul>	0% Yes	0% Yes	18% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
56% No	60% No		
44% Yes	40% Yes		

All values in Canadian Dollar Effective date April 01, 2017 Company weighted statistics

WillisTowers Watson [1] 111

## Function: ACD - Strategic Planning/Corporate Development Level: P6 - Renowned Expert (P6)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	4	14	6.6			6.6		
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	2							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	1				~			
Total Perquisites	6	17	11.2		6.6	10.4	15.9	
Total Variable Payments – Excluding Actual Bonus	1							

Car Eligibility 0% Company Car only 11% Car Allowance	Car Benefit Eligibility Criteria  100% Eligibility Based on Job Status 0% Eligibility Based on Nature of	Flexible Perquisites Eligibility 66% No 34% Yes	Other Perquisites Eligibility 100% No 0% Yes
0% Choice of Car or Allowance 89% Not Eligible	Job/Job Requirements		
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	100% No	78% No
0% Full Financial Counseling 0% Tax Counseling Only	0% Yes	0% Yes	22% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
67% No	55% No		
33% Yes	45% Yes		

All values in Canadian Dollar Effective date April 01, 2017 Company weighted statistics

WillisTowersWatson I.I'I'I.I

# Function: AEM - Data Analytics/Business Intelligence and Data Science Level: P1 - Entry (P1)

100% No

0% Yes

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	0							
Other Perquisite Amount	Ō							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	3							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	Ō							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	3							
Total Variable Payments - Excluding Actual Bonus	ő						<del></del>	

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	100% No	100% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	0% Yes	0% Yes
<ul><li>0% Choice of Car or Allowance</li><li>100% Not Eligible</li></ul>	1		
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	100% No	100% No
0% Full Financial Counseling	0% Yes	0% Yes	0% Yes
0% Tax Counseling Only			
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		

All values in Canadian Dollar Effective date April 01, 2017 Company weighted statistics

40% No

Willis Towers Watson [111111]

Function: AEM - Data Analytics/Business Intelligence and Data Science Level: M1 - Supervisor (M1)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	0							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	2							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	Ô							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	2							
Total Variable Payments - Excluding Actual Bonus	0							

Car Eligibility  0% Company Car only 0% Car Allowance  0% Choice of Car or Allowance 100% Not Eligible	O% Eligibility Based on Job Status O% Eligibility Based on Nature of Job/Job Requirements	Flexible Perquisites Eligibility 100% No 0% Yes	Other Perquisites Eligibility  100% No 0% Yes
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project BonusEligibility
100% Not Eligible 0% Full Financial Counseling 0% Tax Counseling Only	100% No 0% Yes	100% No 0% Yes	83% No 17% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
53% No 47% Yes	100% No 0% Yes		

WillisTowers Watson I.I'I'I.I

# Function: AEM - Data Analytics/Business Intelligence and Data Science Level: M2 - Manager (M2)

21% Yes

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	2							
Other Perquisite Amount	2							
Financial and Tax Counseling Amount	0							
Recreation/Weilness Allowance Amount	4	5	1.8			0.5		
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	Ō							
Performance Awards/Project Bonus Amount	0							
Total Perguisites	8	13	4.9	<b></b>	1.2	3.7	5.9	
Total Variable Payments – Excluding Actual Bonus	2			<b></b> -				

Car Eligibility  0% Company Car only 0% Car Allowance  0% Choice of Car or Allowance 100% Not Eligible	O% Eligibility Based on Job Status O% Eligibility Based on Nature of Job/Job Requirements	Flexible Perquisites Eligibility  86% No 14% Yes	Other Perquisites Eligibility  86% No 14% Yes
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eliqibility
93% Not Eligible 7% Full Financial Counseling 0% Tax Counseling Only	100% No 0% Yes	100% No 0% Yes	93% No 7% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
64% No	79% No		

WillisTowers Watson I.I'I'I.I

## Function: AEM - Data Analytics/Business Intelligence and Data Science Level: M3 - Senior Manager (M3)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	2							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	5	9	6.9		3.0	9.0	9.8	
Other Perquisite Amount	2							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	3							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	1							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	10	16	10.4	2.8	3.8	8.7	16.0	22.7
Total Variable Payments - Excluding Actual Bonus	2							

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	100% Eligibility Based on Job Status	64% No	86% No
14% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	36% Yes	14% Yes
0% Choice of Car or Allowance 86% Not Eligible	·		
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	93% No	93% No
<ul><li>0% Full Financial Counseling</li><li>0% Tax Counseling Only</li></ul>	0% Yes	7% Yes	7% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
64% No	61% No		
36% Yes	39% Yes		

WillisTowers Watson [1] [1]

## Function: AEM - Data Analytics/Business Intelligence and Data Science Level: M4 - Group Manager (M4)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1		<b></b>					
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	1							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	1							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	4	11	9.8			10.2	unio apon apon	
Total Variable Payments – Excluding Actual Bonus	0					<del>-</del>		

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	100% Eligibility Based on Job Status	75% No	100% No
25% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	25% Yes	0% Yes
0% Choice of Car or Allowance	•		
75% Not Eligible			
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	100% No	100% No
0% Full Financial Counseling 0% Tax Counseling Only	0% Yes	0% Yes	0% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
75% No	50% No		

All values in Canadian Dollar Effective date April 01, 2017 Company weighted statistics

25% Yes

WillisTowersWatson I-I'I'I-I

## Function: AEM - Data Analytics/Business Intelligence and Data Science Level: P2 - Intermediate (P2)

100% No

0% Yes

	0	0	Mana	4041	OFAL	FOLL	7546	0046
	Cos	Cases	<u>Mean</u>	<u> 10th</u>	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0	<u></u>						
Flexible Perquisites Amount	0							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	6	9	0.5		0.3	0.4	0.6	
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	1							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	6	9	0.5		0.3	0.4	0.6	
Total Variable Payments – Excluding Actual Bonus	1							

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	100% No	100% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	0% Yes	0% Yes
0% Choice of Car or Allowance 100% Not Eligible			
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	99% No	83% No
0% Full Financial Counseling	0% Yes	1% Yes	17% Yes
0% Tax Counseling Only			
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		

All values in Canadian Dollar Effective date April 01, 2017 Company weighted statistics All monetary values in thousands

43% No

WillisTowers Watson In 1911

# Function: AEM - Data Analytics/Business Intelligence and Data Science Level: P3 - Career (P3)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	2							
Other Perquisite Amount	2							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	5	13	0.4		0.2	0.5	0.5	
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	8	17	2.7		0.4	1.1	2.6	
Total Variable Payments – Excluding Actual Bonus	1							

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	90% No	90% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	10% Yes	10% Yes
0% Choice of Car or Allowance	·		
100% Not Eligible			
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
95% Not Eligible	100% No	100% No	90% No
5% Full Financial Counseling	0% Yes	0% Yes	10% Yes
0% Tax Counseling Only			
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
67% No	95% No		
33% Yes	5% Yes		

WillisTowersWatson I.I'I'I.I

## Function: AEM - Data Analytics/Business Intelligence and Data Science Level: P4 - Specialist (P4)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0	~~~						
Car Leasing Cost	0							
Flexible Perquisites Amount	3							
Other Perquisite Amount	2							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	7	28	0.4		0.3	0.5	0.5	
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	2							
Total Perquisites	11	36	2.0	0.1	0.4	0.8	2.8	6.5
Total Variable Payments - Excluding Actual Bonus	5	15	8.5		1.1	3.5	18.3	

Car Eligibility  0% Company Car only 0% Car Allowance  0% Choice of Car or Allowance 100% Not Eligible	Car Benefit Eligibility Criteria  0% Eligibility Based on Job Status  0% Eligibility Based on Nature of Job/Job Requirements	Flexible Perquisites Eligibility 86% No 14% Yes	Other Perquisites Eligibility 93% No 7% Yes
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
95% Not Eligible 5% Full Financial Counseling 0% Tax Counseling Only	100% No 0% Yes	100% No 0% Yes	86% No 14% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
62% No 38% Yes	90% No 10% Yes		

WillisTowers Watson I.I"I'I.I

#### Function: AEM - Data Analytics/Business Intelligence and Data Science Level: P5 - Master (P5)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	2							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	4	7	0.6			0.5		
Company Profit Sharing Amount	0						Arter Allen William	
Northern Living Allowance/ Remote Location Premium Amount	Ö							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	8	12	7.1		1.3	4.0	7.1	
Total Variable Payments – Excluding Actual Bonus	2							

Car Eligibility  0% Company Car only 0% Car Allowance  0% Choice of Car or Allowance 100% Not Eligible	Car Benefit Eligibility Criteria  0% Eligibility Based on Job Status  0% Eligibility Based on Nature of Job/Job Requirements	Flexible Perquisites Eligibility 82% No 18% Yes	Other Perquisites Eligibility  100% No 0% Yes
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible 0% Full Financial Counseling 0% Tax Counseling Only	100% No 0% Yes	100% No 0% Yes	82% No 18% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
55% No 45% Yes	63% No 38% Yes		

WillisTowersWatson I-I'I'I-I

Function: AEO - Business Operations Analysis Level: M1 - Supervisor (M1)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	1							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	1							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	Ö							
Performance Awards/Project Bonus Amount	0			<b></b>				
Total Perquisites	2							
Total Variable Payments - Excluding Actual Bonus	0							

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	92% No	100% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	8% Yes	0% Yes
0% Choice of Car or Allowance 100% Not Eligible	·		
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
92% Not Eligible	100% No	100% No	100% No
8% Full Financial Counseling 0% Tax Counseling Only	0% Yes	0% Yes	0% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
92% No	100% No		
8% Yes	0% Yes		

Function : AEO - Business Operations Analysis Level : P1 - Entry (P1)

	Cos	Cases	Mean	10th	25th	50th	<u>75th</u>	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	1			<del></del>				
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	3							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	5	20	1.4		0.4	1.2	2.4	
Total Variable Payments − Excluding Actual Bonus	0							

Car Eligibility  0% Company Car only 0% Car Allowance  0% Choice of Car or Allowance 100% Not Eligible	Car Benefit Eligibility Criteria  0% Eligibility Based on Job Status  0% Eligibility Based on Nature of Job/Job Requirements	Flexible Perquisites Eligibility 92% No 8% Yes	Other Perquisites Eligibility 100% No 0% Yes
Financial Counseling Eligibility	<b>Company Profit Sharing Eligibility</b>	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible 0% Full Financial Counseling 0% Tax Counseling Only	100% No 0% Yes	100% No 0% Yes	85% No 15% Yes
Recreation/Wellness Allowance Eligibility 77% No	Transportation Allowance Eligibility  85% No		

23% Yes

Willis Towers Watson 1.1"11.1

# Function : AEO - Business Operations Analysis Level : M2 - Manager (M2)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0					<del></del>		
Flexible Perquisites Amount	2						<b></b>	
Other Perquisite Amount	1							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	3					<del></del>		
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	1							
Total Perquisites	7	20	4.6		2.8	3.7	8.1	
Total Variable Payments – Excluding Actual Bonus	1							

Car Eligibility  0% Company Car only 0% Car Allowance  0% Choice of Car or Allowance 100% Not Eligible	Car Benefit Eligibility Criteria  0% Eligibility Based on Job Status  0% Eligibility Based on Nature of Job/Job Requirements	Flexible Perquisites Eligibility 80% No 20% Yes	Other Perquisites Eligibility  90% No 10% Yes
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
90% Not Eligible 10% Full Financial Counseling 0% Tax Counseling Only	100% No 0% Yes	100% No 0% Yes	90% No 10% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		

70% No

30% Yes

80% No

Function : AEO - Business Operations Analysis Level : P2 - Intermediate (P2)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	2							
Other Perquisite Amount	1							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	4	12	0.6			0.4		
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	1							
Total Perquisites	7	15	1.2		0.4	1.0	2.0	
Total Variable Payments – Excluding Actual Bonus	1							

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	88% No	94% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	12% Yes	6% Yes
0% Choice of Car or Allowance 100% Not Eligible			
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	100% No	88% No
0% Full Financial Counseling 0% Tax Counseling Only	0% Yes	0% Yes	12% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
76% No	94% No		
24% Yes	6% Yes		

Function: AEO - Business Operations Analysis Level: P3 - Career (P3)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	2							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	6	21	1.4	<del></del>	0.4	0.5	2.2	<del></del>
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	2							
Performance Awards/Project Bonus Amount	2							
Total Perquisites	9	47	2.3		0.4	2.1	4.0	
Total Variable Payments ~ Excluding Actual Bonus	4	13	9.9			5.5		

Car Eligibility  0% Company Car only 0% Car Allowance  0% Choice of Car or Allowance 100% Not Eligible	Car Benefit Eligibility Criteria  0% Eligibility Based on Job Status  0% Eligibility Based on Nature of Job/Job Requirements	Flexible Perquisites Eligibility 90% No 10% Yes	Other Perquisites Eligibility  100% No 0% Yes
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
95% Not Eligible 5% Full Financial Counseling	100% No 0% Yes	98% No 2% Yes	86% No 14% Yes
0% Tax Counseling Only			
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
71% No	90% No		

29% Yes

Function : AEO – Business Operations Analysis Level : P4 – Specialist (P4)

	Cos	Cases	Mean	10th	_25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	2							
Other Perquisite Amount	1							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	6	27	1.0		0.4	0.5	1.5	
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	2							
Performance Awards/Project Bonus Amount	2							
Total Perquisites	9	42	2.5		0.5	2.7	4.1	
Total Variable Payments − Excluding Actual Bonus	6	19	7.3		0.5	3.3	17.7	

Car Eligibility  0% Company Car only 0% Car Allowance  0% Choice of Car or Allowance 100% Not Eligible	Car Benefit Eligibility Criteria  0% Eligibility Based on Job Status  0% Eligibility Based on Nature of Job/Job Requirements	Flexible Perquisites Eligibility 89% No 11% Yes	Other Perquisites Eligibility 97% No 3% Yes
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible 0% Full Financial Counseling 0% Tax Counseling Only	100% No 0% Yes	93% No 7% Yes	83% No 17% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
67% No	89% No		

33% Yes

#### Function: AEO - Business Operations Analysis Level: P5 - Master (P5)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	2							
Other Perquisite Amount	1							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	2							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	1							
Performance Awards/Project Bonus Amount	2			-~-				
Total Perquisites	5	13	3.4		1.7	3.4	5.1	
Total Variable Payments – Excluding Actual Bonus	3	<del></del>						

	Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% (	Company Car only	0% Eligibility Based on Job Status	71% No	86% No
0% (	Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	29% Yes	14% Yes
	Choice of Car or Allowance Not Elìgible	·		
Fin	ancial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% I	Not Eligible	100% No	93% No	71% No
	Full Financial Counseling Tax Counseling Only	0% Yes	7% Yes	29% Yes
Rec	reation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
79%	No	71% No		

All values in Canadian Dollar Effective date April 01, 2017 Company weighted statistics

21% Yes

Function: AFB - Accounting Level: M1 - Supervisor (M1)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0					·		
Car Leasing Cost	0							
Flexible Perquisites Amount	2							
Other Perquisite Amount	1							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	14	77	1.0	0.3	0.3	0.5	0.9	3.8
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	4	6	17.0			15.0		
Performance Awards/Project Bonus Amount	4	9	0.9			1.0		
Total Perquisites	17	84	2.2	0.3	0.4	0.8	3.9	6.7
Total Variable Payments - Excluding Actual Bonus	9	18	8.4		0.8	5.4	14.7	

Car Eligibility  0% Company Car only 0% Car Allowance  0% Choice of Car or Allowance 100% Not Eligible	Car Benefit Eligibility Criteria  0% Eligibility Based on Job Status  0% Eligibility Based on Nature of Job/Job Requirements	Flexible Perquisites Eligibility 94% No 6% Yes	Other Perquisites Eligibility  99% No 1% Yes
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
96% Not Eligible 4% Full Financial Counseling 0% Tax Counseling Only	100% No 0% Yes	98% No 2% Yes	89% No 11% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
62% No 38% Yes	87% No 13% Yes		

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Function: AFB - Accounting Level: P1 - Entry (P1)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							}
Car Leasing Cost	0							
Flexible Perquisites Amount	3							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	11	101	8.0	0.3	0.3	0.5	0.5	3.7
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	2							
Performance Awards/Project Bonus Amount	1							
Total Perquisites	15	112	1.2	0.3	0.4	0.5	2.0	3.1
Total Variable Payments – Excluding Actual Bonus	5	8	5.4		0.6	8.0	12.6	

Car Eligibility  0% Company Car only 0% Car Allowance  0% Choice of Car or Allowance 100% Not Eligible	O% Eligibility Based on Job Status Eligibility Based on Nature of Job/Job Requirements	Flexible Perquisites Eligibility 90% No 10% Yes	Other Perquisites Eligibility 100% No 0% Yes
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	98% No	90% No
<ul><li>0% Full Financial Counseling</li><li>0% Tax Counseling Only</li></ul>	0% Yes	2% Yes	10% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		

All values in Canadian Dollar Effective date April 01, 2017 Company weighted statistics

61% No

39% Yes

93% No

Function: AFB - Accounting Level: M2 - Manager (M2)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	4	32	4.2			3.4		
Other Perquisite Amount	5	22	4.9		8.0	4.5	9.2	
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	15	103	0.9	0.3	0.3	0.5	0.9	3.4
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	1							
Performance Awards/Project Bonus Amount	2							
Total Perguisites	23	152	4.7	0.3	8.0	3.8	6.7	9.0
Total Variable Payments – Excluding Actual Bonus	8	17	9.8		0.8	7.0	19.9	

Car Eligibility  0% Company Car only  0% Car Allowance	Car Benefit Eligibility Criteria  0% Eligibility Based on Job Status  0% Eligibility Based on Nature of	Flexible Perquisites Eligibility 91% No 9% Yes	Other Perquisites Eligibility 92% No 8% Yes
0% Choice of Car or Allowance	Job/Job Requirements	370 TES	070 165
100% Not Eligible			
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
96% Not Eligible	100% No	98% No	91% No
4% Full Financial Counseling 0% Tax Counseling Only	0% Yes	2% Yes	9% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
63% No	80% No		
37% Yes	20% Yes		

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Function: AFB - Accounting Level: M3 - Senior Manager (M3)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	3							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	9	46	8.0	~	5.5	9.0	9.8	
Other Perquisite Amount	4	11	5.9			5.0		
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	8	30	1.7		0.4	0.8	3.2	
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	2							
Total Perquisites	20	98	10.5	2.7	5.4	9.2	15.3	20.9
Total Variable Payments – Excluding Actual Bonus	5	13	11.9		1.4	6.8	25.0	

Car l	Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company C	Car only 100%	Eligibility Based on Job Status	74% No	89% No
9% Car Allowa	nce 0%	Eligibility Based on Nature of Job/Job Requirements	26% Yes	11% Yes
0% Choice of C	Car or Allowance	·		
91% Not Eligible	•			
Financial Cou	nseling Eligibility Co	mpany Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100%	No	100% No	88% No
0% Full Financi 0% Tax Couns		Yes	0% Yes	12% Yes
	eliness Allowance Trai	nsportation Allowance Eligibility		
74% No	64%	No		
26% Yes	36%	Yes		

Function: AFB - Accounting Level: M4 - Group Manager (M4)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	2							
Car Purchase Cost	0							1
Car Leasing Cost	0							
Flexible Perquisites Amount	3							
Other Perquisite Amount	1							
Financial and Tax Counseling Amount	1							
Recreation/Wellness Allowance Amount	5	5	1.8		0.5	1.0	3.7	
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	10	19	10.3	2.6	4.2	6.8	15.3	27.1
Total Variable Payments – Excluding Actual Bonus	0							

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	100% Eligibility Based on Job Status	79% No	93% No
14% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	21% Yes	7% Yes
0% Choice of Car or Allowance	•		
86% Not Eligible			
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
93% Not Eligible	100% No	100% No	86% No
7% Full Financial Counseling 0% Tax Counseling Only	0% Yes	0% Yes	14% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
64% No	57% No		
36% Yes	43% Yes		

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Function: AFB - Accounting Level: P2 - Intermediate (P2)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	4	22	1.8			2.1		
Other Perquisite Amount	1							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	10	124	0.9	0.3	0.3	0.5	0.6	4.0
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	5	7	15.4		4.2	13.0	27.8	
Performance Awards/Project Bonus Amount	2							
Total Perquisites	15	149	2.2	0.3	0.4	1.0	2.2	8.0
Total Variable Payments − Excluding Actual Bonus	8	28	9.4		1.1	4.4	11.7	

O% Company Car only O% Car Allowance O% Choice of Car or Allowance 100% Not Eligible	O% Eligibility Based on Job Status O% Eligibility Based on Nature of Job/Job Requirements	Flexible Perquisites Eligibility 89% No 11% Yes	Other Perquisites Eligibility 97% No 3% Yes
Financial Counseling Eligibility	<b>Company Profit Sharing Eligibility</b>	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	96% No	92% No
<ul><li>0% Full Financial Counseling</li><li>0% Tax Counseling Only</li></ul>	0% Yes	4% Yes	8% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		

69% No

31% Yes

95% No

Function : AFB - Accounting Level : P3 - Career (P3)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0						where water control	
Flexible Perquisites Amount	5	99	2.2		1.4	2.2	3.0	
Other Perquisite Amount	3							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	13	181	0.8	0.3	0.3	0.5	0.6	3.6
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	4	15	13.5			12.8		
Performance Awards/Project Bonus Amount	2							
Total Perquisites	19	298	2.3	0.3	0.4	1.0	2.5	5.4
Total Variable Payments – Excluding Actual Bonus	9	50	9.0		8.0	3.0	17.1	

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	88% No	97% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	12% Yes	3% Yes
0% Choice of Car or Allowance 100% Not Eligible	·		
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
98% Not Eligible	100% No	97% No	90% No
<ul><li>2% Full Financial Counseling</li><li>0% Tax Counseling Only</li></ul>	0% Yes	3% Yes	10% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
68% No	92% No		
32% Yes	8% Yes		

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Function: AFB - Accounting Level: P4 - Specialist (P4)

	<del></del>			4041	0.01	=0.11		0041
	Cos	Cases	<u>Mean</u>	10th	25th	<u>50th</u>	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0						<u> </u>	
Flexible Perquisites Amount	4	104	2.5			2.2		
Other Perquisite Amount	2							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	11	143	0.9	0.3	0.3	0.5	0.5	4.7
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	2							
Performance Awards/Project Bonus Amount	2							
Total Perquisites	16	250	2.5	0.3	0.5	1.8	4.9	6.0
Total Variable Payments – Excluding Actual Bonus	8	34	8.6		1.0	3.7	16.6	

O% Company Car only 0% Car Allowance 0% Choice of Car or Allowance 100% Not Eligible	O% Eligibility Based on Job Status Use Eligibility Based on Nature of Job/Job Requirements	Flexible Perquisites Eligibility  88% No 12% Yes	Other Perquisites Eligibility  98% No 2% Yes
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	98% No	89% No
<ul><li>0% Full Financial Counseling</li><li>0% Tax Counseling Only</li></ul>	0% Yes	2% Yes	11% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
66% No	88% No		

34% Yes

Function : AFB - Accounting Level : P5 - Master (P5)

	Cos	Cases	Mean	10th	25th	50th	75th	90th_
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	4	42	2.8			2.8		
Other Perquisite Amount	1							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	6	18	1.0		0.4	0.5	1.6	
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	2							
Total Perguisites	11	64	3.8	0.4	2.7	3.5	5.2	7.2
Total Variable Payments – Excluding Actual Bonus	3							

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	82% No	99% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	18% Yes	1% Yes
0% Choice of Car or Allowance 100% Not Eligible	·		
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	100% No	82% No
<ul><li>0% Full Financial Counseling</li><li>0% Tax Counseling Only</li></ul>	0% Yes	0% Yes	18% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
70% No	77% No		
30% Yes	23% Yes		

Function: AFB - Accounting Level: P6 - Renowned Expert (P6)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	4	4	7.7			9.3		
Other Perquisite Amount	1							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	1							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0		<del></del>					
Performance Awards/Project Bonus Amount	0							
Total Perquisites	5	5	10.4		6.4	9.0	15.2	
Total Variable Payments – Excluding Actual Bonus	0							

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	33% No	83% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	67% Yes	17% Yes
0% Choice of Car or Allowance 100% Not Eligible			
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	100% No	83% No
<ul><li>0% Full Financial Counseling</li><li>0% Tax Counseling Only</li></ul>	0% Yes	0% Yes	17% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
83% No	50% No		
17% Yes	50% Yes		

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90% No

10% Yes

Function: AFB - Accounting Level: U1 - Entry (U1)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	0						<del></del>	
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	3							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	3							
Total Variable Payments – Excluding Actual Bonus	0							

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	100% No	100% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	0% Yes	0% Yes
0% Choice of Car or Allowance	,		
100% Not Eligible			
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	100% No	100% No
0% Full Financial Counseling	0% Yes	0% Yes	0% Yes
0% Tax Counseling Only			
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		

60% No

WillisTowersWatson III'I'III

Function : AFB - Accounting Level : U2 - Intermediate (U2)

	Con	Canan	Maan	4046	25th	ENAL	75th	OOth
	Cos	Cases	<u>Mean</u>	<u> 10th</u>	<u> 25tn</u>	<u>50th</u>	/5[/]	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	3							
Other Perquisite Amount	0			·				
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	7	42	0.5		0.3	0.5	0.5	
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	3							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	12	57	1.5	0.3	0.5	1.1	2.0	4.9
Total Variable Payments − Excluding Actual Bonus	3							

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	91% No	100% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	9% Yes	0% Yes
<ul><li>0% Choice of Car or Allowance</li><li>100% Not Eligible</li></ul>	·		
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	96% No	94% No
<ul><li>0% Full Financial Counseling</li><li>0% Tax Counseling Only</li></ul>	0% Yes	4% Yes	6% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
73% No	92% No		
27% Yes	8% Yes		

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Function: AFB - Accounting Level: U3 - Senior (U3)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	2							
Other Perquisite Amount	1							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	8	57	1.1		0.3	0.5	0.9	
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	2							
Performance Awards/Project Bonus Amount	2							
Total Perquisites	11	71	2.0	0.3	0.5	1.2	2.8	5.6
Total Variable Payments – Excluding Actual Bonus	7	27	4.3		0.6	1.5	11.1	

Car Eligibility  0% Company Car only 0% Car Allowance  0% Choice of Car or Allowance 100% Not Eligible	Car Benefit Eligibility Criteria  0% Eligibility Based on Job Status  0% Eligibility Based on Nature of Job/Job Requirements	Flexible Perquisites Eligibility 94% No 6% Yes	Other Perquisites Eligibility 99% No 1% Yes
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No 0% Yes	96% No	91% No
<ul><li>0% Full Financial Counseling</li><li>0% Tax Counseling Only</li></ul>	0% res	4% Yes	9% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
74% No	92% No		
26% Yes	8% Yes		

Function: AFB - Accounting Level: U4 - Lead (U4)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	3							
Other Perquisite Amount	1							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	7	18	0.5		0.3	0.4	0.5	
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	1							
Performance Awards/Project Bonus Amount	2							
Total Perquisites	11	29	2.0	0.1	0.4	1.0	2.2	7.4
Total Variable Payments – Excluding Actual Bonus	5	10	3.3		0.3	0.9	7.5	

Car Eligibility  0% Company Car only 0% Car Allowance  0% Choice of Car or Allowance 100% Not Eligible	Car Benefit Eligibility Criteria  0% Eligibility Based on Job Status  0% Eligibility Based on Nature of Job/Job Requirements	Flexible Perquisites Eligibility 87% No 13% Yes	Other Perquisites Eligibility 99% No 1% Yes
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
96% Not Eligible	100% No	99% No	83% No
4% Full Financial Counseling 0% Tax Counseling Only	0% Yes	1% Yes	17% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
70% No	88% No		
30% Yes	12% Yes		

WillisTowers Watson 1.1"1.1

Function: AFC - Credit and Collections Level: M1 - Supervisor (M1)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	0							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	2							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	1							
Total Perquisites	2							
Total Variable Payments − Excluding Actual Bonus	1							

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	100% No	100% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	0% Yes	0% Yes
<ul><li>0% Choice of Car or Allowance</li><li>100% Not Eligible</li></ul>	·		
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	100% No	83% No
<ul><li>0% Full Financial Counseling</li><li>0% Tax Counseling Only</li></ul>	0% Yes	0% Yes	17% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
67% No	83% No		
33% Yes	17% Yes		

All values in Canadian Dollar Effective date April 01, 2017 Company weighted statistics

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Function: AFC - Credit and Collections Level: P1 - Entry (P1)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	0							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	3							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	3					ware some forms		
Total Variable Payments – Excluding Actual Bonus	0							

	Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0%	Company Car only	0% Eligibility Based on Job Status	100% No	100% No
0%	Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	0% Yes	0% Yes
	Choice of Car or Allowance Not Eligible	·		
Fi	nancial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100%	Not Eligible	100% No	100% No	100% No
0%	Full Financial Counseling	0% Yes	0% Yes	0% Yes
0%	Tax Counseling Only			
Re	ecreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		

50% No

50% Yes

100% No

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Function : AFC - Credit and Collections Level : M2 - Manager (M2)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	0							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	2							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location	Ö							
Premium Amount Performance Awards/Project Bonus Amount	0							
Total Perguisites	2							
Total Variable Payments – Excluding Actual Bonus	0							

Car Eligibility  0% Company Car only 0% Car Allowance  0% Choice of Car or Allowance 100% Not Eligible	Car Benefit Eligibility Criteria  0% Eligibility Based on Job Status  0% Eligibility Based on Nature of Job/Job Requirements	<u>Flexible Perquisites Eligibility</u> 100% No 0% Yes	Other Perquisites Eligibility  100% No 0% Yes
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
86% Not Eligible	100% No	100% No	100% No
<ul><li>14% Full Financial Counseling</li><li>0% Tax Counseling Only</li></ul>	0% Yes	0% Yes	0% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
71% No	86% No		

All values in Canadian Dollar Effective date April 01, 2017 Company weighted statistics

29% Yes

Function: AFC - Credit and Collections Level: M3 - Senior Manager (M3)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	0							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	2							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	1							
Total Perquisites	2							
Total Variable Payments – Excluding Actual Bonus	1							

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	100% No	100% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	0% Yes	0% Yes
0% Choice of Car or Allowance 100% Not Eligible	·		
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	100% No	80% No
<ul><li>0% Full Financial Counseling</li><li>0% Tax Counseling Only</li></ul>	0% Yes	0% Yes	20% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
60% No	80% No		
40% Yes	20% Yes		

All values in Canadian Dollar Effective date April 01, 2017 Company weighted statistics Function: AFC - Credit and Collections

Level: P2 - Intermediate (P2)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	1							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	3							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	Ō							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	4	5	2.2			1.4		
Total Variable Payments − Excluding Actual Bonus	0					<b></b>		

Car Eligibility  0% Company Car only 0% Car Allowance  0% Choice of Car or Allowance 100% Not Eligible	O% Eligibility Based on Job Status Eligibility Based on Nature of Job/Job Requirements	Flexible Perquisites Eligibility 88% No 13% Yes	Other Perquisites Eligibility  100% No 0% Yes
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	100% No	100% No
0% Full Financial Counseling 0% Tax Counseling Only	0% Yes	0% Yes	0% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
59% No	100% No		
41% Yes	0% Yes		

**Function : AFC - Credit and Collections** 

Level: P3 - Career (P3)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	1							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	4	4	1.6			0.4		
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	Ō							
Performance Awards/Project Bonus Amount	1							
Total Perquisites	5	5	1.7		0.3	0.5	3.8	
Total Variable Payments – Excluding Actual Bonus	1							

Car Eligibility  0% Company Car only  0% Car Allowance	Car Benefit Eligibility Criteria  0% Eligibility Based on Job Status  0% Eligibility Based on Nature of Job/Job Requirements	<u>Flexible Perquisites Eligibility</u> 91% No 9% Yes	Other Perquisites Eligibility 100% No 0% Yes
<ul><li>0% Choice of Car or Allowance</li><li>100% Not Eligible</li></ul>			
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	100% No	91% No
<ul><li>0% Full Financial Counseling</li><li>0% Tax Counseling Only</li></ul>	0% Yes	0% Yes	9% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		

64% No

36% Yes

100% No

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Function: AFC - Credit and Collections Level: P4 - Specialist (P4)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	0							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	2							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	1							
Total Perquisites	2							
Total Variable Payments – Excluding Actual Bonus	1							

	Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0%	Company Car only	0% Eligibility Based on Job Status	100% No	100% No
0%	Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	0% Yes	0% Yes
	Choice of Car or Allowance Not Eligible			
Fi	nancial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100%	Not Eligible	100% No	100% No	80% No
	Full Financial Counseling Tax Counseling Only	0% Yes	0% Yes	20% Yes
Re	ecreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
60%	No	100% No		
40%	Yes	0% Yes		

All values in Canadian Dollar Effective date April 01, 2017

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Function: AFC - Credit and Collections Level: U3 - Senior (U3)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	0							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0		<b></b> -					
Recreation/Wellness Allowance Amount	Ō							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	Ö							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	0							
Total Variable Payments − Excluding Actual Bonus	0							

Car Eligibility  0% Company Car only 0% Car Allowance  0% Choice of Car or Allowance 100% Not Eligible	Car Benefit Eligibility Criteria  0% Eligibility Based on Job Status  0% Eligibility Based on Nature of Job/Job Requirements	Flexible Perquisites Eligibility  100% No 0% Yes	Other Perquisites Eligibility  100% No 0% Yes
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible 0% Full Financial Counseling 0% Tax Counseling Only	100% No 0% Yes	100% No 0% Yes	100% No 0% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
100% No 0% Yes	100% No 0% Yes		

Function : AFT - Financial Analysis and Tax Level : P1 - Entry (P1)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	1							
Other Perquisite Amount	1							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	6	36	0.9		0.3	0.5	1.4	
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	8	41	1.7		0.5	0.9	2.4	
Total Variable Payments − Excluding Actual Bonus	0							

	Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Compa	any Car only	0% Eligibility Based on Job Status	95% No	98% No
0% Car All	lowance	0% Eligibility Based on Nature of Job/Job Requirements	5% Yes	2% Yes
0% Choice 100% Not Eli	e of Car or Allowance gible	·		
Financial	Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
95% Not Eli	gible	100% No	100% No	95% No
	nancial Counseling ounseling Only	0% Yes	0% Yes	5% Yes
Recreation	on/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
62% No		94% No		
38% Yes		6% Yes		

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## Function: AFT - Financial Analysis and Tax Level: M1 - Supervisor (M1)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	1							
Other Perquisite Amount	1						<del></del>	
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	7	14	0.5		0.3	0.5	0.5	
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	2							
Total Perquisites	10	19	5.4	0.3	0.4	0.9	7.6	29.0
Total Variable Payments – Excluding Actual Bonus	2			<del></del>				

Car Eligibility  0% Company Car only 0% Car Allowance  0% Choice of Car or Allowance 100% Not Eligible	Car Benefit Eligibility Criteria  0% Eligibility Based on Job Status  0% Eligibility Based on Nature of Job/Job Requirements	Flexible Perquisites Eligibility 95% No 5% Yes	Other Perquisites Eligibility 95% No 5% Yes
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
96% Not Eligible 4% Full Financial Counseling 0% Tax Counseling Only	100% No 0% Yes	100% No 0% Yes	80% No 20% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
55% No	81% No		

45% Yes

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Function: AFT - Financial Analysis and Tax Level: M2 - Manager (M2)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	5	18	4.9		1.8	5.0	7.9	
Other Perquisite Amount	4	12	4.8			3.0		
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	11	47	1.2	0.2	0.3	0.5	0.9	6.5
Company Profit Sharing Amount	0			<del></del>				
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	6	7	3.6		0.6	3.0	6.1	
Total Perquisites	19	80	5.2	0.4	0.9	5.0	7.9	10.6
Total Variable Payments - Excluding Actual	8	10	11.1		1.0	4.4	11.8	

	Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0%	Company Car only	0% Eligibility Based on Job Status	87% No	92% No
0%	Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	13% Yes	8% Yes
	Choice of Car or Allowance Not Eligible			
Fi	nancial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
96%	Not Eligible	100% No	100% No	87% No
	Full Financial Counseling Tax Counseling Only	0% Yes	0% Yes	13% Yes
Re	ecreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
69%	No	79% No		
31%	Yes	21% Yes		

Bonus

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## Function: AFT - Financial Analysis and Tax Level: M3 - Senior Manager (M3)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	3							
Car Purchase Cost	0				<del></del>			
Car Leasing Cost	0							
Flexible Perquisites Amount	7	45	7.7		3.9	9.0	9.6	
Other Perquisite Amount	3							
Financial and Tax Counseling Amount	1							
Recreation/Wellness Allowance Amount	9	52	1.7		0.4	1.0	2.7	
Company Profit Sharing Amount	0		<b>~</b>					
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	3							
Total Perquisites	20	112	8.7	3.2	4.8	8.0	13.2	15.1
Total Variable Payments – Excluding Actual Bonus	6	19	8.5		0.8	3.8	18.8	

Car Eligibility  0% Company Car only 8% Car Allowance  0% Choice of Car or Allowance  92% Not Eligible	Car Benefit Eligibility Criteria  100% Eligibility Based on Job Status 0% Eligibility Based on Nature of Job/Job Requirements	Flexible Perquisites Eligibility 80% No 20% Yes	Other Perquisites Eligibility  92% No 8% Yes
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
94% Not Eligible 6% Full Financial Counseling 0% Tax Counseling Only	100% No 0% Yes	100% No 0% Yes	91% No 9% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
68% No 32% Yes	63% No 37% Yes		

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## Function: AFT - Financial Analysis and Tax Level: M4 - Group Manager (M4)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	3							
Car Purchase Cost	0							
Car Leasing Cost	0						<b>-</b>	
Flexible Perquisites Amount	3							
Other Perquisite Amount	2							
Financial and Tax Counseling Amount	0		-					
Recreation/Wellness Allowance Amount	5	14	1.0		0.3	0.5	2.0	
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	1							
Total Perquisites	11	30	13.2	3.7	6.2	14.3	17.6	26.1
Total Variable Payments − Excluding Actual Bonus	2							

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	100% Eligibility Based on Job Status	80% No	87% No
20% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	20% Yes	13% Yes
0% Choice of Car or Allowance 80% Not Eligible	·		
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	100% No	80% No
<ul><li>0% Full Financial Counseling</li><li>0% Tax Counseling Only</li></ul>	0% Yes	0% Yes	20% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
60% No	40% No		

40% Yes

## Function: AFT - Financial Analysis and Tax Level: P2 - Intermediate (P2)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	4	19	1.9			2.0		
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	13	68	0.7	0.2	0.3	0.5	8.0	2.2
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	2							
Total Perquisites	18	90	1.3	0.3	0.4	0.6	2.4	3.2
Total Variable Payments − Excluding Actual Bonus	3				<del></del>			

	Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Co	ompany Car only	0% Eligibility Based on Job Status	89% No	100% No
0% Ca	ar Allowance	0% Eligibility Based on Nature of Job/Job Requirements	11% Yes	0% Yes
0% Ch 100% <b>N</b> o	noice of Car or Allowance ot Eligible	·		
Finan	icial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
98% No	ot Eligible	100% No	100% No	89% No
	ll Financial Counseling x Counseling Only	0% Yes	0% Yes	11% Yes
	eation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
59% No	)	93% No		

41% Yes

### Function: AFT - Financial Analysis and Tax Level: P3 - Career (P3)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	4	51	2.3			2.2		
Other Perquisite Amount	2							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	13	148	0.8	0.2	0.3	0.5	0.9	3.1
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	1							
Performance Awards/Project Bonus Amount	5	19	1.2		0.5	0.7	2.2	
Total Perquisites	18	225	1.8	0.3	0.4	1.1	2.8	4.5
Total Variable Payments – Excluding Actual Bonus	7	25	1.7		0.6	0.7	2.8	

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	90% No	98% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	10% Yes	2% Yes
0% Choice of Car or Allowance 100% Not Eligible	·		
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
96% Not Eligible	100% No	100% No	87% No
4% Full Financial Counseling 0% Tax Counseling Only	0% Yes	0% Yes	13% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
63% No	91% No		
37% Yes	9% Yes		

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Function: AFT - Financial Analysis and Tax Level: P4 - Specialist (P4)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0							~
Flexible Perquisites Amount	5	62	3.0		1.5	2.3	5.0	
Other Perquisite Amount	3							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	12	133	8.0	0.3	0.3	0.5	0.8	3.3
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0					~		
Performance Awards/Project Bonus Amount	5	46	1.5		0.7	1.0	2.6	
Total Perquisites	18	208	2.5	0.3	0.7	2.4	4.7	5.1
Total Variable Payments – Excluding Actual Bonus	8	55	2.2		0.7	1.3	3.2	

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	87% No	97% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	13% Yes	3% Yes
<ul><li>0% Choice of Car or Allowance</li><li>100% Not Eligible</li></ul>	•		
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
97% Not Eligible	100% No	100% No	89% No
3% Full Financial Counseling	0% Yes	0% Yes	11% Yes
0% Tax Counseling Only			
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		

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66% No

34% Yes

87% No

Function : AFT - Financial Analysis and Tax Level : P5 - Master (P5)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0					<del></del>		
Flexible Perquisites Amount	4	37	3.6			2.8		
Other Perquisite Amount	2				<del></del>			
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	9	31	1.3		0.3	0.5	0.8	
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	4	12	3.1			1.7		
Total Perquisites	16	79	5.5	0.3	1.7	4.9	6.3	16.1
Total Variable Payments − Excluding Actual Bonus	4	12	3.1			1.7		

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	85% No	94% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	15% Yes	6% Yes
0% Choice of Car or Allowance 100% Not Eligible			
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	100% No	83% No
<ul><li>0% Full Financial Counseling</li><li>0% Tax Counseling Only</li></ul>	0% Yes	0% Yes	17% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
64% No	67% No		
36% Yes	33% Yes		

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# Function: AFT - Financial Analysis and Tax Level: P6 - Renowned Expert (P6)

			<del></del> _	4 5 15				
	Cos	Cases	<u>Mean</u>	10th	25th	50th	<u>75th</u>	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	5	10	7.6		4.8	9.0	9.6	
Other Perquisite Amount	1					<del></del>		
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	1							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	1							
Total Perquisites	7	14	12.5		4.5	10.2	14.9	
Total Variable Payments – Excluding Actual Bonus	1							

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	29% No	86% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	71% Yes	14% Yes
<ul><li>0% Choice of Car or Allowance</li><li>100% Not Eligible</li></ul>	·		
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	100% No	71% No
<ul><li>0% Full Financial Counseling</li><li>0% Tax Counseling Only</li></ul>	0% Yes	0% Yes	29% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
73% No	41% No		
27% Yes	59% Yes		

Function: AFT - Financial Analysis and Tax Level: U2 - Intermediate (U2)

	Cos	Cases	Mean	<u> 10th</u>	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	0						-	
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0						~~~	
Recreation/Wellness Allowance Amount	1							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	1	proop gamp bland						
Total Perquisites	2							
Total Variable Payments – Excluding Actual Bonus	1							

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	100% No	100% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	0% Yes	0% Yes
0% Choice of Car or Allowance 100% Not Eligible	·		
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	100% No	75% No
<ul><li>0% Full Financial Counseling</li><li>0% Tax Counseling Only</li></ul>	0% Yes	0% Yes	25% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
75% No	50% No		
25% Yes	50% Yes		

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Function: AFT - Financial Analysis and Tax Level: U3 - Senior (U3)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	0							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	3							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	1							
Total Perquisites	4	8	0.9			0.9		
Total Variable Payments – Excluding Actual Bonus	1							

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	100% No	100% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	0% Yes	0% Yes
0% Choice of Car or Allowance 100% Not Eligible	·		
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	100% No	86% No
0% Full Financial Counseling 0% Tax Counseling Only	0% Yes	0% Yes	14% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
57% No	71% No		
43% Yes	29% Yes		

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Function: AFT - Financial Analysis and Tax Level: U4 - Lead (U4)

***	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	0							
Other Perquisite Amount	0						~	
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	2							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	1							
Total Perquisites	3							
Total Variable Payments – Excluding Actual Bonus	1							

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	100% No	100% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	0% Yes	0% Yes
<ul><li>0% Choice of Car or Allowance</li><li>100% Not Eligible</li></ul>	·		
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	100% No	25% No
	10070 110	10070 110	2070 140
<ul><li>0% Full Financial Counseling</li><li>0% Tax Counseling Only</li></ul>	0% Yes	0% Yes	75% Yes

50% No 50% Yes **Eligibility** 

75% No

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#### Function: AFU - Audit and Financial/Business Controls Level: P1 - Entry (P1)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0		***					
Car Purchase Cost	0							
Car Leasing Cost	0	<del></del>						
Flexible Perquisites Amount	1							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	3							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	Ō							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	4	10	1.0			0.8		
Total Variable Payments – Excluding Actual Bonus	0							

-	Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0%	Company Car only	0% Eligibility Based on Job Status	80% No	100% No
0%	Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	20% Yes	0% Yes
	Choice of Car or Allowance	·		
100%	Not Eligible			
Fi	nancial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100%	Not Eligible	100% No	100% No	100% No
	Full Financial Counseling Tax Counseling Only	0% Yes	0% Yes	0% Yes
Re	ecreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
40%	No	80% No		
60%	Yes	20% Yes		

### Function: AFU - Audit and Financial/Business Controls

Level: M1 - Supervisor (M1)

		0.0						
	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	0							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	1							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0							
Performance Awards/Project Bonus Amount	1							
Total Perquisites	1							
Total Variable Payments – Excluding Actual Bonus	1							

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	100% No	100% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	0% Yes	0% Yes
0% Choice of Car or Allowance 100% Not Eligible	•		
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	100% No	86% No
<ul><li>0% Full Financial Counseling</li><li>0% Tax Counseling Only</li></ul>	0% Yes	0% Yes	14% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
71% No	86% No		
29% Yes	14% Yes		

### Function: AFU - Audit and Financial/Business Controls

Level: M2 - Manager (M2)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	2							
Other Perquisite Amount	1							
Financial and Tax Counseling Amount	1	<del></del>						
Recreation/Wellness Allowance Amount	9	19	1.3		0.3	0.5	1.9	
Company Profit Sharing Amount	0					-		
Northern Living Allowance/ Remote Location Premium Amount	1							
Performance Awards/Project Bonus Amount	2							
Total Perquisites	13	24	3.3	0.2	0.6	3.4	5.6	6.9
Total Variable Payments – Excluding Actual Bonus	4	4	19.8			11.2		

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	93% No	96% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	7% Yes	4% Yes
0% Choice of Car or Allowance 100% Not Eligible	·		
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
89% Not Eligible	100% No	96% No	93% No
11% Full Financial Counseling 0% Tax Counseling Only	0% Yes	4% Yes	7% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
64% No	82% No		
36% Yes	18% Yes		

#### Function: AFU - Audit and Financial/Business Controls Level: M3 - Senior Manager (M3)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	2							
Car Purchase Cost	1							
Car Leasing Cost	0							
Flexible Perquisites Amount	3							
Other Perquisite Amount	3							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	6	7	1.2		0.3	0.7	1.7	
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	1							
Performance Awards/Project Bonus Amount	2							
Total Perquisites	11	13	12.4	2.8	3.6	8.4	15.5	45.4
Total Variable Payments – Excluding Actual Bonus	4	5	21.7			18.1		

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
5% Company Car only	100% Eligibility Based on Job Status	85% No	85% No
10% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	15% Yes	15% Yes
<ul><li>0% Choice of Car or Allowance</li><li>85% Not Eligible</li></ul>	,		
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	99% No	90% No
<ul><li>0% Full Financial Counseling</li><li>0% Tax Counseling Only</li></ul>	0% Yes	1% Yes	10% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
65% No	68% No		
35% Yes	33% Yes		

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# Function: AFU - Audit and Financial/Business Controls Level: M4 - Group Manager (M4)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	2							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	1							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	1							
Company Profit Sharing Amount	0				=			
Northern Living Allowance/ Remote Location Premium Amount	Ö							
Performance Awards/Project Bonus Amount	0							
Total Perquisites	5	6	12.7		6.5	14.3	18.1	
Total Variable Payments ~ Excluding Actual Bonus	0							

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	100% Eligibility Based on Job Status	86% No	100% No
29% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	14% Yes	0% Yes
0% Choice of Car or Allowance 71% Not Eligible	·		
71% NOT Eligible			
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	100% No	100% No
<ul><li>0% Full Financial Counseling</li><li>0% Tax Counseling Only</li></ul>	0% Yes	0% Yes	0% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
86% No	29% No		
14% Yes	71% Yes		

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### Function: AFU - Audit and Financial/Business Controls Level: P2 - Intermediate (P2)

87% No

13% Yes

Cos Cases Mean 10th 25th 50th 75th 90th Car Allowance 0 Car Purchase Cost Car Leasing Cost 0 Flexible Perquisites Amount Other Perquisite Amount 0 Financial and Tax Counseling Amount 0 Recreation/Wellness Allowance Amount 8 5 0.5 0.3 0.5 0.6 Company Profit Sharing Amount 0 Northern Living Allowance/ Remote Location 0 Premium Amount Performance Awards/Project Bonus Amount 0 **Total Perquisites** 7 11 0.9 0.5 0.8 1.2 Total Variable Payments - Excluding Actual 0

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perguisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	93% No	100% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	7% Yes	0% Yes
0% Choice of Car or Allowance 100% Not Eligible			
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote	Performance Award/Project Bonus
		Location Premium Amount Eligibility	Eligibility
100% Not Eligible	100% No	100% No	87% No
•	100% No 0% Yes		
100% Not Eligible 0% Full Financial Counseling 0% Tax Counseling Only		100% No	87% No

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Bonus

60% No

#### Function: AFU - Audit and Financial/Business Controls Level: P3 - Career (P3)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	2							
Other Perquisite Amount	1							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	10	31	0.6	0.1	0.3	0.4	0.9	1.2
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	1							
Performance Awards/Project Bonus Amount	3							
Total Perquisites	13	38	1.0	0.2	0.3	0.5	1.7	2.4
Total Variable Payments – Excluding Actual Bonus	4	7	4.2			1.4		

	Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility		
0% Compa	any Car only	0% Eligibility Based on Job Status	93% No	98% No		
0% Car All	owance	0% Eligibility Based on Nature of Job/Job Requirements	7% Yes	2% Yes		
0% Choice 100% Not Eli	e of Car or Allowance gible	·				
Financial Counseling Eligibility		Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility		
93% Not Eli	gible	100% No	96% No	81% No		
	nancial Counseling ounseling Only	0% Yes	4% Yes	19% Yes		
Recreatio	n/Wellness Allowance Eligibility	Transportation Allowance Eligibility				
60% No		92% No				
40% Yes		8% Yes				

### Function: AFU - Audit and Financial/Business Controls Level: P4 - Specialist (P4)

Cos Cases Mean 10th 25th 50th 75th 90th Car Allowance Car Purchase Cost 0 Car Leasing Cost 0 Flexible Perquisites Amount 3 Other Perguisite Amount 2 Financial and Tax Counseling Amount 0 Recreation/Wellness Allowance Amount 10 0.3 0.9 36 0.3 0.4 6.1 1.1 Company Profit Sharing Amount 0 Northern Living Allowance/ Remote Location ---Premium Amount Performance Awards/Project Bonus Amount 6 1.1 0.8 Total Perquisites 14 47 1.8 0.4 2.6 5.7 0.3 1.1 Total Variable Payments - Excluding Actual 11 3.8 6 0.6 0.8 6.3

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	91% No	97% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	9% Yes	3% Yes
0% Choice of Car or Allowance	·		
100% Not Eligible			
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
97% Not Eligible	100% No	97% No	85% No
3% Full Financial Counseling	0% Yes	3% Yes	15% Yes
0% Tax Counseling Only			
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
65% No	91% No		
35% Yes	9% Yes		

Bonus

### Function: AFU - Audit and Financial/Business Controls

Level: P5 - Master (P5)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	1							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	3							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0		<b>-</b>					
Recreation/Wellness Allowance Amount	4	4	0.4			0.4		
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	1				pager qual-times			
Performance Awards/Project Bonus Amount	1							
Total Perquisites	8	12	2.6		0.4	2.8	4.3	
Total Variable Payments – Excluding Actual Bonus	5	6	16.6		0.4	5.0	38.7	

Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% Company Car only	0% Eligibility Based on Job Status	81% No	100% No
0% Car Allowance	0% Eligibility Based on Nature of Job/Job Requirements	19% Yes	0% Yes
<ul><li>0% Choice of Car or Allowance</li><li>100% Not Eligible</li></ul>	·		
Financial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% Not Eligible	100% No	96% No	88% No
<ul><li>6% Full Financial Counseling</li><li>70% Tax Counseling Only</li></ul>	0% Yes	4% Yes	13% Yes
Recreation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
73% No	81% No		
27% Yes	19% Yes		

Function : AFY - Risk Management Level : P1 - Entry (P1)

	Cos	Cases	Mean	10th	25th	50th	75th	90th
Car Allowance	0							
Car Purchase Cost	0							
Car Leasing Cost	0							
Flexible Perquisites Amount	1							
Other Perquisite Amount	0							
Financial and Tax Counseling Amount	0							
Recreation/Wellness Allowance Amount	2							
Company Profit Sharing Amount	0							
Northern Living Allowance/ Remote Location Premium Amount	0						<del></del>	
Performance Awards/Project Bonus Amount	0							
Total Perquisites	3							
Total Variable Payments – Excluding Actual Bonus	0		<del></del>					

	Car Eligibility	Car Benefit Eligibility Criteria	Flexible Perquisites Eligibility	Other Perquisites Eligibility
0% C	ompany Car only	0% Eligibility Based on Job Status	80% No	100% No
	ar Állowance	0% Eligibility Based on Nature of Job/Job Requirements	20% Yes	0% Yes
0% C	hoice of Car or Allowance	·		
100% N	ot Eligible			
Fina	ncial Counseling Eligibility	Company Profit Sharing Eligibility	Northern Living Allowance/ Remote Location Premium Amount Eligibility	Performance Award/Project Bonus Eligibility
100% N	ot Eligible	100% No	100% No	100% No
0% F	ull Financial Counseling	0% Yes	0% Yes	0% Yes
0% Ta	ax Counseling Only			
Recr	eation/Wellness Allowance Eligibility	Transportation Allowance Eligibility		
60% N	0	100% No		
40% Y	es	0% Yes		