Management responsible for directing and managing financial and/or accounting activities. Organizes, directs and manages finance and/or accounting functions which may include accounting, financial planning and analysis, budgeting, treasury and tax. Sets and/or implements finance and/or accounting standards, policies and/or master plan. Advises management on policies related to financial standards and regulatory compliance. Provides strategic guidance, technical assistance and/or operational support to management on finance and accounting issues. Corporate finance / accounting management provides strategic guidance, accounting standards and policies to the field. Field finance / accounting management manages financial and/or accounting activities for field business units. Manages the daily activities of finance and/or accounting supervisors and/or individuals carrying out discrete segments of work. Work is reviewed from a short-term perspective for professional content and against objectives, budgets and schedules. Translates approved objectives into work plans and procedures. Enforces policies and recommends adjustments. Decisions affect own work and that of subordinate staff. Negotiates to gain cooperation and for resources that directly affect areas of accountability. Motivates and reviews performance of staff. Participates in hiring.

POSITION INFORMATION

# of Incumbents Reported	132	Match:			Greater:	84%		Equal:	84%		Less:	58%
# of Companies with Match	7	FLSA:		Exempt:	70%	Field Leve	el:		Corporate:	1%	Field:	56%
Remote Work	In-Office or	· Hybrid:				72%	Permanent Re	emote:				12%
Geographic Composition	East:	56%	South:	0%	Midwest:	83%	Mountain:	46%	Southwest:	28%	West:	1%

SHORT-TERM INCENTIVE ("STI") PLANS

STI Targets % of Companies with Incentive Targets: 71%	STI Eligibility	% of Companies Offer	ing:			87%	7% % of Incumbents Eligible:							
STI Targets	STI Awards Received	Short-Term Incentive	Paid as %	of Target (M	lean):	39%	% of Eligible Inc	cumbents Who	Received in	Last 12 M	onths:	72%		
Company (Mean) %: 50th: 63% Mean: 43% Incumbent-Weighted %: 50th: 59% Mean: 67%	STI Targets	% of Companies with Incentive Targets:										71%		
	STITAIgets	Company (Mean) %:	50th:	63%	Mean:	43%	Incumbent-Weig	ghted %:	50th:	59%	Mean:	67%		

LONG-TERM INCENTIVE ("LTI") PLANS

LTI Eligibility	% of Companies Offering:	429	6	% of Incumbents Eligible:	10%
LTI Received	% of Eligible Incumbents Who Received in Last 12 M	onths:			81%

PAIRED COMPARISON: YEAR-TO-YEAR

# of Companie	es with Ma	tch in Bo	oth 2022 and	2021										5
Base Salary	50th:	59%	Mean:	82%	Actual TCC	50th:	49%	Mean:	37%	TDC	50th:	33%	Mean:	30%
							7							

TOTAL DIRECT COMPENSATION (in \$USD Thousands)

TOTAL DIRECT COMPENSATION]	INCUMBEN	г		COMPANY					
TOTAL DIRECT COMPENSATION	n	25th	50th	Mean	75th	n	25th	50th	Mean	75th	
All Incumbents											
Base Salary	141	\$102.2	\$111.3	\$111.8	\$125.4	8	\$103.4	\$114.1	\$116.9	\$128.1	
Target Total Cash Compensation	35	\$115.3	\$120.7	\$126.4	\$139.5	9	\$116.8	\$130.5	\$131.6	\$145.5	
Actual Total Cash Compensation	66	\$105.8	\$118.5	\$127.4	\$140.3	7	\$110.6	\$124.3	\$130.0	\$143.1	
Actual Cash Awards as % of Base Salary	31	0.3%	52.3%	97.0%	83.7%	7	81.8%	3.9%	78.7%	90.8%	
Target LTI Awards	1					1					
Annualized Value of LTI Awards	37					2					
Target Total Direct Compensation	46					2					
Actual Total Direct Compensation	52	\$119.2	\$129.1	\$133.5	\$143.2	8	\$111.5	\$130.4	\$139.2	\$145.0	
LTI as % of Base Salary	6					2					
Annualized Value of LTI Awards - Ongoing	41					3					
Actual Total Direct Compensation - Ongoing	68	\$120.0	\$129.3	\$131.9	\$140.7	7	\$110.0	\$130.0	\$143.4	\$147.7	
LTI as % of Base Salary - Ongoing	42					2					

TOTAL DIRECT COMPENSATION - (in \$USD Thousands)

	DTAL DIREC		INCUMBE		COMPANY					
TOTAL DIRECT COMPENSATION	n	25th	50th	Mean	75th	n	25th	50th	Mean	75th
Corporate or Field - Corporate					1				1	1
Base Salary	38	\$99.8	\$110.8	\$111.7	\$125.4	8	\$103.5	\$114.9	\$116.8	\$129.1
Target Total Cash Compensation	149	\$114.5	\$119.4	\$124.1	\$141.6	8	\$122.5	\$128.5	\$132.2	\$143.4
Actual Total Cash Compensation	28	\$107.6	\$123.8	\$125.7	\$137.8	11	\$114.2	\$122.6	\$127.9	\$142.6
Actual Cash Awards as % of Base Salary	123	83.4%	97.5%	83.0%	21.9%	8	64.1%	45.9%	60.0%	40.6%
Target LTI Awards	2					1				
Annualized Value of LTI Awards	42					3				
Target Total Direct Compensation	19					3				
Actual Total Direct Compensation	91	\$119.7	\$129.3	\$134.0	\$144.0	7	\$114.1	\$130.3	\$141.7	\$151.5
LTI as % of Base Salary	40	·	·			3	·			·
Annualized Value of LTI Awards - Ongoing	41					2				
Actual Total Direct Compensation - Ongoing	116	\$119.8	\$127.9	\$133.3	\$140.7	9	\$110.7	\$130.2	\$136.2	\$152.9
LTI as % of Base Salary - Ongoing	51	+	4	1	4	2	+	4	4	1
U.S. Region - East										
Base Salary	97	\$102.8	\$110.7	\$112.9	\$125.2	9	\$103.0	\$115.1	\$117.3	\$127.6
Target Total Cash Compensation	152	\$113.5	\$125.7	\$126.2	\$138.0	9	\$123.5	\$129.9	\$131.5	\$139.3
Actual Total Cash Compensation	117	\$106.3	\$123.7	\$124.2	\$137.7	8	\$111.7	\$123.8	\$129.6	\$151.2
Actual Cash Awards as % of Base Salary	39	10.9%	51.1%	20.2%	51.3%	7	37.9%	86.5%	7.6%	10.0%
Target LTI Awards	3	10.970	511170	201270	51.576	1	571570	00.570	7.070	10.070
Annualized Value of LTI Awards	32									
Target Total Direct Compensation	26					2				
Actual Total Direct Compensation	151	\$118.0	\$129.7	\$133.5	\$140.5	7	\$110.4	\$130.3	\$139.3	\$144.6
LTI as % of Base Salary	33	<i>411010</i>	<i>QILD</i>	135.3	41 1013	2	<i></i>	<i><i></i></i>	<i>4135</i>	<i>µ11110</i>
Annualized Value of LTI Awards - Ongoing	27					3				
Actual Total Direct Compensation - Ongoing	64	\$113.5	\$130.4	\$133.7	\$141.7	9	\$114.4	\$130.4	\$142.2	\$154.9
LTI as % of Base Salary - Ongoing	35	¥115.5	\$150.1	<i>4135</i>	Ψ1 11 <i>1</i>	3	Ψ 11 Π Γ	<i>q</i> 15011	Ψ1 1212	φ15 ll5
U.S. Region - South										
Base Salary	170	\$103.0	\$111.2	\$114.4	\$125.2	10	\$103.4	\$114.9	\$116.9	\$128.0
Target Total Cash Compensation	161	\$105.3	\$117.6	\$126.6	\$141.8	8	\$121.4	\$130.6	\$132.6	\$144.5
Actual Total Cash Compensation	58	\$106.9	\$123.3	\$123.3	\$140.1	8	\$115.0	\$125.3	\$128.8	\$152.4
Actual Cash Awards as % of Base Salary	44	16.0%	94.8%	96.3%	95.6%	6	43.5%	42.7%	22.8%	81.9%
Target LTI Awards	6		,			1				
Annualized Value of LTI Awards	23					3				
Target Total Direct Compensation	26					3				
Actual Total Direct Compensation	32	\$119.4	\$128.5	\$131.8	\$140.6	8	\$111.0	\$130.2	\$137.3	\$145.9
LTI as % of Base Salary	18	4	4	+	+	2	+	4	4	+
Annualized Value of LTI Awards - Ongoing	27					2				
Actual Total Direct Compensation - Ongoing	30	\$106.9	\$129.9	\$131.7	\$138.0	9	\$111.2	\$130.5	\$136.2	\$144.9
LTI as % of Base Salary - Ongoing	39			1 -	1	2	I			
U.S. Region - Midwest										
Base Salary	38	\$99.4	\$109.0	\$113.3	\$125.4	11	\$103.1	\$115.4	\$116.9	\$132.3
Target Total Cash Compensation	41	\$112.5	\$119.5	\$124.0	\$138.1	8	\$117.2	\$129.9	\$132.6	\$141.2
Actual Total Cash Compensation	100	\$110.1	\$120.7	\$124.1	\$138.5	8	\$113.3	\$125.0	\$127.3	\$152.1
Actual Cash Awards as % of Base Salary	62	2.6%	60.5%	3.4%	93.9%	10	81.6%	38.9%	61.5%	12.6%
Target LTI Awards	2					1				
Annualized Value of LTI Awards	26					2				
Target Total Direct Compensation	49					2				
Actual Total Direct Compensation	13	\$119.7	\$130.1	\$133.6	\$144.5	8	\$115.1	\$130.5	\$142.5	\$143.7
LTI as % of Base Salary	42			,		3				
Annualized Value of LTI Awards - Ongoing	27					3				
Actual Total Direct Compensation - Ongoing	68	\$110.8	\$129.8	\$134.6	\$140.2	7	\$112.8	\$130.2	\$140.5	\$148.2
Actual Lotal Direct Compensation - Oppoind										



TOTAL DIRECT COMPENSATION - (in \$USD Thousands)

			INCUMBEN	• •		Сомрану					
TOTAL DIRECT COMPENSATION	n	25th	50th	Mean	75th	n	25th	50th	Mean	75th	
U.S. Region - Southwest	-	2501	Soci	Hean	7501		2501	50011	mean	75th	
Base Salary	91	\$98.6	\$110.2	\$114.4	\$125.5	11	\$103.1	\$115.2	\$116.1	\$125.7	
Target Total Cash Compensation	63	\$106.1	\$120.5	\$124.1	\$143.1	9	\$117.7	\$132.6	\$131.9	\$139.9	
Actual Total Cash Compensation	68	\$111.8	\$123.2	\$124.2	\$140.3	9	\$111.7	\$122.8	\$127.6	\$142.3	
Actual Cash Awards as % of Base Salary	112	95.1%	96.7%	52.4%	24.4%	9	83.6%	97.6%	1.5%	40.0%	
Target LTI Awards	3	501270	501770	021170	2	1	001070	571070	1.0 / 0	101070	
Annualized Value of LTI Awards	10					2					
Target Total Direct Compensation	3					2					
Actual Total Direct Compensation	49	\$116.0	\$127.8	\$132.9	\$140.0	10	\$113.8	\$130.3	\$142.1	\$141.7	
LTI as % of Base Salary	21	·	·	·	•	2	·			·	
Annualized Value of LTI Awards - Ongoing	44					2					
Actual Total Direct Compensation - Ongoing	166	\$112.0	\$131.2	\$134.6	\$143.8	10	\$110.2	\$130.1	\$138.4	\$141.1	
LTI as % of Base Salary - Ongoing	6					2				,	
U.S. Region - West											
Base Salary	140	\$102.1	\$108.7	\$114.0	\$125.2	10	\$103.2	\$114.2	\$117.0	\$129.6	
Target Total Cash Compensation	11	\$107.6	\$116.5	\$127.6	\$143.7	9	\$118.0	\$129.6	\$131.7	\$138.4	
Actual Total Cash Compensation	22	\$112.2	\$122.6	\$126.5	\$140.2	11	\$113.4	\$122.2	\$131.0	\$141.9	
Actual Cash Awards as % of Base Salary	25	78.0%	75.7%	70.8%	81.7%	7	3.5%	26.5%	78.9%	6.2%	
Target LTI Awards	5	, 010 /0		, 010 /0	011110	1		2010 /0	701070	01270	
Annualized Value of LTI Awards	44					3					
Target Total Direct Compensation	29					3					
Actual Total Direct Compensation	124	\$117.2	\$128.1	\$134.0	\$137.6	8	\$110.2	\$129.9	\$136.0	\$156.0	
LTI as % of Base Salary	15	<i>411/12</i>	412011			3	<i></i>	<i><i><i>q</i>₁<i></i></i></i>	<i><i></i></i>	410010	
Annualized Value of LTI Awards - Ongoing	4					2					
Actual Total Direct Compensation - Ongoing	118	\$109.7	\$131.3	\$133.2	\$143.7	8	\$111.4	\$130.1	\$136.2	\$155.7	
LTI as % of Base Salary - Ongoing	23	1			4	3	+	4	4	+	
U.S. Subregion - Mid Atlantic						-					
Base Salary	128	\$102.5	\$111.4	\$113.6	\$125.2	11	\$103.5	\$115.0	\$116.8	\$131.5	
Target Total Cash Compensation	91	\$105.9	\$124.1	\$126.3	\$143.7	7	\$115.5	\$129.1	\$132.4	\$144.4	
Actual Total Cash Compensation	105	\$106.1	\$120.9	\$123.1	\$137.8	10	\$111.7	\$123.5	\$129.0	\$148.2	
Actual Cash Awards as % of Base Salary	62	95.8%	3.0%	12.9%	82.7%	7	53.2%	0.0%	80.4%	35.4%	
Target LTI Awards	6					1					
Annualized Value of LTI Awards	10					3					
Target Total Direct Compensation	30					2					
Actual Total Direct Compensation	132	\$108.5	\$130.7	\$131.9	\$143.9	8	\$115.0	\$130.0	\$144.0	\$153.0	
LTI as % of Base Salary	44	1				2					
Annualized Value of LTI Awards - Ongoing	38					2					
Actual Total Direct Compensation - Ongoing	58	\$106.6	\$130.6	\$134.4	\$139.7	8	\$110.2	\$130.2	\$139.1	\$150.8	
LTI as % of Base Salary - Ongoing	46	1				2					
U.S. Subregion - Southern Atlantic						I –					
Base Salary	42	\$103.1	\$109.5	\$112.5	\$125.1	10	\$103.4	\$114.3	\$116.6	\$130.4	
Target Total Cash Compensation	162	\$111.0	\$123.5	\$127.1	\$143.9	8	\$119.5	\$130.0	\$132.1	\$140.0	
Actual Total Cash Compensation	30	\$110.4	\$118.7	\$127.4	\$139.3	9	\$110.5	\$123.1	\$127.7	\$146.6	
Actual Cash Awards as % of Base Salary	148	32.8%	18.5%	98.2%	73.1%	9	20.7%	88.1%	25.8%	82.7%	
Target LTI Awards	3					1					
Annualized Value of LTI Awards	11					3					
Target Total Direct Compensation	20					3					
Actual Total Direct Compensation	163	\$118.7	\$130.5	\$134.6	\$138.0	8	\$115.1	\$130.1	\$137.9	\$148.5	
LTI as % of Base Salary	47					2					
•	32					3					
Annualized value of LTI Awards - Ondoind											
Annualized Value of LTI Awards - Ongoing Actual Total Direct Compensation - Ongoing	60	\$108.4	\$129.3	\$132.5	\$139.8	9	\$114.0	\$129.9	\$144.3	\$149.6	



TOTAL DIRECT	COMPENSATION -	(in \$USD	Thousands)
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]		T	COMPANY					
TOTAL DIRECT COMPENSATION	n	25th	50th	Mean	75th	n	25th	50th	Mean	75th
Urban / Rural - Urban										
Base Salary	174	\$96.4	\$112.5	\$114.8	\$125.5	7	\$103.2	\$115.0	\$117.4	\$129.0
Target Total Cash Compensation	129	\$107.1	\$125.4	\$124.2	\$139.8	9	\$116.9	\$130.4	\$133.2	\$145.0
Actual Total Cash Compensation	127	\$107.0	\$121.7	\$127.7	\$140.4	8	\$109.8	\$124.7	\$131.4	\$145.6
Actual Cash Awards as % of Base Salary	107	63.4%	61.1%	78.2%	15.3%	7	67.3%	9.2%	1.2%	86.8%
Target LTI Awards	2					1				
Annualized Value of LTI Awards	44					3				
Target Total Direct Compensation	39					3				
Actual Total Direct Compensation	55	\$110.4	\$128.1	\$132.0	\$139.8	8	\$114.0	\$130.5	\$139.0	\$141.3
LTI as % of Base Salary	22		·			2	·		·	
Annualized Value of LTI Awards - Ongoing	51					3				
Actual Total Direct Compensation - Ongoing	150	\$112.9	\$130.1	\$134.3	\$140.0	7	\$110.8	\$130.1	\$137.0	\$154.7
LTI as % of Base Salary - Ongoing	23		·			2	·		·	
Specialty / Scope - Manages Staff						<u> </u>				
Base Salary	98	\$100.1	\$108.4	\$112.1	\$125.5	7	\$103.5	\$114.9	\$117.3	\$128.8
Target Total Cash Compensation	155	\$112.6	\$119.0	\$124.1	\$140.9	8	\$120.9	\$132.0	\$133.5	\$143.0
Actual Total Cash Compensation	153	\$108.6	\$123.5	\$126.0	\$140.0	10	\$109.9	\$122.1	\$128.5	\$152.1
Actual Cash Awards as % of Base Salary	127	83.3%	23.7%	86.4%	34.8%	10	31.1%	56.8%	79.2%	21.8%
Target LTI Awards	2	001070	2017 70	001170	5	1	011170	001070	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	211070
Annualized Value of LTI Awards	12					3				
Target Total Direct Compensation	7					3				
Actual Total Direct Compensation	58	\$113.9	\$130.2	\$134.5	\$141.5	7	\$110.4	\$130.4	\$141.4	\$147.5
LTI as % of Base Salary	17	ψ115.5	<i>4150.2</i>			3	<i>4110.1</i>	<i>q</i> 15011	Ψ1 11 1	φ 1 // .5
Annualized Value of LTI Awards - Ongoing	45					3				
Actual Total Direct Compensation - Ongoing	16	\$117.1	\$131.4	\$132.3	\$144.5	9	\$114.0	\$130.3	\$142.4	\$152.4
LTI as % of Base Salary - Ongoing	46	<i>v</i>		415215	<i>q</i> 1 1.00	3	411.00	<i><i></i></i>	Ψ 1	<i><i>q</i>101¹</i>
Specialty / Scope - Individual Contributor	10					3				
Base Salary	142	\$98.0	\$113.5	\$111.7	\$125.1	8	\$103.5	\$114.9	\$117.5	\$124.6
Target Total Cash Compensation	127	\$107.0	\$122.6	\$124.3	\$139.1	9	\$124.7	\$132.0	\$133.7	\$138.1
Actual Total Cash Compensation	174	\$109.7	\$126.3	\$124.9	\$138.4	10	\$111.6	\$124.6	\$128.8	\$152.1
Actual Cash Awards as % of Base Salary	38	91.9%	67.3%	26.6%	29.5%	9	12.6%	24.1%	26.1%	71.8%
Target LTI Awards	3	51.5 /0	• 07.1370	2010 /0	2010/10	1	12:070	2111/0	20.170	/110/10
Annualized Value of LTI Awards	35					3				
Target Total Direct Compensation	8					2				
Actual Total Direct Compensation	158	\$109.8	\$131.0	\$134.1	\$139.6	8	\$112.1	\$130.5	\$140.3	\$144.5
LTI as % of Base Salary	6	φ105.0	φ151.0	Ψ15 1.1	φ 1 55.0	3	Ψ112.1	φ 1 50.5	φ1 10.5	φ111.5
Annualized Value of LTI Awards - Ongoing	37					3				
Actual Total Direct Compensation - Ongoing	66	\$114.9	\$129.8	\$133.8	\$145.0	7	\$112.7	\$130.4	\$140.0	\$146.7
LTI as % of Base Salary - Ongoing	15	φ114.9	\$125.0	\$155.0	\$1 - 5.0	3	φ112.7	\$1 50 .4	φ140.0	φ140.7
Specialty / Scope - Financial Planning and Analysis	15					5				
Base Salary	135	\$101.9	\$111.0	\$112.8	\$125.4	10	\$103.1	\$114.6	\$116.6	\$133.1
Target Total Cash Compensation										
Actual Total Cash Compensation	104 32	\$112.8 \$113.2	\$123.2 \$117.8	\$125.4 \$124.7	\$140.7 \$140.3	9 7	\$115.9 \$110.3	\$129.4 \$125.2	\$132.0 \$127.2	\$143.5 \$142.3
Actual Cash Awards as % of Base Salary	32 89	\$113.2 17.4%	\$117.8 73.7%	\$124.7 73.3%	\$140.3 2.5%	8	\$110.3 5.0%	\$125.2 37.5%	\$127.2 9.6%	\$142.3 19.2%
Target LTI Awards	5	17.770	/ 5./ 70	10.070	2.370	0 1	5.070	J7.J70	5.0%	17.270
Annualized Value of LTI Awards	35					3				
	35 17					2				
Target Total Direct Compensation		¢117 0	¢120.0	¢124 2	¢140 7		¢114 7	¢120.4	¢120.2	¢150.0
Actual Total Direct Compensation	82	\$117.3	\$129.8	\$134.2	\$140.7	10	\$114.7	\$130.4	\$139.3	\$150.3
LTI as % of Base Salary	37					3				
Annualized Value of LTI Awards - Ongoing	40	A115 4	+130 4	6100 F	A1 41 7	2	**** -	#130 0	+177 C	A 4 4 4 4
Actual Total Direct Compensation - Ongoing	23	\$115.4	\$130.4	\$132.5	\$141.3	9	\$111.7	\$130.0	\$137.6	\$141.1
LTI as % of Base Salary - Ongoing	9					2				



TOTAL DIRECT COMPENSATION - (in \$USD Thousands)												
TOTAL DIRECT COMPENSATION]		г	COMPANY							
TOTAL DIRECT COMPENSATION	n	25th	50th	Mean	75th	n	25th	50th	Mean	75th		
Specialty / Scope - Accounting												
Base Salary	162	\$98.2	\$111.9	\$112.8	\$125.1	10	\$103.2	\$115.4	\$116.6	\$125.0		
Target Total Cash Compensation	76	\$104.6	\$122.6	\$124.9	\$143.8	8	\$117.4	\$133.6	\$132.0	\$145.7		
Actual Total Cash Compensation	172	\$107.1	\$120.4	\$123.1	\$138.1	9	\$113.5	\$122.5	\$130.4	\$141.5		
Actual Cash Awards as % of Base Salary	138	66.1%	50.9%	10.7%	83.7%	8	11.1%	72.6%	63.6%	79.7%		
Target LTI Awards	4					1						
Annualized Value of LTI Awards	24					2						
Target Total Direct Compensation	30					2						
Actual Total Direct Compensation	53	\$118.6	\$129.5	\$133.6	\$142.2	10	\$113.9	\$130.2	\$139.8	\$147.2		
LTI as % of Base Salary	25					3						
Annualized Value of LTI Awards - Ongoing	24					3						
Actual Total Direct Compensation - Ongoing	97	\$120.5	\$128.6	\$132.0	\$140.2	8	\$110.1	\$130.2	\$141.0	\$155.4		
LTI as % of Base Salary - Ongoing	13					3						

