

Controller

The controller has primary responsibility for maintaining the firm's financial records. In larger firms, where accounting is done at the business unit, office, or divisional level, there may be a controller for each accounting group. This position differs from CFO/director of finance in that the controller usually does not have full authority over the firm's financial assets and is not responsible for setting the firm's financial strategies. The difference between a controller and a business manager is that controllers typically deal only with financial matters, whereas business managers control both financial and other business/administrative activities.

SAMPLE TABLES

Table 110
Controller: Salary

	25 th Percentile	Median	75 th Percentile
Overall	\$82,980	\$97,760	\$118,732
Staff Size 1 to 20	61,000	65,875	94,938
Staff Size 21 to 50	68,788	76,727	85,836
Staff Size 51 to 100	85,250	96,000	106,500
Staff Size 101 to 250	85,859	95,058	112,500
Staff Size 251 to 500	94,000	120,175	130,000
Staff Size over 500	111,196	126,612	143,515
Architectural	86,115	90,000	121,000
Architectural/Interiors	66,500	87,250	93,353
Engineering (Prime)	74,880	98,100	114,000
Engineering (Subconsultant)	77,590	106,050	115,315
A/E	87,788	107,000	121,663
A/E/P/I	92,435	105,400	112,500
Environmental	82,400	86,936	92,250
Private	85,000	97,930	115,794
Government	85,058	100,000	120,930
Mixed	74,900	94,193	114,625

NR (Not Reported) indicates insufficient sample size to provide valid data for a specific group/metric.

Table 111
Controller: Bonus

	25 th Percentile	Median	75 th Percentile
Overall	\$3,063	\$6,365	\$14,643
Staff Size 1 to 20	2,075	2,775	4,563
Staff Size 21 to 50	2,000	5,000	8,000
Staff Size 51 to 100	3,225	5,910	14,548
Staff Size 101 to 250	4,725	7,750	10,151
Staff Size 251 to 500	5,000	10,000	18,600
Staff Size over 500	9,267	20,031	23,384
Architectural	2,000	8,000	14,700
Architectural/Interiors	1,500	3,300	5,000
Engineering (Prime)	2,500	5,800	11,750
Engineering (Subconsultant)	5,882	10,000	14,691
A/E	4,500	6,045	15,345
A/E/P/I	3,312	6,000	18,000
Environmental	2,500	4,500	5,000
Private	4,125	7,675	14,698
Government	1,975	5,000	13,938
Mixed	3,375	4,912	12,475

NR (Not Reported) indicates insufficient sample size to provide valid data for a specific group/metric.

SAMPLE TABLES

Table 112
Controller: Total Direct Compensation

	25 th Percentile	Median	75 th Percentile
Overall	\$84,700	\$104,850	\$127,335
Staff Size 1 to 20	65,325	68,650	95,750
Staff Size 21 to 50	72,570	82,690	95,325
Staff Size 51 to 100	88,875	104,428	116,400
Staff Size 101 to 250	92,768	104,426	128,495
Staff Size 251 to 500	99,935	125,320	140,100
Staff Size over 500	113,719	143,012	166,760
Architectural	95,265	102,915	125,550
Architectural/Interiors	70,250	87,250	95,850
Engineering (Prime)	82,080	104,006	125,624
Engineering (Subconsultant)	85,396	112,712	127,320
A/E	99,602	112,660	142,500
A/E/P/I	99,935	107,500	141,000
Environmental	84,400	91,936	103,532
Private	85,000	107,618	125,993
Government	89,875	104,006	135,310
Mixed	82,395	101,840	121,013

NR (Not Reported) indicates insufficient sample size to provide valid data for a specific group/metric.

Table 113
Controller: Compensation-FAR Basis

	25 th Percentile	Median	75 th Percentile
Overall	\$88,200	\$107,486	\$131,701
Staff Size 1 to 20	61,501	71,672	96,435
Staff Size 21 to 50	74,360	86,476	101,747
Staff Size 51 to 100	90,888	107,530	118,320
Staff Size 101 to 250	95,620	106,593	134,375
Staff Size 251 to 500	103,000	127,173	142,057
Staff Size over 500	120,023	147,653	167,945

NR (Not Reported) indicates insufficient sample size to provide valid data for a specific group/metric.

Table 114
Controller: Billing Rate

	25 th Percentile	Median	75 th Percentile
Overall	\$85	\$110	\$155
Staff Size 1 to 20	79	93	108
Staff Size 21 to 50	75	75	105
Staff Size 51 to 100	86	110	134
Staff Size 101 to 250	108	150	183
Staff Size 251 to 500	98	150	206
Staff Size over 500	NR	NR	NR
Architectural	108	148	184
Architectural/Interiors	79	118	150
Engineering (Prime)	84	108	120
Engineering (Subconsultant)	85	93	128
A/E	100	105	130
A/E/P/I	130	150	169
Environmental	NR	NR	NR
Private	76	93	141
Government	104	130	162
Mixed	101	120	149

NR (Not Reported) indicates insufficient sample size to provide valid data for a specific group/metric.

Table 115
Controller: Fringe Benefits

	Company Car	Professional Dues	Health/ Social Club Dues	Educational Expenses Paid	Legal/ Financial Assistance	Paid Overtime	Key Person Insurance
Overall	6%	77%	10%	81%	5%	8%	6%
Staff Size 1 to 20	0	20	0	0	0	20	0
Staff Size 21 to 50	11	67	18	83	6	17	6
Staff Size 51 to 100	8	88	12	100	4	12	4
Staff Size 101 to 250	8	65	12	73	4	4	8
Staff Size 251 to 500	0	95	5	85	5	0	10
Staff Size over 500	0	90	0	80	10	10	0
Architectural	15	54	23	69	8	8	8
Architectural/Interiors	0	100	0	100	20	0	0
Engineering (Prime)	5	76	14	81	3	11	0
Engineering (Subconsultant)	0	74	4	83	4	8	9
A/E	9	82	9	91	0	9	18
A/E/P/I	0	100	0	67	0	0	11
Environmental	20	80	0	80	20	20	0
Private	4	65	7	8	4	9	2
Government	4	96	18	85	7	9	13
Mixed	11	86	7	86	7	7	8

NR (Not Reported) indicates insufficient sample size to provide valid data for a specific group/metric.

Table 116
Controller: Compensation Relationships

	Salary Relation to CEO Median	Bonus Relation to CEO Median	Total Direct Compensation Relation to CEO Median
Overall	45%	11%	36%
Staff Size 1 to 20	52	NR	47
Staff Size 21 to 50	49	14	42
Staff Size 51 to 100	53	17	44
Staff Size 101 to 250	45	14	37
Staff Size 251 to 500	43	3	29
Staff Size over 500	37	5	28
Architectural	43	15	39
Architectural/Interiors	43	NR	39
Engineering (Prime)	45	11	34
Engineering (Subconsultant)	51	13	35
A/E	44	15	37
A/E/P/I	40	5	28
Environmental	45	12	45
Private	47	11	38
Government	45	17	39
Mixed	44	9	34

NR (Not Reported) indicates insufficient sample size to provide valid data for a specific group/metric.

Table 117
Controller: Other Compensation Factors

	Bonus as Percentage of Salary Median	Percentage Receiving Bonus
Overall	7%	80%
Staff Size 1 to 20	5	83
Staff Size 21 to 50	7	94
Staff Size 51 to 100	7	88
Staff Size 101 to 250	8	73
Staff Size 251 to 500	11	76
Staff Size over 500	13	69
Architectural	9	92
Architectural/Interiors	3	67
Engineering (Prime)	7	73
Engineering (Subconsultant)	10	82
A/E	6	91
A/E/P/I	6	67
Environmental	6	NR
Private	8	84
Government	6	78
Mixed	6	75

NR (Not Reported) indicates insufficient sample size to provide valid data for a specific group/metric.

Table 118
Controller: Retirement

	<u>Retirement Contribution</u>			<u>Retirement as Percentage of Salary</u>		
	25 th Percentile	Median	75 th Percentile	25 th Percentile	Median	75 th Percentile
Overall	\$2,552	\$3,550	\$5,685	2%	3%	5%
Staff Size 1 to 20	1,813	2,376	3,194	2	3	3
Staff Size 21 to 50	2,252	2,876	3,847	3	3	5
Staff Size 51 to 100	2,663	4,053	5,624	3	4	6
Staff Size 101 to 250	3,024	4,949	6,830	3	4	6
Staff Size 251 to 500	3,010	3,439	4,932	2	3	4
Staff Size over 500	2,078	3,834	6,009	2	2	4
Architectural	1,782	3,661	4,274	3	3	4
Architectural/Interiors	2,479	3,152	5,339	3	3	4
Engineering Prime	2,643	4,053	6,852	3	4	7
Engineering Subconsultant	2,252	3,423	4,551	2	3	4
Engineering/Surveying	2,744	3,157	4,600	2	3	3
A/E	2,372	4,021	7,082	2	3	7
A/E/P/I	2,696	2,972	4,551	2	4	4
Environmental	4,801	4,573	7,655	4	5	5
Private	2,345	3,535	5,451	3	3	5
Government	2,740	3,954	5,879	3	3	5
Mixed	2,995	3,528	7,807	2	3	6

NR (Not Reported) indicates insufficient sample size to provide valid data for a specific group/metric.

Table 119
Controller: Time Charges

<i>(Medians)</i>	Projects	Business Development	Overtime <i>(if works OT)</i>	Direct Labor Multiplier	Revenue Factor
Overall	0%	0%	10%	2.91	0.00
Staff Size 1 to 20	2	0	10	2.30	0.03
Staff Size 21 to 50	0	0	5	2.74	0.00
Staff Size 51 to 100	0	0	6	3.01	0.00
Staff Size 101 to 250	0	0	14	2.74	0.00
Staff Size 251 to 500	NR	NR	NR	NR	NR
Staff Size over 500	0	0	9	2.90	0.02
Architectural	0	0	NR	NR	NR
Architectural/Interiors	0	0	8	NR	NR
Engineering (Prime)	0	0	8	3.09	0.00
Engineering (Subconsultant)	0	0	15	2.79	0.00
A/E	0	0	5	2.73	0.00
A/E/P/I	0	0	16	3.11	0.00
Environmental	0	0	NR	NR	NR
Private	0	0	10	2.74	0.00
Government	0	0	8	2.07	0.00
Mixed	0	0	6	3.11	0.00

NR (Not Reported) indicates insufficient sample size to provide valid data for a specific group/metric.

About half of these managers work overtime. See Table 12 for the percentage of managers in this position who work overtime and are paid for it.

These metrics are not additive — for example, the revenue factor column will not necessarily equal the projects column multiplied by the direct labor multiplier column.

Table 120
Controller: Ownership and Insurance

Item	Median
Percentage of Firm Owned	1%
Insurance Costs Paid by the Firm	
Health	\$5,700
Life	128
Disability	330
Dental	540
Hearing/Vision	93
Face Value Insurance	
Life Insurance	100,000
Key Person Insurance	NR

NR (Not Reported) indicates insufficient sample size to provide valid data for a specific group/metric.

SAMPLE TABLES