

GUIDE TO “ALL PARTICIPANT SUMMARY DATA – BASE SALARIES & SALARY RANGES”

JOB #	JOB TITLE	SAMPLE	# OF FIRMS	# OF INCUMB	BASE SALARY		25TH PERCENTILE	MEDIAN 50TH PERCENTILE	75TH PERCENTILE	SALARY STRUCTURE		
					SIMPLE MEAN	WEIGHTED MEAN				AVG MIN	AVG MIDPT	AVG MAX
①			②	③	④	⑤	⑥	⑦	⑧	⑨		
1. ACCOUNTING												
1.01	Controller - Company		94	99	150,661	157,526	118,398	142,813	168,725	116,445	149,701	182,957
1.02	Controller - Division / Plant		17	26	145,204	159,269	123,401	143,270	166,318	108,746	140,298	171,851
1.03	Assistant Controller		37	53	111,794	115,152	97,389	109,391	120,455	86,171	110,025	133,878
1.04a	Accounting Manager		103	259	99,885	100,950	90,087	98,620	109,763	78,308	99,149	119,989
1.04b	Accounting Supervisor		64	135	76,223	72,230	66,560	75,369	83,374	61,519	76,887	92,256

Keynumber	Explanation	Keynumber	Explanation
①	Benchmark job title , not necessarily the title used by participating organizations. (For a complete description of benchmark job content, see the job description section.)	⑤	Weighted Mean – The average annual salary, computed by totaling the salary paid to each incumbent and dividing by the total number of incumbents. This measure reflects the influence on the marketplace by organizations with many incumbents in one job.
②	Total number of organizations reporting salary data for this position. Note: A position must have a minimum of 5 organizations in order to show data.	⑥	25th Percentile – 25% of company averages are below this level.
③	Total number of job incumbents in this position as reported by participating organizations. No individual employer represents more than 25% of the weighted data.	⑦	50th Percentile / Median – Half of all company averages are below this level; half are above this level.
④	Simple Mean – The average annual salary, computed by totaling the average salary paid in each organization and dividing by the number of organizations. This measure gives equal weight to the salary paid by each organization, regardless of the number of incumbents.	⑧	75th Percentile – 75% of company averages are below this level.
		⑨	Salary Range – (Average Minimum, Midpoint, and Maximum) – The simple average of salary range minimums and maximums reported by organizations with established ranges.

Keynumber	Explanation	Keynumber	Explanation
1	Benchmark job title , <i>not necessarily the title used by participating companies. (For a complete description of benchmark job content, see the job description section.)</i>	6	Percent of organizations offering additional cash plan to incumbents in this position. <i>(Excluding organizations with vacant positions.)</i>
2	Total number of organizations reporting salary data for this position.	7	Percent of job incumbents actually receiving additional cash in most recent fiscal year.
3	Total number of job incumbents in this position as reported by participating organizations.	8	Simple mean paid – <i>The average annual additional cash (in annual dollars and percent of base salary), computed by totaling the average additional cash paid by each organization and dividing by the number of additional cash paying organizations. This measure gives equal weight to the additional cash paid by each organization, regardless of the number of incumbents.</i>
4	Total cash compensation , including base salary and additional cash, paid by all additional cash and non-additional cash paying organizations. Data represents the 25th, 50th and 75th percentiles.	9	Weighted mean paid – <i>The average annual additional cash (in annual dollars and percent of base salary), computed by totaling the additional cash paid to each incumbent and dividing by the total number of incumbents receiving additional cash. This measure reflects the influence on the marketplace by organizations with many incumbents in one job.</i>
5	Number of organizations offering additional cash plan to incumbents in this position. Additional cash plans include commissions, bonuses, performance incentives, gainsharing, etc., but exclude overtime pay, shift differentials, or retirement/deferred compensation.	10	Simple mean annual targeted bonus – <i>percent of organizations responding with annual target bonus data. Annual targeted bonus is the average predicted payout, not the actual or maximum potential payout.</i>

Guide to Job-by-Job Graphical & Numerical Data

SAMPLE

1

Category: 1. ACCOUNTING

2

Job Title: 1.14 Budget Manager

Company Job Title	# of Incumb	Job Match	Target Bonus	Additional Cash		# of EES Supervised	Established Range		Avg Base	SCALE: ONE GRID SPACE \$2,187 per year					
				% Recv'g	% Avg Base		Minimum	Maximum		\$65,631	\$85,316	\$107,188	\$129,060	\$150,933	\$172,805 \$194,677
Utilities	4	5	6	7	8	9	10		11			12		13	14
DIR FIN PLNG & ANALYSIS	1	2	17.0%	100.0%	17.1%	None	113,612	188,000	140,595					B	
BUSINESS/BUDGETING SENIOR	1	3	15.0%	100.0%	18.8%	5	98,300	142,550	138,615					B	
MANAGER BUDGET & ADMIN	1	2	15.0%	100.0%	15.8%	6	98,800	148,200	135,811					B	
FISCAL SVCS SUPERVISOR	1	3				8	95,822	159,703	113,708				B		
BUDGET & FIN PLANNING MGR	1	2				1	78,483	117,725	105,648			B			
MGR-RISK MGMT & TREASURY	1	2				NA	94,532	131,669	99,379			B			
Average - Utilities							\$96,592	\$147,975	\$122,293				*****B*****		

Job Match	ACTUAL BASE SALARY			AVG ESTABLISHED RANGE			
	25th	Mean	75th	MIN	MID	MAX	
All Job Matches	\$105,162	\$121,675	\$137,317	\$90,946	\$113,481	\$135,016	15
Light	na	na	na	na	na	na	16
Good	105,000	119,073	128,402	89,690	111,768	133,845	17
Heavy	108,318	135,042	171,600	98,311	124,817	151,323	18

NUMBER	EXPLANATION	NUMBER	EXPLANATION
1	Job Category.	11	Average Salary actually paid to incumbent(s) by this participant; this is the value of the "B" on the graph (see number 13).
2	Title of Surveyed Position.	12	Minimum of participant's established salary range. NOTE: Some participants do not have an established salary range, thus no range is displayed.
3	Participant's Job Title. NOTE: Some titles have been shortened or slightly modified to fit the space available or to protect the identity of the participant. Five or more organizations must have job matches in order for that industry category to appear on the graphical report.	13	Average Salary actually paid to incumbent(s) by this participant. NOTE: If there are currently no incumbents in this position, only a range will be displayed.
4	Number of Incumbents employed in this position by the participant.	14	Maximum of participant's established salary range.
5	Job Match Code. Compared to the benchmark description, the participant's job has: <ul style="list-style-type: none"> 1. Lesser duties and responsibilities 2. Comparable duties and responsibilities 3. Greater duties and responsibilities 	15	Average Salary Range Minimum. The simple average of all salary range minimums.
6	Target Bonus. Target bonus, current fiscal year, in percent of base salary.	16	Simple Mean. The average annual salary paid to all incumbents in this position.
7	Additional Cash. Percent of incumbents receiving additional cash.	17	Average Salary Range Maximum. The simple average of all salary range maximums.
8	Additional Cash Paid. Average additional cash compensation paid in percent of base salary.	18	Numerical and graphical summary reporting the simple mean, first and third quartiles, and the average established salary range for all participants by light, good, and heavy job matches. <ul style="list-style-type: none"> Light = Summary data for all participants indicating a light job match (code 1) Good = Summary data for all participants indicating a good job match (code 2) Heavy = Summary data for all participants indicating a heavy job match (code 3)
9	Staff Size. The average total number of employees directly or indirectly supervised (if applicable).		
10	Range Minimum and Maximum. Numerical values of this participant's salary range, as graphically shown to the right.		

NA = Insufficient data to show statistical analysis.

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2017 NW Management & Professional Salary Survey Results - Part 2 Graphs.pdf

Job-by-Job Graphical & Numerical Data

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SALARY TRENDS - All Responses (*averages* - including zeros)

CATEGORIES	ADJUSTMENTS TO ACTUAL SALARIES (<i>Average</i> Percent)			SALARY RANGE ADJUSTMENTS* (<i>Average</i> Percent)		
	—2016—	—2017—	—2018—**	—2016—	—2017—	—2018—**
All Categories Combined	1.0%	1.0%	1.1%	1.0%	1.0%	1.0%
Private Sector	1.0%	1.0%	1.1%	1.1%	1.0%	1.1%
Public Sector	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
For-Profit	1.0%	1.0%	1.1%	1.0%	1.0%	1.1%
Not-For-Profit	1.0%	1.0%	1.0%	1.0%	1.0%	1.1%
Banking/Insurance	1.0%	1.0%	1.1%	1.0%	1.0%	1.1%
Distrib/Wholesale/Retail	1.0%	1.0%	1.1%	1.0%	1.0%	1.1%
Government/Education	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Health Care	1.0%	1.0%	1.1%	1.0%	1.0%	1.0%
Manufacturing/Technology	1.0%	1.0%	1.1%	1.1%	1.0%	1.1%
Services	1.0%	1.1%	1.0%	1.1%	1.0%	1.1%
Utilities	1.0%	1.0%	1.0%	1.0%	1.0%	1.1%

* For organizations with established salary ranges.

** Prediction

Compensation & Benefits Policies / Data
AVERAGE BENEFIT COSTS & TURNOVER RATES

	Annual Turnover Rate*	Average Cost as a Percent of Payroll	
		Total Benefit Costs**	Benefit Costs Excluding Paid Time Off (e.g. vacations, holidays, and sick leave)
ALL INDUSTRIES COMBINED			
Private Sector			
Public Sector			
For-Profit			
Not-For-Profit			
Banking / Insurance			
Distribution / Wholesale / Retail			
Government / Education			
Health Care			
Manufacturing / Technology			
Services			
Utilities			

* Turnover rates are separations (including retirements) for any reason (voluntary and involuntary) other than major layoffs, divided by the average number of employees (including regularly scheduled part-time employees; excluding seasonal employees).

** Employer Costs: Benefit costs are the total cost of benefits to the organization (excluding employee contributions) divided by total gross payroll. Benefits include all group insurances, retirement plans, retiree medical, social security, workers' compensation, unemployment insurance, paid vacations, holidays, sick days, personal days, tuition reimbursement, transit subsidy, etc. Total gross payroll = All earnings reported on W-2.