

## 2005 STAFFING PAY AND BENEFITS SURVEY

### JOB TITLE: CONTROLLER / ACCOUNTANT

Pay / Benefit Items	Low	High	Average	Avg. High	Annual Cost	Notes
<b>Wages</b>	\$45,000/yr	\$95,000/yr	\$64,000/yr	\$76,000/yr	\$76,000	<i>Avg. High based on a high range of \$55,000 to \$95,000</i>
<b>Holidays (Days)</b>	6	7+ 4 Personal	8.5		\$0	<i>Included in salary</i>
<b>Vacation (Days)</b>	5	10	9.4		\$0	<i>Average based on 2 yrs of service - Included in salary</i>
<b>Health Insurance (Percent paid by Employer)</b>	45%	100%	80%		\$2352	<i>Survey shows that 100% of companies pay some insurance benefit (Avg. monthly individual premium - \$245) Calculation based on \$245 X 80% for 12 months</i>
<b>Bonus Plan</b>	2% Salary	10% Salary	2% Salary		\$1520	<i>Survey shows that 88% of companies pay some kind of bonus- calculation based on 2% bonus</i>
<b>401K</b>	40% Match	100% of 3% 80% next 2%	100% of 3%		\$2280	<i>Survey shows that 88% of companies have 401K match program – calculation based on 3% match</i>
<b>Uniforms and Safety Equipment</b>					N/A	<i>Survey shows that 88% of companies pay 50% or more of these costs-</i>
<b>Vehicle Allowance</b>					N/A	<i>Calculation based on \$.35/mile times an average of 2,000 mile per month</i>
<b>Total Cost per year</b>					<b>\$82,152</b>	

#### Kehoe & Co Survey Conducted April 2005

Twenty (20) companies surveyed in following areas: Northeast, Southeast, Great Lakes, Midwest, Southwest, West, Northwest