

2008 Employee Compensation Report Copyright 2008 Profit Planning Group, Inc.								
Firms Copyright © 2008 Profit Planning Group	Typical U.S. Dist.	Sales Under \$1 Million	Sales \$1 - \$2 Million	Sales \$2 - \$3 Million	Sales \$3 - \$4 Million	Sales \$4 - \$5 Million	Sales \$5 - \$6 Million	Sales \$6 - \$7 Million
Firms Reporting	1,708	25	65	63	69	75	50	68
Typical Sales (\$Mil)	16.2	0.6	1.6	2.4	3.5	4.3	5.3	
Number of Employees (FTE)	48.0	4.3	6.5	10.5	12.9	15.0	18.5	
Employee Turnover Rate	16.7	25.0	11.6	18.7	15.4	13.2	13.4	12.5
Operations (% of Firms)								
Local	25.2	29.2	52.3	46.0	37.7	40.5	38.0	36.8
Regional	58.5	45.8	35.4	39.7	52.2	41.9	46.0	48.5
National	11.0	12.5	6.2	6.4	4.4	9.5	10.0	11.8
International	5.4	12.5	6.2	7.9	5.8	8.1	6.0	2.9
Ownership (% of Firms)								
Private Company	95.8	100.0	98.5	95.2	100.0	98.7	98.0	98.5
Public Company	4.2	0.0	1.5	4.8	0.0	1.4	2.0	1.5
Organization (% of Firms)								
Sole Proprietorship	1.4	0.0	0.0	0.0	1.5	1.4	0.0	0.0
Partnership	1.7	0.0	1.5	4.8	1.5	2.7	2.0	0.0
S Corporation	52.9	52.2	50.8	46.0	42.7	52.7	48.0	62.7
C Corporation	36.9	39.1	38.5	39.7	50.0	41.9	44.0	29.9
Limited Liability Corp. (LLC)	6.6	4.4	7.7	9.5	4.4	1.4	6.0	7.5
Limited Liability Partnership (LLP)	0.7	4.4	1.5	0.0	0.0	0.0	0.0	0.0
Chief Executive Officer (CEO)								
Salary	135,000	60,000	65,000	65,000	72,800	90,000	95,000	96,750
Total Compensation	187,280	60,000	80,000	81,395	100,000	107,600	121,154	128,850
Change versus Previous Year	1.2	0.0	0.0	0.0	3.0	0.2	0.0	0.0
Bonus % of Salary	55.6	31.3	50.0	37.4	59.2	36.7	37.3	30.0
Firms Paying Bonus	75.8	50.0	68.4	82.1	72.3	72.2	78.4	67.4
Age	54.0	53.5	53.0	53.0	52.0	52.0	56.0	54.5
Years with Company	25.0	21.5	20.0	19.0	25.0	23.5	25.0	25.0
Equity Owned	51.0	100.0	87.5	51.0	74.0	76.0	52.0	69.0
Company Founder	31.0	48.0	52.4	51.7	44.9	31.4	30.6	39.7
CEO Benefits & Perks								
Company Car & Expenses	85.4	75.0	77.8	83.6	89.6	81.2	89.8	84.6
Supplemental Life Insurance	56.2	37.5	46.0	44.3	64.2	60.9	61.2	56.9
Supplemental Medical Insurance	27.4	41.7	39.7	42.6	46.3	43.5	22.5	36.9
Tax Return Preparation	51.7	25.0	54.0	50.8	64.2	55.1	51.0	66.2
Club Dues & Expenses	35.2	16.7	22.2	18.0	31.3	26.1	30.6	30.8
Personal Tax & Financial Planning	38.4	25.0	31.8	32.8	37.3	39.1	22.5	49.2
Annual Physical Examination	19.9	29.2	14.3	11.5	20.9	18.8	12.2	16.9
Low or No-interest Loans	11.3	4.2	11.1	11.5	19.4	15.9	20.4	10.8
Supplemental Retirement Benefits	12.5	4.2	15.9	13.1	16.4	17.4	16.3	12.3
Deferred Compensation	14.4	4.2	7.9	16.4	6.0	13.0	16.3	7.7
First Class Air Travel	8.4	8.3	1.6	8.2	9.0	2.9	2.0	3.1
Use of Corporate Aircraft	2.9	0.0	1.6	0.0	0.0	0.0	0.0	0.0
COO/Vice President/#2 Officer								
Salary	104,570	69,282	36,000	47,269	· ·	78,850	84,000	-
Total Compensation	140,734	57,354	60,000	60,109	69,480	80,000	103,100	95,565
Change versus Previous Year	3.5	2.0	0.0				3.8	
Bonus % of Salary	44.3	n/a	82.8	43.3	26.7	26.9	23.6	
Firms Paying Bonus	82.0	37.5	75.0		69.6	76.5	76.0	
Age	50.0	52.0	52.0		50.0	49.5	49.0	
Years with Company	19.0	19.0	13.5		18.0		21.0	
Equity Owned	8.4	13.0	30.0		18.5	26.0	24.6	13.0
Company Founder	7.8	12.0	20.6	19.0	10.1	8.6	8.2	6.4
COO/VP Benefits & Perks								
Company Car & Expenses	74.0	54.6	59.4	65.8	75.7	75.0	81.3	
Supplemental Life Insurance	45.2	27.3	40.6		51.4	61.4	53.1	
Supplemental Medical Insurance	23.6	18.2	40.6		46.0	36.4	28.1	32.6
Tax Return Preparation	34.0	18.2	40.6	31.6	48.7	36.4	50.0	
Club Dues & Expenses	24.2	9.1	18.8	15.8	13.5	13.6	31.3	
Personal Tax & Financial Planning	26.4	27.3	21.9	23.7	32.4	27.3	28.1	37.2
Annual Physical Examination	16.6	27.3	9.4	5.3		13.6	15.6	
Low or No-interest Loans	7.6	0.0	9.4	0.0	13.5	15.9	21.9	
Supplemental Retirement Benefits	11.6	0.0	21.9	18.4	16.2	20.5	18.8	
Deferred Compensation	14.9	9.1	9.4	18.4	5.4	9.1	15.6	
First Class Air Travel	4.9	18.2	3.1	2.6		2.3	3.1	
Use of Corporate Aircraft	2.3	9.1	0.0	0.0	0.0	0.0	0.0	0.0

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Chief Financial Officer (CFO)	05.000	142 027	(0.200	20.000	(0.001	(0.000	F0 000	/2.125
Salary	95,980	143,037	69,200	39,000	60,281	60,000	50,000	63,125
Total Compensation	119,411 4.0	177,288 0.0	59,000 15.0	45,000 0.0	74,000 5.0	60,000 0.0	65,710 0.5	
Change versus Previous Year	26.5	n/a	16.7	37.0	33.3	33.3	8.5	
Bonus % of Salary Firms Paying Bonus	82.5	75.0	83.3	50.0	81.8	55.6	66.7	56.3
Age	50.0	42.0	51.0	55.5	55.0	52.0	54.0	
Years with Company	11.0	8.0	8.0	15.0	21.0	9.0	14.0	
Equity Owned	0.0	0.0	13.0	21.0	15.5	0.0	0.0	
Company Founder	7.8	12.0	20.6	19.0	10.1	8.6	8.2	6.4
CFO Benefits & Perks								
Company Car & Expenses	46.5	60.0	23.1	55.6	57.1	23.1	45.5	30.0
Supplemental Life Insurance	34.2	40.0	38.5	16.7	50.0	38.5	54.6	
Supplemental Medical Insurance	16.6	20.0	23.1	33.3	21.4	46.2	27.3	25.0
Tax Return Preparation	15.6	20.0	38.5	22.2	35.7	7.7	18.2	35.0
Club Dues & Expenses	11.5	0.0	23.1	16.7	21.4	15.4	9.1	5.0
Personal Tax & Financial Planning	11.7	0.0	23.1	22.2	14.3	7.7	27.3	25.0
Annual Physical Examination	15.3	60.0	15.4	11.1	14.3	15.4	0.0	
Low or No-interest Loans	4.2	0.0	7.7	5.6	7.1	15.4	27.3	5.0
Supplemental Retirement Benefits	9.2	0.0	0.0	27.8	21.4	15.4	18.2	5.0
Deferred Compensation	16.1	0.0	7.7	16.7	0.0	7.7	18.2	
First Class Air Travel	3.2	0.0	0.0	0.0	7.1	7.7	0.0	0.0
Use of Corporate Aircraft	1.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Chief Marketing Officer (CMO)								
Salary	100,000	174,127	117,500	50,500	61,500	n/a	77,810	57,925
Total Compensation	132,966	282,265	168,418	88,000	70,000	75,000	103,085	76,036
Change versus Previous Year	4.4	11.3	0.0	n/a	5.0	4.0	n/a	
Bonus % of Salary	29.1	n/a	n/a	n/a	n/a	n/a	n/a	
Firms Paying Bonus	88.0	75.0	75.0	n/a	n/a	n/a	75.0	62.5
Age	49.0	51.5	49.5	54.0	45.5	43.5	49.0	43.0
Years with Company	16.0	26.0	18.0	22.0	12.0	10.0	29.5	21.5
Equity Owned	0.0	2.3	n/a	0.0	17.0	0.0	17.0	10.0
Company Founder	7.8	12.0	20.6	19.0	10.1	8.6	8.2	6.4
CMO Benefits & Perks								
Company Car & Expenses	67.7	75.0	25.0	75.0	75.0	57.1	57.1	75.0
Supplemental Life Insurance	34.8	25.0	0.0	0.0	50.0	14.3	42.9	37.5
Supplemental Medical Insurance	14.1	50.0	25.0	25.0	25.0	71.4	28.6	25.0
Tax Return Preparation	13.5	25.0	0.0	0.0	25.0	28.6	14.3	37.5
Club Dues & Expenses	11.6	0.0	0.0	0.0	0.0	0.0	0.0	12.5
Personal Tax & Financial Planning	11.4	25.0	0.0	0.0	0.0	28.6	28.6	37.5
Annual Physical Examination	13.9	75.0	25.0	0.0	25.0	0.0	14.3	12.5
Low or No-interest Loans	5.7	0.0	0.0	0.0	25.0	14.3	28.6	12.5
Supplemental Retirement Benefits	7.2	0.0	0.0	25.0	0.0	42.9	14.3	12.5
Deferred Compensation	17.7	0.0	25.0	0.0	0.0	42.9	0.0	25.0
First Class Air Travel	1.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Use of Corporate Aircraft	1.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Operations Manager								
Salary	63,320	64,743	52,000	44,820	47,840	43,555	49,400	48,386
Total Compensation	72,000	74,662	55,000	44,820	56,200	45,095	50,000	55,000
Bonus % of Salary	13.3	n/a	9.2	6.4	14.5	7.7	5.5	17.8
Firms Paying Bonus	80.6	60.0	100.0	70.0	66.7	66.7	82.4	77.8
Warehouse Supervisor								
Salary	41,600	46,150	30,250	32,200	32,240	33,140	33,000	34,400
Total Compensation	44,895	47,300	30,250	32,100	36,480	35,000	37,000	42,000
Bonus % of Salary	8.6	11.0	3.6	7.1	11.7	4.4	5.0	6.3
Firms Paying Bonus	71.6	66.7	45.5	47.1	63.6	68.4	69.2	76.9
Warehouse Employee								
Salary	27,000	25,243	25,000	22,500	26,056	23,980	24,000	
Total Compensation	29,000	26,907	25,000	24,204	27,000	25,820	25,125	
Bonus % of Salary	8.7	7.5	6.5	4.0	8.3	8.9	5.0	4.2
Firms Paying Bonus	65.8	50.0	45.0	57.1	46.9	51.4	65.2	47.6
Driver/Delivery Personnel								
Salary	30,160	28,600	25,000	25,000	28,000	27,865	28,000	
Total Compensation	32,654	29,000	24,000	24,027	27,520	27,365	26,342	26,500
	9.7	7.2	7.8	5.3	4.1	7.0	5.0	4.4
Bonus % of Salary	68.4			0.0		50.0		

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Sales Manager	Dist.	Ψ1 Willion	Williott	Willion	Willion	Willion	Willion	Willion
Salary	73,075	67,990	40,000	47,250	51,563	56,300	53,852	64,300
Total Compensation	91,028	110,266	52,000	65,000	63,336	67,258	76,075	81,500
Bonus % of Salary	25.0	45.1	38.8	26.0	26.1	15.0	41.4	26.1
Firms Paying Bonus	87.4	75.0	76.2	85.0	82.6	69.0	94.7	77.4
Sales Assistant								
Salary	36,360	n/a	35,000	30,080	29,640	38,500	36,660	30,000
Total Compensation	40,000	45,000	40,000	30,943	35,000	40,000	45,810	39,500
Bonus % of Salary	10.0	n/a	20.3	3.3	17.2	12.3	23.8	26.0
Firms Paying Bonus	68.6	n/a	55.6	58.3	75.0	53.6	83.3	60.0
Customer Service Rep								
Salary	34,660	30,160	30,932	32,000	33,263	30,000	35,158	34,82
Total Compensation	40,000	30,830	33,730	41,050	39,545	35,000	40,300	38,00
Bonus % of Salary	12.4	n/a	11.1	25.0	13.2	13.8	11.9	5.
Firms Paying Bonus	74.5	40.0	53.9	70.0	65.4	76.9	66.7	71.9
Counter Salesperson								
Salary	32,500	31,409	29,000	28,036	30,000	28,000	34,227	29,992
Total Compensation	36,354	36,000	31,000	30,000	33,849	29,866	36,677	37,549
Bonus % of Salary	12.5	7.1	16.7	8.9	4.4	10.2	7.3	
Firms Paying Bonus	74.2	54.6	80.0	63.2	66.7	61.3	75.0	61.
Chief Information Officer (CIO/CTO)								
Salary	85,000	n/a	n/a	n/a	40,000	n/a	n/a	
Total Compensation	95,938	n/a	n/a	n/a	42,500	n/a	n/a	81,50
Bonus % of Salary	14.5	n/a	n/a	n/a	n/a	n/a	n/a	
Firms Paying Bonus	81.4	n/a	n/a	n/a	50.0	n/a	n/a	25.0
MIS/Data Processing Manager								
Salary	65,000	n/a	n/a	n/a	n/a	n/a	n/a	-
Total Compensation	70,000	n/a	n/a	n/a	n/a	n/a	n/a	
Bonus % of Salary	9.3	n/a	n/a	n/a	n/a	n/a	n/a	
Firms Paying Bonus	72.2	n/a	n/a	n/a	n/a	n/a	n/a	60.0
Systems Administrator								
Salary	50,422	67,514	n/a	n/a	n/a	n/a	n/a	-
Total Compensation	54,000	71,286	n/a	n/a	n/a	n/a	n/a	
Bonus % of Salary	6.8	n/a	n/a	n/a	n/a	n/a	n/a	
Firms Paying Bonus	64.1	75.0	n/a	n/a	n/a	n/a	n/a	33.3
IT Clerk	22 502	24.140	1-	1-		1-		
Salary	33,592	34,149	n/a	n/a	n/a	n/a	n/a	
Total Compensation	35,422	38,646	n/a	n/a	n/a	n/a	n/a	
Bonus % of Salary	5.5 59.6	n/a	n/a	n/a	n/a	n/a	n/a	
Firms Paying Bonus	39.0	75.0	n/a	n/a	n/a	n/a	n/a	n/a
Purchasing Manager	57,000	72,000	46,000	42,860	40,000	44,181	42,000	40,076
Salary	63,000	72,000 86,868	46,000	42,860 45,220	40,000		42,000	-
Total Compensation	11.1	00,000 n/a	10.1	45,220 54.6	41,000	46,861 9.4	3.5	
Bonus % of Salary	75.9	60.0	71.4	53.9	81.8	50.0	60.0	
Firms Paying Bonus	73.7	00.0	71.4	33.7	01.0	30.0	00.0	03
Purchasing Agent/Buyer	41,600	45,974	39,000	34,800	30,756	36,250	35,715	36,20
Salary Total Componentian	44,323	49,503	40,000	34,060	37,440	39,776	36,220	38,250
Total Compensation	7.4	47,503 n/a	8.2	34,000	7.8	35,770	2.3	
Bonus % of Salary	68.0	50.0	77.8	100.0	7.8	66.7	66.7	64.
Firms Paying Bonus	00.0	30.0	77.0	100.0	11.0	00.7	00.7	04
Controller	70,000	n/a	50,000	63,990	55,000	53,000	61,250	61,650
Salary Total Componentian	75,670	n/a	70,000	50,000	56,000	56,094	56,500	72,540
Total Compensation	13.0	n/a	33.0	13.1	6.2	50,094	56,500 n/a	
Bonus % of Salary	72.0	n/a	80.0	100.0	36.4	62.5	50.0	
Firms Paying Bonus Accountant/Bookkeeper	72.0	IIId	00.0	100.0	30.4	02.3	50.0	50.
•	38,820	35,633	28,338	32,483	34,000	34,350	36,000	38,00
Salary Total Componentian	40,500	41,000	30,550	33,280	35,203	35,800	39,785	40,00
Total Compensation	40,500	9.1	4.2	7.3	6.3	35,600 7.7	7.0	
Bonus % of Salary	63.6	9.1 44.4	50.0	60.0	54.6	54.8	47.1	48.
Firms Paying Bonus	03.0	44.4	50.0	00.0	34.0	34.8	47.1	48.
Credit Manager Salary	50,000	52,978	n/a	n/o	n/a	n/o	n/o	35,04
2:001111	00,000	32,978	II/a	n/a		n/a	n/a	
•	E3 000	EU UE 4	m/~	m/a	n/-	n/-	n/-	.) / / / /
Total Compensation Bonus % of Salary	53,000 9.1	59,054 10.2	n/a n/a	n/a n/a	n/a n/a	n/a n/a	n/a n/a	

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Credit/Collections Clerk								
Salary	31,500	31,000	n/a	n/a	n/a	24,005	24,171	29,744
Total Compensation	33,000	31,000	n/a	n/a	23,934	25,000	23,719	32,456
Bonus % of Salary	5.6	n/a	n/a	n/a	n/a	n/a	n/a	4.2
Firms Paying Bonus	100.0	0.0	n/a	n/a	n/a	0.0	0.0	100.0
Human Resources Manager								
Salary	54,000	81,731	n/a	n/a	n/a	n/a	n/a	27,950
Total Compensation	58,000	83,737	n/a	n/a	n/a	n/a	n/a	35,236
Bonus % of Salary	9.4	n/a	n/a	n/a	n/a	n/a	n/a	4.0
Firms Paying Bonus	100.0	50.0	n/a	n/a	n/a	n/a	n/a	100.0
Office Manager								
Salary	42,935	38,521	33,000	31,886	40,000	38,000	38,765	41,283
Total Compensation	45,382	40,361	33,000	32,771	42,000	38,000	41,257	42,000
Bonus % of Salary	9.4	5.0	3.0	8.9	8.1	8.2	9.7	5.3
Firms Paying Bonus	65.0	50.0	55.6	90.0	60.0	33.3	83.3	47.4
Office/Clerical Personnel								
Salary	28,720	32,760	25,880	20,936	27,973	24,000	27,000	26,520
Total Compensation	30,000	32,760	25,500	25,000	28,000	24,960	28,000	26,780
Bonus % of Salary	5.7	n/a	8.6	7.1	9.5	4.8	4.6	
Firms Paying Bonus	62.3	42.9	45.5	70.0	42.9	54.2	76.5	54.8

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Raises, Bonuses, Retirement	- 1011	*						
Employee Raises (% of Firms)								
Cost of Living Adjustment (COLA)	36.0	32.0	32.3	31.8	30.4	28.0	36.0	33.8
Annual Merit Raise	60.0	44.0	50.8	42.9	43.5	46.7	42.0	45.6
Lump Sum	9.7	16.0	3.1	15.9	8.7	6.7	6.0	4.4
Variable Pay Plan	44.6	40.0	33.9	25.4	36.2	48.0	38.0	42.7
No Raises	5.2	8.0	12.3	12.7	13.0	5.3	14.0	8.8
No Set Policy for Raises	57.7	60.0	61.5	76.2	73.9	64.0	74.0	67.7
Employee Bonus Program (% of Firms)	91.0	79.2	84.6	82.5	88.4	86.7	86.0	83.8
Special Recognition Bonus	40.0	31.6	21.8	21.2	23.0	33.9	44.2	33.3
Achievement of Individual Goals	51.1	26.3	23.6	32.7	31.2	49.2	48.8	40.4
Achievement of Firm/Dept. Goals	54.1	31.6	23.6	28.9	36.1	40.0	23.3	43.9
Cash Profit Sharing	27.5	10.5	18.2	15.4	26.2	24.6	23.3	36.8
CEO/Owner Discretion	73.3	73.7	81.8	86.5	82.0	75.4	86.1	75.4
Retention Bonuses (% of Firms)	5.8	8.7	1.5	3.3	1.5	1.4	6.0	2.9
Severance Program	11.0	20.8	8.2	6.5	4.4	1.4	4.0	3.2
Service Requirement (years)	1.0	1.0	5.0	n/a	n/a	n/a	n/a	n/a
Maximum Pay Offered (weeks)	8.5	n/a	4.0	n/a	n/a	n/a	n/a	n/a
Retirement Plans Offered (% of Firms)	93.2	58.3	63.1	77.4	80.6	87.7	92.0	89.7
401(k)	87.0	64.3	48.8	58.3	61.1	68.8	67.4	82.0
Profit Sharing Plan	45.9	35.7	29.3	29.2	33.3	31.3	37.0	37.7
Payroll Deduction/SEP/SIMPLE IRA	13.6	42.9	56.1	43.8	31.5	37.5	37.0	21.3
Defined Benefit Plan	5.0	7.1	0.0	2.1	3.7	3.1	2.2	1.6
Money Purchase Plan	1.3	0.0	2.4	0.0	0.0	3.1	2.2	1.6
401(k) Plan Options								
Traditional	78.7	100.0	60.0	64.3	51.6	58.1	51.6	70.0
Safe Harbor	25.3	11.1	30.0	35.7	22.6	25.6	35.5	18.0
SIMPLE	6.2	0.0	15.0	14.3	19.4	16.3	12.9	12.0
Provides for Roth Contrib.	20.1	0.0	15.8	7.4	19.4	26.8	16.7	10.6
Catch-up Contributions Allowed	89.5	88.9	70.0	81.5	70.0	90.5	66.7	75.5
Flexible Spending Accounts								
Health Care	45.9	33.3	18.0	13.1	18.8	24.7	26.0	26.5
Dependent Care	42.3	29.2	16.4	8.2	11.6	17.8	24.0	22.1
Adoption Assistance	4.3	0.0	3.3	0.0	1.5	8.2	2.0	0.0
Child Care (allowance or facilities)	5.0	0.0	3.3	0.0	0.0	5.5	4.0	2.9
Flexible Work Scheduling	38.5	29.2	45.9	36.1	30.4	34.3	38.0	39.7
Educational Assistance	44.3	29.2	27.9	31.2	27.5	23.3	38.0	
Pre-Retirement Counseling	13.5	4.2	3.3	4.9	4.4	12.3	14.0	8.8
Annual Computerized Benefits Stmt	25.6	8.3	16.4	11.5	11.6	16.4	30.0	
Smoking Restrictions in Workplace	87.7	66.7	70.5	88.5	76.8	80.8	86.0	86.8
Employee Policy Manual	83.6	45.8	67.2	70.5	72.5	72.6	74.0 8.0	
Union Representation	10.5	4.0	1.6	3.2	2.9	2.7	8.0	1.5
End Of Year & Christmas Perks	32.3	29.2	41.3	35.5	33.8	33.8	38.0	39.7
Cash	32.3 45.9	29.2 37.5	41.3 42.9	48.4	33.8	33.8	50.0	
Gift	75.6	62.5	42.9 66.7	82.3	33.8 76.5	74.3	76.0	
Party Year-end Bonus	31.9			50.0	45.6	41.9	36.0	
rear-enu donus	I 31.7	J 33.3	37.1	30.0	73.0	T 1.7	30.0	71.2

2000 Employee Compensation Rep	UI (opyrigin 2000 i	TOTAL TRAINING	Group, inc.			
Firms Copyright © 2008 Profit Planning Group	Typical U.S. Dist.	Sales Under \$1 Million	Sales \$1 - \$2 Million	Sales \$2 - \$3 Million	Sales \$3 - \$4 Million	Sales \$4 - \$5 Million	Sales \$5 - \$6 Million	Sales \$6 - \$7 Million
17.0	DISt.	\$1 IVIIIIIUII	IVIIIIIOIT	IVIIIIIOI	IVIIIIIUI	IVIIIIIOI	IVIIIIIOI I	IVIIIIIOIT
Benefits Offer Cefetoria Plan (% of Firms)	40.8	8.7	16.4	25.0	29.2	26.2	42.6	40.0
Offer Cafeteria Plan (% of Firms) Offer Health Benefits (% of Firms)	98.7	72.0			97.1	100.0		100.0
Medical/Hospitalization Plans	70.7	72.0	00.2	75.1	//.1	100.0	100.0	100.0
Traditional (indemnity)	20.9	23.5	32.7	22.4	22.4	24.7	26.0	16.2
Traditional HMO	30.6	17.7	27.3			31.5		29.4
Point of Service HMO (POS)	17.9	0.0			11.9	12.3		16.2
Preferred Provider (PPO)	78.2	70.6				65.8		
Exclusive Provider (EPO)	7.8	5.9		3.5			2.0	5.9
HMO & PPO	19.9	11.8						
Traditional & PPO	13.4	5.9						
POS & PPO	12.0	0.0		3.5				8.8
HMO & POS	10.6	0.0		8.6				5.9
Employer Paid Percentage		0.0		0.0	0.0	017	0.0	017
Traditional (indemnity)	65.0	75.0	50.0	65.0	75.0	71.0	75.0	50.0
Traditional HMO	75.0	n/a						75.0
Point of Service HMO (POS)	65.0	n/a						75.0
Preferred Provider (PPO)	75.0	75.0						75.0
Exclusive Provider (EPO)	0.0	n/a						40.0
PPO Premium		,u	0.0	,u	,	,α		
Single Employee	326	415	360	301	281	362	329	304
Employee Plus Spouse	677	972			550			
Employee Plus Child	597	679						570
Family	919	1,099	943			954		829
Annual Deductible (per person)		,-						
Traditional (indemnity)	1,000	500	1,250	800	2,000	1,000	1,000	500
Traditional HMO	1,000	n/a				· ·		500
Point of Service HMO (POS)	500	n/a						500
Preferred Provider (PPO)	710	500			1,000	1,000		1,000
Exclusive Provider (EPO)	500	n/a			n/a	n/a	n/a	n/a
Co-Pay Amount (per visit)								
Traditional (indemnity)	25	n/a	20	23	25	25	28	20
Traditional HMO	20	n/a						20
Point of Service HMO (POS)	25	n/a	20	30	35	30	25	20
Preferred Provider (PPO)	20	20	20	25	20	20	25	25
Exclusive Provider (EPO)	20	n/a						
PPO Requirements								
Deductibles for Family Coverage	2	3	2	2	2	2	2	2
Second Opinion	15.1	33.3	21.4	18.2	23.5	11.6	14.8	25.0
Pre-Notify for non-ER Hosp. Visit	63.3	75.0	48.3	52.9	55.6	56.8	51.9	61.1
Other Health Benefits								
Dependent Coverage	89.3	68.8	75.9	74.6	80.0	80.8	87.8	76.5
Dental Plan	78.4	75.0	51.9	52.7	60.0	53.4	49.0	57.4
Vision/Optical Plan	46.2	37.5	31.5	40.0	32.3	30.1	38.8	27.9
Retiree Medical Insurance	10.6	12.5	5.6	7.3	10.8	9.6	8.2	11.8
Prescription Drug Plan	85.2	87.5	75.9	78.2	76.9	72.6	71.4	83.8
Mail-order Drug Plan	64.2	43.8	38.9	43.6	36.9	39.7	36.7	47.1
Group Term Life Insurance	80.5	62.5	46.3	52.7	56.9	45.2	59.2	64.7
Long-term Disability Insurance	64.3	31.3	31.5	34.6	38.5	35.6	44.9	48.5
Short-term Disability Insurance	59.7	37.5	35.2	36.4	35.4	32.9	40.8	38.2
Long-term Care Insurance	11.6	0.0	9.3	10.9	9.2	9.6	12.2	8.8
Employee Assistance Program	31.2	31.3	22.2	9.1	6.2	16.4	14.3	11.8
Employer Paid Percentage								
Dependent Coverage	51.0	75.0	50.0	50.0	12.5	50.0	60.0	50.0
Dental Plan	50.0	80.0	50.0	63.0	50.0	52.5	80.0	0.0
Vision/Optical Plan	50.0	87.5	0.0	90.0	0.0	50.0	77.0	60.0
Retiree Medical Insurance	0.0	n/a	n/a	n/a	0.0	0.0	0.0	0.0
Prescription Drug Plan	75.0	75.0	75.0	85.0	80.0	80.0	80.0	75.0
Mail-order Drug Plan	72.0	75.0	50.0	90.0	50.0	95.0	75.0	70.0
Group Term Life Insurance	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Long-term Disability Insurance	100.0	100.0	100.0	100.0	0.0	100.0	50.0	100.0
Long-term Disability mourance			i .	1			0.0	0.0
Short-term Disability Insurance	100.0	100.0	0.0	100.0	0.0	0.0	0.0	0.0
	100.0 0.0	100.0 n/a						

2008 Employee Compensation Repo	ion Report Copyright 2008 Profit Planning Group, Inc.							
Firms	Typical U.S.	Sales Under				Sales \$4 - \$5		
Copyright © 2008 Profit Planning Group	Dist.	\$1 Million	Million	Million	Million	Million	Million	Million
Annual Deductible (per person)								
Dependent Coverage	750	500	1,000	1,000	1,000	1,000	1,000	
Dental Plan	50	50	75	50	100	50		
Vision/Optical Plan	100	n/a	n/a	n/a	n/a	n/a		
Retiree Medical Insurance	250	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Co-Pay Amount (per visit)								
Dependent Coverage	20	20	20	25	25	25	20	
Dental Plan	20	n/a	n/a	n/a	20	20		
Vision/Optical Plan	20	n/a	23	18	20	20	18	
Retiree Medical Insurance	20	n/a	n/a	n/a	n/a	n/a	n/a	
Health Savings Accounts Offered	17.0	10.0	16.7	8.6	10.8	13.7		
HDHP Deductible (FTE/family annual)	3,000	n/a	4,000	2,100	2,000	2,300	3,000	
Firm Contributes to Employee HSA	59.2	n/a	60.0	60.0	50.0	44.4	40.0	33.3
% of Deductible Contributed	50.0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
\$ Amount Contributed	1,000	n/a	1,050	n/a	n/a	n/a	1,450	n/a
Time Off								
Paid Time Off Program (PTO)	51.9	29.2	47.7	58.1	47.8	54.8	58.0	63.2
Days Off Accrued (per year)	15.0	15.0	14.5	15.0	12.0	14.0	10.0	14.0
Carry Over Accrued PTO (% of firms)	38.1	14.3	30.0	42.9	36.4	25.0	41.4	
Includes Paid Holidays (% of firms)	31.5	42.9	33.3	45.7	30.3	42.5	41.4	37.2
Paid Holidays (if not incl. in PTO)	8	n/a	8	7	7	8	8	8
Separate Sick/Vacation Programs								
Paid Sick Days for Salaried Emps.	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Sick Days (per year)	5.0	5.0	5.0	5.0	5.0	5.0	4.0	5.0
Paid Sick Days for Hourly Emps.	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Sick Days (per year)	5.0	5.5	4.5	5.0	5.0	5.0	4.0	5.0
Paid Holidays (per year)	8.0	8.0	8.0	8.5	7.0	7.0	7.5	7.0
Other Time Off								
Paid Parental Leave	16.9	12.5	12.5	16.1	14.9	13.9	14.0	11.8
Paid Jury Duty	74.0	50.0	43.8	58.1	64.2	65.3	76.0	64.7
Paid Military Duty	19.4	8.3	15.6	21.0	17.9	11.1	26.0	13.2
Holidays Observed								
New Year's Eve	23.2	36.0	32.3	37.1	23.2	21.6	28.0	23.5
New Year's Day	99.4	100.0	98.5	100.0	98.6	100.0	98.0	100.0
Martin Luther King's Birthday	2.2	4.0	1.5	0.0	1.5	1.4	2.0	
Presidents' Day	6.3	4.0	0.0	6.5	2.9	4.1	2.0	7.4
Good Friday	22.5	32.0	29.2	17.7	24.6	23.0	34.0	20.6
Memorial Day	96.5	92.0	95.4	98.4	95.7	97.3	98.0	94.1
Independence Day	98.6	100.0	98.5	95.2	97.1	100.0	100.0	98.5
Labor Day	97.4	96.0	93.9	100.0	97.1	97.3	100.0	94.1
Veteran's Day	5.4	8.0	4.6	6.5	2.9	9.5	6.0	8.8
Thanksgiving Day	99.0	92.0	96.9	96.8	100.0	100.0	100.0	97.1
Day After Thanksgiving	63.7	72.0	66.2	69.4	50.7	56.8	70.0	61.8
Christmas Eve	47.7	68.0	50.8	51.6	42.0	46.0	46.0	50.0
Christmas Day	98.6	96.0	98.5	100.0	100.0	98.7	100.0	98.5
Personal/Floating Holiday	29.5	32.0	18.5	17.7	13.0		30.0	19.1
Other Religious Holidays	2.3	16.0	3.1	4.8	4.4	2.7		
Other	6.7	12.0	9.2	8.1	5.8			

2008 Employee Compensation Rep	ort	C	opyright 2008 I	Profit Planning	Group, Inc.			
Firms Copyright © 2008 Profit Planning Group	Sales \$7 - \$8 Million	Sales \$8 - \$9 Million	Sales \$9 - \$10 Million	Sales \$10 - \$12 Million	Sales \$12 - \$15 Million	Sales \$15 - \$20 Million	Sales \$20 - \$25 Million	Sales \$25 - \$30 Million
Firms Reporting	47	63	46		127	106	89	82
Typical Sales (\$Mil)	7.3		9.5	10.9	13.2	17.0	22.0	27.3
Number of Employees (FTE)	20.3		26.8		35.5	49.0	63.1	65.0
Employee Turnover Rate	16.7	10.4	15.0		14.6	17.7	15.6	13.9
Operations (% of Firms)								
Local	36.2	20.6	45.7	32.1	31.0	14.2	25.8	17.1
Regional	46.8	66.7	45.7	45.7	63.5	68.9	68.5	69.5
National	6.4	7.9	6.5	12.4	4.0	15.1	3.4	12.2
International	10.6	4.8	2.2	9.9	1.6	1.9	2.3	1.2
Ownership (% of Firms)								
Private Company	95.7	96.8	97.8	96.3	96.0	97.2	100.0	95.0
Public Company	4.3	3.2	2.2	3.8	4.0	2.8	0.0	5.0
Organization (% of Firms)								
Sole Proprietorship	2.2	3.2	0.0	1.2	0.8	0.0	0.0	0.0
Partnership	0.0	0.0	0.0	1.2	2.4	0.9	0.0	2.4
S Corporation	52.2	52.4	43.5	56.8	55.7	59.4	56.2	57.3
C Corporation	41.3	44.4	45.7	32.1	33.1	34.9	38.2	28.1
Limited Liability Corp. (LLC)	4.4	0.0	10.9	7.4	5.7	4.7	5.6	11.0
Limited Liability Partnership (LLP)	0.0	0.0	0.0	1.2	2.4	0.0	0.0	1.2
Chief Executive Officer (CEO)								
Salary	100,000	100,000	109,360	114,240	125,973	127,533	138,459	154,539
Total Compensation	147,500	134,400	197,855	135,000	185,223	194,994	190,000	207,803
Change versus Previous Year	0.0	2.3	0.0	0.0	0.0	1.0	4.0	2.3
Bonus % of Salary	27.4	44.9	79.1	65.0	64.8	34.7	36.1	42.6
Firms Paying Bonus	68.8	60.8	80.5	60.0	63.9	72.5	76.4	79.4
Age	56.0	55.0	57.0	56.5	53.0	54.0	54.0	55.0
Years with Company	23.0	22.5	26.0	24.0	26.0	27.0	26.0	23.5
Equity Owned	82.0	68.5	64.5	55.0	55.0	60.5	50.0	50.0
Company Founder	43.2	29.5	33.3	39.0	33.9	34.4	31.0	24.1
CEO Benefits & Perks								
Company Car & Expenses	93.2	85.0	86.4	80.0	89.5	92.2	88.5	79.8
Supplemental Life Insurance	70.5	51.7	59.1	45.0	60.5	66.0	56.3	58.2
Supplemental Medical Insurance	38.6	33.3	20.5	23.8	25.0	36.9	29.9	22.8
Tax Return Preparation	56.8	65.0	50.0	57.5	54.0	56.3	57.5	41.8
Club Dues & Expenses	34.1	35.0	38.6	31.3	37.1	39.8	39.1	46.8
Personal Tax & Financial Planning	38.6	46.7	34.1	37.5	41.9	46.6	52.9	32.9
Annual Physical Examination	18.2	11.7	20.5	15.0	16.1	19.4	17.2	20.3
Low or No-interest Loans	6.8	15.0	15.9	8.8	10.5	16.5	10.3	10.1
Supplemental Retirement Benefits	13.6	11.7	13.6	11.3	10.5	16.5	4.6	16.5
Deferred Compensation	15.9	16.7	9.1	8.8	4.8	16.5	13.8	10.1
First Class Air Travel	2.3	8.3	9.1	6.3	4.0	15.5	6.9	6.3
Use of Corporate Aircraft	2.3	0.0	0.0	2.5	4.0	3.9	1.2	1.3
COO/Vice President/#2 Officer								
Salary	53,000	81,000	80,913	92,000	95,628	92,606	100,000	110,110
Total Compensation	95,000	101,000	125,209	114,229	135,000	125,000	124,640	148,860
Change versus Previous Year	0.5	4.0	1.9	1.4	3.0	3.0	3.8	3.6
Bonus % of Salary	55.9	82.9	60.3	64.2	29.7	33.2	25.1	46.6
Firms Paying Bonus	100.0	62.9	93.1	62.8	76.1	82.1	88.7	74.0
Age	49.0	50.5	50.0	49.5	47.0	49.0	49.0	51.0
Years with Company	20.0	19.0	21.0	17.0	19.0	18.0	19.5	20.0
Equity Owned	18.0	12.5	15.0	21.0	3.0	3.6	5.0	4.0
Company Founder	6.8	6.6	2.4	11.7	6.5	11.5	6.9	5.1
COO/VP Benefits & Perks								
Company Car & Expenses	86.4	75.0	74.2	74.1	69.1	75.0	81.8	71.2
Supplemental Life Insurance	40.9	40.0	51.6	44.8	44.4	51.3	45.5	44.1
Supplemental Medical Insurance	54.6	27.5	19.4	24.1	24.7	32.9	24.2	18.6
Tax Return Preparation	31.8	45.0	35.5		33.3	36.8	28.8	27.1
Club Dues & Expenses	31.8		29.0		18.5	26.3	21.2	28.8
Personal Tax & Financial Planning	22.7	40.0	16.1	24.1	28.4	25.0	30.3	20.3
Annual Physical Examination	13.6		22.6		12.4	13.2	9.1	13.6
Low or No-interest Loans	9.1	2.5	12.9		8.6	9.2	3.0	10.2
Supplemental Retirement Benefits	9.1	7.5	6.5		4.9	17.1	3.0	13.6
Deferred Compensation	9.1	7.5	9.7	10.3	2.5	18.4	12.1	11.9
First Class Air Travel	0.0		9.7		0.0	7.9	4.6	3.4
Use of Corporate Aircraft	0.0		0.0		2.5	2.6	1.5	
030 of Corporate Allician	0.0	1	0.0	I '.'	1 2.3	1 2.0	1.3	1.7

2008 Employee Compensation Repo	2008 Employee Compensation Report Copyright 2008 Profit Planning Group, Inc.							
Firms Copyright © 2008 Profit Planning Group	Sales \$7 - \$8 Million	Sales \$8 - \$9 Million	Sales \$9 - \$10 Million	Sales \$10 - \$12 Million	Sales \$12 - \$15 Million	Sales \$15 - \$20 Million	Sales \$20 - \$25 Million	Sales \$25 - \$30 Million
	IVIIIIOII	IVIIIIOTT	\$10 Million	φ12 WIIIIOH	\$13 MINION	\$20 Million	φ23 IVIIIIOΠ	\$30 Million
Chief Financial Officer (CFO)	41,600	69,646	64,000	71,000	71,138	87,000	91,744	96,000
Salary Total Compensation	54,670	76,417	82,000	92,000	93,275	100,000	102,439	111,023
Change versus Previous Year	0.0	4.0	2.5	4.0	3.3	3.1	4.0	4.9
Bonus % of Salary	30.1	69.5	27.0	29.1	24.8	19.5	17.9	23.7
Firms Paying Bonus	66.7	71.4	66.7	78.6	62.2	85.5	79.5	84.1
Age	51.0	51.0	53.0	51.0	49.5	50.0	50.0	47.0
Years with Company	13.0	16.0	23.0	10.0	13.8	11.0	8.0	10.0
Equity Owned	24.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Company Founder	6.8	6.6	2.4	11.7	6.5	11.5	6.9	5.1
CFO Benefits & Perks								
Company Car & Expenses	33.3	42.3	40.0	48.6	38.3	37.5	42.6	47.9
Supplemental Life Insurance	33.3	38.5	60.0	17.1	23.4	41.1	29.8	35.4
Supplemental Medical Insurance	33.3	30.8	10.0	5.7	10.6	23.2	25.5	22.9
Tax Return Preparation	22.2	23.1	20.0	25.7	17.0	21.4	12.8	10.4
Club Dues & Expenses	11.1	3.9	10.0	14.3	14.9	14.3	4.3	6.3
Personal Tax & Financial Planning	11.1	19.2	10.0	14.3	21.3	19.6	17.0	2.1
Annual Physical Examination	33.3	11.5	0.0	14.3	12.8	12.5	12.8	14.6
Low or No-interest Loans	0.0	7.7	0.0	11.4	2.1	7.1	0.0	0.0
Supplemental Retirement Benefits	0.0	19.2	0.0	8.6	4.3	8.9	2.1	12.5
Deferred Compensation	11.1	11.5	20.0	8.6	4.3	17.9	14.9	10.4
First Class Air Travel	0.0	0.0	0.0	2.9	2.1	5.4	0.0	0.0
Use of Corporate Aircraft	0.0	0.0	0.0	0.0	0.0	1.8	0.0	2.1
Chief Marketing Officer (CMO)								
Salary	58,500	89,634	68,800	77,343	69,803	78,000	93,831	98,628
Total Compensation	71,500	95,000	112,850	97,692	94,959	110,000	120,300	121,599
Change versus Previous Year	20.0	2.5	7.5	2.0	5.2	8.0	7.5	5.5
Bonus % of Salary	20.9	92.1	30.0	51.8	38.0	32.3	38.3	26.3
Firms Paying Bonus	80.0	66.7	100.0	66.7	84.0	96.3	83.9	88.5
Age	48.0	43.5	49.5	50.0	48.0	48.5	48.5	51.0
Years with Company	10.0	15.0	17.0	17.5	15.0	13.5	10.5	13.3
Equity Owned	1.0	6.0	0.0	0.0	0.0	1.1	0.0	0.0
Company Founder	6.8	6.6	2.4	11.7	6.5	11.5	6.9	5.1
CMO Benefits & Perks	66.7	75.0	83.3	65.0	71.4	81.5	76.5	70.0
Company Car & Expenses								
Supplemental Life Insurance	50.0 33.3	62.5 50.0	66.7 16.7	30.0 5.0	32.1 0.0	40.7 33.3	29.4 23.5	33.3 10.0
Supplemental Medical Insurance	0.0	50.0	0.0	10.0	14.3	22.2	26.5	10.0
Tax Return Preparation	16.7	12.5	0.0	5.0	10.7	29.6	11.8	20.0
Club Dues & Expenses	0.0	50.0	16.7	0.0	7.1	14.8	17.7	3.3
Personal Tax & Financial Planning	33.3	0.0	0.0	0.0	3.6	7.4	5.9	13.3
Annual Physical Examination	0.0	12.5	0.0	10.0	10.7	18.5	5.9	3.3
Low or No-interest Loans	0.0	12.5	0.0	0.0	3.6	0.0	0.0	6.7
Supplemental Retirement Benefits Deferred Compensation	0.0	0.0	33.3	10.0	0.0	18.5	23.5	13.3
First Class Air Travel	0.0	0.0	0.0	5.0	0.0	3.7	2.9	0.0
Use of Corporate Aircraft	0.0	0.0	0.0	0.0	3.6	0.0	0.0	3.3
Operations Manager		0.0	0.0	0.0	0.0	0.0	0.0	0.0
Salary	60,000	49,920	56,750	55,186	58,625	64,035	64,272	65,000
Total Compensation	70,800	55,000	69,667	63,731	71,325	70,253	68,000	70,200
Bonus % of Salary	16.7	11.6	21.1	11.2	9.3	17.7	10.0	14.9
Firms Paying Bonus							92.1	
i iiiis i ayiiig bollas				63.6	67.4	80.6	92.1	/5./
Warehouse Supervisor	54.6	84.6	92.9	63.6	67.4	80.6	92.1	75.7
Warehouse Supervisor Salary	54.6	84.6	92.9					
Salary	54.6 37,100	84.6 39,250		37,155	39,500	38,532	39,500	42,000
Salary Total Compensation	54.6	84.6	92.9 37,720	37,155 40,000	39,500 42,000			42,000 44,200
Salary Total Compensation Bonus % of Salary	54.6 37,100 41,701	84.6 39,250 43,450	92.9 37,720 40,040	37,155	39,500	38,532 41,942	39,500 42,404	42,000 44,200 8.6
Salary Total Compensation	54.6 37,100 41,701 16.7	84.6 39,250 43,450 9.1	92.9 37,720 40,040 9.8	37,155 40,000 9.2	39,500 42,000 9.5	38,532 41,942 10.1	39,500 42,404 8.7	42,000 44,200 8.6
Salary Total Compensation Bonus % of Salary Firms Paying Bonus	54.6 37,100 41,701 16.7	84.6 39,250 43,450 9.1	92.9 37,720 40,040 9.8	37,155 40,000 9.2	39,500 42,000 9.5	38,532 41,942 10.1	39,500 42,404 8.7	42,000 44,200 8.6 72.3
Salary Total Compensation Bonus % of Salary Firms Paying Bonus Warehouse Employee	54.6 37,100 41,701 16.7 59.1	84.6 39,250 43,450 9.1 68.0	92.9 37,720 40,040 9.8 61.1	37,155 40,000 9.2 57.1	39,500 42,000 9.5 78.3	38,532 41,942 10.1 72.4	39,500 42,404 8.7 75.0	42,000 44,200 8.6 72.3
Salary Total Compensation Bonus % of Salary Firms Paying Bonus Warehouse Employee Salary	54.6 37,100 41,701 16.7 59.1 27,778	84.6 39,250 43,450 9.1 68.0 26,300	92.9 37,720 40,040 9.8 61.1 25,381	37,155 40,000 9.2 57.1 25,800	39,500 42,000 9.5 78.3	38,532 41,942 10.1 72.4 26,747	39,500 42,404 8.7 75.0 28,000	42,000 44,200 8.6 72.3 28,000 29,922
Salary Total Compensation Bonus % of Salary Firms Paying Bonus Warehouse Employee Salary Total Compensation Bonus % of Salary	54.6 37,100 41,701 16.7 59.1 27,778 28,000	84.6 39,250 43,450 9.1 68.0 26,300 28,280	92.9 37,720 40,040 9.8 61.1 25,381 29,117	37,155 40,000 9.2 57.1 25,800 27,000	39,500 42,000 9.5 78.3 26,000 28,000	38,532 41,942 10.1 72.4 26,747 28,500	39,500 42,404 8.7 75.0 28,000 30,000	42,000 44,200 8.6 72.3 28,000 29,922 6.7
Salary Total Compensation Bonus % of Salary Firms Paying Bonus Warehouse Employee Salary Total Compensation	54.6 37,100 41,701 16.7 59.1 27,778 28,000 14.3	84.6 39,250 43,450 9.1 68.0 26,300 28,280 7.4	92.9 37,720 40,040 9.8 61.1 25,381 29,117 8.1	37,155 40,000 9.2 57.1 25,800 27,000 7.2	39,500 42,000 9.5 78.3 26,000 28,000 7.6	38,532 41,942 10.1 72.4 26,747 28,500 9.1	39,500 42,404 8.7 75.0 28,000 30,000 9.3	42,000 44,200 8.6 72.3 28,000 29,922 6.7
Salary Total Compensation Bonus % of Salary Firms Paying Bonus Warehouse Employee Salary Total Compensation Bonus % of Salary Firms Paying Bonus	54.6 37,100 41,701 16.7 59.1 27,778 28,000 14.3	84.6 39,250 43,450 9.1 68.0 26,300 28,280 7.4	92.9 37,720 40,040 9.8 61.1 25,381 29,117 8.1	37,155 40,000 9.2 57.1 25,800 27,000 7.2	39,500 42,000 9.5 78.3 26,000 28,000 7.6	38,532 41,942 10.1 72.4 26,747 28,500 9.1	39,500 42,404 8.7 75.0 28,000 30,000 9.3	42,000 44,200 8.6 72.3 28,000 29,922 6.7 72.3
Salary Total Compensation Bonus % of Salary Firms Paying Bonus Warehouse Employee Salary Total Compensation Bonus % of Salary Firms Paying Bonus Driver/Delivery Personnel	54.6 37,100 41,701 16.7 59.1 27,778 28,000 14.3 58.6	84.6 39,250 43,450 9.1 68.0 26,300 28,280 7.4 62.2	92.9 37,720 40,040 9.8 61.1 25,381 29,117 8.1 61.3	37,155 40,000 9.2 57.1 25,800 27,000 7.2 61.4	39,500 42,000 9.5 78.3 26,000 28,000 7.6 66.3 30,000 32,000	38,532 41,942 10.1 72.4 26,747 28,500 9.1 60.5	39,500 42,404 8.7 75.0 28,000 30,000 9.3 59.7	42,000 44,200 8.6 72.3 28,000 29,922 6.7 72.3
Salary Total Compensation Bonus % of Salary Firms Paying Bonus Warehouse Employee Salary Total Compensation Bonus % of Salary Firms Paying Bonus Driver/Delivery Personnel Salary	54.6 37,100 41,701 16.7 59.1 27,778 28,000 14.3 58.6	84.6 39,250 43,450 9.1 68.0 26,300 28,280 7.4 62.2	92.9 37,720 40,040 9.8 61.1 25,381 29,117 8.1 61.3	37,155 40,000 9.2 57.1 25,800 27,000 7.2 61.4 26,100 30,700 9.2	39,500 42,000 9.5 78.3 26,000 28,000 7.6 66.3	38,532 41,942 10.1 72.4 26,747 28,500 9.1 60.5	39,500 42,404 8.7 75.0 28,000 30,000 9.3 59.7	75.7 42,000 44,200 8.6 72.3 28,000 29,922 6.7 72.3 28,885 30,000 12.0 86.4

2008 Employee Compensation Rep	ort	Co	opyright 2008 I	Profit Planning	Group, Inc.			
Firms Copyright © 2008 Profit Planning Group	Sales \$7 - \$8 Million	Sales \$8 - \$9 Million	Sales \$9 - \$10 Million	Sales \$10 - \$12 Million	Sales \$12 - \$15 Million	Sales \$15 - \$20 Million	Sales \$20 - \$25 Million	Sales \$25 \$30 Millior
11 1	WIIIIOH	IVIIIIIOTT	\$10 IVIIIII011	\$12 IVIIIIIUII	\$10 IVIIIIVI	\$20 IVIIIIIUII	\$20 IVIIIIUII	\$30 IVIIIIOI
Sales Manager	/F 000	/F 000	(1.017	(1.000	(0.200	70.4/5	(0.401	70 / 1
Salary	65,000	65,000	61,917	61,000	60,390	73,465	69,401	78,61
Total Compensation	79,700	75,000	82,134	80,000	88,406	79,977	80,000	91,00
Bonus % of Salary	37.9	13.8	31.7	25.0	31.7	14.2	19.0	23
Firms Paying Bonus	76.2	80.8	84.6	88.1	90.6	84.4	82.0	87
Sales Assistant								
Salary	39,000	31,000	34,524	40,000	35,000	35,000	35,000	34,76
Total Compensation	44,614	35,500	37,973	39,500	42,400	37,713	40,000	37,60
Bonus % of Salary	16.9	10.1	25.2	9.4	10.7	12.5	10.8	8
Firms Paying Bonus	76.5	66.7	77.8	71.4	76.0	54.4	57.5	73
Customer Service Rep								
Salary	36,500	36,250	36,200	36,800	39,250	34,834	37,000	36,6
Total Compensation	44,500	45,000	50,000	42,512	44,090	40,000	48,117	40,3
Bonus % of Salary	22.5	15.0	21.7	17.2	15.8	17.1	12.2	11
Firms Paying Bonus	75.0	72.0	71.4	65.7	70.2	67.9	84.3	78
Counter Salesperson								
Salary	35,444	32,000	32,840	31,200	35,000	35,000	35,000	32,0
Total Compensation	40,856	36,900	35,642	33,500	39,157	38,500	39,441	35,1
Bonus % of Salary	17.6	14.3	12.5	16.0	12.2	14.0	11.8	00/.
Firms Paying Bonus	65.0	72.2	65.0		71.6	70.5	77.3	79
Chief Information Officer (CIO/CTO)	03.0	12.2	03.0	70.3	71.0	70.5	11.5	,
	n/o	62,500	nla	55,242	76,284	70,000	68,000	79,5
Salary	n/a		n/a	-		-		
Total Compensation	n/a	65,000	n/a	62,563	86,522	84,000	72,000	95,0
Bonus % of Salary	n/a	n/a	n/a	n/a	13.4	2.0	7.7	10
Firms Paying Bonus	n/a	25.0	n/a	n/a	83.3	83.3	81.8	84
MIS/Data Processing Manager	44,000	,		(7.400	57.000	55.000	54000	
Salary	46,300	n/a	n/a	67,132	57,000	55,000	54,000	60,0
Total Compensation	47,650	n/a	n/a	65,000	60,375	55,668	57,676	67,4
Bonus % of Salary	n/a	n/a	n/a	n/a	6.6	9.9	8.5	8
Firms Paying Bonus	25.0	n/a	n/a	75.0	64.7	66.7	71.4	65
Systems Administrator								
Salary	n/a	56,000	n/a	40,000	44,700	44,000	49,300	46,0
Total Compensation	n/a	40,000	n/a	43,000	51,067	45,000	52,181	45,6
Bonus % of Salary	n/a	n/a	n/a	11.9	14.2	5.4	7.2	-
Firms Paying Bonus	n/a	0.0	n/a	41.7	72.7	57.1	50.0	86
IT Clerk								
Salary	n/a	29,872	n/a	32,924	36,104	31,089	27,000	26,0
Total Compensation	n/a	33,175	n/a	29,984	37,080	32,480	27,000	28,6
Bonus % of Salary	n/a	n/a	n/a	n/a	5.7	n/a	n/a	
Firms Paying Bonus	n/a	75.0	n/a		62.5	50.0	28.6	50
Purchasing Manager								
Salary	45,000	48,000	49,400	51,154	49,800	48,000	54,053	56,5
Total Compensation	44,460	52,260	51,005	52,700	54,988	55,750	58,796	60,0
Bonus % of Salary	13.1	8.3	12.6		10.3	12.8	11.0	00,0
Firms Paying Bonus	71.4	68.4	76.9		73.3	70.0	64.3	
	71.4	00.4	70.7	03.4	75.5	70.0	04.5	,
Purchasing Agent/Buyer	40 120	44.000	44.000	25 500	20.200	27.440	40.020	20.0
Salary	48,120	44,000	44,080		38,389	37,668	40,938	38,8
Total Compensation	39,311	49,000	45,000		40,543	40,000	44,097	40,7
Bonus % of Salary	4.3	12.3	11.2		6.9	8.3	6.5	
Firms Paying Bonus	45.5	66.7	41.7	53.9	70.6	56.5	58.1	70
Controller								
Salary	58,066	60,000	58,320	57,435	59,888	65,000	69,817	64,1
Total Compensation	60,000	62,000	61,430		61,850	69,996	73,150	71,7
Bonus % of Salary	4.6	15.3	22.6	12.1	12.5	12.9	11.1	10
Firms Paying Bonus	54.6	50.0	71.4	52.6	73.0	69.4	69.7	7
Accountant/Bookkeeper								
Salary	39,500	36,000	33,000	37,000	34,350	37,488	40,100	38,4
Total Compensation	41,600	38,541	35,880	37,327	36,112	40,000	42,350	41,9
Bonus % of Salary	7.4	6.7	9.4	6.8	6.2	5.9	10.2	,
Firms Paying Bonus	66.7	58.6	52.2		75.0	66.0	61.7	6
Credit Manager	00.7	30.0	52.2	52.7	73.0	00.0	01.7	0.
	n/a	30,000	40,000	39,480	38,275	40,762	44,859	42,3
Salary Total Componentian		32,400	40,500	39,480	44,000	40,702	46,109	42,3
Total Compensation	n/a	-				-		
Bonus % of Salary	n/a	n/a	8.8		7.2	6.9	11.6	
Firms Paying Bonus	n/a	0.0	100.0	50.0	100.0	100.0	100.0	100

2000 Employee Compensation Report								
Firms Copyright © 2008 Profit Planning Group	Sales \$7 - \$8 Million	Sales \$8 - \$9 Million	Sales \$9 - \$10 Million	Sales \$10 - \$12 Million	Sales \$12 - \$15 Million	Sales \$15 - \$20 Million	Sales \$20 - \$25 Million	Sales \$25 - \$30 Million
Credit/Collections Clerk								
Salary	33,488	27,850	31,750	30,000	30,000	31,200	31,100	30,098
Total Compensation	35,679	30,000	34,000	32,428	30,000	34,719	32,000	31,650
Bonus % of Salary	5.7	11.8	19.7	5.8	6.3	9.9	4.6	4.9
Firms Paying Bonus	100.0	100.0	100.0	50.0	100.0	100.0	0.0	100.0
Human Resources Manager								ı
Salary	43,000	45,675	33,259	46,844	42,500	46,800	45,100	50,500
Total Compensation	43,100	37,400	35,485	43,250	43,593	48,496	47,300	54,500
Bonus % of Salary	n/a	n/a	n/a	5.7	8.8	8.4	4.1	8.7
Firms Paying Bonus	100.0	100.0	50.0	50.0	100.0	100.0	100.0	100.0
Office Manager								1
Salary	30,600	43,000	35,000	40,000	42,910	44,430	45,000	43,375
Total Compensation	38,000	44,800	35,930		47,535	46,000	45,263	45,000
Bonus % of Salary	5.2	8.8	6.9	11.3	7.7	12.5	13.2	11.6
Firms Paying Bonus	63.6	58.3	72.7	63.6	80.7	76.7	55.0	52.2
Office/Clerical Personnel								
Salary	28,000	26,000	27,519		28,352	30,000	30,000	29,120
Total Compensation	27,511	27,600	27,980	27,320	29,352	30,313	30,000	30,000
Bonus % of Salary	7.9	6.2	6.4		4.6	9.0	4.5	5.1
Firms Paying Bonus	47.6	48.6	56.7	57.1	72.4	61.2	52.4	67.7

2008 Employee Compensation Repo	ort	Co	opyright 2008 I	Profit Planning	Group, Inc.			
Firms Copyright © 2008 Profit Planning Group	Sales \$7 - \$8 Million	Sales \$8 - \$9 Million	Sales \$9 - \$10 Million	Sales \$10 - \$12 Million	Sales \$12 - \$15 Million	Sales \$15 - \$20 Million	Sales \$20 - \$25 Million	Sales \$25 - \$30 Million
	IVIIIIIOI I	IVIIIIIOTT	\$10 IVIIIIUII	\$12 IVIIIIIUII	TIOIIIIIVI CI ¢	\$20 IVIIIIIUII	\$20 IVIIIIIVII	\$30 IVIIIIIVII
Raises, Bonuses, Retirement								
Employee Raises (% of Firms)	19.2	43.6	39.1	43.2	35.7	38.7	41.6	32.9
Cost of Living Adjustment (COLA)	48.9	43.0 59.7	47.8	59.3	56.4	52.8	62.9	68.3
Annual Merit Raise	8.5	6.5	2.2	8.6	4.8	3.8	6.7	7.3
Lump Sum Variable Pay Plan	38.3	45.2	39.1	45.7	40.5	44.3	41.6	56.1
No Raises	4.3	3.2	0.0	43.7	40.3	1.9	4.5	2.4
No Set Policy for Raises	61.7	54.8	63.0	65.4	61.9	64.2	61.8	54.9
Employee Bonus Program (% of Firms)	89.4	88.7	89.1	90.1	95.3	94.3	87.6	86.6
Special Recognition Bonus	35.7	41.8	31.7	42.5	31.7	38.0	50.0	49.3
Achievement of Individual Goals	33.3	43.6	36.6	46.6	43.3	43.0	59.0	52.1
Achievement of Firm/Dept. Goals	38.1	38.2	34.2	52.1	45.0	56.0	53.9	67.6
Cash Profit Sharing	28.6	29.1	29.3	37.0	24.2	20.0	23.1	38.0
CEO/Owner Discretion	73.8	76.4	75.6	79.5	78.3	77.0	76.9	73.2
Retention Bonuses (% of Firms)	6.4	5.0	0.0	3.7	2.4	4.0	2.3	3.7
Severance Program	12.8	6.6	6.5	8.8	5.6	9.4	8.1	8.6
Service Requirement (years)	2.0	1.0	n/a	0.0	2.0	5.0	1.0	1.0
Maximum Pay Offered (weeks)	6.0	17.5	n/a	6.0	19.0	3.5	3.0	8.0
Retirement Plans Offered (% of Firms)	87.2	95.2	93.3	92.6	98.4	97.2	98.9	97.6
401(k)	75.6	86.4	85.7	82.7	82.3	95.2	94.3	97.5
Profit Sharing Plan	34.2	45.8	59.5	45.3	52.4	45.6	42.1	55.0
Payroll Deduction/SEP/SIMPLE IRA	24.4	8.5	4.8	18.7	12.9	7.8	9.1	3.8
Defined Benefit Plan	4.9	8.5	0.0	1.3	1.6	6.8	5.7	3.8
Money Purchase Plan	2.4	1.7	4.8	1.3	2.4	1.9	0.0	1.3
401(k) Plan Options								
Traditional	77.4	74.5	60.0	69.4	77.5	80.6	74.7	84.6
Safe Harbor	19.4	31.4	45.7	29.0	32.4	28.6	26.5	19.2
SIMPLE	19.4	2.0	0.0	11.3	5.9	8.2	8.4	3.9
Provides for Roth Contrib.	6.7	18.0	14.3	24.6	18.0	21.7	17.3	15.4
Catch-up Contributions Allowed	90.3	88.0	80.0	85.5	88.0	92.7	89.0	94.9
Flexible Spending Accounts								
Health Care	23.4	42.6	35.6	30.9	40.2	38.1	52.8	57.3
Dependent Care	17.0	41.0	31.1	28.4	33.9	36.2	46.1	52.4
Adoption Assistance	4.3	6.6	2.2	6.2	3.9	5.7	4.5	7.3
Child Care (allowance or facilities)	8.5	9.8	4.4	3.7	3.2	4.8	9.0	6.1
Flexible Work Scheduling	27.7	37.7	42.2	37.0	44.1	32.4	29.2	40.2
Educational Assistance	40.4	34.4	37.8	30.9	39.4	40.0	42.7	48.8
Pre-Retirement Counseling	12.8	11.5	13.3	9.9	14.2	9.5	10.1	14.6
Annual Computerized Benefits Stmt	29.8	21.3	28.9	27.2	27.6	20.0	18.0	25.6
Smoking Restrictions in Workplace	93.6	91.8	88.9	77.8	88.2	91.4	94.4	85.4
Employee Policy Manual	74.5	88.5	75.6	85.2	83.5	86.7	88.8	87.8
Union Representation	4.3	3.3	6.5	2.5	6.3	9.4	6.7	6.1
End Of Year & Christmas Perks	21.2	4E 2	147	24.2	247	240	27.1	2E 4
Cash	21.3 46.8	45.2	46.7	36.3	34.7	34.0	37.1 55.1	25.6
Gift	46.8 76.6	48.4 77.4	53.3 80.0	42.5 73.8	49.6 73.2	38.7 80.2	55.1 77.5	50.0 85.4
Party Vear and Panus	76.6 59.6	37.1	33.3		40.2	34.0	34.8	22.0
Year-end Bonus	J 57.0	37.1	აა.ა	31.3	40.2	34.0	34.0	22.0

2008 Employee Compensation Repo	JIL	C	opyright 2008 i	Profit Planning	Group, Inc.			
Firms		Sales \$8 - \$9	Sales \$9 -	Sales \$10 -	Sales \$12 -	Sales \$15 -	Sales \$20 -	Sales \$25 -
Copyright © 2008 Profit Planning Group	Million	Million	\$10 Million	\$12 Million	\$15 Million	\$20 Million	\$25 Million	\$30 Million
Benefits	20.7	22.7	45.5	21.2	42.2	40.5	F2.0	44.2
Offer Cafeteria Plan (% of Firms)	29.6 100.0	32.7 100.0	45.5 100.0	31.2 100.0	43.2 100.0	48.5 100.0	52.9 100.0	44.3 100.0
Offer Health Benefits (% of Firms)	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Medical/Hospitalization Plans	23.4	14.8	26.1	13.6	17.5	20.0	21.4	18.3
Traditional (indemnity)	23.4	32.8	37.0	13.0 27.2	31.8	26.7	21.4	29.3
Traditional HMO Point of Service HMO (POS)	14.9	18.0	23.9	13.6	19.1	17.1	15.7	29.3
` ,	63.8	72.1	63.0	74.1	78.6	80.0	80.9	84.2
Preferred Provider (PPO)	4.3	4.9	8.7	74.1	5.6	2.9	4.5	8.5
Exclusive Provider (EPO)	12.8	18.0	26.1	11.1	19.1	17.1	16.9	23.2
HMO & PPO Traditional & PPO	8.5	6.6	10.9	7.4	12.7	17.1	16.9	15.9
POS & PPO	10.6	11.5	13.0	7.4	11.9	9.5		
HMO & POS	8.5	6.6	15.0	7.4	11.7	8.6	9.0	12.2
	0.0	0.0	13.2	7.4	11.1	0.0	9.0	12.2
Employer Paid Percentage	60.0	75.0	55.0	75.0	70.0	67.5	60.0	60.0
Traditional (indemnity) Traditional HMO	90.0	77.5	75.0	75.0 75.0	75.0	80.0	70.0	70.0
	68.0	77.5 75.0	75.0 75.0	70.0	60.0	72.5	78.0	68.5
Point of Service HMO (POS)	85.0	80.0	80.0	80.0	75.0	72.5 75.0	79.0	75.0
Preferred Provider (PPO)	n/a	n/a	27.5	30.0	0.0	n/a	21.5	0.0
Exclusive Provider (EPO)	11/4	II/a	21.3	30.0	0.0	II/a	21.3	0.0
PPO Premium	318	333	339	317	324	307	306	307
Single Employee	693	716	708	711	645	674	653	678
Employee Plus Spouse	612	597	639	618	571	581	532	584
Employee Plus Child Family	950	923	1,003	921	898	939	896	895
	750	723	1,003	721	070	737	070	073
Annual Deductible (per person)	750	500	1,000	1,500	1,500	1,000	625	550
Traditional (indemnity)	1,000	500	500	1,500	1,000	1,000	1,000	875
Traditional HMO	500	1,000	1,100	500	1,000	1,000	1,250	500
Point of Service HMO (POS) Preferred Provider (PPO)	1,000	1,000	1,000	1,000	1,000	1,000	1,000	750
Exclusive Provider (EPO)	n/a	n/a	n/a	n/a	n/a	n/a		n/a
Co-Pay Amount (per visit)	11/4	11/4	IIIa	11/4	11/4	II/a	11/4	TI/a
Traditional (indemnity)	30	25	20	25	20	23	25	20
Traditional HMO	20	20	20	20	20	20	20	20
Point of Service HMO (POS)	20	20	25			25	25	20
Preferred Provider (PPO)	25	20	20		25	20	20	20
Exclusive Provider (EPO)	n/a	n/a	n/a		n/a	n/a	n/a	n/a
PPO Requirements	11/4	11/4	Tira	11/4	Ti/a	11/4	11/4	TI/U
Deductibles for Family Coverage	3	2	2	2	2	2	2	2
Second Opinion	7.4	13.2	48.0	17.7	14.4	12.2		9.5
Pre-Notify for non-ER Hosp. Visit	71.4	52.6	84.0	65.4	50.6	60.8		65.6
Other Health Benefits	,	02.0	01.0	00.1	00.0	00.0	00.7	00.0
Dependent Coverage	93.5	88.7	88.9	95.0	87.4	95.3	95.5	87.8
Dental Plan	71.7	72.6	77.8	68.8	75.6	83.0	87.6	86.6
Vision/Optical Plan	47.8	37.1	46.7	28.8	40.9	41.5	43.8	43.9
Retiree Medical Insurance	4.4	4.8	13.3	6.3	7.1	4.7	6.7	9.8
Prescription Drug Plan	87.0	83.9	77.8		80.3	88.7	84.3	
Mail-order Drug Plan	58.7	54.8	44.4	55.0	59.1	59.4	66.3	74.4
Group Term Life Insurance	80.4	82.3	73.3	81.3	76.4	84.9	94.4	90.2
Long-term Disability Insurance	45.7	64.5	55.6	52.5	63.8	66.0	69.7	74.4
Short-term Disability Insurance	37.0	66.1	53.3	48.8	56.7	58.5	71.9	72.0
Long-term Care Insurance	15.2	8.1	15.6	5.0		13.2	15.7	15.9
Employee Assistance Program	17.4	22.6	17.8	18.8	24.4	21.7	29.2	40.2
Employer Paid Percentage	17.4	22.0	17.0	10.0	27.7	21.7	27.2	40.2
Dependent Coverage	50.0	50.0	50.0	50.0	50.0	55.0	50.0	60.0
Dental Plan	55.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0
Vision/Optical Plan	70.0	49.0	25.0	0.0	55.0	60.0	50.0	0.0
Retiree Medical Insurance	n/a	n/a	0.0	0.0	0.0		0.0	
Prescription Drug Plan	80.0	80.0	80.0	73.0	70.0	73.0	70.0	75.0
Mail-order Drug Plan	85.0	80.0	77.5	75.0 75.0	65.0	70.0	70.0	75.0
Group Term Life Insurance	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Long-term Disability Insurance	60.0	100.0	100.0	0.0	100.0	100.0	100.0	100.0
Short-term Disability Insurance	0.0	77.5	0.0	30.0	100.0	70.0	50.0	
Long-term Care Insurance	0.0	0.0	0.0		0.0			
Employee Assistance Program	75.0	100.0	50.0					
Employee Assistance Program	I /5.0	100.0	50.0	100.0	17.0	100.0	100.0	100.0

2008 Employee Compensation Repo	ort	Co	pyright 2008 F	Profit Planning	Group, Inc.			
Firms		Sales \$8 - \$9	Sales \$9 -	Sales \$10 -	Sales \$12 -	Sales \$15 -	Sales \$20 -	Sales \$25 -
Copyright © 2008 Profit Planning Group	Million	Million	\$10 Million	\$12 Million	\$15 Million	\$20 Million	\$25 Million	\$30 Million
Annual Deductible (per person)								
Dependent Coverage	500	1,000	1,000	1,000	1,000	750	750	500
Dental Plan	63	50	50	50	50	50	50	50
Vision/Optical Plan	175	175	n/a	n/a	25	75	750	n/a
Retiree Medical Insurance	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Co-Pay Amount (per visit)								
Dependent Coverage	25	20	20	25	20	20	25	20
Dental Plan	28	20	20	20	20	13	25	15
Vision/Optical Plan	23	20	20	18	10	25	23	15
Retiree Medical Insurance	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Health Savings Accounts Offered	17.8	29.0	21.7	12.4	21.4	14.2	15.7	19.5
HDHP Deductible (FTE/family annual)	3,000	3,000	3,500	3,000	3,000	4,000	3,000	4,000
Firm Contributes to Employee HSA	50.0	66.7	60.0	80.0	65.4	60.0	78.6	68.8
% of Deductible Contributed	n/a	n/a	n/a	n/a	35.0	n/a	n/a	n/a
\$ Amount Contributed	n/a	1,350	1,100	2,300	1,250	2,000	1,000	1,500
Time Off								
Paid Time Off Program (PTO)	44.7	65.6	60.0	62.0	58.4	49.1	59.1	56.1
Days Off Accrued (per year)	12.0	15.0	15.0	13.0	15.0	15.0	13.5	15.0
Carry Over Accrued PTO (% of firms)	28.6	25.0	44.4	38.8	28.8	40.4	34.0	47.8
Includes Paid Holidays (% of firms)	38.1	32.5	40.7	32.7	39.7	30.8	30.0	23.9
Paid Holidays (if not incl. in PTO)	8	8	7	7	8	8	8	8
Separate Sick/Vacation Programs								
Paid Sick Days for Salaried Emps.	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Sick Days (per year)	6.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Paid Sick Days for Hourly Emps.	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Sick Days (per year)	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Paid Holidays (per year)	7.0	8.0	8.0	8.0	8.0	8.0	7.8	8.0
Other Time Off								
Paid Parental Leave	12.8	14.8	20.0	21.0	18.9	19.1	14.6	23.2
Paid Jury Duty	61.7	73.8	62.2	69.1	75.6	79.1	82.0	79.3
Paid Military Duty	8.5	23.0	13.3	21.0	15.0	17.1	14.6	28.1
Holidays Observed								
New Year's Eve	21.3	34.4	35.6	18.5	33.9	17.1	21.4	23.2
New Year's Day	100.0	100.0	97.8	98.8	99.2	100.0	100.0	98.8
Martin Luther King's Birthday	4.3	0.0	0.0	2.5	2.4	1.9	0.0	2.4
Presidents' Day	4.3	8.2	8.9	4.9	9.5	8.6	7.9	3.7
Good Friday	14.9	29.5	20.0		24.4	21.9	14.6	22.0
Memorial Day	95.7	98.4	100.0	96.3	98.4	99.1	100.0	97.6
Independence Day	100.0	100.0	100.0	97.5	99.2	98.1	100.0	98.8
Labor Day	97.9	95.1	100.0	98.8	100.0	100.0	98.9	100.0
Veteran's Day	8.5	8.2	4.4	2.5	3.9	5.7	6.7	1.2
Thanksgiving Day	97.9	98.4	97.8	100.0	100.0	98.1	98.9	100.0
Day After Thanksgiving	61.7	67.2	62.2	64.2	69.3	64.8	64.0	68.3
Christmas Eve	48.9	55.7	48.9	40.7	59.1	45.7	46.1	54.9
Christmas Day	95.7	98.4	100.0	97.5	96.9	97.1	98.9	
Personal/Floating Holiday	25.5	26.2	28.9	25.9	29.1	26.7	25.8	
Other Religious Holidays	4.3	0.0	4.4	2.5	1.6	1.9	2.3	
Other	6.4	13.1	4.4	7.4	4.7	3.8	6.7	2.4

2008 Employee Compensation Repo	π	C	opyright 2008 F	Profit Planning	Group, Inc.			
Firms	Sales \$30 -	Sales \$40 -	Sales \$50 -	Sales \$75 -	Sales \$150 -	Sales \$250 -	Sales \$400 Mil \$1	Sales Over
Copyright © 2008 Profit Planning Group	\$40 Million	\$50 Million	\$75 Million	\$150 Million	\$250 Million	\$400 Million	Billion	\$1 Billion
Firms Reporting	106	80	103	137	63	29	33	26
Typical Sales (\$Mil)	34.7	44.5	60.7	100.1	178.4	311.4	557.9	1,957.1
Number of Employees (FTE)	84.0 17.0	97.0 17.5	123.3 18.1	195.0 19.3	281.5 18.4	502.8 21.4	772.5 25.2	4,637.5 22.8
Employee Turnover Rate Operations (% of Firms)	17.0	17.3	10.1	19.3	10.4	21.4	23.2	22.0
Local	19.8	10.0	20.4	12.4	4.8	10.3	9.1	0.0
Regional	60.4	67.5	67.0	73.0	84.1	51.7	57.6	15.4
National	17.0	17.5	10.7	12.4	11.1	31.0	18.2	23.1
International	2.8	5.0	1.9	2.2	0.0	6.9	15.2	61.5
Ownership (% of Firms)								
Private Company	97.1	100.0	97.1	95.6	96.8	79.3	69.7	53.9
Public Company	2.9	0.0	2.9	4.4	3.2	20.7	30.3	46.2
Organization (% of Firms)	1.0	0.0	1.0	0.7	0.1	2.5	2.0	4.0
Sole Proprietorship	1.0 1.0	0.0 2.5	1.0 2.9	0.7 0.7	8.1 4.8	3.5 0.0	3.0 0.0	4.0 0.0
Partnership S Corporation	59.1	53.8	56.3	57.7	4.6	37.9	42.4	20.0
C Corporation	33.3	36.3	33.0	31.4	33.9	37.9	42.4	72.0
Limited Liability Corp. (LLC)	5.7	6.3	6.8	8.8	4.8	20.7	12.1	0.0
Limited Liability Partnership (LLP)	0.0	1.3	0.0	0.7	1.6	0.0	0.0	4.0
Chief Executive Officer (CEO)								
Salary	152,932	175,000	197,586	211,000	225,000	298,224	350,000	636,024
Total Compensation	200,000	245,000	280,000	328,790	352,500	527,643	600,000	1,400,000
Change versus Previous Year	3.0	1.5	1.2	4.7	3.0	5.0	4.0	3.8
Bonus % of Salary	40.1	71.8	71.9	60.3	76.3	94.4	76.5	112.8
Firms Paying Bonus	80.2	81.5	76.7	85.3	84.0	95.8	96.2	100.0
Age	55.0 28.0	54.0 26.0	55.0 27.0	55.0 27.0	53.5 25.5	54.0 24.0	51.5 23.0	55.0 16.0
Years with Company Equity Owned	50.5	50.0	42.5	42.5	47.0	3.0	9.8	1.2
Company Founder	29.7	24.0	21.2	15.6	15.5	15.4	13.3	4.8
CEO Benefits & Perks	27	2	22				10.0	
Company Car & Expenses	85.0	89.3	84.9	87.7	82.1	74.1	80.0	78.3
Supplemental Life Insurance	64.0	57.3	50.5	55.4	51.8	55.6	36.7	73.9
Supplemental Medical Insurance	29.0	16.0	11.1	17.7	8.9	18.5	10.0	34.8
Tax Return Preparation	56.0	44.0	46.5	50.0	37.5	33.3	26.7	30.4
Club Dues & Expenses	50.0	32.0	40.4	42.3	30.4	29.6	33.3	26.1
Personal Tax & Financial Planning	47.0	36.0	39.4	35.4	33.9	22.2	13.3	39.1
Annual Physical Examination	25.0 12.0	16.0	14.1 9.1	29.2 10.0	32.1 10.7	29.6	33.3	56.5 4.4
Low or No-interest Loans	9.0	10.7 8.0	9.1 4.0	10.0	8.9	0.0 18.5	3.3 23.3	4.4 47.8
Supplemental Retirement Benefits Deferred Compensation	22.0	14.7	9.1	18.5	19.6	29.6	43.3	60.9
First Class Air Travel	9.0	4.0	10.1	14.6	17.9	22.2	16.7	21.7
Use of Corporate Aircraft	1.0	5.3	6.1	5.4	5.4	7.4	6.7	26.1
COO/Vice President/#2 Officer								
Salary	116,912	125,000	130,000	145,000	186,008	225,000	236,242	316,681
Total Compensation	145,747	207,220	194,015	225,000	264,822	316,846	385,232	529,339
Change versus Previous Year	5.0	3.0	3.3	5.8	4.0	8.0	4.0	0.0
Bonus % of Salary	33.4	57.2	48.0	51.7	41.6	24.0	92.8	74.0
Firms Paying Bonus	80.9	92.0	89.5	89.7	97.9	100.0	94.7	100.0
Age	50.0	51.0	50.0	52.0	50.0	47.0	50.5	48.0
Years with Company	19.5 0.0	19.0 6.0	20.0	23.0 1.0	15.0 0.0	23.5 10.0	20.0 0.1	15.0 0.0
Equity Owned Company Founder	7.9	6.7	3.0	3.1	3.5	0.0	3.3	4.8
COO/VP Benefits & Perks	7.7	0.7	0.0	0.1	0.0	0.0	0.0	1.0
Company Car & Expenses	81.6	73.8	74.7	76.9	69.4	70.6	76.2	79.0
Supplemental Life Insurance	50.0	42.6	36.1	47.2	46.9	41.2	28.6	68.4
Supplemental Medical Insurance	25.0	13.1	9.6	14.8	4.1	5.9	9.5	42.1
Tax Return Preparation	32.9	29.5	26.5	35.2	16.3	23.5	19.1	26.3
Club Dues & Expenses	26.3	26.2	31.3	28.7	20.4	35.3	14.3	21.1
	31.6	26.2	21.7	23.2	20.4	23.5	4.8	36.8
Personal Tax & Financial Planning		0.2	13.3	22.2	22.5	23.5	42.9	68.4
Annual Physical Examination	17.1	8.2			-		_	
Annual Physical Examination Low or No-interest Loans	6.6	9.8	7.2	2.8	4.1	0.0	9.5	5.3
Annual Physical Examination Low or No-interest Loans Supplemental Retirement Benefits	6.6 6.6	9.8 4.9	7.2 4.8	13.0	12.2	11.8	23.8	57.9
Annual Physical Examination Low or No-interest Loans	6.6	9.8	7.2					

Total Compensation	
Chief Financial Officer (CFO) Salary 91,831 112,200 106,000 122,925 132,000 182,280 149,256 23,154 24,155 25,156 24,157	95,000 76.8 94.7 50.0 11.0 0.0 4.8 66.7 66.7 33.3 28.6 14.3 38.1 42.9 4.8 47.6 57.1 19.1 9.5
Salary 91,831 112,200 106,000 122,925 132,000 182,280 149,256 24 101,200 101,200 151,830 197,000 241,911 203,154 45 205,000 241,911 203,154 45 205,000 241,911 203,154 45 205,000 241,911 203,154 45 205,000 241,911 203,154 45 205,000 241,911 203,154 45 205,000 241,911 203,154 45 205,000 241,911 203,154 45 205,000 241,911 203,154 45 205,000 248,00 205,000 248,00 205,000 248,00 205,000 248,00 205,000 248,00 205,000 248,00 205,000 248,00 205,000 205	56,855 0.0 76.8 94.7 50.0 11.0 0.0 4.8 66.7 66.7 33.3 28.6 14.3 38.1 42.9 4.8 47.6 57.1 19.1 9.5
Total Compensation	56,855 0.0 76.8 94.7 50.0 11.0 0.0 4.8 66.7 66.7 33.3 28.6 14.3 38.1 42.9 4.8 47.6 57.1 19.1 9.5
Change versus Previous Year 5.1 3.0 4.0 6.0 4.0 5.0 4.5 Bonus % of Salary 2.7 22.2 25.3 32.4 38.9 28.8 45.7 Firms Paying Bonus 79.3 87.8 83.6 91.0 100.0 95.5 92.3 Age	0.0 76.8 94.7 50.0 11.0 0.0 4.8 66.7 33.3 28.6 14.3 38.1 42.9 4.8 47.6 57.1 19.1 9.5
Bonus % of Salary	76.8 94.7 50.0 11.0 0.0 4.8 66.7 33.3 28.6 14.3 38.1 42.9 4.8 47.6 57.1 19.1 9.5
Firms Paying Bonus	94.7 50.0 11.0 0.0 4.8 66.7 63.3 38.1 42.9 4.8 47.6 57.1 19.1 9.5
Age	11.0 0.0 4.8 66.7 33.3 28.6 14.3 38.1 42.9 4.8 47.6 57.1 19.1 9.5
Equity Owned	0.0 4.8 66.7 66.7 33.3 28.6 14.3 38.1 42.9 4.8 47.6 57.1 19.1 9.5
Company Founder 7.9 6.7 3.0 3.1 3.5 0.0 3.3 CFO Benefits & Perks Company Car & Expenses 30.9 59.6 47.8 53.5 45.8 65.4 55.2 Supplemental Life Insurance 30.9 31.9 29.9 37.4 37.5 46.2 20.7 Supplemental Medical Insurance 12.7 14.9 10.5 10.1 4.2 0.0 6.9 Club Dues & Expenses 10.9 10.6 13.4 9.1 10.4 23.1 6.9 Personal Tax & Financial Planning 5.5 8.5 4.5 9.1 6.3 3.9 0.0 Annual Physical Examination 9.1 10.6 11.9 18.2 20.8 26.9 27.6 20.0 6.9 Supplemental Retirement Benefits 3.6 4.3 4.5 7.1 6.3 3.9 0.0 Low or No-interest Loans 1.8 2.1 4.5 3.0 4.2 0.0 6.9 Supplemental Retirement Ben	4.8 66.7 33.3 28.6 14.3 38.1 42.9 4.8 47.6 57.1 19.1 9.5
CPO Benefits & Perks Company Car & Expenses 30.9 59.6 47.8 53.5 45.8 65.4 55.2 Supplemental Life Insurance 30.9 31.9 29.9 37.4 37.5 46.2 20.7 Supplemental Medical Insurance 11.7 14.9 10.5 10.1 4.2 19.2 6.9 17.3 Expenses 10.9 10.6 13.4 9.1 10.4 23.1 6.9 17.3 Expenses 10.9 10.6 13.4 9.1 10.4 23.1 6.9 17.3 Expenses 10.9 10.6 13.4 9.1 10.4 23.1 6.9 17.3 Expenses 10.9 10.6 13.4 9.1 10.4 23.1 6.9 17.3 Expenses 10.9 10.6 13.4 9.1 10.4 23.1 6.9 17.3 Expenses 10.9 10.6 11.9 18.2 20.8 26.9 27.6 Expenses 10.9 10.6 11.9 18.2 20.8 26.9 27.6 Expenses 10.0 10.0 11.9 18.2 20.8 26.9 27.6 Expenses 10.0 10.0 11.9 18.2 20.8 26.9 27.6 Expenses 10.0 12.7 23.4 11.9 15.2 18.8 30.8 31.0 Expense Expenses 10.1 18. 2.1 3.0 3.0 4.2 0.0 6.9 Expense Expenses 10.1 18. 2.1 3.0 3.0 8.3 11.5 3.5 Expense Expenses 10.1 18. 2.1 3.0 3.0 8.3 11.5 3.5 Expense Expense 10.1 18. 2.1 3.0 3.0 8.3 11.5 3.5 Expense Expense 10.1 18. 2.1 3.0 3.0 8.3 11.5 3.5 Expense Expense 10.1 18. 2.1 3.0 3.0 8.3 11.5 3.5 Expense Expense 10.1 18. 2.1 3.0 3.0 8.3 11.5 3.5 Expense Expense 10.1 18. 2.1 3.0 3.0 8.3 11.5 3.5 Expense Expense 10.1 12.00 108.253 115.752 114.99 134.923 141.246 138.080 27.5 Expense 10.5 Expense	66.7 66.7 33.3 28.6 14.3 38.1 42.9 4.8 47.6 57.1 19.1 9.5
Company Car & Expenses 30.9 59.6 47.8 53.5 45.8 65.4 55.2	66.7 33.3 28.6 14.3 38.1 42.9 4.8 47.6 57.1 19.1 9.5
Supplemental Life Insurance 30.9 31.9 29.9 37.4 37.5 46.2 20.7 Supplemental Medical Insurance 12.7 14.9 10.5 10.1 4.2 19.2 6.9 Tax Return Preparation 14.6 19.2 9.0 13.1 4.2 0.0 6.9 Club Dues & Expenses 10.9 10.6 13.4 9.1 10.4 23.1 6.9 Personal Tax & Financial Planning 5.5 8.5 4.5 9.1 6.3 3.9 0.0 Annual Physical Examination 9.1 10.6 11.9 18.2 20.8 26.9 27.6 Low or No-interest Loans 1.8 2.1 4.5 3.0 4.2 0.0 6.9 Supplemental Retirement Benefits 3.6 4.3 4.5 7.1 6.3 19.2 13.8 Deferred Compensation 12.7 23.4 11.9 15.2 18.8 30.8 31.0 First Class Kir Tavel 1.8 2.0 15.5	66.7 33.3 28.6 14.3 38.1 42.9 4.8 47.6 57.1 19.1 9.5
Supplemental Medical Insurance 12.7 14.9 10.5 10.1 4.2 19.2 6.9	33.3 28.6 14.3 38.1 42.9 4.8 47.6 57.1 19.1 9.5
Tax Return Preparation 14.6 19.2 9.0 13.1 4.2 0.0 6.9	28.6 14.3 38.1 42.9 4.8 47.6 57.1 19.1 9.5 30,000 43,600
Club Dues & Expenses 10.9 10.6 13.4 9.1 10.4 23.1 6.9 Personal Tax & Financial Planning 5.5 8.5 4.5 9.1 6.3 3.9 0.0 Annual Physical Examination 9.1 10.6 11.9 18.2 20.8 26.9 27.6 Low or No-interest Loans 1.8 2.1 4.5 3.0 4.2 0.0 6.9 Supplemental Retirement Benefits 3.6 4.3 4.5 7.1 6.3 19.2 13.8 Deferred Compensation 12.7 23.4 11.9 15.2 18.8 30.8 31.0 First Class Air Travel 1.8 2.1 3.0 3.0 8.3 11.5 3.5 Use of Corporate Aircraft 1.8 0.0 1.5 3.0 2.1 7.7 3.5 Chief Marketing Officer (CMO) 3.1 3.0 3.0 3.0 3.1 3.5 Change versus Previous Year 4.6 5.0 3.5 5.0 3.0 10.5 4.0 Bonus % of Salary 24.0 40.0 28.0 29.3 26.6 24.2 26.8 Firms Paying Bonus 91.7 92.6 86.1 93.9 82.8 100.0 100.0 Age 52.0 51.0 46.0 48.5 49.5 45.0 51.0 Years with Company 15.0 18.0 19.0 15.5 15.5 17.5 16.5 Equily Owned 0.0 0.0 0.0 0.0 0.0 0.0 0.0 Company Founder 7.9 6.7 3.0 3.1 3.5 5.0 3.2 CMO Benefits & Perks 73.2 71.4 61.5 67.6 48.4 76.9 50.0 Supplemental Ide Insurance 2.4 21.4 7.7 8.5 3.2 15.4 0.0 Tax Return Preparation 4.9 7.1 10.3 12.7 6.5 7.7 5.6 Club Dues & Expenses 12.2 10.7 12.8 11.3 6.5 51.5 0.0 Annual Physical Examination 7.3 10.7 15.4 25.4 25.8 0.0 16.7 Low or No-interest Loans 4.9 3.6 2.6 0.0 3.2 0.0 5.6 Supplemental Retirement Benefits 2.4 3.6 5.1 12.7 2.9 0.0 5.6 Supplemental Retirement Benefits 2.4 3.6 5.1 12.7 2.9 0.0 5.6 Supplemental Retirement Benefits 2.4 3.6 5.1 12.7 2.9 0.0 5.6 Supplemental Retirement Benefits 2.4 3.6 5.1 12.7 2.5 8.5 5.4 27.8 First Class Air Travel 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 General Tax & Financial Planning 4.9 3.6 5.6	38.1 42.9 4.8 47.6 57.1 19.1 9.5 30,000 43,600
Annual Physical Examination	42.9 4.8 47.6 57.1 19.1 9.5 30,000 43,600
Low or No-interest Loans 1.8 2.1 4.5 3.0 4.2 0.0 6.9	4.8 47.6 57.1 19.1 9.5 30,000 43,600
Supplemental Retirement Benefits 3.6 4.3 4.5 7.1 6.3 19.2 13.8	47.6 57.1 19.1 9.5 30,000 43,600
Deferred Compensation 12.7 23.4 11.9 15.2 18.8 30.8 31.0	57.1 19.1 9.5 30,000 43,600
First Class Air Travel 1.8 2.1 3.0 3.0 8.3 11.5 3.5	19.1 9.5 30,000 43,600
Use of Corporate Aircraft Chief Marketing Officer (CMO) Salary 112,000 108,253 115,752 114,991 134,923 141,246 138,080 23 Total Compensation 130,137 163,999 143,531 164,433 175,000 190,183 184,800 34 Bonus % of Salary 24.0 40.0 28.0 29.3 26.6 24.2 26.8 Firms Paying Bonus Age 52.0 51.0 46.0 48.5 49.5 45.0 51.0 Years with Company 15.0 Equity Owned Company Founder 7.9 6.7 3.0 3.0 10.5 4.0 Company Car & Expenses 73.2 71.4 61.5 Supplemental Medical Insurance 24.4 21.4 7.7 23.5 Chief Marketing Officer (CMO) 3.0 Age 4.6 4.6 5.0 3.5 5.0 3.0 10.5 4.0 3.0 10.5 4.0 3.0 10.5 4.0 3.0 10.5 4.0 10.0 10	9.5 30,000 43,600
Chief Marketing Officer (CMO) Salary 112,000 108,253 115,752 114,991 134,923 141,246 138,080 23 Total Compensation 130,137 163,999 143,531 164,433 175,000 190,183 184,800 34 Change versus Previous Year 4.6 5.0 3.5 5.0 3.0 10.5 4.0 Bonus % of Salary 24.0 40.0 28.0 29.3 26.6 24.2 26.8 Firms Paying Bonus 91.7 92.6 46.0 48.5 49.5 45.0 51.0 Age 52.0 51.0 46.0 48.5 49.5 45.0 51.0 Years with Company 15.0 18.0 19.0 15.5 15.5 17.5 16.5 Equity Owned 0.0 <td>30,000 43,600</td>	30,000 43,600
Salary 112,000 108,253 115,752 114,991 134,923 141,246 138,080 23 Total Compensation 130,137 163,999 143,531 164,433 175,000 190,183 184,800 34 Change versus Previous Year 4.6 5.0 3.5 5.0 3.0 10.5 4.0 Bonus % of Salary 24.0 40.0 28.0 29.3 26.6 24.2 26.8 Firms Paying Bonus 91.7 92.6 86.1 93.9 82.8 100.0 100.0 Age 52.0 51.0 46.0 48.5 49.5 45.0 51.0 Years with Company 15.0 18.0 19.0 15.5 15.5 17.5 16.5 Equity Owned 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 3.3 11.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1	43,600
Change versus Previous Year 4.6 5.0 3.5 5.0 3.0 10.5 4.0 Bonus % of Salary 24.0 40.0 28.0 29.3 26.6 24.2 26.8 Firms Paying Bonus 91.7 92.6 86.1 93.9 82.8 100.0 100.0 Age 52.0 51.0 46.0 48.5 49.5 45.0 51.0 Years with Company 15.0 18.0 19.0 15.5 15.5 17.5 16.5 Equity Owned 0.0	
Bonus % of Salary 24.0 40.0 28.0 29.3 26.6 24.2 26.8 Firms Paying Bonus 91.7 92.6 86.1 93.9 82.8 100.0 100.0 Age 52.0 51.0 46.0 48.5 49.5 45.0 51.0 Years with Company 15.0 18.0 19.0 15.5 15.5 17.5 16.5 Equity Owned 0.0 0.0 0.0 0.0 0.0 0.0 0.0 Company Founder 7.9 6.7 3.0 3.1 3.5 0.0 3.3 CMO Benefits & Perks 73.2 71.4 61.5 67.6 48.4 76.9 50.0 Supplemental Life Insurance 36.6 46.4 20.5 39.4 32.3 53.9 11.1 Supplemental Medical Insurance 2.4 21.4 7.7 8.5 3.2 15.4 0.0 Tax Return Preparation 4.9 7.1 10.3 12.7 6.5 7.7 5.6 Club Dues & Expenses 12.2 10.7 12.8 11.3 6.5 15.4 0.0 Personal Tax & Financial Planning 4.9 17.9 10.3 8.5 6.5 7.7 0.0 Annual Physical Examination 7.3 10.7 15.4 25.4 25.8 0.0 16.7 Low or No-interest Loans 4.9 3.6 2.6 0.0 3.2 0.0 5.6 Supplemental Retirement Benefits 2.4 3.6 5.1 12.7 12.9 0.0 5.6 Deferred Compensation 12.2 14.3 15.4 19.7 25.8 15.4 27.8 First Class Air Travel 0.0 0.0 0.0 0.0 0.0 0.0	3.0
Firms Paying Bonus 91.7 92.6 86.1 93.9 82.8 100.0 100.0 Age 52.0 51.0 46.0 48.5 49.5 45.0 51.0 Years with Company 15.0 18.0 19.0 15.5 15.5 17.5 16.5 Equity Owned 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	
Age 52.0 51.0 46.0 48.5 49.5 45.0 51.0 Years with Company 15.0 18.0 19.0 15.5 15.5 17.5 16.5 Equity Owned 0.0	49.7
Years with Company 15.0 18.0 19.0 15.5 15.5 17.5 16.5 Equity Owned 0.0 <td< td=""><td>100.0 50.0</td></td<>	100.0 50.0
Equity Owned Company Founder 7.9 6.7 3.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	15.0
CMO Benefits & Perks Company Car & Expenses Supplemental Life Insurance Supplemental Medical Insurance Tax Return Preparation Club Dues & Expenses 12.2 Personal Tax & Financial Planning Annual Physical Examination Town or No-interest Loans Supplemental Retirement Benefits Deferred Compensation 12.2 13.0 3.1 3.5 0.0 3.3 3.1 3.5 0.0 3.3 3.1 3.5 0.0 3.3 3.1 3.5 0.0 3.3 3.1 3.5 0.0 3.3 3.1 3.5 0.0 3.3 3.1 3.5 0.0 3.3 3.1 3.5 0.0 3.3 3.1 3.5 0.0 3.3 3.1 3.5 0.0 3.3 3.1 3.5 5.0 4.4 4.4 7.5 8.5 3.2 15.4 0.0 10.3 10.3 10.3 10.3 10.3 10.3 10.4 10.3 10.4 10.3 10.5 10.5 10.6	0.0
CMO Benefits & Perks 73.2 71.4 61.5 67.6 48.4 76.9 50.0 Supplemental Life Insurance 36.6 46.4 20.5 39.4 32.3 53.9 11.1 Supplemental Medical Insurance 2.4 21.4 7.7 8.5 3.2 15.4 0.0 Tax Return Preparation 4.9 7.1 10.3 12.7 6.5 7.7 5.6 Club Dues & Expenses 12.2 10.7 12.8 11.3 6.5 15.4 0.0 Personal Tax & Financial Planning 4.9 17.9 10.3 8.5 6.5 7.7 0.0 Annual Physical Examination 7.3 10.7 15.4 25.4 25.8 0.0 16.7 Low or No-interest Loans 4.9 3.6 2.6 0.0 3.2 0.0 5.6 Supplemental Retirement Benefits 2.4 3.6 5.1 12.7 12.9 0.0 5.6 Deferred Compensation 12.2 14.3 15.4	4.8
Supplemental Life Insurance 36.6 46.4 20.5 39.4 32.3 53.9 11.1 Supplemental Medical Insurance 2.4 21.4 7.7 8.5 3.2 15.4 0.0 Tax Return Preparation 4.9 7.1 10.3 12.7 6.5 7.7 5.6 Club Dues & Expenses 12.2 10.7 12.8 11.3 6.5 15.4 0.0 Personal Tax & Financial Planning 4.9 17.9 10.3 8.5 6.5 7.7 0.0 Annual Physical Examination 7.3 10.7 15.4 25.4 25.8 0.0 16.7 Low or No-interest Loans 4.9 3.6 2.6 0.0 3.2 0.0 5.6 Supplemental Retirement Benefits 2.4 3.6 5.1 12.7 12.9 0.0 5.6 Deferred Compensation 12.2 14.3 15.4 19.7 25.8 15.4 27.8 First Class Air Travel 0.0 0.0 0.0	
Supplemental Medical Insurance 2.4 21.4 7.7 8.5 3.2 15.4 0.0 Tax Return Preparation 4.9 7.1 10.3 12.7 6.5 7.7 5.6 Club Dues & Expenses 12.2 10.7 12.8 11.3 6.5 15.4 0.0 Personal Tax & Financial Planning 4.9 17.9 10.3 8.5 6.5 7.7 0.0 Annual Physical Examination 7.3 10.7 15.4 25.4 25.8 0.0 16.7 Low or No-interest Loans 4.9 3.6 2.6 0.0 3.2 0.0 5.6 Supplemental Retirement Benefits 2.4 3.6 5.1 12.7 12.9 0.0 5.6 Deferred Compensation 12.2 14.3 15.4 19.7 25.8 15.4 27.8 First Class Air Travel 0.0 0.0 0.0 1.4 3.2 7.7 0.0	54.6
Tax Return Preparation 4.9 7.1 10.3 12.7 6.5 7.7 5.6 Club Dues & Expenses 12.2 10.7 12.8 11.3 6.5 15.4 0.0 Personal Tax & Financial Planning 4.9 17.9 10.3 8.5 6.5 7.7 0.0 Annual Physical Examination 7.3 10.7 15.4 25.4 25.8 0.0 16.7 Low or No-interest Loans 4.9 3.6 2.6 0.0 3.2 0.0 5.6 Supplemental Retirement Benefits 2.4 3.6 5.1 12.7 12.9 0.0 5.6 Deferred Compensation 12.2 14.3 15.4 19.7 25.8 15.4 27.8 First Class Air Travel 0.0 0.0 0.0 1.4 3.2 7.7 0.0	54.6
Club Dues & Expenses 12.2 10.7 12.8 11.3 6.5 15.4 0.0 Personal Tax & Financial Planning 4.9 17.9 10.3 8.5 6.5 7.7 0.0 Annual Physical Examination 7.3 10.7 15.4 25.4 25.8 0.0 16.7 Low or No-interest Loans 4.9 3.6 2.6 0.0 3.2 0.0 5.6 Supplemental Retirement Benefits 2.4 3.6 5.1 12.7 12.9 0.0 5.6 Deferred Compensation 12.2 14.3 15.4 19.7 25.8 15.4 27.8 First Class Air Travel 0.0 0.0 0.0 1.4 3.2 7.7 0.0	27.3
Personal Tax & Financial Planning 4.9 17.9 10.3 8.5 6.5 7.7 0.0 Annual Physical Examination 7.3 10.7 15.4 25.4 25.8 0.0 16.7 Low or No-interest Loans 4.9 3.6 2.6 0.0 3.2 0.0 5.6 Supplemental Retirement Benefits 2.4 3.6 5.1 12.7 12.9 0.0 5.6 Deferred Compensation 12.2 14.3 15.4 19.7 25.8 15.4 27.8 First Class Air Travel 0.0 0.0 0.0 1.4 3.2 7.7 0.0	36.4 9.1
Annual Physical Examination 7.3 10.7 15.4 25.4 25.8 0.0 16.7 Low or No-interest Loans 4.9 3.6 2.6 0.0 3.2 0.0 5.6 Supplemental Retirement Benefits 2.4 3.6 5.1 12.7 12.9 0.0 5.6 Deferred Compensation 12.2 14.3 15.4 19.7 25.8 15.4 27.8 First Class Air Travel 0.0 0.0 0.0 1.4 3.2 7.7 0.0	45.5
Low or No-interest Loans 4.9 3.6 2.6 0.0 3.2 0.0 5.6 Supplemental Retirement Benefits 2.4 3.6 5.1 12.7 12.9 0.0 5.6 Deferred Compensation 12.2 14.3 15.4 19.7 25.8 15.4 27.8 First Class Air Travel 0.0 0.0 0.0 1.4 3.2 7.7 0.0	36.4
Deferred Compensation 12.2 14.3 15.4 19.7 25.8 15.4 27.8 First Class Air Travel 0.0 0.0 0.0 1.4 3.2 7.7 0.0	9.1
First Class Air Travel 0.0 0.0 0.0 1.4 3.2 7.7 0.0	36.4
	63.6
	9.1
Use of Corporate Aircraft 0.0 0.0 4.2 0.0 7.7 0.0	9.1
Operations Manager 65,000 70,000 65,000 68,500 66,000 75,000 67,950 75,000	74,200
	96,390
Bonus % of Salary 20.0 13.9 12.6 12.5 15.6 9.8 18.1	27.2
Firms Paying Bonus 76.2 82.9 77.1 88.9 81.0 90.9 95.7	94.1
Warehouse Supervisor	
	46,043
· ·	45,522
Bonus % of Salary 8.2 6.7 9.0 8.9 8.8 4.9 10.0	10.6
Firms Paying Bonus 71.6 67.9 69.6 81.3 70.0 91.3 79.2	72.2
Warehouse Employee 27,040 28,226 29,000 27,000 28,798 30,195 28,442 2	27,350
	27,350 28,600
Bonus % of Salary 13.0 9.6 13.3 7.8 11.4 10.7 12.7	6.8
Firms Paying Bonus 67.4 69.1 71.1 81.6 76.4 72.0 76.0	70.6
Driver/Delivery Personnel	
Salary 29,953 32,500 30,800 33,000 34,350 35,107 34,200	32,475
	37,695
Bonus % of Salary 11.1 10.6 9.5 14.0 11.5 10.9 15.5	9.1
Firms Paying Bonus 69.4 60.9 73.6 80.6 81.3 76.2 81.8	66.7

2008 Employee Compensation Repo	ort	C	opyright 2008 F	Profit Planning	Group, Inc.			
Firms	Sales \$30 -	Sales \$40 -	Sales \$50 -	Sales \$75 -	Sales \$150 -	Sales \$250 -	Sales \$400 Mil \$1	Sales Over
Copyright © 2008 Profit Planning Group	\$40 Million	\$50 Million	\$75 Million	\$150 Million	\$250 Million	\$400 Million	Billion	\$1 Billion
Sales Manager	74 504	00.000	00.000	01 700	00.700	00.1/0	047/0	02.000
Salary	74,521	80,000	80,080	81,789	82,700	90,160	84,760	93,808
Total Compensation	100,000 26.4	111,250 37.5	99,000 21.5	115,000 22.7	111,372 29.6	114,717 22.5	106,750 25.5	103,850 33.1
Bonus % of Salary	85.9	92.9	90.8	93.0	93.6	91.7	100.0	94.4
Firms Paying Bonus Sales Assistant	03.7	72.7	70.0	73.0	73.0	71.7	100.0	74.4
Salary	37,500	36,950	39,250	37,750	36,250	41,000	36,500	35,670
Total Compensation	40,367	40,000	42,600	40,928	40,000	43,000	42,094	41,675
Bonus % of Salary	8.5	6.7	7.7	10.1	8.0	7.7	12.1	11.4
Firms Paying Bonus	61.9	71.4	74.6	74.8	68.3	68.8	82.4	55.6
Customer Service Rep								
Salary	36,214	36,200	33,182	33,550	32,302	30,000	31,500	30,610
Total Compensation	40,445	44,669	37,338	39,000	37,000	31,261	33,267	32,100
Bonus % of Salary	11.5	9.5	9.4	13.6	11.0	7.2	9.5	9.5
Firms Paying Bonus	79.7	78.1	75.0	84.3	79.0	71.4	76.2	68.8
Counter Salesperson	04.000	05.057	22.52/	04.057	05.000	0.1.1.0	20.101	
Salary	31,200	35,957	33,506	31,057	35,000	34,469	33,404	29,915
Total Compensation	36,515	39,600	38,000	35,000	38,659	n/a	37,780	30,377
Bonus % of Salary	22.1 82.4	7.7 81.0	14.3 77.8	11.4 84.6	12.2 84.0	n/a	14.7 75.0	4.2 77.8
Firms Paying Bonus	02.4	01.0	11.0	04.0	04.0	n/a	73.0	11.0
Chief Information Officer (CIO/CTO) Salary	78,487	67,496	87,778	83,150	119,880	105.000	125,000	165,000
Total Compensation	80,537	75,848	91,750	100,000	140,700	146,000	147,452	231,926
Bonus % of Salary	11.7	9.9	11.3	100,000	20.4	140,000	26.2	42.5
Firms Paying Bonus	59.1	76.9	76.2	86.8	92.0	84.6	94.4	87.5
MIS/Data Processing Manager								
Salary	64,480	60,560	62,750	67,210	78,250	86,562	87,808	88,863
Total Compensation	68,600	64,280	68,200	72,931	82,163	94,378	90,254	96,000
Bonus % of Salary	7.4	8.2	6.7	9.1	14.6	7.2	13.9	12.9
Firms Paying Bonus	66.7	75.0	76.9	80.3	73.0	72.7	81.0	77.8
Systems Administrator								
Salary	50,100	51,000	50,000	50,000	57,224	60,577	64,500	73,471
Total Compensation	52,500	55,000	50,140	53,020	59,387	62,000	66,000	71,214
Bonus % of Salary	5.8	7.2	6.8	7.0	5.6	3.9	7.7	10.0
Firms Paying Bonus	72.1	66.7	55.6	69.2	56.1	76.2	68.0	83.3
IT Clerk	24 102	24 014	22.240	22,000	22.204	27 570	25 200	24 255
Salary Total Componentian	34,182 34,872	36,816 37,910	32,240 34,068	32,000 35,000	33,384 35,175	37,570 40,891	35,200 39,000	36,355 36,950
Total Compensation Bonus % of Salary	7.9	4.7	7.0	5.4	4.0	12.3	5.6	30,730 n/a
Firms Paying Bonus	46.7	66.7	52.6	75.5	53.6	38.5	64.7	37.5
Purchasing Manager	10.7	00.7	02.0	70.0	00.0	00.0	01.7	07.0
Salary	60,000	55,000	65,000	68,222	66,200	78,743	81,300	75,000
Total Compensation	68,051	62,000	73,495	78,350	79,574	88,600	97,500	85,388
Bonus % of Salary	12.0	9.2	10.1	13.3	15.6	11.8	19.4	15.9
Firms Paying Bonus	76.4	82.5	79.0	86.9	81.4	88.2	95.0	93.3
Purchasing Agent/Buyer								
Salary	40,080	39,994	42,494	43,905	47,100	48,205	43,903	44,819
Total Compensation	43,000	41,900	45,074	48,150	51,256	50,000	47,840	45,645
Bonus % of Salary	8.0	6.1	6.5	9.1	7.4	7.4	10.0	6.7
Firms Paying Bonus	67.2	66.7	69.2	78.0	65.9	85.0	79.2	70.6
Controller	(5.0/4	70.450	70 700	7/0/0	7,075	0/ 050	07.0/0	444074
Salary	65,261	72,150	72,700	76,360	76,375	96,250	87,060	114,074
Total Compensation	76,004	80,000	81,750	85,000	95,500	110,000	105,000	140,625
Bonus % of Salary	10.1 67.4	12.3 76.6	10.3 73.6	11.9 81.5	15.0 77.8	12.7 69.6	23.5 87.0	25.0 88.2
Firms Paying Bonus Accountant/Bookkeeper	07.4	70.0	73.0	01.3	11.0	09.0	07.0	00.2
Salary	40,371	40,000	40,250	42,000	44,452	52,000	42,050	47,861
Total Compensation	43,012	40,750	40,348	44,712	50,000	53,466	45,751	47,938
Bonus % of Salary	7.9	6.8	6.3	7.4	9.3	4.5	10.0	5.9
Firms Paying Bonus	68.2	72.7	58.2	76.5	65.9	64.0	75.0	64.3
Credit Manager	00.2	, 2.7	00.2	70.0	00.7	31.0	, 5.0	01.0
Salary	50,000	49,000	50,498	53,450	60,000	73,000	70,000	67,627
Total Compensation	52,500	52,600	55,300	59,600	65,548	78,160	78,500	72,609
		-			11.9	9.3		
Bonus % of Salary	9.3	6.9	7.8	8.4	11.9	9.3	20.0	14.7

2000 Employee Compensation Repo	111	0.	opyrigin 2000 i	Tont I familing	Group, inc.			
Firms Copyright © 2008 Profit Planning Group	Sales \$30 - \$40 Million	Sales \$40 - \$50 Million	Sales \$50 - \$75 Million	Sales \$75 - \$150 Million	Sales \$150 - \$250 Million	Sales \$250 - \$400 Million	Sales \$400 Mil \$1 Billion	Sales Over \$1 Billion
Credit/Collections Clerk								
Salary	29,120	32,000	33,000	32,431	32,456	34,425	30,695	36,100
Total Compensation	31,000	33,904	34,078	35,229	33,555	36,000	32,620	37,868
Bonus % of Salary	5.3	6.4	8.3	6.7	4.5	3.3	5.8	8.0
Firms Paying Bonus	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Human Resources Manager								
Salary	50,000	45,417	57,625	55,000	62,250	60,286	64,200	74,000
Total Compensation	52,471	51,350	68,552	60,000	70,274	65,000	72,500	80,319
Bonus % of Salary	3.2	7.8	10.9	10.3	15.1	6.0	15.1	14.4
Firms Paying Bonus	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Office Manager								
Salary	48,050	50,710	42,500	48,000	44,500	45,000	44,000	50,000
Total Compensation	49,363	54,100	51,000	50,000	49,000	49,000	50,600	50,056
Bonus % of Salary	8.0	8.0	7.1	9.6	10.4	8.1	11.4	8.1
Firms Paying Bonus	53.3	62.1	58.3	76.3	84.2	69.2	70.6	75.0
Office/Clerical Personnel								
Salary	28,600	28,637	30,000	30,692	30,050	32,072	28,000	29,740
Total Compensation	30,598	31,400	30,750	32,000	32,593	32,767	30,000	30,180
Bonus % of Salary	5.7	5.6	4.4	5.0	7.4	2.2	9.2	14.6
Firms Paying Bonus	64.0	66.2	55.4	77.6	68.8	60.0	75.0	40.0

2008 Employee Compensation Report Copyright 2008 Profit Planning Group, Inc.								
Firms							Sales \$400	
	Sales \$30 -	Sales \$40 -	Sales \$50 -	Sales \$75 -	Sales \$150 -	Sales \$250 -	Mil \$1	Sales Over
Copyright © 2008 Profit Planning Group	\$40 Million	\$50 Million	\$75 Million	\$150 Million	\$250 Million	\$400 Million	Billion	\$1 Billion
Raises, Bonuses, Retirement								
Employee Raises (% of Firms)								
Cost of Living Adjustment (COLA)	41.0	45.6	40.2	33.1	45.2	41.4	18.2	7.7
Annual Merit Raise	66.7	59.5	73.5	69.1	75.8	86.2	97.0	96.2
Lump Sum	12.4	8.9	16.7	16.2	12.9	13.8	18.2	34.6
Variable Pay Plan	50.5	43.0	49.0	44.9	51.6	55.2	60.6	65.4
No Raises	2.9	2.5	5.9	0.7	3.2	3.5	0.0	11.5
No Set Policy for Raises	59.1	54.4	47.1	52.2	38.7	37.9	9.1	15.4
Employee Bonus Program (% of Firms)	96.2	87.3	95.1	98.5	93.6	96.6	97.0	100.0
Special Recognition Bonus	50.0	50.7	50.5	44.0	46.6	53.6	31.3	53.9
Achievement of Individual Goals	51.0	65.2	62.9	67.2	74.1	78.6	75.0	84.6
Achievement of Firm/Dept. Goals	62.8	81.2	72.2	63.4	72.4	78.6	81.3	92.3
Cash Profit Sharing	33.3	31.9	26.8	32.8	31.0	28.6	28.1	19.2
CEO/Owner Discretion	74.5	73.9	65.0	69.4	65.5	53.6	37.5	34.6
Retention Bonuses (% of Firms)	3.8	7.6	8.0	8.2	8.2	34.5	18.8	34.6
Severance Program	11.3	6.3	15.3	12.6	30.7	46.4	34.4	52.0
Service Requirement (years)	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Maximum Pay Offered (weeks)	10.0	21.0	8.0	12.0	8.0	18.5	12.0	26.0
Retirement Plans Offered (% of Firms)	97.2 95.2	98.8	99.0 97.1	98.5 97.7	100.0	100.0	100.0	100.0
401(k)	95.2 57.3	97.5 59.5	48.0	48.9	100.0 50.8	100.0 51.7	100.0 42.4	100.0 46.2
Profit Sharing Plan	37.3	2.5	2.9	3.0	6.4	6.9	3.0	0.0
Payroll Deduction/SEP/SIMPLE IRA Defined Benefit Plan	2.9	2.5	2.9	9.8	15.9	6.9	12.1	11.5
	1.0	1.3	0.0	0.0	3.2	0.0	0.0	0.0
Money Purchase Plan 401(k) Plan Options	1.0	1.5	0.0	0.0	3.2	0.0	0.0	0.0
Traditional	87.8	85.7	85.7	86.9	87.3	85.7	84.9	88.5
Safe Harbor	24.5	23.4	20.4	16.9	25.4	28.6	12.1	23.1
SIMPLE	3.1	1.3	3.1	3.1	1.6	3.6	6.1	0.0
Provides for Roth Contrib.	27.2	13.5	26.6	20.3	23.8	35.7	27.3	15.4
Catch-up Contributions Allowed	92.7	96.1	97.0	91.5	98.4	100.0	97.0	88.0
Flexible Spending Accounts								
Health Care	52.8	57.5	69.6	67.4	81.0	82.8	81.8	96.2
Dependent Care	52.8	52.5	66.7	65.9	81.0	75.9	78.8	96.2
Adoption Assistance	3.8	3.8	1.0	4.4	7.9	3.5	9.1	7.7
Child Care (allowance or facilities)	4.7	5.0	6.9	5.9	4.8	0.0	3.0	15.4
Flexible Work Scheduling	39.6	32.5	41.2	44.4	52.4	44.8	39.4	38.5
Educational Assistance	49.1	50.0	52.0	57.0	74.6	72.4	69.7	88.5
Pre-Retirement Counseling	18.9	17.5	8.8	22.2	20.6	31.0	33.3	11.5
Annual Computerized Benefits Stmt	26.4	35.0	23.5	31.9	41.3	55.2	33.3	50.0
Smoking Restrictions in Workplace	91.5	90.0	90.2	93.3	90.5	93.1	97.0	92.3
Employee Policy Manual	93.4	85.0	93.1	92.6	92.1	93.1	93.9	80.8
Union Representation	11.3	11.4	23.8	23.9	22.6	27.6	33.3	48.0
End Of Year & Christmas Perks								
Cash	26.4	27.5	26.2	28.9	36.5	27.6	21.2	12.0
Gift	50.0	38.8	48.5	50.4	44.4	55.2	24.2	40.0
Party	74.5	81.3	76.7	68.9	79.4	65.5	60.6	
Year-end Bonus	25.5	23.8	19.4	24.4	14.3	17.2	18.2	8.0

2008 Employee Compensation Repo	π	C	opyright 2008 i	Profit Planning	Group, Inc.			
Firms	Sales \$30 -	Sales \$40 -	Sales \$50 -	Sales \$75 -	Sales \$150 -	Sales \$250 -	Sales \$400 Mil \$1	Sales Over
Copyright © 2008 Profit Planning Group	\$40 Million	\$50 Million	\$75 Million	\$150 Million	\$250 Million	\$400 Million	Billion	\$1 Billion
Benefits	40 E	E1 2	40 E	12.0	E4 7	25.7	44.0	440
Offer Cafeteria Plan (% of Firms)	48.5 100.0	51.3 100.0	49.5 100.0	43.8 100.0	56.7 100.0	35.7 100.0	46.9 100.0	44.0 100.0
Offer Health Benefits (% of Firms)	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Medical/Hospitalization Plans	19.8	18.8	19.4	28.2	20.6	13.8	27.3	23.1
Traditional (indemnity)	33.0	31.3	39.8	31.9	20.0	34.5	30.3	46.2
Traditional HMO	17.0	13.8	20.4	24.4	20.6	27.6	30.3	38.5
Point of Service HMO (POS)	84.9	90.0	83.5	88.9	93.7	89.7	93.9	80.8
Preferred Provider (PPO)	6.6	12.5	8.7	14.1	17.5	6.9	15.2	19.2
Exclusive Provider (EPO) HMO & PPO	23.6	22.5	29.1	28.9	22.2	34.5	30.3	30.8
Traditional & PPO	17.9	18.8	15.5	23.0	15.9	6.9	21.2	15.4
POS & PPO	11.3	11.3	15.5	20.0	19.1	17.2	30.3	23.1
HMO & POS	8.5	11.3	14.6	17.8	11.1	10.3	21.2	26.9
Employer Paid Percentage	0.5	11.5	14.0	17.0		10.5	21.2	20.7
Traditional (indemnity)	77.5	50.0	62.5	57.5	18.2	70.0	0.0	55.0
Traditional HMO	80.0	65.0	77.0	67.5	58.5	75.0	20.0	70.0
Point of Service HMO (POS)	67.0	0.0	71.0	55.0	0.0	70.0	0.0	70.0
Preferred Provider (PPO)	75.0	75.0	75.0	75.0	75.0	75.0	75.0	70.0
Exclusive Provider (EPO)	0.0	0.0	0.0	0.0	0.0	n/a	0.0	25.0
PPO Premium	0.0	0.0	0.0	0.0	0.0	1174	0.0	20.0
Single Employee	329	310	333	345	315	352	342	314
Employee Plus Spouse	657	660	731	710	606	749	649	621
Employee Plus Child	592	600	665	658	591	645	639	445
Family	892	908	948	991	828	1,040	917	862
Annual Deductible (per person)	0,2	700	, .0	,,,	020	.,0.0	, , ,	552
Traditional (indemnity)	450	1,000	1,000	500	500	n/a	538	400
Traditional HMO	500	1,000	1,000	1,000	n/a	n/a	n/a	n/a
Point of Service HMO (POS)	1,000	n/a	500	1,000	500	500	n/a	400
Preferred Provider (PPO)	500	750	500	500	500	500	500	350
Exclusive Provider (EPO)	n/a	n/a	n/a	1,500	n/a	n/a	n/a	n/a
Co-Pay Amount (per visit)				,				
Traditional (indemnity)	20	23	25	20	n/a	n/a	n/a	n/a
Traditional HMO	20	25	20	20	23	15	20	25
Point of Service HMO (POS)	20	20	20	21	35	20	n/a	n/a
Preferred Provider (PPO)	25	23	20	20	25	20	20	20
Exclusive Provider (EPO)	n/a	n/a	28	n/a	15	n/a	n/a	n/a
PPO Requirements								
Deductibles for Family Coverage	2	2	2	2	2	3	2	3
Second Opinion	10.8	15.4	12.5	13.6	14.6	4.0	3.5	5.6
Pre-Notify for non-ER Hosp. Visit	67.1	66.2	59.8	64.4	78.2	82.6	72.4	88.9
Other Health Benefits								
Dependent Coverage	93.4	90.0	96.1	92.6	95.2	100.0	93.9	84.6
Dental Plan	92.5	82.5	92.2	94.1	98.4	100.0	100.0	100.0
Vision/Optical Plan	56.6	50.0	52.0	59.3	66.7	69.0	81.8	80.8
Retiree Medical Insurance	11.3	3.8	14.7	16.3	20.6	24.1	24.2	30.8
Prescription Drug Plan	86.8	91.3	93.1	90.4	96.8	96.6	100.0	100.0
Mail-order Drug Plan	71.7	81.3	78.4	83.7	88.9	93.1	97.0	100.0
Group Term Life Insurance	90.6	86.3	95.1	97.0	92.1	100.0	100.0	100.0
Long-term Disability Insurance	75.5	77.5	85.3	79.3	85.7	86.2	93.9	100.0
Short-term Disability Insurance	66.0	66.3	76.5	74.1	85.7	75.9	84.9	88.5
Long-term Care Insurance	7.6	12.5	8.8	13.3	11.1	13.8	15.2	26.9
Employee Assistance Program	45.3	28.8	41.2	48.2	58.7	75.9	75.8	88.5
Employer Paid Percentage								
Dependent Coverage	55.0	59.5	54.0	65.0	67.5	71.5	75.0	70.0
Dental Plan	57.5	50.0	63.5	50.0	50.0	70.0	65.0	50.0
Vision/Optical Plan	55.0	55.0	0.0	65.0	15.5	72.0	67.5	0.0
Retiree Medical Insurance	0.0	n/a	0.0	0.0	0.0	0.0	0.0	0.0
Prescription Drug Plan	75.0	70.0	75.0	75.0	75.0	72.0	75.0	70.0
Mail-order Drug Plan	75.0	70.0	66.0	75.0	70.0	73.5	74.0	70.0
	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
-	100.0			i .	Í.	l		
Group Term Life Insurance	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Group Term Life Insurance Long-term Disability Insurance			100.0 100.0	100.0 100.0	100.0 100.0	100.0 100.0	100.0 100.0	100.0
Group Term Life Insurance	100.0	100.0						

2008 Employee Compensation Repo	п	C	opyright 2008 i	Profit Planning	Group, Inc.			
Firms							Sales \$400	
1111113	Sales \$30 -	Sales \$40 -	Sales \$50 -	Sales \$75 -	Sales \$150 -	Sales \$250 -	Mil \$1	Sales Over
Copyright © 2008 Profit Planning Group	\$40 Million	\$50 Million	\$75 Million	\$150 Million	\$250 Million	\$400 Million	Billion	\$1 Billion
Annual Deductible (per person)								
Dependent Coverage	500	750	750	500	500	500	500	500
Dental Plan	50	50	50	50	50	50	50	50
Vision/Optical Plan	50	513	n/a	80	n/a	n/a	n/a	n/a
Retiree Medical Insurance	n/a	n/a	n/a	n/a	500	n/a	n/a	n/a
Co-Pay Amount (per visit)								
Dependent Coverage	20	20	20	22	23	20	20	20
Dental Plan	20	20	13	20	10	n/a	n/a	n/a
Vision/Optical Plan	20	20	20	20	25	10	18	10
Retiree Medical Insurance	n/a	n/a	n/a	n/a	25	n/a	n/a	n/a
Health Savings Accounts Offered	15.5	16.3	16.5	19.6	12.7	13.8	27.3	32.0
HDHP Deductible (FTE/family annual)	4,500	4,000	3,000	3,000	4,000	3,000	4,000	3,500
Firm Contributes to Employee HSA	50.0	69.2	25.0	64.0	85.7	50.0	44.4	50.0
% of Deductible Contributed	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
\$ Amount Contributed	800	500	n/a	1,000	850	n/a	800	n/a
Time Off								
Paid Time Off Program (PTO)	46.2	52.5	56.3	36.6	38.1	37.9	57.6	24.0
Days Off Accrued (per year)	10.0	13.0	15.0	15.0	15.0	12.5	15.0	18.0
Carry Over Accrued PTO (% of firms)	41.7	45.2	44.8	42.9	60.9	45.5		16.7
Includes Paid Holidays (% of firms)	39.6	16.7	25.9	22.5	17.4	18.2	26.3	16.7
Paid Holidays (if not incl. in PTO)	7	8	8	7	7	7	8	7
Separate Sick/Vacation Programs								
Paid Sick Days for Salaried Emps.	100.0	100.0	100.0	100.0	100.0	100.0		100.0
Sick Days (per year)	5.0	5.0	5.0	5.0	5.8	5.0		5.0
Paid Sick Days for Hourly Emps.	100.0	100.0	100.0	100.0	100.0	100.0		100.0
Sick Days (per year)	5.0	5.0	5.0	5.0	5.0	5.0		5.0
Paid Holidays (per year)	8.0	7.0	7.0	8.0	7.0	9.0	8.0	8.0
Other Time Off	10.0	00.0	40.7	40.4	40.0	0.4.4	40.4	44.7
Paid Parental Leave	19.8	22.8	12.6	19.4	12.9	24.1	12.1	41.7
Paid Jury Duty	78.3	78.5	86.4	79.1	91.9	96.6		100.0
Paid Military Duty	23.6	21.5	16.5	21.6	19.4	24.1	33.3	66.7
Holidays Observed	10.4	22.0	17 5	14.0	10.1	27./	21.2	20.0
New Year's Eve	10.4	23.8	17.5	14.8	19.1	27.6		20.0
New Year's Day	100.0	98.8	100.0	98.5	100.0	100.0		100.0
Martin Luther King's Birthday	1.9 3.8	1.3 2.5	1.0 7.8	3.7 8.2	3.2 6.4	13.8 20.7	3.0 9.1	0.0 4.0
Presidents' Day	3.0 19.8	28.8	21.4	26.7	7.9	13.8		16.0
Good Friday	98.1	92.5	98.1	91.1	93.7	96.6		100.0
Memorial Day	100.0	97.5	99.0	95.6	98.4	100.0		100.0
Independence Day	97.2	93.8	99.0	93.3	95.2	96.6		96.0
Labor Day Veteran's Day	4.7	5.0	4.9	5.2	0.0	10.3		4.0
	100.0	100.0	99.0	100.0	100.0	10.3		100.0
Thanksgiving Day	68.9	66.3	57.3	60.0	57.1	69.0		64.0
Day After Thanksgiving Christmas Eve	43.4	43.8	43.7	43.0	41.3	41.4		52.0
	100.0	100.0	99.0	100.0	96.8	100.0		96.0
Christmas Day Personal/Floating Holiday	34.0	30.0	35.0	37.8	42.9	34.5		76.0
Other Religious Holidays	2.8	1.3	1.0	0.0	0.0	0.0		4.0
-	2.o 8.5	5.0	3.9	6.7	3.2	10.3		8.0
Other	8.5	5.0	3.9	0.7	3.2	10.3	9.1	8.0

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Firms Copyright © 2008 Profit Planning Group	New England	Conn.	Hartford	Maine	Rhode Island Providence	Mass.	Boston Metro Area	Worcester Fitchburg Leominster		
13 0	England 85	18	13	Maine 7	Providence 8	39				
Firms Reporting Typical Sales (\$Mil)	18.0	29.1	30.3	9.8	6.8	20.8	23.4	6 12.1		
Number of Employees (FTE)	40.3	75.6	84.0	34.5	26.3	34.5	53.0	28.8		
Employee Turnover Rate	14.8	13.5	14.3	8.3	28.7	17.4	17.4	15.2		
Operations (% of Firms)	1 1.0	10.0	1 1.0	0.0	20.7	17.1	17.1	10.2		
Local	21.2	11.1	15.4	28.6	62.5	12.8	10.3	33.3		
Regional	65.9	83.3	84.6	71.4	25.0	69.2	69.0	50.0		
National	8.2	5.6	0.0	0.0	0.0	12.8	13.8	16.7		
International	4.7	0.0	0.0	0.0	12.5	5.1	6.9	0.0		
Ownership (% of Firms)										
Private Company	96.5	94.4	100.0	100.0	100.0	97.4	96.6	100.0		
Public Company	3.5	5.6	0.0	0.0	0.0	2.6	3.5	0.0		
Organization (% of Firms)										
Sole Proprietorship	3.5	16.7	23.1	0.0	0.0	0.0	0.0	0.0		
Partnership	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
S Corporation	55.3	50.0	46.2	28.6	75.0	59.0	65.5	16.7		
C Corporation	36.5	27.8	23.1	57.1	25.0	35.9	31.0	66.7		
Limited Liability Corp. (LLC)	4.7	5.6	7.7	14.3	0.0	5.1	3.5	16.7		
Limited Liability Partnership (LLP)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Chief Executive Officer (CEO)	5.0	2.0	5.0	2.0		2.0		270		
Salary	139,344	179,997	179,997	84,000	104,000	150.000	137,500	232,623		
Total Compensation	200,000	222,500	221,000	134,000	110,955	213,000	213,000	247,246		
Change versus Previous Year	0.0	0.0	0.0	2.1	0.0	3.0	1.5	10.0		
Bonus % of Salary	65.4	30.9	22.3	149.5	94.0	46.6	53.0	n/a		
Firms Paying Bonus	72.3	66.7	66.7	80.0	57.1	76.7	75.0	75.0		
Age	55.0	52.0	50.5	52.0	46.5	59.0	56.0	67.5		
Years with Company	27.0	25.5	26.0	19.0	20.5	30.0	27.0	32.5		
Equity Owned	53.0	50.0	43.4	37.0	60.0	80.0	71.0	89.5		
Company Founder	29.5	11.8	16.7	28.6	14.3	48.6	40.0	83.3		
CEO Benefits & Perks										
Company Car & Expenses	90.1	93.8	100.0	85.7	100.0	86.5	88.9	83.3		
Supplemental Life Insurance	61.7	75.0	66.7	57.1	37.5	64.9	55.6	100.0		
Supplemental Medical Insurance	30.9	37.5	33.3	28.6	12.5	35.1	33.3	50.0		
Tax Return Preparation	64.2	62.5	58.3	14.3	87.5	75.7	70.4	83.3		
Club Dues & Expenses	27.2	31.3	16.7	14.3	25.0	27.0	25.9	33.3		
Personal Tax & Financial Planning	48.2	56.3	50.0	14.3	62.5	48.7	51.9	33.3		
Annual Physical Examination	23.5	43.8	41.7	14.3	0.0	21.6	25.9	16.7		
Low or No-interest Loans	14.8	12.5	0.0	28.6	25.0	8.1	11.1	0.0		
Supplemental Retirement Benefits	17.3	18.8	8.3	0.0	25.0	18.9	14.8	33.3		
Deferred Compensation	17.3	31.3	25.0	14.3	0.0	16.2	14.8	0.0		
First Class Air Travel	14.8	31.3	41.7	14.3	0.0	16.2	18.5	0.0		
Use of Corporate Aircraft	2.5	6.3	0.0	0.0	0.0	0.0	0.0	0.0		
COO/Vice President/#2 Officer										
Salary	109,500	108,950	122,784	59,250	91,265	141,457	145,957	89,009		
Total Compensation	134,023	170,000	200,000	97,500	98,051	148,500	170,338	132,009		
Change versus Previous Year	3.3	3.0	3.5	3.5	4.0	4.3	2.5	6.8		
Bonus % of Salary	21.5	14.3	13.4	n/a	n/a	20.0	16.2	27.0		
Firms Paying Bonus	78.9	92.3	90.9	50.0	50.0	80.0	75.0	100.0		
Age	50.0	48.0	48.5	51.5	52.0	52.0	53.0	n/a		
Years with Company	20.0	15.0	13.0	25.5	14.5	21.0	23.0	n/a		
Equity Owned	8.0	20.0	15.5	15.6	1.5	2.0	2.0	n/a		
Company Founder	9.0	11.8	16.7	14.3	0.0	11.4	8.0	16.7		
COO/VP Benefits & Perks										
Company Car & Expenses	81.7	100.0	100.0	83.3	25.0	82.1	81.0	100.0		
Supplemental Life Insurance	51.7	71.4	72.7	50.0	25.0	46.4	47.6	50.0		
Supplemental Medical Insurance	30.0	42.9	36.4	33.3	0.0	28.6	28.6	25.0		
Tax Return Preparation	40.0	35.7	27.3	16.7	50.0	46.4	47.6	25.0		
Club Dues & Expenses	33.3	21.4	0.0	16.7	25.0	42.9	38.1	75.0		
Personal Tax & Financial Planning	33.3	21.4	18.2	16.7	50.0	39.3	42.9	25.0		
Annual Physical Examination	15.0	14.3	9.1	16.7	0.0	14.3	19.1	0.0		
Low or No-interest Loans	15.0	7.1	0.0	16.7	25.0	14.3	19.1	0.0		
Supplemental Retirement Benefits	13.3	14.3	9.1	0.0	25.0	17.9	14.3	25.0		
Deferred Compensation	15.0	28.6	18.2	16.7	0.0	10.7	9.5	0.0		
First Class Air Travel	13.3	35.7	45.5	0.0	0.0	10.7	9.5	0.0		
Use of Corporate Aircraft	1.7	0.0	0.0	0.0		0.0		0.0		
	1.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0		

2008 Employee Compensation Repo	JIL	Cl	opyright 2008 F	Tont I familing	огоир, птс.			
Firms	New				Rhode Island		Boston Metro	Worcester Fitchburg
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Chief Financial Officer (CFO)	-							
Salary	124,679	174,912	178,500	n/a	n/a	109,721	118,125	n/a
Total Compensation	127,500	197,000	197,000	n/a	53,402	143,000	161,125	n/a
Change versus Previous Year	3.5 14.3	0.0 8.2	0.0 8.2	n/a	12.0	6.7 17.8	6.7 15.9	n/a
Bonus % of Salary	75.9	90.0	87.5	n/a n/a	n/a n/a	71.4	75.0	n/a n/a
Firms Paying Bonus Age	49.0	52.0	52.0	n/a	43.5	43.5	42.5	n/a
Years with Company	7.0	8.0	7.0	n/a	11.0	6.5	6.0	n/a
Equity Owned	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
Company Founder	9.0	11.8	16.7	14.3	0.0	11.4	8.0	16.7
CFO Benefits & Perks								
Company Car & Expenses	45.7	40.0	25.0	n/a	25.0	57.1	58.3	n/a
Supplemental Life Insurance	40.0	40.0	37.5	n/a	50.0	42.9	50.0	n/a
Supplemental Medical Insurance	11.4	10.0	12.5	n/a	0.0	14.3	16.7	n/a
Tax Return Preparation Club Dues & Expenses	25.7 20.0	20.0 20.0	25.0 12.5	n/a n/a	50.0 25.0	28.6 21.4	25.0 25.0	n/a n/a
Personal Tax & Financial Planning	22.9	20.0	25.0	n/a	25.0	28.6	33.3	n/a
Annual Physical Examination	17.1	20.0	12.5	n/a	0.0	21.4	25.0	n/a
Low or No-interest Loans	5.7	0.0	0.0	n/a	25.0	7.1	8.3	n/a
Supplemental Retirement Benefits	17.1	10.0	12.5	n/a	25.0	28.6	33.3	n/a
Deferred Compensation	14.3	20.0	25.0	n/a	0.0	14.3	16.7	n/a
First Class Air Travel	2.9	10.0	12.5	n/a	0.0	0.0	0.0	n/a
Use of Corporate Aircraft	0.0	0.0	0.0	n/a	0.0	0.0	0.0	n/a
Chief Marketing Officer (CMO)	107.000	102.000	1/0 500		- 10	112 000	112.000	m la
Salary	107,900 144,251	182,000 184,221	160,500 184,221	n/a n/a	n/a n/a	112,000 144,251	112,000 146,502	n/a n/a
Total Compensation Change versus Previous Year	4.8	3.5	3.5	n/a	n/a	9.0	8.0	n/a
Bonus % of Salary	5.5	5.5	5.5	n/a	n/a	6.4	6.4	n/a
Firms Paying Bonus	75.0	85.7	83.3	n/a	n/a	87.5	100.0	n/a
Age	52.0	53.0	53.0	n/a	n/a	47.0	44.5	n/a
Years with Company	13.5	26.0	26.0	n/a	n/a	6.5	8.0	n/a
Equity Owned	0.0	0.0	0.0	n/a	n/a	0.0	0.0	n/a
Company Founder	9.0	11.8	16.7	14.3	0.0	11.4	8.0	16.7
CMO Benefits & Perks	4E 0	20.4	າາ	nla	nla	E0.0	E0.0	nla
Company Car & Expenses	45.8 20.8	28.6 14.3	33.3 16.7	n/a n/a	n/a n/a	50.0 20.0	50.0 25.0	n/a n/a
Supplemental Life Insurance Supplemental Medical Insurance	8.3	14.3	16.7	n/a	n/a	10.0	12.5	n/a
Tax Return Preparation	16.7	0.0	0.0	n/a	n/a	30.0	25.0	n/a
Club Dues & Expenses	8.3	0.0	0.0	n/a	n/a	20.0	12.5	n/a
Personal Tax & Financial Planning	20.8	14.3	0.0	n/a	n/a	30.0	25.0	n/a
Annual Physical Examination	0.0	0.0	0.0	n/a	n/a	0.0	0.0	n/a
Low or No-interest Loans	4.2	0.0	0.0	n/a	n/a	0.0	0.0	n/a
Supplemental Retirement Benefits	8.3	14.3	0.0	n/a	n/a	10.0	12.5	n/a
Deferred Compensation	8.3	14.3	0.0	n/a	n/a	10.0	0.0	n/a
First Class Air Travel	4.2 0.0	0.0 0.0	0.0 0.0	n/a n/a	n/a n/a	10.0 0.0	0.0	n/a n/a
Use of Corporate Aircraft Operations Manager	0.0	0.0	0.0	11/a	II/a	0.0	0.0	II/a
Salary	75,000	76,200	80,000	n/a	n/a	80,600	89,000	n/a
Total Compensation	80,000	77,500	80,000	n/a	n/a	86,300	94,113	n/a
Bonus % of Salary	8.6	17.8	n/a	n/a	n/a	7.4	7.4	n/a
Firms Paying Bonus	65.8	44.4	16.7	n/a	n/a	77.3	85.0	n/a
Warehouse Supervisor								
Salary	45,000	45,000	45,000	n/a	n/a	48,757	50,000	n/a
Total Compensation	49,250	50,000	50,000	n/a	n/a	50,180	51,000	41,039
Bonus % of Salary	10.6	12.1	22.7	n/a	n/a	10.0	9.1	n/a
Firms Paying Bonus	63.6	53.9	40.0	n/a	n/a	73.9	75.0	n/a
Warehouse Employee Salary	27,560	31,075	35,800	n/a	26,300	31,965	32,250	26,000
Total Compensation	30,800	35,686	38,000	n/a	27,420	34,500	36,604	28,005
Bonus % of Salary	14.3	16.6	14.6	n/a	n/a	14.4	14.4	n/a
Firms Paying Bonus	62.5	69.2	60.0	n/a	60.0	57.1	60.9	40.0
Driver/Delivery Personnel								
Salary	32,950	34,651	37,326	n/a	22,602	36,500	38,000	n/a
Total Compensation	39,000	42,250	45,000	n/a	36,000	42,000	42,000	n/a
Bonus % of Salary	17.4	34.8	n/a	n/a	n/a	17.2	17.2	n/a
Firms Paying Bonus	68.2	50.0	33.3	n/a	100.0	71.4	75.0	n/a

2008 Employee Compensation Report Copyright 2008 Profit Planning Group, Inc.								
Firms					Rhode			Worcester
Copyright © 2008 Profit Planning Group	New England	Conn.	Hartford	Maine	Island Providence	Mass.	Boston Metro Area	Fitchburg Leominster
Sales Manager	Eligialiu	COIII.	Haitioiu	Iviairie	riovidence	IVIASS.	Alea	Leominster
Salary	85,000	100,012	118,850	n/a	n/a	101,500	106,000	82,118
Total Compensation	113,015	140,000	140,000	n/a	n/a	119,854	120,077	129,015
Bonus % of Salary	16.7	21.6	16.7	n/a	n/a	13.6	11.6	52.7
Firms Paying Bonus	83.0	90.9	87.5	n/a	n/a	82.6	77.8	100.0
Sales Assistant								
Salary	40,000	40,000	40,000	n/a	n/a	45,000	46,892	n/a
Total Compensation	42,086	40,000	40,000	36,500	n/a	48,892	51,286	38,311
Bonus % of Salary	6.1	8.6	n/a	n/a	n/a	6.7	6.7	n/a
Firms Paying Bonus	63.4	45.5	33.3	n/a	n/a	66.7	66.7	n/a
Customer Service Rep	25 (22	05.000	05.000	,	,	40.000	40.050	44 500
Salary	35,680	35,000	35,000	n/a	n/a	40,000	40,250	41,580
Total Compensation	43,090 15.0	35,525	35,400	n/a	n/a	49,000	48,500 9.0	49,500
Bonus % of Salary	66.7	17.5 55.6	22.0 50.0	n/a n/a	n/a n/a	14.8 66.7	63.6	n/a 75.0
Firms Paying Bonus Counter Salesperson	00.7	55.0	50.0	11/a	II/a	00.7	03.0	75.0
Salary	36,000	38,656	39,000	n/a	n/a	39,200	41,500	n/a
Total Compensation	38,400	45,000	44,500	32,460	n/a	43,500	44,250	n/a
Bonus % of Salary	13.0	30.2	30.2	n/a	n/a	8.3	8.3	n/a
Firms Paying Bonus	66.7	70.0	62.5	n/a	n/a	70.6	71.4	n/a
Chief Information Officer (CIO/CTO)								
Salary	96,900	140,000	140,000	n/a	n/a	89,800	89,800	n/a
Total Compensation	95,956	n/a	n/a	n/a	n/a	92,300	92,300	n/a
Bonus % of Salary	14.3	n/a	n/a	n/a	n/a	15.6	15.6	n/a
Firms Paying Bonus	47.1	n/a	n/a	n/a	n/a	40.0	50.0	n/a
MIS/Data Processing Manager								
Salary	63,224	69,638	75,727	n/a	n/a	68,038	80,588	n/a
Total Compensation	73,440	77,322	78,440	n/a	n/a	82,088	85,100	n/a
Bonus % of Salary	7.8	10.8	n/a	n/a	n/a	8.3	6.1	n/a
Firms Paying Bonus	62.5	50.0	33.3	n/a	n/a	77.8	85.7	n/a
Systems Administrator Salary	48,343	100,000	100,000	n/a	n/a	50,211	50,211	n/a
Total Compensation	50,000	100,000	100,000	n/a	n/a	50,822	50,822	n/a
Bonus % of Salary	6.1	n/a	n/a	n/a	n/a	3.2	3.2	n/a
Firms Paying Bonus	44.4	25.0	25.0	n/a	n/a	60.0	60.0	n/a
IT Clerk								
Salary	35,360	45,000	45,000	n/a	n/a	32,500	34,190	n/a
Total Compensation	37,910	45,000	45,000	n/a	n/a	34,590	35,880	n/a
Bonus % of Salary	2.5	n/a	n/a	n/a	n/a	1.8	1.8	n/a
Firms Paying Bonus	45.5	25.0	25.0	n/a	n/a	66.7	80.0	n/a
Purchasing Manager								
Salary	68,517	63,000	81,500	n/a	n/a	77,000	82,000	n/a
Total Compensation	75,000	77,485	84,900	n/a	n/a	79,500	85,500	n/a
Bonus % of Salary	10.5 61.3	13.1 55.6	n/a 33.3	n/a n/a	n/a n/a	10.8 75.0	10.5 78.6	n/a n/a
Firms Paying Bonus Purchasing Agent/Buyer	01.3	55.0	33.3	11/a	II/a	73.0	70.0	11/a
Salary	44,000	42,496	39,000	n/a	n/a	49,000	50,000	n/a
Total Compensation	47,393	50,370	47,393	n/a	n/a	51,600	55,000	n/a
Bonus % of Salary	7.4	9.2	n/a	n/a	n/a	7.4	7.9	n/a
Firms Paying Bonus	50.0	44.4	28.6	n/a	n/a	62.5	64.3	n/a
Controller								
Salary	86,000	100,000	100,000	n/a	n/a	76,000	83,000	n/a
Total Compensation	86,442	100,000	100,000	n/a	n/a	86,442	85,000	n/a
Bonus % of Salary	9.9	19.7	n/a	n/a	n/a	6.9	5.9	n/a
Firms Paying Bonus	66.7	50.0	37.5	n/a	n/a	79.0	77.8	n/a
Accountant/Bookkeeper					_			
Salary	38,000	47,000	42,000	30,000	n/a	37,925	39,700	n/a
Total Compensation	43,000	50,000	46,000	30,000	n/a	44,000	44,000	45,989
Bonus % of Salary	4.7	4.1	n/a	n/a	n/a	4.9	4.6	n/a
Firms Paying Bonus	48.8	60.0	42.9	40.0	n/a	50.0	53.3	n/a
Credit Manager	42.004	70 220	74 550	I-	-1-	4E 000	4F 000	I-
Salary	63,084	70,330	74,550	n/a	n/a	65,000 67,500	65,000	n/a
Total Compensation	64,833 6.9	76,754 9.4	77,333 n/a	n/a n/a	n/a	67,500 5.2	71,340 5.2	n/a n/a
Bonus % of Salary	100.0			_	n/a	100.0		
Firms Paying Bonus	100.0	100.0	50.0	n/a	n/a	100.0	100.0	n/a

2000 Employee outspensation report								
Firms Copyright © 2008 Profit Planning Group	New England	Conn.	Hartford	Maine	Rhode Island Providence	Mass.	Boston Metro Area	Worcester Fitchburg Leominster
17.0	Lingiana	COIII.	Hartioid	Wallic	Trovidence	Mass.	Aica	LCOITHISCI
Credit/Collections Clerk								
Salary	33,748	35,000	35,000	n/a	n/a	35,250		
Total Compensation	35,000	35,000	35,000	n/a	29,908	37,440	37,440	n/a
Bonus % of Salary	7.3	14.9	n/a	n/a	n/a	4.1	3.7	n/a
Firms Paying Bonus	50.0	50.0	0.0	n/a	n/a	100.0	100.0	n/a
Human Resources Manager								
Salary	57,680	70,282	75,000	n/a	n/a	58,259	58,259	n/a
Total Compensation	57,000	79,468	64,580	n/a	n/a	57,100	58,565	n/a
Bonus % of Salary	7.6	12.8	n/a	n/a	n/a	7.1	7.1	n/a
Firms Paying Bonus	100.0	100.0	50.0	n/a	n/a	100.0	100.0	n/a
Office Manager								
Salary	41,500	39,000	n/a	n/a	n/a	46,500	46,500	n/a
Total Compensation	44,873	42,000	n/a	n/a	n/a	52,500	52,500	n/a
Bonus % of Salary	9.4	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Firms Paying Bonus	33.3	50.0	n/a	n/a	n/a	37.5	50.0	n/a
Office/Clerical Personnel								
Salary	30,000	30,000	30,000	n/a	n/a	33,000	33,300	n/a
Total Compensation	32,000	32,000	30,200	25,250	33,500	35,000	37,000	33,304
Bonus % of Salary	5.7	9.0	17.9	n/a	n/a	5.7	5.7	n/a
Firms Paying Bonus	58.8	63.6	50.0	n/a	n/a	60.0	59.1	n/a

2008 Employee Compensation Repo	ort	Co	pyright 2008 P	rofit Planning	Group, Inc.			
Firms	New				Rhode Island		Boston Metro	Worcester Fitchburg
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Raises, Bonuses, Retirement								
Employee Raises (% of Firms)								
Cost of Living Adjustment (COLA)	38.6	64.7	61.5	71.4	12.5	29.0	28.6	33.3
Annual Merit Raise	56.6	70.6	61.5	85.7	50.0	44.7	42.9	50.0
Lump Sum	13.3	17.7	15.4	0.0	12.5	18.4	17.9	16.7
Variable Pay Plan	44.6	47.1	46.2	57.1	37.5	44.7	50.0	33.3
No Raises	10.8	11.8	15.4	0.0	12.5	15.8	14.3	16.7
No Set Policy for Raises	56.6	35.3	38.5	28.6	75.0	65.8	75.0	33.3
Employee Bonus Program (% of Firms)	88.1	94.1	92.3	85.7	75.0	87.2	93.1	83.3
Special Recognition Bonus	46.0	50.0	50.0	16.7	50.0	52.9	51.9	40.0
Achievement of Individual Goals	60.8	81.3	83.3	50.0	50.0	58.8	59.3	60.0
Achievement of Firm/Dept. Goals	52.7	37.5	25.0	50.0	50.0	64.7	74.1	20.0
Cash Profit Sharing	21.6	25.0	25.0	16.7	16.7	23.5	25.9	20.0
CEO/Owner Discretion	81.1	81.3	83.3	83.3	83.3	85.3	85.2	80.0
Retention Bonuses (% of Firms)	8.5	11.8	7.7	0.0	0.0	5.3	7.1	0.0
Severance Program	7.1	5.9	0.0	14.3	0.0	5.1	0.0	33.3
Service Requirement (years)	1.0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Maximum Pay Offered (weeks)	16.0 95.3	n/a 88.9	n/a 92.3	n/a 100.0	n/a 87.5	n/a 100.0	n/a 100.0	n/a 100.0
Retirement Plans Offered (% of Firms)	93.8	100.0	100.0	100.0	85.7	92.3	89.7	100.0
401(k)	93.0 44.4	43.8	50.0	42.9	28.6	48.7	51.7	33.3
Profit Sharing Plan	12.4	6.3	0.0	0.0	28.6	10.3	10.3	0.0
Payroll Deduction/SEP/SIMPLE IRA	8.6	18.8	25.0	0.0	14.3	5.1	6.9	0.0
Defined Benefit Plan Money Purchase Plan	2.5	0.0	0.0	0.0	14.3	2.6	3.5	0.0
401(k) Plan Options	2.3	0.0	0.0	0.0	14.5	2.0	3.3	0.0
Traditional	69.7	68.8	66.7	71.4	50.0	80.6	80.8	83.3
Safe Harbor	32.9	31.3	33.3	28.6	33.3	30.6	38.5	16.7
SIMPLE	5.3	0.0	0.0	0.0	16.7	5.6	3.9	0.0
Provides for Roth Contrib.	12.0	13.3	8.3	28.6	0.0	11.1	15.4	0.0
Catch-up Contributions Allowed	91.9	100.0	100.0	100.0	33.3	97.2	100.0	100.0
Flexible Spending Accounts	,,	10010	10010		00.0	,,,_	10010	10010
Health Care	35.7	52.9	61.5	42.9	37.5	25.6	20.7	50.0
Dependent Care	34.5	52.9	61.5	42.9	25.0	25.6	20.7	50.0
Adoption Assistance	4.8	17.7	23.1	0.0	0.0	0.0	0.0	0.0
Child Care (allowance or facilities)	1.2	0.0	0.0	14.3	0.0	0.0	0.0	0.0
Flexible Work Scheduling	36.9	29.4	38.5	57.1	25.0	38.5	37.9	50.0
Educational Assistance	42.9	70.6	69.2	71.4	12.5	33.3	27.6	50.0
Pre-Retirement Counseling	13.1	17.7	15.4	28.6	0.0	12.8	10.3	0.0
Annual Computerized Benefits Stmt	23.8	29.4	30.8	14.3	37.5	15.4	17.2	16.7
Smoking Restrictions in Workplace	89.3	88.2	84.6	100.0	87.5	87.2	86.2	83.3
Employee Policy Manual	76.2	76.5	76.9	100.0	62.5	74.4	72.4	100.0
Union Representation	14.3	29.4	30.8	0.0	12.5	15.4	17.2	16.7
End Of Year & Christmas Perks								
Cash	35.3	50.0	46.2	14.3	25.0	33.3	34.5	50.0
Gift	44.7	33.3	46.2	42.9	37.5	53.9	55.2	50.0
Party	71.8	72.2	76.9	100.0	62.5	66.7	58.6	
Year-end Bonus	38.8	33.3	23.1	42.9	50.0	35.9	41.4	16.7

2008 Employee Compensation Repo	JIL	C	opyright 2008 F	Profit Planning	Group, inc.			
Firms	New				Rhode Island		Boston Metro	Worcester Fitchburg
Copyright © 2008 Profit Planning Group	England	Conn.	Hartford	Maine	Providence	Mass.	Area	Leominster
Benefits								
Offer Cafeteria Plan (% of Firms)	42.7	29.4	30.8	57.1	28.6	51.3		66.7
Offer Health Benefits (% of Firms)	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Medical/Hospitalization Plans	9.4	5.6	0.0	28.6	12.5	7.7	10.3	0.0
Traditional (indemnity) Traditional HMO	62.4	50.0	46.2	42.9	25.0	82.1	79.3	83.3
Point of Service HMO (POS)	21.2	61.1	69.2	14.3	0.0	12.8		16.7
Preferred Provider (PPO)	55.3	72.2	69.2	42.9	62.5	43.6		33.3
Exclusive Provider (EPO)	4.7	5.6	0.0	0.0	0.0	5.1	6.9	0.0
HMO & PPO	22.4	27.8	23.1	0.0	0.0	28.2	31.0	16.7
Traditional & PPO	4.7	5.6	0.0	0.0	0.0	5.1	6.9	0.0
POS & PPO	15.3	44.4	46.2	0.0	0.0	10.3	10.3	16.7
HMO & POS	14.1	27.8	23.1	14.3	0.0	12.8	13.8	16.7
Employer Paid Percentage								
Traditional (indemnity)	75.0	n/a	n/a	n/a	n/a	n/a		n/a
Traditional HMO	70.0	95.0	80.0	n/a	n/a	62.5	65.0	50.0
Point of Service HMO (POS)	75.0	75.5	75.5	n/a	n/a	60.0	30.0	n/a
Preferred Provider (PPO)	70.0	76.0	75.5	n/a	62.5	65.0		n/a
Exclusive Provider (EPO)	29.5	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PPO Premium	2/0	2/4	270	m la	240	407	405	-1-
Single Employee	369 740	364 750	378 598	n/a n/a	340 661	406 750	405 750	n/a
Employee Plus Spouse	740 750	825	825	n/a	563	750 750		n/a n/a
Employee Plus Child Family	1,050	1,050	1,050	n/a	828	1,067	1,067	n/a
Annual Deductible (per person)	1,030	1,030	1,030	TI/U	020	1,007	1,007	Π/α
Traditional (indemnity)	750	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Traditional HMO	1,000	1,000	n/a	n/a	n/a	1,000	1,000	n/a
Point of Service HMO (POS)	500	500	500	n/a	n/a	n/a	n/a	n/a
Preferred Provider (PPO)	775	500	500	n/a	n/a	750	500	n/a
Exclusive Provider (EPO)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Co-Pay Amount (per visit)								
Traditional (indemnity)	25	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Traditional HMO	20	30	25	n/a	n/a	20	20	20
Point of Service HMO (POS)	28	30	33	n/a	n/a	n/a		n/a
Preferred Provider (PPO)	20	38	38	n/a	n/a	20		n/a
Exclusive Provider (EPO)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PPO Requirements Deductibles for Family Coverage	2	2	2	n/a	n/a	2	2	n/a
Second Opinion	16.2	9.1	12.5	n/a	20.0	0.0		n/a
Pre-Notify for non-ER Hosp. Visit	67.5	81.8	75.0	n/a	20.0	69.2	72.7	n/a
Other Health Benefits	0710	00	, 0.0	.,,	20.0	07.12	,	.,,
Dependent Coverage	79.8	77.8	76.9	85.7	50.0	81.6	85.7	66.7
Dental Plan	77.4	88.9	84.6	71.4	62.5	73.7	82.1	50.0
Vision/Optical Plan	35.7	38.9	30.8	0.0	12.5	44.7	42.9	33.3
Retiree Medical Insurance	10.7	0.0	0.0	0.0	0.0	15.8	17.9	0.0
Prescription Drug Plan	76.2	88.9	92.3	71.4	50.0	71.1		66.7
Mail-order Drug Plan	67.9	83.3	92.3	42.9	37.5	71.1		50.0
Group Term Life Insurance	67.9	77.8	84.6	85.7	50.0	68.4		66.7
Long-term Disability Insurance	66.7	72.2	84.6	71.4	37.5	65.8		66.7
Short-term Disability Insurance	69.1	83.3	92.3	85.7	12.5	71.1	75.0	66.7
Long-term Care Insurance	10.7	16.7	15.4	14.3	12.5	7.9		0.0
Employee Assistance Program	32.1	44.4	38.5	42.9	0.0	34.2	42.9	16.7
Employer Paid Percentage Dependent Coverage	62.5	70.0	50.0	50.0	n/a	65.0	66.0	55.0
Dental Plan	52.5	76.0	76.0	70.0	95.0	50.0		n/a
Vision/Optical Plan	59.5	90.0	100.0	n/a	n/a	60.0	65.0	n/a
Retiree Medical Insurance	0.0	n/a	n/a	n/a	n/a	0.0		n/a
Prescription Drug Plan	66.0	76.0	76.0	n/a	58.0	60.0		n/a
Mail-order Drug Plan	66.5	76.0	75.5	n/a	n/a	65.0		n/a
								100.0
Group Term Life Insurance	100.0	100.0	100.0	65.0	100.0	100.0	100.0	100.0
		100.0 100.0	100.0 76.0	65.0 0.0	n/a	100.0		75.0
Group Term Life Insurance	100.0						100.0	
Group Term Life Insurance Long-term Disability Insurance	100.0 76.0	100.0	76.0	0.0	n/a n/a n/a	100.0	100.0 100.0 0.0	75.0

2008 Employee Compensation Repo	ort	Co	pyright 2008 F	Profit Planning	Group, Inc.			
Firms	New	Conn	Hortford	Maina	Rhode Island Providence	Mass	Boston Metro	3
Copyright © 2008 Profit Planning Group	England	Conn.	Hartford	Maine	Providence	Mass.	Area	Leominster
Annual Deductible (per person)	4 000	F00	F00	,	,	4 000	4 000	,
Dependent Coverage	1,000	500	500	n/a	n/a	1,000		n/a
Dental Plan	50	50	50	50	n/a	50		n/a
Vision/Optical Plan	n/a	n/a	n/a	n/a	n/a	n/a		n/a
Retiree Medical Insurance	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Co-Pay Amount (per visit)	25	20	20	1-		20	20	1-
Dependent Coverage	25	30	30	n/a	n/a	20		n/a
Dental Plan	20 20	n/a	n/a	n/a	n/a	n/a 20		n/a
Vision/Optical Plan		n/a	n/a	n/a	n/a			n/a
Retiree Medical Insurance	n/a 10.6	n/a	n/a	n/a	n/a 25.0	n/a	n/a 0.0	n/a 0.0
Health Savings Accounts Offered	3,000	27.8	23.1	0.0		0.0		
HDHP Deductible (FTE/family annual)	55.6	3,000	n/a	n/a	n/a	n/a		
Firm Contributes to Employee HSA		40.0	n/a	n/a	n/a	n/a		
% of Deductible Contributed	n/a 2,000	n/a	n/a	n/a	n/a	n/a		
\$ Amount Contributed	2,000	n/a	n/a	n/a	n/a	n/a	II/a	II/a
Time Off	56.5	38.9	23.1	57.1	12.5	74.4	82.8	50.0
Paid Time Off Program (PTO)	15.0	10.0	23.1 n/a	15.0	n/a	15.0		
Days Off Accrued (per year)	31.3	14.3	n/a	50.0	n/a	34.5		
Carry Over Accrued PTO (% of firms)	27.1	14.3	n/a	50.0	n/a	27.6		n/a
Includes Paid Holidays (% of firms)	9	8	n/a	n/a	n/a	10		n/a
Paid Holidays (if not incl. in PTO) Separate Sick/Vacation Programs	7	O	II/a	II/a	11/a	10	10	II/a
	100.0	100.0	100.0	n/a	100.0	100.0	100.0	n/a
Paid Sick Days for Salaried Emps.	5.0	5.0	4.0	n/a	4.0	5.0		
Sick Days (per year) Paid Sick Days for Hourly Emps.	100.0	100.0	100.0	n/a	100.0	100.0		
Sick Days (per year)	5.0	4.0	4.0	n/a	3.5	5.0		n/a
Paid Holidays (per year)	9.0	7.0	7.0	n/a	9.0	10.0		n/a
Other Time Off	7.0	7.0	7.0	11/4	7.0	10.0	10.0	11/4
Paid Parental Leave	20.2	17.7	7.7	42.9	0.0	18.0	10.3	50.0
Paid Jury Duty	82.1	88.2	92.3	71.4	62.5	97.4	96.6	
Paid Military Duty	25.0	29.4	23.1	14.3	12.5	30.8		
Holidays Observed	20.0	27	2011		12.0	00.0	0110	00.0
New Year's Eve	20.2	23.5	23.1	14.3	12.5	20.5	24.1	0.0
New Year's Day	97.6	100.0	100.0	100.0	100.0	97.4	100.0	
Martin Luther King's Birthday	11.9	0.0	0.0	0.0	0.0	20.5		
Presidents' Day	33.3	5.9	0.0	42.9	0.0	48.7	55.2	
Good Friday	10.7	29.4	30.8	0.0	0.0	7.7		
Memorial Day	97.6	100.0	100.0	100.0	100.0	97.4	96.6	100.0
Independence Day	98.8	100.0	100.0	100.0	100.0	100.0		
Labor Day	97.6	100.0	100.0	85.7	100.0	100.0		
Veteran's Day	28.6	0.0	0.0	28.6	62.5	35.9	37.9	16.7
Thanksgiving Day	97.6	100.0	100.0	100.0	87.5	97.4	100.0	100.0
Day After Thanksgiving	64.3	70.6	76.9	57.1	50.0	69.2	65.5	83.3
Christmas Eve	34.5	47.1	38.5	28.6	12.5	30.8	24.1	33.3
Christmas Day	98.8	94.1	92.3	100.0	100.0	100.0	100.0	100.0
Personal/Floating Holiday	34.5	29.4	23.1	42.9	50.0	33.3	27.6	50.0
Other Religious Holidays	2.4	0.0	0.0	0.0	0.0	5.1	6.9	0.0
Other	21.4	5.9	7.7	0.0	62.5	30.8	41.4	0.0

2008 Employee Compensation Rep	OI (pyright 2008 i	TOTAL TRAINING	Oroup, inc.			
Firms Copyright © 2008 Profit Planning Group	North East	New Jersey	Newark	New York	New York City	Buffalo Niagara Falls	Rochester	Syracuse Utica Rome
Firms Reporting	194	36	14	62	22	9	5	6
Typical Sales (\$Mil)	15.9	16.2	12.3	11.9	20.0	8.6	9.2	13.0
Number of Employees (FTE)	48.5	46.0	48.5	36.0	55.0	20.3	25.0	50.1
Employee Turnover Rate	16.0	16.7	12.5	15.4	19.0	8.8	4.8	6.9
Operations (% of Firms)								
Local	28.4	44.4	64.3	29.0	22.7	33.3	40.0	16.7
Regional	59.8	44.4	28.6	54.8	50.0	55.6	60.0	83.3
National	6.2	5.6	7.1	8.1	9.1	0.0	0.0	0.0
International	5.7	5.6	0.0	8.1	18.2	11.1	0.0	0.0
Ownership (% of Firms)								
Private Company	95.4	97.2	100.0	96.8	90.9	100.0	100.0	100.0
Public Company	4.6	2.8	0.0	3.2	9.1	0.0	0.0	0.0
Organization (% of Firms)								
Sole Proprietorship	1.0	0.0	0.0	3.2	0.0	0.0	0.0	0.0
Partnership	0.5	2.8	0.0	0.0	0.0	0.0	0.0	0.0
S Corporation	69.6	72.2	64.3	64.5	77.3	44.4	80.0	66.7
C Corporation	26.3	16.7	21.4	29.0	22.7	55.6	20.0	16.7
Limited Liability Corp. (LLC)	2.6	8.3	14.3	3.2	0.0	0.0	0.0	16.7
Limited Liability Partnership (LLP)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Chief Executive Officer (CEO)								
Salary	150,000	150,000	255,000	143,520	209,000	89,000	125,000	155,000
Total Compensation	204,219	255,000	255,000	163,520	225,000	134,400	163,520	200,000
Change versus Previous Year	1.3	0.5	3.0	0.0	2.0	0.0	0.0	0.0
Bonus % of Salary	55.2	35.1	23.4	63.5	100.3	45.9	n/a	25.0
Firms Paying Bonus	71.1	83.3	80.0	66.0	72.2	55.6	60.0	100.0
Age	55.0	54.0	53.0	57.0	56.5	53.0	60.0	57.0
Years with Company	26.5	25.0	26.5	29.0	30.0	29.0	31.0	26.0
Equity Owned	51.0	51.0	50.5	55.0	52.0	52.0	75.0	79.0
Company Founder	32.2	29.4	23.1	40.7	47.6	33.3	20.0	50.0
CEO Benefits & Perks								
Company Car & Expenses	91.0	85.7	85.7	95.2	100.0	88.9	100.0	83.3
Supplemental Life Insurance	59.0	62.9	71.4	46.8	54.6	33.3	40.0	33.3
Supplemental Medical Insurance	28.2	37.1	28.6	32.3	45.5	11.1	40.0	16.7
Tax Return Preparation	66.0	54.3	57.1	66.1	77.3	44.4	40.0	66.7
Club Dues & Expenses	36.7	28.6	35.7	29.0	27.3	22.2	40.0	16.7
Personal Tax & Financial Planning	49.5	45.7	42.9	54.8	59.1	33.3	60.0	66.7
Annual Physical Examination	20.7	14.3	21.4	12.9	18.2	0.0	0.0	0.0
Low or No-interest Loans	14.4	17.1	21.4	6.5	9.1	0.0	0.0	0.0
Supplemental Retirement Benefits	14.4	20.0	14.3	11.3	13.6	0.0	20.0	0.0
Deferred Compensation	12.2	8.6	7.1	11.3	9.1	11.1	0.0	0.0
First Class Air Travel	10.1	14.3	14.3	6.5	9.1	0.0	0.0	0.0
Use of Corporate Aircraft	2.1	0.0	0.0	3.2	4.6	0.0	0.0	0.0
COO/Vice President/#2 Officer								
Salary	109,387	110,000	147,017	106,227	159,400	68,000	n/a	85,000
Total Compensation	151,154	166,827	160,034	150,000	202,830	79,900	n/a	112,500
Change versus Previous Year	3.6	2.0	2.5	3.0	1.0	0.0	n/a	3.0
Bonus % of Salary	30.3	19.5	19.5	33.4	50.8	n/a	n/a	18.0
Firms Paying Bonus	79.7	88.2	80.0	69.4	69.2	50.0	n/a	100.0
Age	50.0	52.5	54.0	48.0	48.5	47.5	n/a	46.0
Years with Company	24.0	20.0	28.0	25.0	26.0	24.0	n/a	15.0
Equity Owned	12.0	26.0	27.0	12.0	25.0	46.0	n/a	5.0
Company Founder	7.8	8.8	7.7	6.8	4.8	11.1	0.0	0.0
COO/VP Benefits & Perks								
Company Car & Expenses	82.5	96.0	92.3	80.5	100.0	50.0	n/a	50.0
Supplemental Life Insurance	54.7	80.0	84.6	46.3	57.1	50.0	n/a	50.0
Supplemental Medical Insurance	24.8	36.0	30.8	31.7	35.7	16.7	n/a	25.0
Tax Return Preparation	51.1	52.0	46.2	56.1	64.3	50.0	n/a	50.0
Club Dues & Expenses	28.5	24.0	23.1	26.8	35.7	16.7	n/a	0.0
Personal Tax & Financial Planning	37.2	44.0	30.8	48.8	35.7	50.0	n/a	50.
Annual Physical Examination	17.5	12.0	15.4	17.1	21.4	0.0	n/a	0.
Low or No-interest Loans	8.0	16.0	15.4	4.9	0.0	0.0	n/a	0.0
	11.7	20.0	7.7	7.3	7.1	0.0	n/a	0.0
Supplemental Retirement Benefits	14.6	12.0	7.7	14.6	14.3	16.7		0.0
Deferred Compensation					0.0		n/a	
First Class Air Travel	4.4	16.0	15.4	2.4		0.0	n/a	0.0
Use of Corporate Aircraft	0.7	0.0	0.0	2.4	0.0	0.0	n/a	0.

2008 Employee Compensation Rep	ort	Ci	opyright 2008 F	Profit Planning	Group, Inc.			ı
Firms	Noville Foot	Now James	Namada	Now York	New York	Buffalo	Dachastar	Syracuse
Copyright © 2008 Profit Planning Group	North East	New Jersey	Newark	New York	City	Niagara Falls	Rochester	Utica Rome
Chief Financial Officer (CFO)	98,864	122,848	216,857	96,990	132,500	n/a	n/a	n/a
Salary Total Compensation	119,037	148,450	162,428	111,700	164,311	n/a	n/a	n/a
Change versus Previous Year	3.8	0.1	4.4	4.7	0.0		n/a	n/a
Bonus % of Salary	22.3	13.2	n/a	31.7	40.5	n/a	n/a	n/a
Firms Paying Bonus	73.2	66.7	60.0	63.6	80.0		n/a	n/a
Age	52.0	51.0	57.0	51.5	54.0		n/a	n/a
Years with Company	13.0	18.0	21.5	9.0	7.5		n/a	n/a
Equity Owned	0.0	0.0	0.0	0.0	0.0	n/a	n/a	n/a
Company Founder	7.8	8.8	7.7	6.8	4.8	11.1	0.0	0.0
CFO Benefits & Perks								
Company Car & Expenses	57.1	68.4	66.7	58.3	60.0	n/a	n/a	n/a
Supplemental Life Insurance	33.0	52.6	50.0	25.0	20.0	n/a	n/a	n/a
Supplemental Medical Insurance	12.1	31.6	16.7	12.5	0.0	n/a	n/a	n/a
Tax Return Preparation	19.8	21.1	16.7	25.0	20.0	n/a	n/a	n/a
Club Dues & Expenses	11.0	5.3	0.0	8.3	0.0	n/a	n/a	n/a
Personal Tax & Financial Planning	15.4	21.1	16.7	20.8	10.0	n/a	n/a	n/a
Annual Physical Examination	8.8	0.0	0.0	0.0	0.0	n/a	n/a	n/a
Low or No-interest Loans	4.4	5.3	16.7	0.0	0.0	n/a	n/a	n/a
Supplemental Retirement Benefits	5.5	5.3	0.0	4.2	0.0		n/a	n/a
Deferred Compensation	17.6	5.3	0.0	20.8	20.0		n/a	n/a
First Class Air Travel	5.5	15.8	0.0	0.0	0.0		n/a	n/a
Use of Corporate Aircraft	0.0	0.0	0.0	0.0	0.0	n/a	n/a	n/a
Chief Marketing Officer (CMO)	404040	407.740	447 (00	00.440	405.000	,	,	,
Salary	104,048	137,743	117,632	99,463	135,000		n/a	n/a
Total Compensation	125,112	164,141	135,132	103,982	160,034	n/a	n/a	n/a
Change versus Previous Year	5.0	3.0 11.9	3.0	3.0 15.6	1.5		n/a	n/a
Bonus % of Salary	18.6		n/a		17.1 85.7	n/a	n/a	n/a
Firms Paying Bonus	90.6 47.0	100.0 51.5	100.0 56.5	84.6 45.0	43.0	n/a n/a	n/a n/a	n/a n/a
Age	18.0	26.0	28.5	16.5	18.0		n/a	n/a
Years with Company	0.0	0.0	0.0	0.0	0.0		n/a	n/a
Equity Owned Company Founder	7.8	8.8	7.7	6.8	4.8		0.0	0.0
CMO Benefits & Perks	7.0	0.0	7.7	0.0	7.0	11.1	0.0	0.0
Company Car & Expenses	78.2	100.0	100.0	92.9	100.0	n/a	n/a	n/a
Supplemental Life Insurance	47.3	75.0	50.0	57.1	57.1	n/a	n/a	n/a
Supplemental Medical Insurance	14.6	25.0	0.0	35.7	28.6		n/a	n/a
Tax Return Preparation	23.6	25.0	0.0	28.6			n/a	n/a
Club Dues & Expenses	18.2	12.5	0.0	7.1	0.0	n/a	n/a	n/a
Personal Tax & Financial Planning	18.2	37.5	0.0	28.6	28.6	n/a	n/a	
Annual Physical Examination	14.6	0.0	0.0	14.3	28.6	n/a	n/a	n/a
Low or No-interest Loans	7.3	25.0	50.0	0.0	0.0	n/a	n/a	n/a
Supplemental Retirement Benefits	5.5	12.5	0.0	14.3	14.3	n/a	n/a	n/a
Deferred Compensation	23.6	12.5	0.0	35.7	28.6	n/a	n/a	n/a
First Class Air Travel	3.6	25.0	0.0	0.0	0.0	n/a	n/a	n/a
Use of Corporate Aircraft	0.0	0.0	0.0	0.0	0.0	n/a	n/a	n/a
Operations Manager								
Salary	71,700	75,163	102,199	67,050	-		n/a	
Total Compensation	80,000	83,016	103,699	72,250	83,250		n/a	
Bonus % of Salary	12.0	7.4	n/a	11.8	11.8		n/a	
Firms Paying Bonus	77.2	75.0	75.0	78.3	90.0	n/a	n/a	n/a
Warehouse Supervisor								
Salary	46,000	57,267	57,267	45,000	48,039		n/a	
Total Compensation	48,000	56,500	58,767	47,368	52,077	n/a	n/a	
Bonus % of Salary	7.7	2.8	n/a	4.2	4.2		n/a	n/a
Firms Paying Bonus	66.0	62.5	50.0	64.3	69.2	n/a	n/a	n/a
Warehouse Employee	00.000	04.050	0/ 050	07.000	07.000	00.000	,	20.000
Salary	28,000	31,250	36,953	27,000	26,900		n/a	
Total Compensation	30,000	32,500	42,471	29,564	28,700		n/a	
Bonus % of Salary	11.0	14.5	14.9	8.9			n/a	
Firms Paying Bonus	61.8	59.1	71.4	63.2	69.2	60.0	n/a	60.0
Driver/Delivery Personnel	24.000	27 750	27 E11	22.240	25 500	22.240	n/a	nla
Salary	34,000 35,677	37,750 39,136	37,511 42,898	32,240 34,900	35,500 38,550		n/a n/a	
Total Compensation	9.3	39,130	42,898	34,900	38,550 2.6		n/a	n/a n/a
Bonus % of Salary	65.1	64.7	71.4				n/a	
Firms Paying Bonus	05.1	04.7	/ 1.4	/0.0	00.0	40.0	11/4	11/4

2008 Employee Compensation Rep	Profit Planning	Group, Inc.						
Firms Copyright © 2008 Profit Planning Group	North East	New Jersey	Newark	New York	New York City	Buffalo Niagara Falls	Rochester	Syracuse Utica Rom
	NOI (III EaSt	ivew Jersey	Newark	New YOR	City	iviayara Falis	Rochester	Utica Ruiii
Sales Manager Salary	78,548	85,400	75,000	73,000	90,650	61,000	n/a	77,50
Total Compensation	99,500	101,858	100,540	95,500	111,000	78,000	n/a	85,00
Bonus % of Salary	20.0	14.1	14.5	15.4	20.0	19.1	n/a	8
Firms Paying Bonus	90.7	81.8	87.5	93.6	88.9	100.0	n/a	100
Sales Assistant	70.7	01.0	07.0	70.0	00.7	100.0	11/4	100
Salary	39,060	46,000	50,000	38,335	41,400	n/a	n/a	39,7
Total Compensation	43,800	46,500	50,000	44,075	44,675	n/a	n/a	41,5
Bonus % of Salary	10.0	6.7	n/a	10.9	5.4	n/a	n/a	1.,,0
Firms Paying Bonus	67.1	27.8	25.0	83.3	85.7	n/a	n/a	7!
Customer Service Rep	07.1	27.0	20.0	00.0	00.7	1174	11/4	,
Salary	34,000	36,450	40,200	33,690	34,100	32,131	n/a	
Total Compensation	36,500	49,924	57,674	35,000	35,000	40,000	n/a	
Bonus % of Salary	10.3	10.1	5.7	6.5	7.1	n/a	n/a	
Firms Paying Bonus	67.4	62.5	62.5	65.6	78.6	50.0	n/a	i
Counter Salesperson	07.1	02.0	02.0	00.0	70.0	00.0	11/4	'
Salary	33,714	37,900	33,000	32,000	38,000	29,737	n/a	37,5
Total Compensation	38,550	40,000	35,800	39.000	40,575	32,107	n/a	45,5
Bonus % of Salary	14.4	14.5	n/a	16.9	19.0	n/a	n/a	10,0
-	72.7	60.0	60.0	79.0	83.3	50.0	n/a	7
Firms Paying Bonus	12.1	00.0	00.0	77.0	03.3	30.0	11/4	,
Chief Information Officer (CIO/CTO)	91,690	118,500	n/a	92,380	110,000	n/a	n/a	
Salary Total Componentian	107,000	132,500		113,250				
Total Compensation	9.1		n/a n/a	9.1	113,250 9.1	n/a	n/a	
Bonus % of Salary	82.8	n/a 75.0		80.0	100.0	n/a	n/a	
Firms Paying Bonus	02.0	75.0	n/a	00.0	100.0	n/a	n/a	
MIS/Data Processing Manager	64.046	02.250	02 500	44.000	nlo	nlo	nlo	
Salary	64,946	83,250	82,500	64,089	n/a	n/a	n/a	
Total Compensation	66,519 8.5	84,750 2.6	84,500	61,945 3.3	n/a n/a	n/a	n/a	
Bonus % of Salary			n/a			n/a	n/a	1
Firms Paying Bonus	63.0	60.0	60.0	50.0	n/a	n/a	n/a	1
Systems Administrator	40.054	75 000	05 222	47.270	40 141	m la	la	
Salary	48,854	75,000	85,323	47,370	40,141	n/a	n/a	ı
Total Compensation	50,019	75,500	86,323	50,019	39,282	n/a	n/a	1
Bonus % of Salary	4.6	2.0	n/a	2.6	n/a	n/a	n/a	1
Firms Paying Bonus	44.0	50.0	50.0	43.8	60.0	n/a	n/a	1
IT Clerk	04.000	40.704	40.704	04.000	,	,	,	
Salary	31,239	42,734	42,734	31,239	n/a	n/a	n/a	1
Total Compensation	32,723	42,734	42,734	31,839	n/a	n/a	n/a	
Bonus % of Salary	2.0	n/a	n/a	n/a	n/a	n/a	n/a	1
Firms Paying Bonus	46.2	16.7	0.0	50.0	n/a	n/a	n/a	
Purchasing Manager								
Salary	60,000	65,577	66,000	60,000	74,521	n/a	n/a	1
Total Compensation	64,250	70,789	75,312	56,000	69,000	n/a	n/a	ı
Bonus % of Salary	8.9	4.0	2.7	5.7	1.9	n/a	n/a	1
Firms Paying Bonus	70.0	66.7	62.5	68.2	77.8	n/a	n/a	
Purchasing Agent/Buyer								
Salary	45,000	50,000	50,000	43,000	51,350	n/a	n/a	1
Total Compensation	47,985	51,000	51,300	47,250	50,400	n/a	n/a	
Bonus % of Salary	7.3	5.8	n/a	3.8	3.0	n/a	n/a	
Firms Paying Bonus	63.8	62.5	50.0	65.4	83.3	n/a	n/a	
Controller								
Salary	71,967	85,000	89,554	75,600	85,000	n/a	n/a	
Total Compensation	77,000	85,950	106,377	83,138	90,000	n/a	n/a	
Bonus % of Salary	10.4	2.5	3.0	12.8	7.9	n/a	n/a	
Firms Paying Bonus	63.8	64.3	66.7	50.0	50.0	n/a	n/a	
Accountant/Bookkeeper								
Salary	38,651	40,000	37,590	39,110	52,000	32,240	n/a	40,0
Total Compensation	39,695	42,550	40,000	40,000	52,700	33,000	n/a	40,0
Bonus % of Salary	3.6	1.4	2.0	2.9	1.9	5.3	n/a	·
Firms Paying Bonus	49.0	47.6	45.5	51.3	64.3	57.1	n/a	5
Credit Manager								
Salary	55,500	59,000	43,000	51,125	66,000	n/a	n/a	
Total Compensation	54,075	60,000	49,000	53,161	63,600	n/a	n/a	
Bonus % of Salary	7.5	2.5	6.9	4.6	4.6	n/a	n/a	
Donas 70 or Salary	100.0	100.0	100.0	100.0	100.0	n/a	n/a	

2000 Employee compensation repe				Tone i lanning	- · · · · · · · · · · · · · · · · · · ·			
Firms Copyright © 2008 Profit Planning Group	North East	New Jersey	Newark	New York	New York City	Buffalo Niagara Falls	Rochester	Syracuse Utica Rome
Credit/Collections Clerk								
Salary	34,310	38,700	36,000	34,500	37,547	n/a	n/a	34,500
Total Compensation	35,350	39,200	36,000	35,975	39,500	n/a	n/a	37,675
Bonus % of Salary	6.5	2.3	n/a	7.7	3.1	n/a	n/a	n/a
Firms Paying Bonus	100.0	0.0	0.0	100.0	100.0	n/a	n/a	100.0
Human Resources Manager								
Salary	55,032	70,000	91,777	51,000	66,700	n/a	n/a	n/a
Total Compensation	57,500	70,000	95,277	52,000	52,000	n/a	n/a	n/a
Bonus % of Salary	3.7	1.9	n/a	2.4	2.3	n/a	n/a	n/a
Firms Paying Bonus	100.0	50.0	50.0	100.0	100.0	n/a	n/a	n/a
Office Manager								
Salary	50,000	58,000	58,240	44,600	46,300	n/a	n/a	n/a
Total Compensation	53,180	56,010	58,840	51,324	n/a	n/a	n/a	n/a
Bonus % of Salary	6.0	2.5	n/a	3.8	n/a	n/a	n/a	n/a
Firms Paying Bonus	66.7	55.6	60.0	69.2	n/a	n/a	n/a	n/a
Office/Clerical Personnel								
Salary	29,130	33,000	31,541	28,000	33,500	24,500	27,187	30,500
Total Compensation	30,000	33,008	33,000	28,050	33,150	24,500	27,480	30,665
Bonus % of Salary	5.0	2.3	2.0	2.6	2.6	n/a	n/a	n/a
Firms Paying Bonus	52.6	40.0	50.0	50.0	66.7	0.0	75.0	50.0

2008 Employee Compensation Rep	ort	Co	pyright 2008 F	Profit Planning	Group, Inc.			
Firms					New York	Buffalo	5.1	Syracuse
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Raises, Bonuses, Retirement								
Employee Raises (% of Firms)	40.0	00.0	40.0	04.0	00.7		0.0	F0.0
Cost of Living Adjustment (COLA)	40.9	38.9	42.9	31.2	22.7	44.4	0.0	50.0
Annual Merit Raise	61.1	50.0	50.0	57.4	54.6	55.6	20.0	83.3
Lump Sum	13.5	11.1	7.1	14.8	18.2	11.1	20.0	16.7
Variable Pay Plan	42.0	41.7	35.7	32.8	36.4	11.1	40.0	50.0
No Raises	5.7	2.8	0.0	9.8	9.1	11.1	20.0	0.0
No Set Policy for Raises	55.4	61.1	50.0	63.9	68.2	44.4	80.0	83.3
Employee Bonus Program (% of Firms)	90.7	86.1	92.9	86.9	95.5	66.7	100.0	100.0
Special Recognition Bonus	40.0	45.2	53.9	52.8	57.1	50.0	80.0	33.3
Achievement of Individual Goals	52.6	51.6	53.9	45.3	38.1	33.3	20.0	66.7
Achievement of Firm/Dept. Goals	49.7	54.8	46.2	45.3	42.9	50.0	20.0	50.0
Cash Profit Sharing	26.3	9.7	7.7	17.0	9.5	16.7	20.0	16.7
CEO/Owner Discretion	74.9	87.1	84.6	79.3	85.7	66.7	80.0	83.3
Retention Bonuses (% of Firms)	5.4	5.7	14.3	6.7	9.5	0.0	0.0	0.0
Severance Program	8.4	11.1	0.0	5.1	10.0	0.0	0.0	0.0
Service Requirement (years)	1.0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Maximum Pay Offered (weeks)	10.5	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Retirement Plans Offered (% of Firms)	92.2	94.3	92.9	87.1	86.4	88.9	80.0	100.0
401(k)	87.6	81.8	92.3	88.9	89.5	75.0	100.0	83.3
Profit Sharing Plan	43.8	33.3	46.2	40.7	31.6	50.0	50.0	16.7
Payroll Deduction/SEP/SIMPLE IRA	15.2	15.2	7.7	13.0	21.1	12.5	0.0	16.7
Defined Benefit Plan	6.2	12.1	15.4	3.7	0.0	0.0	0.0	0.0
Money Purchase Plan	3.4	3.0	0.0	1.9	0.0	12.5	0.0	0.0
401(k) Plan Options								
Traditional	71.0	69.2	66.7	62.5	70.6	66.7	75.0	60.0
Safe Harbor	29.7	38.5	25.0	35.4	23.5	50.0	25.0	60.0
SIMPLE	7.1	11.5	8.3	10.4	17.7	0.0	0.0	0.0
Provides for Roth Contrib.	23.8	16.7	27.3	19.6	13.3	0.0	0.0	40.0
Catch-up Contributions Allowed	90.3	96.3	100.0	91.7	88.2	100.0	100.0	100.0
Flexible Spending Accounts								
Health Care	37.7	31.4	35.7	41.9	27.3	33.3	60.0	33.3
Dependent Care	37.2	31.4	35.7	40.3	27.3	44.4	60.0	33.3
Adoption Assistance	3.1	2.9	7.1	0.0	0.0	0.0	0.0	0.0
Child Care (allowance or facilities)	7.3	2.9	7.1	6.5	9.1	0.0	0.0	0.0
Flexible Work Scheduling	36.1	31.4	28.6	40.3	36.4	11.1	60.0	83.3
Educational Assistance	42.9	37.1	50.0	38.7	40.9	11.1	20.0	16.7
Pre-Retirement Counseling	15.2	11.4	7.1	12.9	13.6	0.0	20.0	16.7
Annual Computerized Benefits Stmt	26.2	28.6	28.6	22.6	27.3	11.1	20.0	16.7
Smoking Restrictions in Workplace	84.8	88.6	100.0	80.7	77.3	55.6	100.0	83.3
Employee Policy Manual	77.5	62.9	64.3	66.1	63.6		80.0	66.7
Union Representation	23.7	36.1	35.7	22.4	55.0	0.0	0.0	16.7
End Of Year & Christmas Perks								
Cash	32.3	28.6	35.7	29.0	27.3	33.3	20.0	16.7
Gift	40.1	34.3	42.9	35.5	31.8		80.0	16.7
Party	75.5	77.1	85.7	72.6	77.3		80.0	
Year-end Bonus	36.5	51.4	50.0	37.1	59.1	11.1	20.0	50.0

2008 Employee Compensation Rep	1		pyright 2008 i	Tone Flaming	Group, mc.			
Firms					New York	Buffalo		Syracuse
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Benefits	07.0	07.5	47.0	00.0	05.0	05.0	40.0	47-
Offer Cafeteria Plan (% of Firms)	37.0	37.5	46.2	29.8	35.0	25.0	40.0	16.7
Offer Health Benefits (% of Firms)	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Medical/Hospitalization Plans	16.5	13.9	14.3	12.9	9.1	0.0	0.0	33.3
Traditional (indemnity) Traditional HMO	33.5	13.9 44.4	50.0	35.5	9.1 22.7	55.6	20.0	50.0 50.0
Point of Service HMO (POS)	30.4	47.2	57.1	24.2	36.4	33.3	0.0	33.3
Preferred Provider (PPO)	68.0		57.1	56.5	54.6	55.6	60.0	50.0
Exclusive Provider (EPO)	15.0	2.8	0.0	33.9	36.4	0.0	40.0	83.
HMO & PPO	18.6	25.0	28.6	16.1	13.6	22.2	0.0	33.
Traditional & PPO	10.8		14.3	6.5	4.6	0.0	0.0	33.
POS & PPO	16.5	25.0	21.4	12.9	13.6	11.1	0.0	33.
HMO & POS	16.0	25.0	35.7	9.7	9.1	11.1	0.0	33.
Employer Paid Percentage								
Traditional (indemnity)	50.0	0.0	n/a	50.0	n/a	n/a	n/a	n/
Traditional HMO	72.0	75.0	75.0	50.0	50.0	65.0	n/a	n/
Point of Service HMO (POS)	70.0	73.0	75.0	65.0	65.0	n/a	n/a	n/a
Preferred Provider (PPO)	75.0	80.0	73.5	72.0	70.0	n/a	n/a	n/s
Exclusive Provider (EPO)	55.0	n/a	n/a	61.7	65.0	n/a	n/a	43.
PPO Premium								
Single Employee	329	362	386	333	361	311	n/a	n/
Employee Plus Spouse	698	698	925	673	796	n/a	n/a	n/
Employee Plus Child	621	727	887	666	738	n/a	n/a	n/
Family	926	1,100	1,245	935	1,102	n/a	n/a	n/
Annual Deductible (per person)								
Traditional (indemnity)	500	n/a	n/a	1,375	n/a	n/a	n/a	n/a
Traditional HMO	1,000	1,000	1,000	n/a	n/a	n/a	n/a	n/a
Point of Service HMO (POS)	500	1,000	750	1,250	1,500	n/a	n/a	n/a
Preferred Provider (PPO)	500		500	550	n/a	n/a	n/a	n/a
Exclusive Provider (EPO)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Co-Pay Amount (per visit)	00	,	,	00	,	,	,	,
Traditional (indemnity)	23	n/a	n/a	23	n/a	n/a	n/a	n/:
Traditional HMO	20		20	20	25	18	n/a	n/a
Point of Service HMO (POS)	20 20	25 20	20 25	23 20	25 20	n/a	n/a	n/: n/:
Preferred Provider (PPO)	25	n/a	n/a	20 25	25 25	n/a n/a	n/a n/a	n/:
Exclusive Provider (EPO)	23	II/a	II/a	23	23	IIIa	IIIa	11/
PPO Requirements Deductibles for Family Coverage	2	2	2	2	n/a	n/a	n/a	n/a
Second Opinion	15.5		50.0	16.1	20.0	20.0	n/a	n/
Pre-Notify for non-ER Hosp. Visit	49.2	70.0	87.5	53.3	88.9	20.0	n/a	n/a
Other Health Benefits	17.2	70.0	07.10	00.0	0017	20.0		
Dependent Coverage	85.9	88.2	85.7	85.3	90.9	62.5	100.0	83.
Dental Plan	71.2	73.5	64.3	57.4	63.6	25.0	80.0	66.
Vision/Optical Plan	44.0	35.3	21.4	29.5	36.4	0.0	80.0	0.0
Retiree Medical Insurance	7.3	0.0	0.0	9.8	9.1	25.0	20.0	0.0
Prescription Drug Plan	89.5	100.0	100.0	80.3	81.8	62.5	100.0	50.
Mail-order Drug Plan	67.5	64.7	71.4	57.4	72.7	0.0	80.0	50.
Group Term Life Insurance	72.3	76.5	78.6	60.7	59.1	50.0	40.0	83.
Long-term Disability Insurance	56.5	52.9	42.9	52.5	54.6	25.0	40.0	83.
Short-term Disability Insurance	62.8	47.1	42.9	68.9	77.3	50.0	60.0	66.
Long-term Care Insurance	8.4	5.9	7.1	8.2	9.1	0.0	0.0	0.
Employee Assistance Program	27.2	11.8	28.6	31.2	27.3	12.5	40.0	33.
Employer Paid Percentage								
Dependent Coverage	65.0		72.5	58.0	62.5	50.0	55.0	60.
Dental Plan	53.3		75.0	50.0	35.0	n/a	0.0	75.
Vision/Optical Plan	62.0	70.0	n/a	24.5	0.0	n/a	24.5	n/
Retiree Medical Insurance	0.0		n/a	0.0	n/a	n/a	n/a	n/
Prescription Drug Plan	75.0		75.0	70.0	65.0	80.0	n/a	n/
Mail-order Drug Plan	75.0	77.5	75.0	65.0	65.0	n/a	n/a	n/
Group Term Life Insurance	100.0	100.0	100.0	100.0	100.0	100.0	n/a	n/
Long-term Disability Insurance	100.0	100.0	100.0	100.0	100.0	n/a	n/a	n/
Short-term Disability Insurance	100.0		100.0	100.0	100.0	75.0	n/a	n/
Long-term Care Insurance	0.0		n/a	0.0	n/a	n/a	n/a	n/
Employee Assistance Program	100.0	100.0	100.0	100.0	100.0	n/a	n/a	n/a

2008 Employee Compensation Repo	Report Copyright 2008 Profit Planning Group, Inc.							
Firms					New York	Buffalo	5	Syracuse
Copyright © 2008 Profit Planning Group	North East	New Jersey	Newark	New York	City	Niagara Falls	Rochester	Utica Rome
Annual Deductible (per person)								
Dependent Coverage	675	1,125	750	1,000	1,500	n/a	n/a	n/a
Dental Plan	50	63	75	50	50	n/a	n/a	n/a
Vision/Optical Plan	100	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Retiree Medical Insurance	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Co-Pay Amount (per visit)								
Dependent Coverage	20	20	20	25	25	n/a	n/a	18
Dental Plan	10	n/a	n/a	5	5	n/a	n/a	n/a
Vision/Optical Plan	20	20	n/a	20	20	n/a	n/a	n/a
Retiree Medical Insurance	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Health Savings Accounts Offered	9.5	5.9	7.7	6.5	0.0	11.1	0.0	33.3
HDHP Deductible (FTE/family annual)	2,600	n/a	n/a	2,600	n/a	n/a	n/a	n/a
Firm Contributes to Employee HSA	56.3	n/a	n/a	50.0	n/a	n/a	n/a	n/a
% of Deductible Contributed	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
\$ Amount Contributed	1,180	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Time Off	50.0		70 /			/		
Paid Time Off Program (PTO)	53.9	54.3	78.6	47.5	42.9	55.6	0.0	66.7
Days Off Accrued (per year)	14.5	10.0	7.0	15.0	15.0	15.0	n/a	10.0
Carry Over Accrued PTO (% of firms)	34.3	31.6	45.5	21.4	12.5	20.0	n/a	50.0
Includes Paid Holidays (% of firms)	34.3	31.6	27.3	32.1	37.5	0.0	n/a	50.0
Paid Holidays (if not incl. in PTO)	8	9	7	8	9	6	n/a	n/a
Separate Sick/Vacation Programs	4000	4000	,	4000	400.0	,	400.0	,
Paid Sick Days for Salaried Emps.	100.0	100.0	n/a	100.0	100.0	n/a	100.0	n/a
Sick Days (per year)	5.0	5.0	n/a	5.0	5.0	n/a	5.0	n/a
Paid Sick Days for Hourly Emps.	100.0	100.0	100.0	100.0	100.0	n/a	n/a	n/a
Sick Days (per year)	5.0	5.0	5.0	5.0	5.0	n/a	n/a	n/a
Paid Holidays (per year)	8.3	9.0	10.0	8.0	9.0	7.5	7.0	n/a
Other Time Off	15.7	11.4	21.4	0.0	0.5	0.0	0.0	1/7
Paid Parental Leave	15.7	11.4	21.4	8.2	9.5	0.0	0.0	16.7
Paid Jury Duty	69.6	62.9	57.1	70.5	76.2	66.7	80.0	83.3
Paid Military Duty	17.8	14.3	21.4	9.8	9.5	11.1	0.0	16.7
Holidays Observed	20.1	27.0	20.7	145	0.1	11.1	20.0	F0.0
New Year's Eve	20.1	27.8	28.6	14.5	9.1	11.1	20.0	50.0
New Year's Day	100.0	100.0	100.0 0.0	100.0	100.0	100.0	100.0 0.0	100.0
Martin Luther King's Birthday	2.6 14.4	2.8 38.9	50.0	6.5	18.2	0.0 11.1		0.0
Presidents' Day			50.0	21.0	50.0		0.0 40.0	
Good Friday	37.6	38.9		24.2	22.7	44.4		33.3
Memorial Day	99.0	100.0	100.0	98.4	100.0	100.0	100.0	100.0
Independence Day	99.0	100.0	100.0	98.4	100.0	100.0	100.0	100.0
Labor Day	97.9	100.0	100.0	98.4	100.0	88.9	100.0	100.0
Veteran's Day	5.7 99.0	11.1 97.2	14.3 92.9	6.5	0.0	11.1	0.0	0.0
Thanksgiving Day				98.4	100.0	100.0	100.0	100.0
Day After Thanksgiving	61.9	75.0	71.4	62.9	77.3	44.4	40.0	83.3
Christmas Eve	43.8	44.4	42.9	25.8	18.2	33.3	20.0	
Christmas Day	97.9	97.2	92.9	95.2	95.5	88.9	100.0	100.0
Personal/Floating Holiday	34.0	36.1	42.9	29.0	31.8	11.1	40.0	16.7
Other Religious Holidays	3.1	5.6	0.0	4.8	9.1	11.1	0.0	
Other	7.2	13.9	7.1	4.8	9.1	11.1	0.0	0.0

2008 Employee Compensation Repo	Co	Copyright 2008 Profit Planning Group, Inc.					
Firms Copyright © 2008 Profit Planning Group	Penn- sylvania	Phila- delphia	Pittsburgh	Harrisburg Carlisle York	Allentown Bethlehem Easton	Erie	
Firms Reporting	93	•	21	18	10	4	
Typical Sales (\$Mil)	17.6	22.3	22.7	33.6	14.1	16.8	
Number of Employees (FTE)	58.0	74.5	36.0	71.0	61.5	70.8	
Employee Turnover Rate	15.4	18.2	16.7	11.1	20.3	9.8	
Operations (% of Firms)							
Local	21.5	21.1	28.6	16.7	30.0	0.0	
Regional	68.8	65.8	61.9	83.3	60.0	75.0	
National	5.4	2.6	9.5	0.0	0.0	25.0	
International	4.3	10.5	0.0	0.0	10.0	0.0	
Ownership (% of Firms)							
Private Company	94.6	92.1	95.2	100.0	100.0	100.0	
Public Company	5.4	7.9	4.8	0.0	0.0	0.0	
Organization (% of Firms)							
Sole Proprietorship	0.0	0.0	0.0	0.0	0.0	0.0	
Partnership	0.0	0.0	0.0	0.0	0.0	0.0	
S Corporation	72.0	84.2	61.9	61.1	80.0	50.0	
C Corporation	28.0	15.8	38.1	38.9	20.0	50.0	
Limited Liability Corp. (LLC)	0.0	0.0	0.0	0.0	0.0	0.0	
Limited Liability Partnership (LLP)	0.0	0.0	0.0	0.0	0.0	0.0	
Chief Executive Officer (CEO)							
Salary	161,200	198,520	183,300	150,000	125,000	116,881	
Total Compensation	207,718	240,014	248,900	200,720	165,650	234,131	
Change versus Previous Year	2.0	0.2	4.7	0.0	1.0	4.5	
Bonus % of Salary	55.2	50.0	53.8	94.6	78.8	298.3	
Firms Paying Bonus	69.4	81.5	68.8	46.7	55.6	100.0	
Age	55.0	59.0	56.0	50.0	55.0	62.0	
Years with Company	25.0	24.0	28.0	18.0	28.5	32.5	
Equity Owned	51.0	87.0	51.0	60.0	40.3	17.5	
Company Founder	28.2	29.7	33.3	35.3	12.5	n/a	
CEO Benefits & Perks							
Company Car & Expenses	89.8	83.3	85.0	100.0	100.0	75.0	
Supplemental Life Insurance	65.9	50.0	75.0	66.7	60.0	75.0	
Supplemental Medical Insurance	21.6	22.2	15.0	26.7	20.0	25.0	
Tax Return Preparation	70.5	58.3	65.0	86.7	70.0	75.0	
Club Dues & Expenses	44.3	38.9	45.0	60.0	40.0	25.0	
Personal Tax & Financial Planning	46.6	36.1	45.0	73.3	40.0	25.0	
Annual Physical Examination	28.4		25.0	33.3	30.0	0.0	
Low or No-interest Loans	18.2		20.0	20.0	20.0	25.0	
Supplemental Retirement Benefits	13.6	16.7	15.0	13.3	10.0	0.0	
Deferred Compensation	14.8		15.0	20.0	20.0	0.0	
First Class Air Travel	11.4	8.3	15.0	20.0	10.0	25.0	
Use of Corporate Aircraft	2.3	0.0	5.0	0.0	0.0	0.0	
COO/Vice President/#2 Officer	109,554	130,000	100,525	118,000	98,090	83,492	
Salary	150,000	220,000	140,275	141,154	115,450		
Total Compensation	-			-	1	91,383	
Change versus Previous Year	4.0	4.7	6.5	3.6	1.0	4.5	
Bonus % of Salary	42.5 82.3	45.2 87.5	26.9 90.9	48.0 69.2	20.8 75.0	99.0 100.0	
Firms Paying Bonus	62.3 51.0		54.5	49.5	53.5	100.0 52.0	
Age	23.5		26.5	12.5	22.0	28.5	
Years with Company	10.0	0.5	29.0	10.0	37.0	6.0	
Equity Owned	8.2	8.1	11.1	11.8	0.0	n/a	
Company Founder COO/VP Benefits & Perks	0.2	0.1	11.1	11.0	0.0	II/a	
Coover beliefits & Perks Company Car & Expenses	77.9	82.8	76.9	83.3	75.0	75.0	
	50.0	41.4	69.2	41.7	37.5	75.0 75.0	
Supplemental Life Insurance Supplemental Medical Insurance	16.2	17.2	23.1	8.3	25.0	0.0	
Tax Return Preparation	50.0	48.3	53.9	58.3	50.0	50.0	
Club Dues & Expenses	30.9	24.1	15.4	50.0	25.0	0.0	
Personal Tax & Financial Planning	29.4	24.1	30.8	58.3	12.5	25.0	
Annual Physical Examination	19.1	20.7	15.4	33.3	12.5	0.0	
Low or No-interest Loans	7.4	3.5	15.4	8.3	0.0	25.0	
Supplemental Retirement Benefits	11.8		23.1	8.3	0.0	0.0	
Deferred Compensation	16.2		23.1	16.7	12.5	0.0	
First Class Air Travel	1.5		0.0	8.3	0.0	0.0	
Use of Corporate Aircraft	0.0		0.0			0.0	
036 of Corporate Aircraft	J.0	0.0	0.0	0.0	0.0	0.0	

2008 Employee Compensation Repo	Copyright 2008 Profit Planning Group, Inc.						
Firms	Penn- sylvania	Phila- delphia	Pittsburgh	Harrisburg Carlisle York	Allentown Bethlehem Easton	Erie	
Copyright © 2008 Profit Planning Group	Sylvania	Prilia- delprila	PillSburgii	Carlisie York	Easion	Elle	
Chief Financial Officer (CFO)	95,370	122,848	85,020	06 226	111,253	n/a	
Salary	115,032	137,445	102,150	86,326 106,500	138,829	n/a	
Total Compensation				5.9			
Change versus Previous Year	4.0	2.5	3.0		7.0	n/a	
Bonus % of Salary	20.9	23.5	20.2	18.0	n/a	n/a	
Firms Paying Bonus	79.6	78.3	55.6	80.0	75.0	n/a	
Age	53.0	51.0	54.0	47.5	47.0	n/a	
Years with Company	14.0	15.5	20.0	13.0	15.0	n/a	
Equity Owned	0.0	0.0	0.0	0.0	0.0	n/a	
Company Founder	8.2	8.1	11.1	11.8	0.0	n/a	
CFO Benefits & Perks							
Company Car & Expenses	51.1	62.5	55.6	50.0	50.0	n/a	
Supplemental Life Insurance	27.7	33.3	55.6	0.0	0.0	n/a	
Supplemental Medical Insurance	4.3	12.5	0.0	0.0	0.0	n/a	
Tax Return Preparation	17.0	12.5	44.4	10.0	25.0	n/a	
Club Dues & Expenses	14.9	8.3	22.2	20.0	0.0	n/a	
Personal Tax & Financial Planning	10.6	8.3	22.2	20.0	0.0	n/a	
Annual Physical Examination	17.0	16.7	11.1	20.0	0.0	n/a	
Low or No-interest Loans	6.4	0.0	0.0	10.0	0.0	n/a	
Supplemental Retirement Benefits	6.4	4.2	11.1	0.0	0.0	n/a	
Deferred Compensation	21.3	20.8	11.1	30.0	25.0	n/a	
First Class Air Travel	4.3	8.3	11.1	10.0	0.0	n/a	
Use of Corporate Aircraft	0.0	0.0	0.0	0.0	0.0	n/a	
Chief Marketing Officer (CMO)	0.0	0.0	0.0	0.0	0.0	11/4	
	114,981	117,861	99,043	n/a	100,000	n/a	
Salary	125,112	141,861	129,143	n/a	125,000	n/a	
Total Compensation		8.1			-		
Change versus Previous Year	8.0 23.0	21.4	0.0	n/a	11.0 24.8	n/a	
Bonus % of Salary			n/a	n/a		n/a	
Firms Paying Bonus	90.3	100.0	60.0	n/a	80.0	n/a	
Age	46.0	47.0	60.0	n/a	42.0	n/a	
Years with Company	16.0	23.0	24.0	n/a	12.0	n/a	
Equity Owned	0.0	0.0	n/a	n/a	0.0	n/a	
Company Founder	8.2	8.1	11.1	11.8	0.0	n/a	
CMO Benefits & Perks				_			
Company Car & Expenses	67.7	71.4	75.0	n/a	60.0	n/a	
Supplemental Life Insurance	35.5	35.7	50.0	n/a	40.0	n/a	
Supplemental Medical Insurance	3.2	0.0	0.0	n/a	20.0	n/a	
Tax Return Preparation	22.6	21.4	0.0	n/a	20.0	n/a	
Club Dues & Expenses	25.8	14.3	25.0	n/a	20.0	n/a	
Personal Tax & Financial Planning	9.7	7.1	0.0	n/a	20.0	n/a	
Annual Physical Examination	19.4	28.6	25.0	n/a	0.0	n/a	
Low or No-interest Loans	6.5	0.0	0.0	n/a	0.0	n/a	
Supplemental Retirement Benefits	0.0	0.0	0.0	n/a	0.0	n/a	
Deferred Compensation	22.6	35.7	0.0	n/a	20.0	n/a	
First Class Air Travel	0.0	7.1	0.0	n/a	0.0	n/a	
Use of Corporate Aircraft	0.0	0.0	0.0	n/a	0.0	n/a	
Operations Manager	0.0	0.0	0.0	11/4	0.0	11/4	
Salary	75,000	80,000	70,792	70,000	53,315	n/a	
•	82,000	82,000	85,806	94,101	n/a	n/a	
Total Compensation				27.8			
Bonus % of Salary	12.7	11.1	17.3		n/a	n/a	
Firms Paying Bonus	76.3	90.5	57.1	87.5	n/a	n/a	
Warehouse Supervisor		10.050	40.000	00.450	00 7.17		
Salary	43,500	48,250	42,000	38,450	38,747	n/a	
Total Compensation	46,292	51,000	42,500	46,760	39,927	n/a	
Bonus % of Salary	9.6	8.4	9.9	13.8	12.3	n/a	
Firms Paying Bonus	68.8	85.7	50.0	60.0	80.0	n/a	
Warehouse Employee							
Salary	26,693	30,000	30,000	26,500	25,850	n/a	
Total Compensation	30,000	32,000	30,000	33,370	26,693	24,860	
Bonus % of Salary	12.5	7.4	11.9	21.3	10.9	n/a	
Firms Paying Bonus	63.2	71.4	62.5	69.2	57.1	n/a	
Driver/Delivery Personnel			52.0	37.2		,α	
Salary	31,200	37,750	29,000	34,586	29,000	n/a	
•	35,000	38,747	31,200	36,379	27,000	27,152	
Total Compensation		-			-		
Bonus % of Salary	18.0	6.0	14.2	30.4	n/a	n/a	
Firms Paying Bonus	63.3	84.0	61.5	54.6	60.0	n/a	

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Firms	_				Allentown			
Copyright © 2008 Profit Planning Group	Penn- sylvania	Phila- delphia	Pittsburgh	Harrisburg Carlisle York	Bethlehem Easton	Erie		
Sales Manager	.,		<u></u>					
Salary	76,781	83,700	60,000	78,390	63,603	n/a		
Total Compensation	98,327	115,000	98,000	118,000	65,000	n/a		
Bonus % of Salary	28.2	27.8	33.1	43.5	15.4	n/a		
Firms Paying Bonus	92.7	88.9	92.3	100.0	80.0	n/a		
Sales Assistant								
Salary	37,000	41,200	36,000	34,368	38,616	n/a		
Total Compensation	40,588	45,000	37,338	37,530	n/a	n/a		
Bonus % of Salary	9.5	16.7	11.5	12.5	n/a	n/a		
Firms Paying Bonus	75.0	68.4	85.7	63.6	n/a	n/a		
Customer Service Rep								
Salary	32,872	35,000	33,000	33,500	31,900	n/a		
Total Compensation	36,000	36,000	34,500	40,000	34,566	n/a		
Bonus % of Salary	15.5	18.4	9.3	20.2	7.6	n/a		
Firms Paying Bonus	69.6	66.7	60.0	87.5	80.0	n/a		
Counter Salesperson	22.000	22.000	22.770	25.250	24.040	1-		
Salary	33,000	32,000	33,669	35,250	24,860	n/a		
Total Compensation	36,000	37,000	41,000	38,500	26,040	n/a		
Bonus % of Salary	13.0	16.2 84.2	14.9	22.2	n/a	n/a		
Firms Paying Bonus	73.2	84.2	71.4	62.5	n/a	n/a		
Chief Information Officer (CIO/CTO)	72,781	102,458	nla	n/a	nla	n/a		
Salary Total Componentian	82,781	102,458	n/a n/a	n/a	n/a n/a	n/a		
Total Compensation Bonus % of Salary	9.2	9.2	n/a	n/a	n/a	n/a		
Firms Paying Bonus	86.7	100.0	n/a	n/a	n/a	n/a		
MIS/Data Processing Manager	00.7	100.0	TI/U	11/4	11/4	11/4		
Salary	60,000	63,710	60,000	64,238	n/a	n/a		
Total Compensation	65,000	71,804	69,433	64,238	n/a	n/a		
Bonus % of Salary	11.4	9.5	n/a	n/a	n/a	n/a		
Firms Paying Bonus	66.7	75.0	75.0	50.0	n/a	n/a		
Systems Administrator								
Salary	46,355	52,750	49,000	30,138	n/a	n/a		
Total Compensation	46,944	53,422	59,950	37,972	n/a	n/a		
Bonus % of Salary	10.0	4.7	n/a	n/a	n/a	n/a		
Firms Paying Bonus	44.0	41.7	50.0	50.0	n/a	n/a		
IT Clerk								
Salary	31,896	37,250	n/a	n/a	n/a	n/a		
Total Compensation	34,863	38,500	n/a	n/a	n/a	n/a		
Bonus % of Salary	4.4	4.4	n/a	n/a	n/a	n/a		
Firms Paying Bonus	57.1	75.0	n/a	n/a	n/a	n/a		
Purchasing Manager								
Salary	56,000	60,325	55,000	51,870	n/a	n/a		
Total Compensation	62,000	74,403	59,990	69,104	59,866	61,000		
Bonus % of Salary	10.2	15.4	10.0	35.4	n/a	n/a		
Firms Paying Bonus	73.0	94.4	75.0	83.3	n/a	n/a		
Purchasing Agent/Buyer								
Salary	42,000	46,348	47,000	35,000	31,465	n/a		
Total Compensation	45,674	48,850	44,500	49,635	39,644	n/a		
Bonus % of Salary	8.8	9.1	n/a	n/a	n/a	n/a		
Firms Paying Bonus	62.9	79.0	50.0	60.0	75.0	n/a		
Controller	/F 000	72.000	/F 000	(0.000		1-		
Salary	65,000	73,000	65,000	60,000	n/a	n/a		
Total Compensation	70,000	82,723	71,750	58,500	n/a	n/a		
Bonus % of Salary	14.0	11.5	16.9	4.2	n/a	n/a		
Firms Paying Bonus	70.6	86.7	70.0	66.7	n/a	n/a		
Accountant/Bookkeeper	20 000	/1 EOO	2E 000	22 200	n/a	n/a		
Salary	38,000	41,500	35,000 36,500	33,300 34,150	47,000	n/a		
Total Compensation	38,500	42,500		-				
Bonus % of Salary	8.9 47.6	3.3 59.1	19.3 50.0	n/a 28.6	n/a n/a	n/a n/a		
Firms Paying Bonus	47.0	39.1	0.00	28.0	II/a	II/a		
Credit Manager	48,502	62,407	40,000	38,400	n/a	n/a		
Salary Total Compensation	50,000	62,439	43,510	43,469	n/a	n/a		
Bonus % of Salary	8.8	6.8	13.7	43,409 n/a	n/a	n/a		
Firms Paying Bonus	100.0	100.0	100.0	100.0	n/a	n/a		
Timis Laying Dunus	100.0	100.0	100.0	100.0	11/4	11/4		

2000 Employee Compensation Report								
Firms Copyright © 2008 Profit Planning Group	Penn- sylvania	Phila- delphia	Pittsburgh	Harrisburg Carlisle York	Allentown Bethlehem Easton	Erie		
Credit/Collections Clerk								
Salary	32,880	38,000	28,830	29,635	29,443	n/a		
Total Compensation	34,291	40,208	30,160	30,662	30,340	n/a		
Bonus % of Salary	6.7	6.4	n/a	14.9	4.7	n/a		
Firms Paying Bonus	100.0	100.0	100.0	100.0	100.0	n/a		
Human Resources Manager								
Salary	54,000	55,000	51,090	51,250	55,738	n/a		
Total Compensation	56,000	59,000	69,695	52,000	50,722	n/a		
Bonus % of Salary	4.0	3.8	n/a	n/a	n/a	n/a		
Firms Paying Bonus	100.0	100.0	100.0	50.0	n/a	n/a		
Office Manager						ı		
Salary	51,000	59,000	43,564	48,075	n/a	n/a		
Total Compensation	50,000	63,475	43,564	48,075	n/a	n/a		
Bonus % of Salary	6.7	12.5	n/a	4.9	n/a	n/a		
Firms Paying Bonus	68.2	75.0	50.0	66.7	n/a	n/a		
Office/Clerical Personnel								
Salary	28,005	32,000	25,625	25,200	27,000	n/a		
Total Compensation	29,000	35,360	27,000	25,200	27,991	n/a		
Bonus % of Salary	8.7	5.1	8.6	24.4	3.0	n/a		
Firms Paying Bonus	59.3	66.7	61.5	36.4	100.0	n/a		

2008 Employee Compensation Repo	2008 Employee Compensation Report Copyright 2008 Profit Planning Group, Inc.					
Firms	Penn- sylvania	Phila- delphia	Pittsburgh	Harrisburg Carlisle York	Allentown Bethlehem Easton	Erie
Copyright © 2008 Profit Planning Group	Sylvania	Prilia- delprila	PillSburgii	Carlisie York	Easion	Elle
Raises, Bonuses, Retirement						
Employee Raises (% of Firms)	47.0	27.0	FO 4	FF /	20.0	F0.0
Cost of Living Adjustment (COLA)	47.3	36.8	52.4	55.6	30.0	50.0
Annual Merit Raise	66.7	68.4	61.9	66.7	50.0	75.0
Lump Sum	14.0	21.1	14.3	11.1	10.0	0.0
Variable Pay Plan	48.4	60.5	47.6	50.0	20.0	50.0
No Raises	4.3	2.6	4.8	0.0	10.0	0.0
No Set Policy for Raises	48.4	47.4	66.7	44.4	50.0	75.0
Employee Bonus Program (% of Firms)	94.6	94.7	95.2	94.4	100.0	75.0
Special Recognition Bonus	30.7	38.9	25.0	41.2	10.0	n/a
Achievement of Individual Goals	56.8	55.6	65.0	52.9	50.0	n/a
Achievement of Firm/Dept. Goals	50.0	52.8	60.0	52.9	30.0	n/a
Cash Profit Sharing	36.4	30.6	25.0	58.8	30.0	n/a
CEO/Owner Discretion	68.2	66.7	65.0	76.5	60.0	n/a
Retention Bonuses (% of Firms)	4.6	2.9	10.5	5.6	0.0	0.0
Severance Program	9.8	10.5	4.8	22.2	11.1	25.0
Service Requirement (years)	1.0	3.5	n/a	1.0	n/a	n/a
Maximum Pay Offered (weeks)	6.0	15.0	n/a	n/a	n/a	n/a
Retirement Plans Offered (% of Firms)	94.6	94.7	95.2	94.4	90.0	100.0
401(k)	88.6	80.6	95.0	94.1	77.8	100.0
Profit Sharing Plan	50.0	52.8	40.0	64.7	44.4	50.0
Payroll Deduction/SEP/SIMPLE IRA	17.1	16.7	20.0	11.8	22.2	0.0
Defined Benefit Plan	5.7	8.3	10.0	11.8	0.0	0.0
Money Purchase Plan	4.6	2.8	10.0	0.0	0.0	0.0
401(k) Plan Options	7/0	70.0	(0.4	75.0	74.4	75.0
Traditional	76.9	79.3	68.4	75.0	71.4	75.0
Safe Harbor	20.5	27.6	21.1	18.8	14.3	25.0
SIMPLE	2.6	0.0	0.0	6.3	14.3	0.0
Provides for Roth Contrib.	28.2	24.1	26.3	25.0	42.9	0.0
Catch-up Contributions Allowed	87.0	100.0	68.4	87.5	85.7	100.0
Flexible Spending Accounts	07.4	40.5	40.4	(4.4	20.0	F0.0
Health Care	37.4	40.5	19.1	61.1	30.0	50.0
Dependent Care	37.4	40.5	19.1	61.1	30.0	50.0
Adoption Assistance	5.5	8.1	0.0	0.0	0.0	25.0
Child Care (allowance or facilities)	9.9	13.5	0.0	16.7	10.0	0.0
Flexible Work Scheduling	35.2	32.4	33.3	50.0	20.0	25.0
Educational Assistance	47.3 10.7	59.5	33.3	61.1	30.0	50.0
Pre-Retirement Counseling	18.7	21.6	28.6	11.1	10.0	25.0
Annual Computerized Benefits Stmt	28.6	32.4	23.8	38.9	20.0	50.0
Smoking Restrictions in Workplace	86.8	94.6	76.2	77.8 100.0	80.0	100.0
Employee Policy Manual	90.1	89.2	81.0	100.0	70.0	75.0
Union Representation	20.4	36.8	28.6	0.0	0.0	25.0
End Of Year & Christmas Perks	35.9	20.7	20.1	EOO	20.0	25.0
Cash		29.7	38.1	50.0	20.0	25.0
Gift	46.7 77.2	43.2 78.4	52.4 71.4	50.0	30.0 60.0	50.0 100.0
Party	77.2 29.4			83.3	40.0	0.0
Year-end Bonus	29.4	40.0	23.8	11.1	40.0	0.0

Firms	Penn-	Dhile	Dittalan	Harrisburg	Allentown Bethlehem	E.J
Copyright © 2008 Profit Planning Group	sylvania	Phila- delphia	Pittsburgh	Carlisle York	Easton	Erie
Benefits (2)	41 /	44.4	20.7	FF /	25.0	25.0
Offer Cafeteria Plan (% of Firms)	41.6	44.4	28.6	55.6	25.0	25.0
Offer Health Benefits (% of Firms)	100.0	100.0	100.0	100.0	100.0	100.0
Medical/Hospitalization Plans	19.4	10 5	22.0	1/ 7	20.0	0.0
Traditional (indemnity)		10.5 44.7	23.8 9.5	16.7 22.2	20.0 40.0	0.0 0.0
Traditional HMO	28.0 29.0	50.0	9.5 9.5	22.2	10.0	0.0
Point of Service HMO (POS)	78.5	63.2	90.5	88.9	70.0	100.0
Preferred Provider (PPO)	76.5 7.5	2.6	90.5	5.6	10.0	0.0
Exclusive Provider (EPO) HMO & PPO	17.2	23.7	9.5	16.7	10.0	0.0
	14.0	7.9	19.1	16.7	10.0	0.0
Traditional & PPO	16.1	26.3	9.5	11.1	10.0	0.0
POS & PPO HMO & POS	17.2	29.0	4.8	11.1	10.0	0.0
	17.2	27.0	4.0	11.1	10.0	0.0
Employer Paid Percentage Traditional (indemnity)	54.3	30.5	100.0	n/a	n/a	n/a
Traditional HMO	75.0	75.0	n/a	95.0	n/a	n/a
	70.0	73.0	n/a	75.0 n/a	n/a	n/a
Point of Service HMO (POS) Preferred Provider (PPO)	76.3	75.0	80.0	88.5	70.0	77.5
Exclusive Provider (EPO)	0.0	n/a	n/a	n/a	n/a	n/a
PPO Premium	0.0	IIIa	11/4	ına	IIIa	11/6
Single Employee	311	391	299	283	290	283
9 , 9	716	914	689	623	716	n/a
Employee Plus Spouse Employee Plus Child	599	758	599	582	633	n/a
Family	897	1,176	896	802	822	846
Annual Deductible (per person)	077	1,170	070	002	022	040
Traditional (indemnity)	375	n/a	n/a	n/a	n/a	n/a
Traditional HMO	1,500	2,000	n/a	n/a	n/a	n/a
Point of Service HMO (POS)	500	500	n/a	n/a	n/a	n/a
Preferred Provider (PPO)	500	1,500	500	300	500	400
Exclusive Provider (EPO)	n/a	n/a	n/a	n/a	n/a	n/a
Co-Pay Amount (per visit)	TI/a	11/4	TI/ CI	TI/U	11/4	11/0
Traditional (indemnity)	25	n/a	n/a	n/a	n/a	n/a
Traditional HMO	20	20	n/a	n/a	n/a	n/a
Point of Service HMO (POS)	20	20	n/a	n/a	n/a	n/a
Preferred Provider (PPO)	20	20	13	18	25	15
Exclusive Provider (EPO)	n/a	n/a	n/a	n/a	n/a	n/a
PPO Requirements						
Deductibles for Family Coverage	2	2	2	2	3	n/a
Second Opinion	7.8		0.0	6.7	0.0	25.0
Pre-Notify for non-ER Hosp. Visit	39.4	66.7	40.0	26.7	14.3	50.0
Other Health Benefits						
Dependent Coverage	85.0	84.2	76.2	88.9	100.0	75.0
Dental Plan	79.6	89.5	66.7	83.3	80.0	100.0
Vision/Optical Plan	57.0	68.4	42.9	61.1	50.0	50.0
Retiree Medical Insurance	7.5	5.3	4.8	11.1	10.0	0.0
Prescription Drug Plan	91.4	92.1	90.5	94.4	100.0	100.0
Mail-order Drug Plan	75.3	68.4	76.2	77.8	70.0	75.0
Group Term Life Insurance	77.4	73.7	81.0	88.9	60.0	75.0
Long-term Disability Insurance	60.2	60.5	57.1	72.2	50.0	50.0
Short-term Disability Insurance	64.5	55.3	61.9	77.8	70.0	50.0
Long-term Care Insurance	9.7	10.5	9.5	22.2	0.0	0.0
Employee Assistance Program	30.1	26.3	9.5	55.6	10.0	50.0
Employer Paid Percentage						
Dependent Coverage	70.0	70.0	80.0	60.0	50.0	n/a
Dental Plan	51.6	55.0	80.0	0.0	70.0	25.0
Vision/Optical Plan	25.5	65.0	80.0	0.0	0.0	n/a
Retiree Medical Insurance	0.0	n/a	n/a	n/a	n/a	n/a
Prescription Drug Plan	75.0		80.0	90.0	70.0	77.
Mail-order Drug Plan	75.0 75.0	72.0	75.0	87.0	70.0	n/a
		100.0	100.0	100.0	100.0	n/a
	100.0			100.0	100.0	11/4
Group Term Life Insurance	100.0 100.0				100 0	n/
Group Term Life Insurance Long-term Disability Insurance	100.0	100.0	100.0	100.0	100.0 100.0	
Group Term Life Insurance					100.0 100.0 n/a	n/a n/a n/a

2008 Employee Compensation Repo	Report Copyright 2008 Profit Planning Group, Inc.					
Firms Copyright © 2008 Profit Planning Group	Penn- sylvania	Phila- delphia	Pittsburgh	Harrisburg Carlisle York	Allentown Bethlehem Easton	Erie
Annual Deductible (per person)						
Dependent Coverage	500	1,000	500	625	500	n/a
Dental Plan	50	50	50	50	150	n/a
Vision/Optical Plan	100	n/a	n/a	n/a	n/a	n/a
Retiree Medical Insurance	n/a	n/a	n/a	n/a	n/a	n/a
Co-Pay Amount (per visit)	.,,					.,,
Dependent Coverage	18	20	15	20	20	n/a
Dental Plan	10	5	10	n/a	n/a	n/a
Vision/Optical Plan	15	20	n/a	n/a	n/a	n/a
Retiree Medical Insurance	n/a	n/a	n/a	n/a	n/a	n/a
Health Savings Accounts Offered	13.3	19.4	0.0	16.7	20.0	0.0
HDHP Deductible (FTE/family annual)	3,000	3,000	n/a	n/a	n/a	n/a
Firm Contributes to Employee HSA	60.0	80.0	n/a	n/a	n/a	n/a
% of Deductible Contributed	n/a	n/a	n/a	n/a	n/a	n/a
\$ Amount Contributed	n/a	n/a	n/a	n/a	n/a	n/a
Time Off	11/4	11/4	11/4	11/4	11/4	11/4
Paid Time Off Program (PTO)	57.6	56.8	42.9	50.0	70.0	50.0
Days Off Accrued (per year)	14.0	15.0	13.0	15.0	15.0	n/a
Carry Over Accrued PTO (% of firms)	39.6	19.1	66.7	33.3	57.1	n/a
Includes Paid Holidays (% of firms)	35.9	33.3	33.3	11.1	57.1	n/a
Paid Holidays (if not incl. in PTO)	8	9	8	7	n/a	n/a
Separate Sick/Vacation Programs	U	,	O	,	11/4	Π/α
Paid Sick Days for Salaried Emps.	100.0	100.0	100.0	100.0	n/a	n/a
=	5.0	5.0	6.0	5.0	n/a	n/a
Sick Days (per year)	100.0	100.0	100.0	100.0	n/a	n/a
Paid Sick Days for Hourly Emps.	5.0	5.0	5.0	5.0	n/a	n/a
Sick Days (per year)	8.0	8.0	9.0	9.0	n/a	n/a
Paid Holidays (per year) Other Time Off	0.0	0.0	7.0	7.0	II/a	11/4
	21.7	16.2	9.5	38.9	20.0	25.0
Paid Parental Leave	70.7	67.6	71.4	66.7	70.0	100.0
Paid Jury Duty	23.9	21.6	28.6	22.2	10.0	0.0
Paid Military Duty	23.9	21.0	20.0	22.2	10.0	0.0
Holidays Observed New Year's Eve	21.5	18.4	33.3	22.2	10.0	0.0
	100.0	100.0	100.0	100.0	10.0	100.0
New Year's Day	0.0	0.0	0.0	0.0	0.0	0.0
Martin Luther King's Birthday	1.1	5.3	0.0	0.0	0.0	0.0
Presidents' Day	46.2	50.0	61.9	33.3	30.0	25.0
Good Friday	46.2 98.9		95.2			25.0 100.0
Memorial Day	98.9 98.9	100.0		100.0	100.0	
Independence Day		100.0	100.0	100.0	100.0	100.0
Labor Day	96.8	100.0	90.5	100.0	90.0	100.0
Veteran's Day	3.2	2.6	0.0	0.0	0.0	0.0
Thanksgiving Day	100.0	100.0	100.0	100.0	100.0	100.0
Day After Thanksgiving	57.0	73.7	61.9	38.9	30.0	75.0
Christmas Eve	54.8	60.5	57.1	55.6	40.0	50.0
Christmas Day	100.0	100.0	100.0	100.0	100.0	100.0
Personal/Floating Holiday	35.5	39.5	28.6	38.9	40.0	0.0
Other Religious Holidays	1.1	2.6	0.0	0.0	0.0	0.0
Other	6.5	5.3	4.8	5.6	0.0	0.0

2008 Employee Compensation Repo	ort	Copyright 2008 Profit Planning Group, Inc.				
Firms Copyright © 2008 Profit Planning Group	Mid-Atlantic	Maryland	Baltimore	Virginia	Norfolk Va. Beach	Wash. D.C. Metro Area
Firms Reporting	64	27	14	27	11	20
Typical Sales (\$Mil)	13.2	15.0	13.3	11.6	12.3	19.4
Number of Employees (FTE)	47.0	51.8	47.0	52.3	56.0	59.4
Employee Turnover Rate	19.4	17.4	15.4	26.1	27.0	22.4
Operations (% of Firms)						
Local	23.8	26.9	23.1	22.2	36.4	25.0
Regional	61.9	69.2	76.9	59.3	36.4	60.0
National	7.9	3.9	0.0	7.4	9.1	10.0
International	6.4	0.0	0.0	11.1	18.2	5.0
Ownership (% of Firms)						
Private Company	96.8	100.0	100.0	92.6	81.8	100.0
Public Company	3.2	0.0	0.0	7.4	18.2	0.0
Organization (% of Firms)	4.4	0.0	0.0	0.0	0.0	0.0
Sole Proprietorship	1.6	0.0	0.0	0.0	0.0	0.0
Partnership	0.0	0.0	0.0	0.0	0.0	0.0
S Corporation	53.2	52.0	46.2	55.6	36.4	68.4
C Corporation	38.7	44.0	53.9	33.3	45.5	26.3
Limited Liability Corp. (LLC)	6.5	4.0	0.0	11.1	18.2	5.3
Limited Liability Partnership (LLP)	0.0	0.0	0.0	0.0	0.0	0.0
Chief Executive Officer (CEO)	100.000	4/0 400	4/5 000	100.000	100 /15	405.000
Salary	132,092	160,102	165,000	120,000	109,615	125,000
Total Compensation	199,231	230,250	263,000	170,283	160,000	165,192
Change versus Previous Year	4.0 58.6	8.0	21.0	1.2	1.2 33.3	0.0 58.6
Bonus % of Salary	79.3	83.8 72.7	64.8 83.3	43.8 81.0	87.5	58.6 52.9
Firms Paying Bonus	55.0	55.0	54.5	52.0	55.0	52.9 57.5
Age	25.0	27.0	27.0	22.0	22.0	23.5
Years with Company	51.0	59.0	67.0	65.0	80.0	55.0
Equity Owned Company Founder	37.7	46.2	30.8	32.0	30.0	60.0
CEO Benefits & Perks	37.7	40.2	30.0	32.0	30.0	00.0
Company Car & Expenses	82.5	85.2	85.7	76.9	63.6	80.0
Supplemental Life Insurance	58.7	66.7	64.3	50.0	63.6	55.0
Supplemental Medical Insurance	39.7	44.4	42.9	38.5	45.5	40.0
Tax Return Preparation	47.6	55.6	71.4	42.3	36.4	40.0
Club Dues & Expenses	36.5	29.6	28.6	30.8	27.3	40.0
Personal Tax & Financial Planning	41.3	55.6	50.0	30.8	18.2	45.0
Annual Physical Examination	19.1	18.5	28.6	23.1	18.2	10.0
Low or No-interest Loans	20.6	22.2	28.6	11.5	18.2	15.0
Supplemental Retirement Benefits	19.1	18.5	14.3	23.1	27.3	25.0
Deferred Compensation	22.2	11.1	14.3	26.9	27.3	20.0
First Class Air Travel	11.1	18.5	14.3	3.9	0.0	20.0
Use of Corporate Aircraft	0.0	0.0	0.0	0.0	0.0	0.0
COO/Vice President/#2 Officer						
Salary	104,000	113,738	116,238	100,000	153,939	103,059
Total Compensation	160,000	200,000	165,000	115,075	194,090	162,367
Change versus Previous Year	5.0	5.3	5.5	7.1	14.5	5.0
Bonus % of Salary	63.6	99.2	88.9	42.3	43.9	39.0
Firms Paying Bonus	80.6	69.2	71.4	84.6	100.0	54.6
Age	50.0	50.0	46.0	51.5	52.0	58.0
Years with Company	15.0	20.0	15.0	14.0	15.0	23.0
Equity Owned	20.0	20.0	10.0	2.0	n/a	23.0
Company Founder	6.6	3.9	0.0	8.0	0.0	10.0
COO/VP Benefits & Perks						
Company Car & Expenses	74.4	64.7	50.0	81.3	85.7	66.7
Supplemental Life Insurance	46.5	35.3	30.0	50.0	71.4	41.7
Supplemental Medical Insurance	34.9	35.3	40.0	37.5	57.1	25.0
Tax Return Preparation	34.9	41.2	40.0	25.0	14.3	41.7
Club Dues & Expenses	30.2	17.7	20.0	31.3	28.6	25.0
Personal Tax & Financial Planning	34.9	52.9	40.0	18.8	0.0	41.7
Annual Physical Examination	14.0	11.8	20.0	18.8	28.6	8.3
Low or No-interest Loans	11.6	5.9	10.0	6.3	14.3	8.3
		0.0	0.0	25.0	28.6	16.7
Supplemental Retirement Benefits	11.6	0.0	0.0	_0.0	_0.0	
Supplemental Retirement Benefits	11.6 20.9	5.9	10.0	25.0	42.9	16.7

2008 Employee Compensation Report		Co				
Firms Convicted © 2009 Profit Planning Croup	Mid-Atlantic	Mandand	Baltimore	Virginia	Norfolk Va. Beach	Wash. D.C. Metro Area
Copyright © 2008 Profit Planning Group	MIG-Atlantic	Maryland	Bailimore	Virginia	Beach	ivietro Area
Chief Financial Officer (CFO)	102,278	125,000	120,000	89,106	67,589	130,000
Salary Total Compensation	135,348	173,810	210,000	124,334	124,334	148,730
Change versus Previous Year	6.0	6.0	11.8	0.0	-8.9	3.0
Bonus % of Salary	72.0	23.6	90.9	84.0	87.5	14.1
Firms Paying Bonus	85.2	83.3	71.4	77.8	80.0	85.7
Age	48.0	45.0	51.0	59.0	49.5	42.0
Years with Company	10.5	8.0	9.0	11.0	12.0	8.0
Equity Owned	0.0	0.1	0.3	0.0	n/a	0.0
Company Founder	6.6	3.9	0.0	8.0	0.0	10.0
CFO Benefits & Perks						
Company Car & Expenses	38.7	28.6	25.0	40.0	50.0	33.3
Supplemental Life Insurance	45.2	35.7	50.0	50.0	50.0	22.2
Supplemental Medical Insurance	19.4	7.1	12.5	30.0	50.0	0.0
Tax Return Preparation	9.7	7.1	12.5	0.0	0.0	0.0
Club Dues & Expenses	6.5	0.0	0.0	0.0	0.0	0.0
Personal Tax & Financial Planning	9.7	7.1	12.5	0.0	0.0	0.0
Annual Physical Examination	12.9	14.3	25.0	20.0	33.3	0.0
Low or No-interest Loans	12.9	0.0	0.0	10.0	16.7	11.1
Supplemental Retirement Benefits	9.7	0.0	0.0	20.0	33.3	11.1
Deferred Compensation	25.8	14.3	25.0	20.0	33.3	11.1
First Class Air Travel	3.2	0.0	0.0	0.0	0.0	11.1
Use of Corporate Aircraft	0.0	0.0	0.0	0.0	0.0	0.0
Chief Marketing Officer (CMO)	0.4.0.4.7	07.500	07.500	,	,	07.404
Salary	94,267	97,500	97,500	n/a	n/a	97,134
Total Compensation	149,628	212,745	144,959	n/a	n/a	211,716
Change versus Previous Year	5.0 107.5	3.3	3.3 35.6	4.3	n/a	3.5 113.3
Bonus % of Salary	94.1	74.0 88.9	35.6 80.0	n/a	n/a	
Firms Paying Bonus	50.5	53.0	49.0	n/a 52.0	n/a n/a	100.0 57.0
Age Years with Company	21.0	21.5	17.0	16.5	n/a	23.0
Equity Owned	0.2	0.3	0.0	n/a	n/a	0.0
Company Founder	6.6	3.9	0.0	8.0	0.0	10.0
CMO Benefits & Perks	0.0	5.7	0.0	0.0	0.0	10.0
Company Car & Expenses	76.2	90.0	80.0	50.0	n/a	75.0
Supplemental Life Insurance	38.1	50.0	40.0	0.0	n/a	25.0
Supplemental Medical Insurance	19.1	20.0	0.0	0.0	n/a	12.5
Tax Return Preparation	14.3	10.0	0.0	0.0	n/a	12.5
Club Dues & Expenses	19.1	10.0	0.0	0.0	n/a	12.5
Personal Tax & Financial Planning	28.6	40.0	20.0	0.0	n/a	25.0
Annual Physical Examination	4.8	10.0	20.0	0.0	n/a	0.0
Low or No-interest Loans	19.1	10.0	0.0	0.0	n/a	25.0
Supplemental Retirement Benefits	4.8	0.0	0.0	0.0	n/a	12.5
Deferred Compensation	23.8	10.0	20.0	0.0	n/a	12.5
First Class Air Travel	4.8	0.0	0.0	0.0	n/a	12.5
Use of Corporate Aircraft	0.0	0.0	0.0	0.0	n/a	0.0
Operations Manager						
Salary	60,000	55,345	54,320	60,000	56,800	62,933
Total Compensation	73,500	72,666	71,633	72,400	74,100	75,190
Bonus % of Salary	19.4	18.2	16.8	20.0	23.4	22.2
Firms Paying Bonus	85.3	87.5	75.0	76.9	80.0	90.0
Warehouse Supervisor						
Salary	41,750	50,000	50,061	38,100	38,100	49,500
Total Compensation	48,120	49,500	49,500	42,600	40,137	55,200
Bonus % of Salary	8.9	6.0	5.4	10.8	10.8	7.2
Firms Paying Bonus	75.0	71.4	87.5	76.9	80.0	60.0
Warehouse Employee	07.11	00 17-	00 =0=	0/ 0==	00.00-	00.01-
Salary	27,414	29,470	28,535	26,050	22,880	29,840
Total Compensation	29,053	30,450	30,475	27,443	24,257	32,000
Bonus % of Salary	7.6	8.7	3.9	5.5	5.5	19.8
Firms Paying Bonus	63.4	57.1	66.7	64.3	80.0	54.6
Driver/Delivery Personnel	04.00=	04.00-	00.05-	04.00-	04.00-	00.07:
Salary	31,825	31,200	30,953	31,900	31,900	33,261
Total Compensation	34,800	35,830	35,830	34,800	34,800	36,000
Bonus % of Salary	9.1 60.1	12.4 73.7	8.7	7.6 65.0	9.1 77.8	14.3
Firms Paying Bonus	69.1	73.7	90.0	65.0	77.8	58.3

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Firms Copyright © 2008 Profit Planning Group	Mid-Atlantic	Maryland	Baltimore	Virginia	Norfolk Va. Beach	Wash. D.C. Metro Area	
Sales Manager	Wild-Atlantic	wai yiana	Daitimore	Virginia	Deach	WCIIO AI Ca	
Salary	75,072	70,000	69,040	76,400	76,200	80,000	
Total Compensation	88,890	89,787	86,040	82,950	91,500	92,074	
Bonus % of Salary	26.2	26.7	24.6	18.8	24.6	28.1	
Firms Paying Bonus	90.5	100.0	100.0	77.8	80.0	90.9	
Sales Assistant	70.0	10010	10010	77.0	00.0	7017	
Salary	40,500	40,000	41,000	46,539	47,613	37,000	
Total Compensation	44,500	41,279	43,000	48,832	50,000	40,155	
Bonus % of Salary	5.6	3.4	2.3	6.3	n/a	9.6	
Firms Paying Bonus	70.0	84.6	88.9	50.0	60.0	57.1	
Customer Service Rep							
Salary	34,500	33,890	31,500	30,000	n/a	35,000	
Total Compensation	38,000	38,000	39,704	38,000	n/a	39,000	
Bonus % of Salary	7.9	6.7	8.6	5.2	n/a	9.2	
Firms Paying Bonus	71.0	81.3	66.7	54.6	n/a	81.8	
Counter Salesperson							
Salary	35,000	32,570	32,000	35,030	35,700	32,240	
Total Compensation	37,000	39,160	39,160	35,713	36,798	36,153	
Bonus % of Salary	11.1	15.8	n/a	7.9	7.0	16.7	
Firms Paying Bonus	85.7	90.9	80.0	76.9	71.4	100.0	
Chief Information Officer (CIO/CTO)							
Salary	87,568	91,724	n/a	n/a	n/a	84,525	
Total Compensation	93,951	91,724	n/a	n/a	n/a	90,610	
Bonus % of Salary	17.2	n/a	n/a	n/a	n/a	n/a	
Firms Paying Bonus	62.5	50.0	n/a	n/a	n/a	60.0	
MIS/Data Processing Manager							
Salary	68,800	75,312	n/a	67,500	n/a	81,000	
Total Compensation	83,024	65,780	n/a	73,774	n/a	65,780	
Bonus % of Salary	23.4	14.0	n/a	n/a	n/a	5.8	
Firms Paying Bonus	75.0	85.7	n/a	50.0	n/a	100.0	
Systems Administrator	40,000	F2 F00	n la	40.070	m la	/O 000	
Salary	48,000	53,500	n/a	42,263	n/a	60,000	
Total Compensation	53,348 5.9	57,900	n/a	45,766	n/a	59,850	
Bonus % of Salary	68.4	4.2 62.5	n/a	7.0 75.0	n/a	3.6 80.0	
Firms Paying Bonus IT Clerk	00.4	02.3	n/a	73.0	n/a	00.0	
	34,718	n/a	n/a	n/a	n/a	n/a	
Salary Total Compensation	36,644	n/a	n/a	n/a	n/a	35,184	
Bonus % of Salary	n/a	n/a	n/a	n/a	n/a	33,104 n/a	
Firms Paying Bonus	50.0	n/a	n/a	n/a	n/a	n/a	
Purchasing Manager	30.0	11/4	11/4	11/4	11/4	11/4	
Salary	58,099	55,099	51,400	58,950	45,101	78,300	
Total Compensation	70,000	65,000	58,180	75,200	63,604	80,000	
Bonus % of Salary	21.9	18.4	16.9	27.6	33.0	22.2	
Firms Paying Bonus	75.0	75.0	71.4	76.9	80.0	63.6	
Purchasing Agent/Buyer							
Salary	42,000	41,000	39,512	42,000	n/a	50,000	
Total Compensation	43,315	43,000	44,000	44,158	n/a	51,500	
Bonus % of Salary	5.8	9.8	5.7	5.6	n/a	18.8	
Firms Paying Bonus	69.6	61.5	71.4	100.0	n/a	71.4	
Controller							
Salary	60,700	68,800	68,408	55,450	53,000	60,000	
Total Compensation	70,000	73,411	73,411	64,100	63,550	70,000	
Bonus % of Salary	19.3	18.1	12.9	19.0	20.2	18.1	
Firms Paying Bonus	81.5	84.6	87.5	80.0	80.0	83.3	
Accountant/Bookkeeper							
Salary	41,094	41,247	40,000	39,757	35,057	42,485	
Total Compensation	41,094	42,447	40,000	40,307	38,713	45,000	
Bonus % of Salary	4.2	3.9	3.1	3.1	n/a	13.3	
Firms Paying Bonus	56.8	50.0	55.6	57.1	50.0	36.4	
Credit Manager							
Salary	53,775	56,800	54,600	47,987	n/a	65,767	
Total Compensation	54,300	54,300	54,600	49,660	48,993	59,771	
Bonus % of Salary	9.8	8.5	n/a	12.6	n/a	11.2	
Firms Paying Bonus	100.0	100.0	100.0	100.0	n/a	100.0	
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Firms Copyright © 2008 Profit Planning Group	Mid-Atlantic	Maryland	Baltimore	Virginia	Norfolk Va. Beach	Wash. D.C. Metro Area	
Credit/Collections Clerk							
Salary	34,425	34,963	34,008	29,744	29,744	39,210	
Total Compensation	35,315	35,360	34,008	30,289	30,000	43,000	
Bonus % of Salary	7.8	12.8	n/a	7.8	13.0	20.6	
Firms Paying Bonus	100.0	100.0	100.0	100.0	100.0	100.0	
Human Resources Manager							
Salary	48,600	49,250	46,250	47,050	n/a	51,000	
Total Compensation	52,788	52,788	50,038	49,500	n/a	55,500	
Bonus % of Salary	10.9	10.0	9.6	n/a	n/a	15.2	
Firms Paying Bonus	100.0	100.0	100.0	50.0	n/a	100.0	
Office Manager							
Salary	39,519	n/a	n/a	38,550	n/a	n/a	
Total Compensation	45,000	n/a	n/a	41,800	n/a	n/a	
Bonus % of Salary	10.5	n/a	n/a	7.1	n/a	n/a	
Firms Paying Bonus	85.7	n/a	n/a	88.9	n/a	n/a	
Office/Clerical Personnel							
Salary	29,515	30,160	32,755	28,080	27,536	31,200	
Total Compensation	30,585	31,500	34,431	29,966	25,043	31,085	
Bonus % of Salary	6.8	7.7	2.9	4.2	5.6	9.0	
Firms Paying Bonus	75.0	71.4	75.0	73.3	100.0	63.6	

2008 Employee Compensation Rep	ort	C	opyright 2008 F	Profit Planning	Group, Inc.), Inc.					
Firms					Norfolk Va.	Wash. D.C					
Copyright © 2008 Profit Planning Group	Mid-Atlantic	Maryland	Baltimore	Virginia	Beach	Metro Area					
Raises, Bonuses, Retirement											
Employee Raises (% of Firms)		07.0			07.0						
Cost of Living Adjustment (COLA)	32.8	37.0	28.6	33.3	27.3	35.					
Annual Merit Raise	65.6	85.2	78.6	55.6	81.8	70.					
Lump Sum	10.9	18.5	14.3	7.4	9.1	20.					
Variable Pay Plan	48.4	40.7	28.6	59.3	63.6	55.					
No Raises	4.7	7.4	0.0	3.7	0.0	10.					
No Set Policy for Raises	53.1	44.4	57.1	59.3	63.6	50					
Employee Bonus Program (% of Firms)	93.8	92.6	92.9	96.3	90.9	95.					
Special Recognition Bonus	51.7	52.0	53.9	50.0	70.0	47.					
Achievement of Individual Goals	50.0	64.0	53.9	42.3	60.0	57.					
Achievement of Firm/Dept. Goals	55.0	64.0	53.9	53.9	70.0	63.					
Cash Profit Sharing	21.7	20.0	23.1	26.9	20.0	15					
CEO/Owner Discretion	76.7	72.0	84.6	80.8	100.0	68					
Retention Bonuses (% of Firms)	6.3	7.4	14.3	7.4	0.0	0					
Severance Program	12.5	14.8	14.3	11.1	0.0	10					
Service Requirement (years)	2.0	n/a	n/a	n/a	n/a	n					
Maximum Pay Offered (weeks)	10.0	n/a	n/a	n/a	n/a	n					
Retirement Plans Offered (% of Firms)	95.2	100.0	100.0	88.9	90.9	94					
401(k)	80.0	76.9	71.4	87.5	100.0	77					
Profit Sharing Plan	35.0	30.8	21.4	33.3	20.0	38					
Payroll Deduction/SEP/SIMPLE IRA	16.7	19.2	21.4	12.5	0.0	16					
Defined Benefit Plan	6.7	3.9	7.1	4.2	0.0	5					
Money Purchase Plan	0.0	0.0	0.0	0.0	0.0	0					
101(k) Plan Options											
Traditional	79.2	65.0	70.0	90.5	100.0	64					
Safe Harbor	16.7	25.0	20.0	9.5	0.0	28					
SIMPLE	2.1	5.0	0.0	0.0	0.0	7					
Provides for Roth Contrib.	14.6	20.0	20.0	14.3	0.0	21					
Catch-up Contributions Allowed	93.8	95.0	90.0	90.5	90.0	92					
Flexible Spending Accounts											
Health Care	42.9	57.7	42.9	33.3	36.4	47					
Dependent Care	41.3	50.0	28.6	37.0	45.5	47					
Adoption Assistance	1.6	3.9	0.0	0.0	0.0	0					
Child Care (allowance or facilities)	4.8	7.7	7.1	0.0	0.0	5					
Flexible Work Scheduling	39.7	50.0	42.9	33.3	18.2	57					
Educational Assistance	46.0	46.2	42.9	40.7	45.5	42					
Pre-Retirement Counseling	11.1	7.7	7.1	11.1	18.2	5					
Annual Computerized Benefits Stmt	28.6	30.8	28.6	22.2	36.4	31					
Smoking Restrictions in Workplace	81.0	92.3	92.9	74.1	72.7	79					
Employee Policy Manual	69.8	80.8	78.6	59.3	54.6	73					
Union Representation	10.9	11.1	0.0	7.4	18.2	20					
End Of Year & Christmas Perks											
Cash	34.9	26.9	21.4	37.0	45.5	42					
Gift	54.0	61.5	57.1	40.7	27.3	63					
Party	66.7	73.1	71.4	66.7	81.8	79					
Year-end Bonus	34.9	34.6	57.1	40.7	45.5	15					

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Firms Copyright © 2008 Profit Planning Group	Mid Atlantia	Mondond	Doltimoro	Virginia	Norfolk Va.	Wash. D.C.		
17.5	Mid-Atlantic	Maryland	Baltimore	virginia	Beach	Metro Area		
Benefits Offer Cafeteria Plan (% of Firms)	40.0	45.8	61.5	26.9	36.4	22.2		
Offer Health Benefits (% of Firms)	100.0	100.0	100.0	100.0	100.0	100.0		
Medical/Hospitalization Plans	100.0	100.0	100.0	100.0	100.0	100.0		
Traditional (indemnity)	20.6	25.9	14.3	19.2	27.3	26.3		
Traditional HMO	54.0	63.0	71.4	65.4	90.9	47.4		
Point of Service HMO (POS)	30.2	33.3	35.7	34.6	45.5	31.6		
Preferred Provider (PPO)	65.1	66.7	71.4	57.7	45.5	57.9		
Exclusive Provider (EPO)	4.8	7.4	7.1	0.0	0.0	10.5		
HMO & PPO	33.3	44.4	50.0	34.6	45.5	26.3		
Traditional & PPO	11.1	22.2	14.3	3.9	0.0	21.1		
POS & PPO	14.3	22.2	28.6	11.5	18.2	10.5		
HMO & POS	19.1	18.5	14.3	26.9	36.4	21.1		
Employer Paid Percentage	17.1	10.0	1 1.0	20.7	00.1	21.1		
Traditional (indemnity)	59.0	50.0	n/a	60.0	n/a	50.0		
Traditional HMO	68.0	65.0	62.5	70.0	60.5	65.0		
Point of Service HMO (POS)	58.0	53.0	65.0	58.0	50.0	51.5		
Preferred Provider (PPO)	72.5	50.0	50.0	63.0	50.0	70.5		
Exclusive Provider (EPO)	n/a	n/a	n/a	n/a	n/a	n/a		
PPO Premium	TIFA	11/4	11/4	11/4	11/4	11/0		
Single Employee	358	340	317	348	384	487		
Employee Plus Spouse	819	896	854	736	841	965		
Employee Plus Child	643	720	720	556	537	689		
Family	1,027	1,083	1,000	1,001	1,134	1,043		
3	1,027	1,005	1,000	1,001	1,134	1,043		
Annual Deductible (per person)	400	n/a	n/a	400	n/a	n/a		
Traditional (indemnity)	1,200	1,200	1,200	1,000	1,250	n/a		
Traditional HMO	1,000	1,200	1,200 n/a	500	400	n/a		
Point of Service HMO (POS)	500	300	300		400 n/a			
Preferred Provider (PPO)				750		500		
Exclusive Provider (EPO)	n/a	n/a	n/a	n/a	n/a	n/a		
Co-Pay Amount (per visit)	20	20	n/o	n la	m la	20		
Traditional (indemnity)	20	20	n/a	n/a	n/a	20		
Traditional HMO	20	20	20	23	20	20		
Point of Service HMO (POS)	23	20	n/a	25	25	20		
Preferred Provider (PPO)	20	20	20	25	n/a	20		
Exclusive Provider (EPO)	n/a	n/a	n/a	n/a	n/a	n/a		
PPO Requirements			0	0	,	0		
Deductibles for Family Coverage	2	2	2	2	n/a	3		
Second Opinion	10.3	17.7	33.3	7.1	0.0	0.0		
Pre-Notify for non-ER Hosp. Visit	56.4	64.7	66.7	28.6	40.0	63.6		
Other Health Benefits	04.0	00.4	00.0	00.0	00.0	00.5		
Dependent Coverage	91.9	92.6	92.9	92.0	90.9	89.5		
Dental Plan	75.8	85.2	85.7	80.0	100.0	79.0		
Vision/Optical Plan	56.5	59.3	50.0	60.0	63.6	63.2		
Retiree Medical Insurance	9.7	18.5	28.6	4.0	0.0	5.3		
Prescription Drug Plan	88.7	88.9	92.9	96.0	90.9	79.0		
Mail-order Drug Plan	64.5	51.9	50.0	76.0	72.7	57.9		
Group Term Life Insurance	82.3	88.9	85.7	76.0	72.7	89.5		
Long-term Disability Insurance	66.1	66.7	57.1	68.0	63.6	63.2		
Short-term Disability Insurance	67.7	77.8	64.3	56.0	54.6	68.4		
Long-term Care Insurance	14.5	14.8	21.4	12.0	27.3	5.3		
Employee Assistance Program	29.0	25.9	28.6	36.0	54.6	15.8		
Employer Paid Percentage								
Dependent Coverage	50.0	50.0	50.0	50.0	50.0	50.0		
Dental Plan	50.0	0.0	0.0	50.0	50.0	50.0		
Vision/Optical Plan	50.0	62.5	0.0	50.0	50.0	80.0		
Retiree Medical Insurance	0.0	0.0	37.5	n/a	n/a	n/a		
Prescription Drug Plan	68.0	55.0	50.0	63.0	68.0	60.0		
Mail-order Drug Plan	70.0	75.0	50.0	60.0	68.0	75.5		
Group Term Life Insurance	100.0	100.0	100.0	100.0	75.0	100.0		
Long-term Disability Insurance	50.0	0.0	0.0	50.0	50.0	100.0		
	41.5	0.0	0.0	58.0	83.0	29.0		
Short-term Disability Insurance	41.,11							
Short-term Disability Insurance Long-term Care Insurance	0.0	0.0	0.0	0.0	n/a	n/a		

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Firms						
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Annual Deductible (per person)	Wild Attiditio	wai yiaria	Daitimore	v ii giiilia	Deach	Wictio / ti ca
Dependent Coverage	500	750	1,200	500	500	500
Dental Plan	50	50	n/a	50	50	50
Vision/Optical Plan	n/a	n/a	n/a	n/a	n/a	n/a
Retiree Medical Insurance	n/a	n/a	n/a	n/a	n/a	n/a
Co-Pay Amount (per visit)	Tird	11/4	11/4	11/4	Tira	1170
Dependent Coverage	20	20	20	20	20	20
Dental Plan	10	10	n/a	n/a	n/a	n/a
Vision/Optical Plan	15	10	n/a	20	15	1!
Retiree Medical Insurance	n/a	n/a	n/a	n/a	n/a	n/a
Health Savings Accounts Offered	11.1	18.5	14.3	3.9	9.1	15.0
HDHP Deductible (FTE/family annual)	2,400	2,400	n/a	n/a	n/a	n/a
Firm Contributes to Employee HSA	71.4	80.0	n/a	n/a	n/a	n/a
% of Deductible Contributed	n/a	n/a	n/a	n/a	n/a	n/a
\$ Amount Contributed	n/a	n/a	n/a	n/a	n/a	n/a
Time Off						
Paid Time Off Program (PTO)	50.8	46.2	57.1	51.9	36.4	47.4
Days Off Accrued (per year)	15.0	15.0	15.0	15.0	15.0	17.0
Carry Over Accrued PTO (% of firms)	31.3	41.7	37.5	21.4	25.0	33.3
Includes Paid Holidays (% of firms)	25.0	25.0	25.0	21.4	50.0	22.2
Paid Holidays (if not incl. in PTO)	6	7	6	6	n/a	8
Separate Sick/Vacation Programs						
Paid Sick Days for Salaried Emps.	100.0	100.0	100.0	100.0	100.0	100.0
Sick Days (per year)	5.0	5.0	5.0	5.0	5.0	5.0
Paid Sick Days for Hourly Emps.	100.0	100.0	100.0	100.0	100.0	100.0
Sick Days (per year)	5.0	5.0	4.5	5.0	5.0	5.5
Paid Holidays (per year)	8.0	8.0	8.0	7.0	8.0	8.0
Other Time Off						
Paid Parental Leave	20.6	15.4	14.3	29.6	18.2	21.1
Paid Jury Duty	68.3	65.4	50.0	70.4	63.6	79.0
Paid Military Duty	11.1	11.5	7.1	11.1	0.0	15.8
Holidays Observed	17.5	2.0	0.0	10.5	0.1	21.6
New Year's Eve	17.5	3.9	0.0	18.5	9.1	21.
New Year's Day	100.0	100.0	100.0	100.0	100.0	100.0
Martin Luther King's Birthday	3.2	3.9 7.7	0.0	0.0	0.0	10.
Presidents' Day	4.8 15.9	11.5	0.0 14.3	0.0 18.5	0.0	15.8 15.8
Good Friday	96.8	96.2	92.9	96.3		94.7
Memorial Day	96.8 98.4	100.0	100.0	96.3 96.3	100.0	94.
Independence Day Labor Day	98.4 98.4	100.0	100.0	96.3	100.0	94.
Veteran's Day	3.2	7.7	7.1	0.0	0.0	5.
Thanksgiving Day	98.4	96.2	92.9	100.0	100.0	100.0
Day After Thanksgiving	55.6	57.7	57.1	44.4	45.5	63.2
Christmas Eve	44.4	46.2	35.7	37.0	18.2	63
Christmas Day	100.0	100.0	100.0	100.0	100.0	100.0
Personal/Floating Holiday	31.8	34.6	28.6	22.2	27.3	42.
Other Religious Holidays	1.6	3.9	7.1	0.0	0.0	0.0
Other Religious Floridays Other	7.9	7.7	7.1	11.1	27.3	5.3

F!			Charlotte			
Firms Copyright © 2008 Profit Planning Group	The Carolinas	North Carolina	Gastonia Rock Hill	Greensboro	South Carolina	
17.0	Carollias 89			High Point		
Firms Reporting	19.2	64	26 25.6	20 17.1	25	
Typical Sales (\$Mil)	53.2	25.4	60.9	49.0	12.3	
Number of Employees (FTE)		60.9			42.8 17.6	
Employee Turnover Rate	18.3	18.9	18.6	21.0	17.0	
Operations (% of Firms)	40.5	40.5		00.0	4.0	
Local	13.5	12.5	7.7	20.0	16.0	
Regional	69.7	70.3	65.4	65.0	68.0	
National	10.1	9.4	19.2	5.0	12.0	
International	6.7	7.8	7.7	10.0	4.0	
Ownership (% of Firms)						
Private Company	95.5	95.3	88.5	100.0	96.0	
Public Company	4.5	4.7	11.5	0.0	4.0	
Organization (% of Firms)						
Sole Proprietorship	2.3	3.1	0.0	5.0	0.0	
Partnership	1.1	0.0	0.0	0.0	4.0	
S Corporation	49.4	50.0	38.5	60.0	48.0	
C Corporation	33.7	29.7	30.8	25.0	44.0	
Limited Liability Corp. (LLC)	11.2	14.1	30.8	5.0	4.0	
Limited Liability Partnership (LLP)	2.3	3.1	0.0	5.0	0.0	
Chief Executive Officer (CEO)						
Salary	165,772	175,000	182,500	142,000	163,150	
Total Compensation	235,000	247,285	267,500	200,000	214,300	
Change versus Previous Year	1.0	0.5	0.5	7.5	7.0	
Bonus % of Salary	36.3	36.6	67.1	36.0	34.7	
Firms Paying Bonus	81.7	81.6	85.0	88.2	81.8	
Age	55.0	55.0	52.0	55.0	55.0	
Years with Company	25.0	25.0	23.0	25.0	25.0	
	51.0	50.3	54.5	50.0	59.0	
Equity Owned	39.3	32.8	40.0	36.8	56.5	
Company Founder	37.3	32.0	40.0	30.0	50.0	
CEO Benefits & Perks	06.4	00.2	100.0	100.0	92.0	
Company Car & Expenses	96.4	98.3	100.0	100.0		
Supplemental Life Insurance	62.7	62.1	66.7	70.0	64.0	
Supplemental Medical Insurance	41.0	39.7	50.0	40.0	44.0	
Tax Return Preparation	55.4	55.2	50.0	70.0	56.0	
Club Dues & Expenses	42.2	43.1	45.8	40.0	40.0	
Personal Tax & Financial Planning	36.1	34.5	45.8	30.0	40.0	
Annual Physical Examination	30.1	29.3	37.5	35.0	32.0	
Low or No-interest Loans	12.1	10.3	16.7	0.0	16.0	
Supplemental Retirement Benefits	16.9	15.5	29.2	15.0	20.0	
Deferred Compensation	18.1	22.4	16.7	30.0	8.0	
First Class Air Travel	14.5	15.5	29.2	5.0	12.0	
Use of Corporate Aircraft	6.0	3.5	4.2	0.0	12.0	
COO/Vice President/#2 Officer						
Salary	109,183	110,000	108,365	105,000	102,922	
Total Compensation	139,413	157,000	154,500	154,359	128,247	
Change versus Previous Year	3.6	2.8	9.0	9.0	5.4	
Bonus % of Salary	45.4	67.1	94.6	29.4	27.4	
Firms Paying Bonus	84.3	82.4	80.0	81.8	88.2	
Age	50.7	50.2	47.5	54.0	51.0	
Years with Company	14.0	16.0	14.5	19.5	12.0	
Equity Owned	10.5	10.0	9.0	2.5	15.0	
Company Founder	7.1	6.6	12.0	0.0	8.7	
COO/VP Benefits & Perks	,	0.0	12.0	0.0	0	
	81.0	79.1	77.8	93.3	85.0	
Company Car & Expenses	55.6	55.8	50.0	60.0	55.0	
Supplemental Life Insurance	28.6			26.7		
Supplemental Medical Insurance		27.9	33.3 27.8		30.0 25.0	
Tax Return Preparation	27.0	27.9		26.7		
Club Dues & Expenses	23.8	25.6	11.1	33.3	20.0	
Personal Tax & Financial Planning	20.6	18.6	22.2	20.0	25.0	
Annual Physical Examination	27.0	25.6	33.3	33.3	30.0	
Low or No-interest Loans	6.4	9.3	16.7	0.0	0.0	
Supplemental Retirement Benefits	11.1	9.3	22.2	6.7	15.0	
Deferred Compensation	14.3	16.3	5.6	33.3	10.0	
First Class Air Travel	11.1	11.6	16.7	6.7	10.0	
					10.0	

2008 Employee Compensation Repo	JIL		., .	Profit Planning Group, Inc.		
Firms	The	North	Charlotte	Cuannahana	Courth	
Copyright © 2008 Profit Planning Group	The Carolinas	North Carolina	Gastonia Rock Hill	Greensboro High Point	South Carolina	
Chief Financial Officer (CFO)	Guronnus	Caronna	TOOK TIIII	Tilgit Folia	Garonna	
Salary	108,134	113,000	104,000	122,000	100,000	
Total Compensation	126,450	139,023	107,025	145,162	122,876	
Change versus Previous Year	5.0	5.0	4.3	12.0	5.3	
Bonus % of Salary	25.0	24.8	22.7	42.8	25.1	
Firms Paying Bonus	89.7	93.3	93.3	90.0	77.8	
Age	48.0	46.0	45.5	40.0	51.0	
Years with Company	10.0	10.0	9.0	8.5	20.	
Equity Owned	0.0	0.0	0.0	0.0	14.	
Company Founder	7.1	6.6	12.0	0.0	8.	
CFO Benefits & Perks						
Company Car & Expenses	50.0	51.5	68.8	54.6	45.	
Supplemental Life Insurance	50.0	54.6	50.0	72.7	36.	
Supplemental Medical Insurance	34.1	36.4	43.8	45.5	27.	
Tax Return Preparation	9.1	6.1	6.3	0.0	18.	
Club Dues & Expenses	13.6	12.1	18.8	0.0	18.	
Personal Tax & Financial Planning	15.9	9.1	12.5	9.1	36.	
Annual Physical Examination	31.8	27.3	37.5	36.4	45.	
Low or No-interest Loans	4.6 15.0	6.1	12.5	0.0	0. 10	
Supplemental Retirement Benefits	15.9	15.2	25.0	18.2	18.	
Deferred Compensation	20.5	21.2	12.5	45.5	18.	
First Class Air Travel	9.1	9.1	18.8	0.0	9. 9.	
Use of Corporate Aircraft	4.6	3.0	6.3	0.0	9.	
Chief Marketing Officer (CMO)	102,498	99,498	89,500	120,000	n/a	
Salary Total Compensation	120,300	120,000	117,000	142,150	n/	
Change versus Previous Year	5.0	5.0	3.3	5.5	n/	
Bonus % of Salary	25.2	25.1	21.1	29.8	n/	
Firms Paying Bonus	94.7	94.1	100.0	85.7	n/a	
Age	47.0	44.0	38.0	49.0	n/a	
Years with Company	10.0	12.0	10.0	21.0	n/a	
Equity Owned	0.0	0.0	0.0	0.0	n/	
Company Founder	7.1	6.6	12.0	0.0	8.	
CMO Benefits & Perks					-	
Company Car & Expenses	71.4	73.7	83.3	87.5	n/	
Supplemental Life Insurance	33.3	36.8	16.7	62.5	n/	
Supplemental Medical Insurance	19.1	21.1	33.3	25.0	n/	
Tax Return Preparation	4.8	5.3	0.0	12.5	n/	
Club Dues & Expenses	14.3	15.8	16.7	12.5	n/	
Personal Tax & Financial Planning	9.5	10.5	0.0	25.0	n/	
Annual Physical Examination	19.1	15.8	33.3	12.5	n/	
Low or No-interest Loans	0.0	0.0	0.0	0.0	n/	
Supplemental Retirement Benefits	4.8	5.3	0.0	12.5	n/a	
Deferred Compensation	14.3	10.5	16.7	12.5	n/	
First Class Air Travel	0.0	0.0	0.0	0.0	n/	
Use of Corporate Aircraft	0.0	0.0	0.0	0.0	n/	
Operations Manager						
Salary	58,000	58,000	58,000	59,500	56,25	
Total Compensation	61,500	63,000	78,400	67,370	60,00	
Bonus % of Salary	11.5	10.3	12.3	16.8	14.	
Firms Paying Bonus	90.6	95.5	88.9	100.0	80.	
Warehouse Supervisor						
Salary	38,000	38,400	38,643	37,500	36,82	
Total Compensation	40,000	40,000	41,270	40,000	39,82	
Bonus % of Salary	6.3	5.4	8.7	3.2	8.	
Firms Paying Bonus	76.1	77.4	68.8	88.9	73.	
Warehouse Employee						
Salary	26,315	27,307	27,471	26,020	24,42	
Total Compensation	28,700	29,350	30,000	29,350	25,45	
Bonus % of Salary	6.1	6.1	6.2	3.4	6.	
Firms Paying Bonus	68.3	65.9	57.1	91.7	75.	
Driver/Delivery Personnel						
Salary	30,000	30,000	32,000	29,120	30,00	
		32,500	32,861	32,000	32,73	
Total Compensation	32,500	-				
Total Compensation Bonus % of Salary Firms Paying Bonus	32,500 6.3 68.8	6.3 64.7	6.3	2.6 72.7	7.8 78.0	

2008 Employee Compensation Repo	ort	Copyright 2008 Profit Planning Group, Inc.				
Firms		,	Charlotte			
Copyright © 2008 Profit Planning Group	The Carolinas	North Carolina	Gastonia Rock Hill	Greensboro High Point	South Carolina	
Sales Manager	our our	ou. o	1100111	Tilg. T C	Ou. S	
Salary	72,500	75,000	80,000	66,625	66,628	
Total Compensation	95,910	97,955	105,000	75,000	87,661	
Bonus % of Salary	31.1	36.9	40.3	35.0	23.1	
Firms Paying Bonus	92.2	91.7	95.7	92.9	93.8	
Sales Assistant			l I			
Salary	35,822	36,180	44,000	30,000	31,750	
Total Compensation	39,926	43,000	45,000	33,962	37,024	
Bonus % of Salary	11.1	11.7	10.0	13.9	8.0	
Firms Paying Bonus	68.2	67.7	73.3	60.0	69.2	
Customer Service Rep			 			
Salary	36,429	36,458	37,289	-	36,214	
Total Compensation	41,516	41,600	42,000	43,819	40,250	
Bonus % of Salary	11.6	7.7	16.7	6.4	12.7	
Firms Paying Bonus	82.7	79.0	73.7	92.3	92.9	
Counter Salesperson		[_	
Salary	31,964	32,550	33,584	28,030	29,120	
Total Compensation	33,762	34,750	35,500	34,500	32,928	
Bonus % of Salary	7.1	6.8	6.1	9.4	7.7	
Firms Paying Bonus	78.8	77.3	77.8	83.3	81.8	
Chief Information Officer (CIO/CTO)		[ı		ا ا	
Salary	95,300	96,850	n/a	115,000	n/a	
Total Compensation	96,767	102,000	n/a	127,000	76,750	
Bonus % of Salary	10.4	10.3	n/a	10.4	n/a	
Firms Paying Bonus	93.3	91.7	n/a	100.0	n/a	
MIS/Data Processing Manager	17.040	70.000	10.000]	-	
Salary	67,049	70,000	68,000	n/a	56,700	
Total Compensation	68,386	71,000	71,000	n/a	59,700	
Bonus % of Salary	7.2	7.9	7.2	n/a	5.3	
Firms Paying Bonus	73.7	66.7	100.0	n/a	100.0	
Systems Administrator	2(O	000	17.500	1.0/1		
Salary	53,368	55,880	47,500	64,061	53,368	
Total Compensation	57,821	58,760	47,000	65,007	57,274	
Bonus % of Salary	3.0	3.0	6.5	2.6	7.9	
Firms Paying Bonus	63.9	59.3	58.3	100.0	77.8	
IT Clerk	24.424	24.424	1 24 424	7/0	44.000	
Salary	34,424	34,424	34,424			
Total Compensation	39,284	35,750	n/a	n/a	47,860	
Bonus % of Salary	12.0	8.0	n/a		n/a	
Firms Paying Bonus	75.0	85.7	n/a	n/a	60.0	
Purchasing Manager	57 502	50,000	[55,000	57 E02	54.000	
Salary	57,593	59,000	55,000	57,593	54,000	
Total Compensation	65,000	64,640	62,320	60,000	68,200	
Bonus % of Salary	13.2	10.5	12.3	1.7	21.6	
Firms Paying Bonus	81.6	84.0	60.0	87.5	76.9	
Purchasing Agent/Buyer	42.262	12.750	45,000	35 000	40 422	
Salary	42,362	43,750	45,000	35,000	40,633	
Total Compensation	43,750	46,000	51,028		40,000	
Bonus % of Salary	8.9	6.2	12.6	3.2	11.6	
Firms Paying Bonus	70.0	66.7	71.4	62.5	80.0	
Controller	15.000	(4.000	50,000	57.500	70.700	
Salary	65,000	64,000	58,000		78,700	
Total Compensation	70,856	70,856	62,500	68,910	80,669	
Bonus % of Salary	12.0	11.5	12.7	6.0	19.1	
Firms Paying Bonus	80.8	73.7	71.4	83.3	100.0	
Accountant/Bookkeeper			 			
Salary	40,000	40,000	42,040		40,000	
Total Compensation	42,500	42,500	44,140		42,937	
Bonus % of Salary	7.0	5.9	5.6	4.2	14.6	
Firms Paying Bonus	68.9	71.4	75.0	81.8	60.0	
Credit Manager			l I			
Salary	48,485	48,485	44,000	50,500	47,750	
Total Compensation	50,000	50,000	43,100	51,500	52,230	
Bonus % of Salary	5.5	3.9	3.0	4.8	11.2	
Firms Paying Bonus	100.0	100.0	100.0	100.0	100.0	
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2000 Employee Compensation Repo			5pjg 2000 .	Tone Flamming	o.oup,o.
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Credit/Collections Clerk					
Salary	31,600	31,200	33,650	28,000	33,890
Total Compensation	34,570	31,800	36,917	29,000	34,890
Bonus % of Salary	5.1	5.1	13.8	3.0	5.0
Firms Paying Bonus	100.0	100.0	100.0	100.0	100.0
Human Resources Manager					
Salary	59,730	59,730	63,000	49,750	55,250
Total Compensation	59,645	58,500	80,300	52,000	60,790
Bonus % of Salary	7.1	6.0	6.6	2.0	14.3
Firms Paying Bonus	100.0	100.0	100.0	100.0	100.0
Office Manager					
Salary	40,000	41,080	42,000	36,000	35,000
Total Compensation	43,000	46,500	50,000	43,750	39,910
Bonus % of Salary	11.3	7.0	15.2	5.8	14.7
Firms Paying Bonus	73.3	75.0	60.0	85.7	70.0
Office/Clerical Personnel					
Salary	29,698	29,750	30,963	26,936	29,448
Total Compensation	30,788	31,145	31,500	28,101	30,000
Bonus % of Salary	3.4	3.0	7.9	1.7	3.7
Firms Paying Bonus	63.3	60.0	47.1	90.0	71.4

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Firms			Charlotte			
	The	North	Gastonia	Greensboro	South	
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Raises, Bonuses, Retirement						
Employee Raises (% of Firms)						
Cost of Living Adjustment (COLA)	38.6	36.5	34.6	45.0	44.0	
Annual Merit Raise	65.9	69.8	76.9	75.0	56.0	
Lump Sum	9.1	7.9	3.9	5.0	12.0	
Variable Pay Plan	46.6	52.4	61.5	55.0	32.0	
No Raises	2.3	1.6	0.0	0.0	4.0	
No Set Policy for Raises	54.6	57.1	61.5	55.0	48.0	
Employee Bonus Program (% of Firms)	90.9	92.1	88.5	95.0	88.0	
Special Recognition Bonus	47.5	48.3	52.2	57.9	45.5	
Achievement of Individual Goals	61.3	62.1	69.6	63.2	59.1	
Achievement of Firm/Dept. Goals	65.0	65.5	60.9	73.7	63.6	
Cash Profit Sharing	35.0	34.5	34.8	47.4	36.4	
CEO/Owner Discretion	63.8	69.0	60.9	84.2	50.0	
Retention Bonuses (% of Firms)	8.0	9.5	11.5	10.0	4.0	
Severance Program	17.7	24.2	36.0	5.0	0.0	
Service Requirement (years)	1.0	1.0	1.0	n/a	n/a	
Maximum Pay Offered (weeks)	16.0	16.0	25.0	n/a	n/	
Retirement Plans Offered (% of Firms)	95.5	98.4	100.0	100.0	88.	
401(k)	80.0	82.5	88.5	90.0	72.	
Profit Sharing Plan	43.5	49.2	46.2	65.0	27.	
Payroll Deduction/SEP/SIMPLE IRA	16.5	9.5	7.7	5.0	36.	
Defined Benefit Plan	7.1	7.9	3.9	0.0	4.0	
Money Purchase Plan	0.0	0.0	0.0	0.0	0.0	
401(k) Plan Options	7/ 5	7/ 0	(0.4	77.0	75	
Traditional	76.5 25.0	76.9	69.6	77.8 27.8	75.I	
Safe Harbor	25.0 4.4	26.9 3.9	30.4		18.5 6.3	
SIMPLE	11.3	8.3	4.4 13.6	0.0 5.9	21.	
Provides for Roth Contrib.	91.2	92.3	87.0	88.9	21. ²	
Catch-up Contributions Allowed	71.2	72.3	07.0	00.7	07.	
Flexible Spending Accounts Health Care	42.1	46.0	65.4	40.0	32.	
	39.8	44.4	50.0	55.0	28.	
Dependent Care Adoption Assistance	1.1	1.6	0.0	0.0	0.	
Child Care (allowance or facilities)	3.4	4.8	7.7	5.0	0.	
Flexible Work Scheduling	37.5	33.3	50.0	35.0	48.	
Educational Assistance	48.9	52.4	65.4	45.0	40.	
Pre-Retirement Counseling	23.9	25.4	30.8	30.0	20.	
Annual Computerized Benefits Stmt	28.4	28.6	26.9	35.0	28.	
Smoking Restrictions in Workplace	89.8	88.9	88.5	90.0	92.	
Employee Policy Manual	87.5	90.5	92.3	95.0	80.	
Union Representation	0.0	0.0	0.0	0.0	0.	
End Of Year & Christmas Perks	3.0	0.0	0.0	5.0	0.	
Cash	26.1	25.4	20.0	35.0	28.	
Gift	40.9	39.7	52.0	25.0	44.	
Party	70.5	68.3	84.0	55.0	76.0	
Year-end Bonus	31.8	36.5	40.0	40.0	20.0	

Firms			Charlotte			
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17 3 1	Caronnas	Caronna	NOCK TIIII	Tilgit i Oliit	Caronna	
Benefits	42 E	11 7	27.5	E7.0	48	
Offer Cafeteria Plan (% of Firms)	43.5	41.7 100.0	37.5	57.9	48 92	
Offer Health Benefits (% of Firms)	97.8	100.0	100.0	100.0	92	
Medical/Hospitalization Plans	21.0	21.0	10.0	20.0	21	
Traditional (indemnity)	21.8	21.9	19.2	30.0	21	
Traditional HMO	10.3	7.8	3.9	15.0	17	
Point of Service HMO (POS)	14.9	14.1	15.4	10.0	17	
Preferred Provider (PPO)	81.6	81.3	88.5	80.0	82	
Exclusive Provider (EPO)	6.9	4.7	3.9	10.0	13	
HMO & PPO	8.1	6.3	3.9	10.0	13	
Traditional & PPO	13.8	12.5	15.4	15.0	17	
POS & PPO	8.1	6.3	7.7	10.0	13	
HMO & POS	6.9	4.7	3.9	10.0	13	
Employer Paid Percentage						
Traditional (indemnity)	76.0	85.5	76.0	87.5	(
Traditional HMO	0.0	0.0	n/a	n/a	2	
Point of Service HMO (POS)	60.0	65.0	80.0	n/a		
Preferred Provider (PPO)	84.5	85.0	89.0	85.0	8	
Exclusive Provider (EPO)	0.0	n/a	n/a	n/a		
PPO Premium						
Single Employee	325	332	331	334	2	
Employee Plus Spouse	716	749	753	650	6	
Employee Plus Child	592	602	652	541	į	
Family	965	1,005	999	881	8	
Annual Deductible (per person)						
Traditional (indemnity)	1,000	1,200	n/a	n/a		
Traditional HMO	2,000	n/a	n/a	n/a		
Point of Service HMO (POS)	1,500	1,250	n/a	n/a		
Preferred Provider (PPO)	500	500	500	500	Ĺ	
Exclusive Provider (EPO)	n/a	n/a	n/a	n/a		
Co-Pay Amount (per visit)						
Traditional (indemnity)	23	20	n/a	n/a		
Traditional HMO	n/a	n/a	n/a	n/a		
Point of Service HMO (POS)	23	20	n/a	n/a		
Preferred Provider (PPO)	25	25	23	23		
Exclusive Provider (EPO)	n/a	n/a	n/a	n/a		
PPO Requirements		.,,		1.7.0		
Deductibles for Family Coverage	2	2	2	3		
Second Opinion	5.8	6.0	4.4	0.0		
Pre-Notify for non-ER Hosp. Visit	79.7	82.0	82.6	80.0	7	
Other Health Benefits	77.7	02.0	02.0	00.0	,	
	93.1	90.6	96.2	85.0	10	
Dependent Coverage	83.9	85.9	84.6	85.0	7	
Dental Plan					5	
Vision/Optical Plan	52.9	53.1	53.9	50.0		
Retiree Medical Insurance	13.8	14.1	7.7	20.0	1	
Prescription Drug Plan	87.4	87.5	92.3	80.0	8	
Mail-order Drug Plan	57.5	54.7	53.9	50.0	6	
Group Term Life Insurance	86.2	85.9	88.5	85.0	8	
Long-term Disability Insurance	74.7	76.6	76.9	80.0	6	
Short-term Disability Insurance	69.0	75.0	69.2	80.0	5	
Long-term Care Insurance	16.1	15.6	11.5	15.0	1	
Employee Assistance Program	35.6	35.9	42.3	35.0	3	
Employer Paid Percentage						
Dependent Coverage	50.0	50.0	50.0	50.0		
Dental Plan	50.0	26.5	70.0	36.5	8	
Vision/Optical Plan	75.0	75.0	75.0	77.5	8	
Retiree Medical Insurance	45.0	50.0	n/a	50.0		
Prescription Drug Plan	75.0	75.0	75.0	84.0	7	
Mail-order Drug Plan	75.0	75.0	60.0	84.0	7	
Group Term Life Insurance	100.0	100.0	100.0	100.0	10	
	100.0	100.0	100.0	100.0	5	
Long-term Disability Insurance						
	80.0	100.0	100.0	100.0	4	
Long-term Disability Insurance Short-term Disability Insurance Long-term Care Insurance		100.0 0.0	100.0 0.0	100.0 n/a	4 5	

2008 Employee Compensation Repo	Copyright 2008 Profit Planning Group, Inc.				
Firms	TI	N	Charlotte	C	Counth
Copyright © 2008 Profit Planning Group	The Carolinas	North Carolina	Gastonia Rock Hill	Greensboro High Point	South Carolina
	Caronnas	Caronna	NOCK TIIII	Tilgit i dilit	Caronna
Annual Deductible (per person) Dependent Coverage	500	500	500	750	875
Dependent Coverage Dental Plan	50	50	50	50	50
Vision/Optical Plan	50	n/a	n/a	n/a	275
	200	200	n/a	n/a	n/a
Retiree Medical Insurance	200	200	II/a	II/a	11/a
Co-Pay Amount (per visit)	25	25	25	25	25
Dependent Coverage	23	30	n/a	n/a	25 20
Dental Plan	20	25	20	25	20
Vision/Optical Plan	20	20	n/a	n/a	n/a
Retiree Medical Insurance	12.6	7.9	3.9	15.8	25.0
Health Savings Accounts Offered					
HDHP Deductible (FTE/family annual)	3,500	2,750	n/a	n/a	4,575
Firm Contributes to Employee HSA	63.6	60.0	n/a	n/a	66.7
% of Deductible Contributed	n/a	n/a	n/a	n/a	n/a
\$ Amount Contributed	400	n/a	n/a	n/a	400
Time Off	F1 1	F0.0	/1 5	FF 0	F4.0
Paid Time Off Program (PTO)	51.1	50.0	61.5	55.0	54.2
Days Off Accrued (per year)	13.0	13.0	13.0	10.0	13.0
Carry Over Accrued PTO (% of firms)	35.6	31.3	43.8	18.2	46.2
Includes Paid Holidays (% of firms)	28.9	25.0	12.5	18.2	38.5
Paid Holidays (if not incl. in PTO)	8	8	8	8	9
Separate Sick/Vacation Programs					
Paid Sick Days for Salaried Emps.	100.0	100.0	100.0	100.0	100.0
Sick Days (per year)	5.0	5.0	5.0	5.0	5.0
Paid Sick Days for Hourly Emps.	100.0	100.0	100.0	100.0	100.0
Sick Days (per year)	5.0	5.0	5.0	5.0	5.0
Paid Holidays (per year)	8.0	9.0	9.0	9.0	8.0
Other Time Off					
Paid Parental Leave	19.1	23.4	23.1	25.0	8.0
Paid Jury Duty	70.8	70.3	69.2	60.0	72.0
Paid Military Duty	21.4	25.0	30.8	30.0	12.0
Holidays Observed					
New Year's Eve	18.0	15.6	34.6	10.0	24.0
New Year's Day	98.9	98.4	100.0	100.0	100.0
Martin Luther King's Birthday	1.1	1.6	0.0	0.0	0.0
Presidents' Day	2.3	3.1	7.7	0.0	0.0
Good Friday	64.0	75.0	80.8	75.0	36.0
Memorial Day	93.3	90.6	96.2	90.0	100.0
Independence Day	98.9	98.4	100.0	100.0	100.0
Labor Day	95.5	93.8	100.0	95.0	100.0
Veteran's Day	7.9	9.4	3.9	15.0	4.0
Thanksgiving Day	100.0	100.0	100.0	100.0	100.0
Day After Thanksgiving	73.0	71.9	84.6	80.0	76.0
Christmas Eve	64.0	67.2	76.9	75.0	56.0
Christmas Day	98.9	98.4	100.0	100.0	100.0
Personal/Floating Holiday	30.3	29.7	15.4	45.0	32.0
Other Religious Holidays	3.4	3.1	3.9	0.0	4.0
Other	2.3	1.6	3.9	0.0	4.0

2008 Employee Compensation Rep	ort	Co	pyright 2008 F	Profit Planning	nning Group, Inc.			
Firms					Miami Ft. Laud.	Tampa St. Pete		
Copyright © 2008 Profit Planning Group	South East	Georgia	Atlanta	Florida	West Palm	Clearwater	Orlando	Jack- sonville
Firms Reporting	95	36	26	58	9	17	9	-
Typical Sales (\$Mil)	14.3	14.9	14.7	12.9	10.0	27.4	11.6	
Number of Employees (FTE)	46.0	39.8	39.8	49.5	47.0	84.5	39.8	
Employee Turnover Rate	21.0	13.9	13.0	27.9	14.3	30.5	40.0	34.6
Operations (% of Firms)								
Local	27.7	22.2	26.9	31.6	33.3	29.4	25.0	
Regional	53.2	58.3	50.0	49.1	55.6	47.1	37.5	
National	10.6	8.3	7.7	12.3	0.0	11.8	25.0	
International	8.5	11.1	15.4	7.0	11.1	11.8	12.5	0.0
Ownership (% of Firms)	00.0	100.0	100.0	00.0	100.0	02.0	100.0	100.0
Private Company	98.9	100.0	100.0	98.2	100.0	93.8	100.0	
Public Company	1.1	0.0	0.0	1.8	0.0	6.3	0.0	0.0
Organization (% of Firms)	2.2	2.0	2.0	1.0	0.0		0.0	0.0
Sole Proprietorship	2.2	2.8	3.9	1.8	0.0	6.3	0.0	
Partnership	2.2	0.0	0.0	3.6	0.0	6.3	0.0	0.0
S Corporation	61.3	58.3	57.7	64.3	66.7	62.5	62.5	
C Corporation	30.1	33.3	34.6	26.8	33.3	12.5	37.5	
Limited Liability Corp. (LLC)	3.2	2.8	0.0	3.6	0.0	12.5	0.0	
Limited Liability Partnership (LLP)	1.1	2.8	3.9	0.0	0.0	0.0	0.0	0.0
Chief Executive Officer (CEO)								
Salary	150,000	132,500	140,000	150,000	150,000	150,000	191,650	220,058
Total Compensation	184,400	184,799	193,000	182,000	186,000	195,000	189,492	330,954
Change versus Previous Year	0.2	0.2	0.1	0.3	1.0	8.0	3.0	
Bonus % of Salary	37.2	47.5	46.4	34.7	29.2	82.4	85.8	
Firms Paying Bonus	78.4	76.7	81.0	79.1	87.5	80.0	66.7	70.0
Age	54.0	55.0	53.5	53.0	56.0	53.0	56.0	
Years with Company	26.0	23.5	21.5	26.0	27.0	22.5	18.0	
Equity Owned	51.0	50.0	63.0	51.0	83.5	83.5	50.0	
Company Founder	51.1	42.4	41.7	57.1	77.8	56.3	55.6	77.8
CEO Benefits & Perks								
Company Car & Expenses	85.0	88.6	88.0	84.2	88.9	82.4	66.7	90.0
Supplemental Life Insurance	55.9	60.0	52.0	52.6	44.4	58.8	11.1	70.0
Supplemental Medical Insurance	34.4	37.1	28.0	33.3	55.6	35.3	22.2	10.0
Tax Return Preparation	54.8	57.1	52.0	54.4	44.4	64.7	33.3	
Club Dues & Expenses	36.6	22.9	20.0	43.9	33.3	29.4	33.3	
Personal Tax & Financial Planning	46.2	48.6	44.0	45.6	33.3	58.8	22.2	40.0
Annual Physical Examination	21.5	22.9	24.0	21.1	11.1	23.5	11.1	
Low or No-interest Loans	16.1	20.0	20.0	14.0	11.1	11.8	0.0	
Supplemental Retirement Benefits	19.4	20.0	20.0	17.5	22.2	29.4	0.0	
Deferred Compensation	9.7	2.9	4.0	12.3	11.1	17.7	0.0	
First Class Air Travel	10.8	5.7	8.0	14.0	11.1	17.7	0.0	
Use of Corporate Aircraft	6.5	2.9	4.0	8.8	0.0	5.9	11.1	30.0
COO/Vice President/#2 Officer								
Salary	120,000	114,416	120,300	130,000	142,000	126,500	200,000	
Total Compensation	140,900	141,800	153,000	140,701	176,000	135,000	164,501	243,034
Change versus Previous Year	4.1	4.4	6.5	4.0	3.0	9.7	-0.6	
Bonus % of Salary	29.9	25.7	21.5	32.1	14.3	35.4	n/a	
Firms Paying Bonus	82.1	87.5	93.8	77.4	100.0	75.0	40.0	
Age	50.0	48.0	48.0	52.0	49.0	50.0	52.5	
Years with Company	15.0	19.0	19.0	15.0	19.5	14.0	17.0	
Equity Owned	11.0	10.0	10.0	12.0	5.0	0.0	28.0	
Company Founder	16.7	15.2	16.7	17.9	11.1	25.0	33.3	0.0
COO/VP Benefits & Perks								
Company Car & Expenses	65.7	65.4	58.8	67.4	66.7	61.5	57.1	83.3
Supplemental Life Insurance	47.1	53.9	41.2	44.2	50.0	38.5	28.6	50.0
Supplemental Medical Insurance	22.9	19.2	11.8	25.6	33.3	30.8	28.6	
Tax Return Preparation	28.6	19.2	5.9	34.9	0.0	30.8	42.9	50.0
Club Dues & Expenses	22.9	19.2	17.7	25.6	33.3	15.4	14.3	66.7
Personal Tax & Financial Planning	24.3	19.2	11.8	27.9	0.0	38.5	28.6	33.3
Annual Physical Examination	14.3	11.5	17.7	16.3	16.7	15.4	14.3	0.0
Low or No-interest Loans	12.9	15.4	17.7	11.6	16.7	15.4	0.0	16.7
Supplemental Retirement Benefits	18.6	26.9	29.4	14.0	16.7	30.8	0.0	0.0
Deferred Compensation	8.6	0.0	0.0	14.0	16.7	23.1	0.0	
First Class Air Travel	5.7	0.0	0.0	9.3	16.7	7.7	0.0	
Use of Corporate Aircraft	4.3	3.9	5.9	4.7	0.0	0.0	0.0	
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Firms					Miami Ft. Laud.	Tampa St. Pete		
Copyright © 2008 Profit Planning Group	South East	Georgia	Atlanta	Florida	West Palm	Clearwater	Orlando	Jack- sonville
Chief Financial Officer (CFO)								
Salary	96,204	95,000	112,462	96,204	96,000	117,789	n/a	99,909
Total Compensation	116,000 4.8	125,000 6.6	144,000 6.6	116,000 3.0	116,000 -3.0	143,849 n/a	n/a n/a	117,475 3.9
Change versus Previous Year Bonus % of Salary	23.8	28.4	28.4	20.8	20.8	n/a	n/a	18.7
Firms Paying Bonus	77.5	66.7	90.9	86.4	80.0	75.0	n/a	100.0
Age	49.0	47.0	48.0	50.5	61.0	55.0	n/a	48.5
Years with Company	11.0	7.0	7.0	18.5	26.0	10.5	n/a	14.0
Equity Owned	0.0	0.0	0.0	0.0 17.9	n/a	n/a	n/a	0.0 0.0
Company Founder CFO Benefits & Perks	16.7	15.2	16.7	17.9	11.1	25.0	33.3	0.0
Company Car & Expenses	47.6	55.6	40.0	41.7	20.0	25.0	n/a	83.3
Supplemental Life Insurance	33.3	27.8	10.0	37.5	0.0	50.0	n/a	66.7
Supplemental Medical Insurance	33.3	33.3	20.0	33.3	60.0	50.0	n/a	16.7
Tax Return Preparation	21.4	22.2	10.0	20.8	40.0	25.0	n/a	16.7
Club Dues & Expenses	16.7 19.1	22.2 22.2	30.0 20.0	12.5 16.7	0.0 40.0	25.0 25.0	n/a n/a	0.0 0.0
Personal Tax & Financial Planning Annual Physical Examination	11.9	11.1	10.0	12.5	0.0	25.0	n/a	16.7
Low or No-interest Loans	9.5	11.1	10.0	8.3	0.0	25.0	n/a	16.7
Supplemental Retirement Benefits	14.3	22.2	30.0	8.3	0.0	25.0	n/a	0.0
Deferred Compensation	7.1	0.0	0.0	12.5	0.0	50.0	n/a	0.0
First Class Air Travel	2.4	0.0	0.0	4.2 4.2	0.0	25.0	n/a	0.0 16.7
Use of Corporate Aircraft Chief Marketing Officer (CMO)	4.8	5.6	10.0	4.2	0.0	0.0	n/a	10.7
Salary	120,000	120,000	120,000	110,000	n/a	n/a	n/a	n/a
Total Compensation	120,349	120,000	133,219	124,260	n/a	n/a	n/a	n/a
Change versus Previous Year	4.7	5.0	8.0	4.0	n/a	n/a	n/a	n/a
Bonus % of Salary	26.0	30.0	30.0	20.1	n/a	n/a	n/a	n/a
Firms Paying Bonus	92.0 47.0	92.3 49.0	88.9 49.5	90.9 45.0	n/a n/a	n/a n/a	n/a n/a	n/a n/a
Age Years with Company	10.0	10.0	11.0	8.0	n/a	n/a	n/a	n/a
Equity Owned	0.0	0.0	0.0	0.0	n/a	n/a	n/a	n/a
Company Founder	16.7	15.2	16.7	17.9	11.1	25.0	33.3	0.0
CMO Benefits & Perks								
Company Car & Expenses	77.8	85.7	88.9	66.7	n/a	n/a	n/a	n/a
Supplemental Life Insurance Supplemental Medical Insurance	29.6 18.5	28.6 28.6	22.2 22.2	25.0 8.3	n/a n/a	n/a n/a	n/a n/a	n/a n/a
Tax Return Preparation	18.5	28.6	22.2	8.3	n/a	n/a	n/a	n/a
Club Dues & Expenses	22.2	28.6	33.3	8.3	n/a	n/a	n/a	n/a
Personal Tax & Financial Planning	18.5	28.6	22.2	8.3	n/a	n/a	n/a	
Annual Physical Examination	7.4	0.0	0.0	16.7	n/a	n/a	n/a	
Low or No-interest Loans	11.1	14.3	11.1	8.3	n/a	n/a	n/a	
Supplemental Retirement Benefits Deferred Compensation	11.1 11.1	7.1 0.0	0.0 0.0	8.3 16.7	n/a n/a	n/a n/a	n/a n/a	n/a n/a
First Class Air Travel	3.7	0.0	0.0	8.3	n/a	n/a	n/a	
Use of Corporate Aircraft	0.0	0.0	0.0	0.0	n/a	n/a	n/a	n/a
Operations Manager								
Salary	60,338	56,000	50,000	63,700	62,500	84,000	n/a	n/a
Total Compensation	70,000 11.8	63,602 11.8	62,600 11.8	73,847 13.3	71,000 10.2	106,504 22.9	n/a n/a	
Bonus % of Salary Firms Paying Bonus	88.6	86.7	100.0	89.5	10.2	87.5	n/a	n/a n/a
Warehouse Supervisor	55.5	0017	10010	07.0	10010	07.10	.,,	
Salary	37,550	40,000	40,050	34,250	34,250	37,963	43,950	32,500
Total Compensation	40,000	39,000	37,500	40,000	38,000	44,187	49,560	37,853
Bonus % of Salary	8.5	6.3	6.3	11.8	13.0	9.5	9.3	n/a
Firms Paying Bonus	71.4	50.0	54.6	84.0	100.0	71.4	100.0	75.0
Warehouse Employee Salary	27,020	28,000	29,000	27,000	29,500	27,120	27,000	25,000
Total Compensation	27,707	27,890	30,000	27,749	29,226	27,509	30,387	27,375
Bonus % of Salary	7.1	4.7	4.0	13.3	13.3	11.5	11.3	20.1
Firms Paying Bonus	63.5	48.0	47.1	75.7	83.3	69.2	100.0	66.7
Driver/Delivery Personnel	20.100	20.422	20 422	20.747	20.702	20.075	77 570	20.702
Salary Total Compensation	29,102 30,150	30,129 30,300	30,129 30,763	28,646 29,472	29,793 35,539	28,865 36,003	27,573 30,309	28,600 28,777
Bonus % of Salary	12.8	10.8	5.4	12.8	18.4	19.7	n/a	-
Firms Paying Bonus	59.2	44.4	50.0	70.0	80.0	50.0	n/a	
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2008 Employee Compensation Repo	OT L	Co	pyright 2008 P	Profit Planning	Group, Inc.			
Firms					Miami Ft. Laud.	Tampa St. Pete		
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Sales Manager								
Salary	71,695	79,900	80,000	66,515	46,464	75,000	n/a	48,602
Total Compensation	83,600	85,000	89,800	80,000	99,758	100,000	78,000	53,566
Bonus % of Salary	24.6	24.0	22.5	24.6	n/a	29.0	n/a	27.3
Firms Paying Bonus	87.8	81.8	87.5	92.6	100.0	81.8	n/a	100.0
Sales Assistant	32,580	35,000	40,000	22 500	n/a	34,780	n/a	30,000
Salary Total Componentian	35,500	40,800	42,831	32,500 33,724	n/a 32,174	34,760	33,477	36,400
Total Compensation Bonus % of Salary	10.0	12.5	42,031 n/a	9.7	n/a	5.3	55,477 n/a	15.4
Firms Paying Bonus	61.1	37.5	33.3	80.0	n/a	57.1	n/a	100.0
Customer Service Rep	• • • • • • • • • • • • • • • • • • • •	0710	00.0	00.0	1110	0,11	.,, a	
Salary	34,352	35,000	35,680	33,539	36,000	30,207	40,099	33,182
Total Compensation	40,000	35,180	40,000	40,000	40,000	38,311	41,884	43,829
Bonus % of Salary	11.1	12.7	28.3	10.0	8.5	n/a	n/a	n/a
Firms Paying Bonus	71.8	53.3	60.0	83.3	85.7	66.7	n/a	100.0
Counter Salesperson								
Salary	31,200	31,032	31,700	31,200	31,000	33,100	35,000	32,032
Total Compensation	34,600	30,979	31,700	37,885	38,000	39,866	35,589	34,120
Bonus % of Salary	11.9	13.1	n/a	11.7	17.8	24.2	n/a	19.4
Firms Paying Bonus	66.7	33.3	37.5	81.5	100.0	87.5	75.0	83.3
Chief Information Officer (CIO/CTO)	07.440	00 500	1/1 700	00.000	1-	1-	1-	1-
Salary	97,440	98,583	161,720	90,000	n/a	n/a	n/a	n/a
Total Compensation	110,265 22.0	115,770 17.9	191,613 25.6	102,108 45.6	n/a	n/a	n/a	n/a n/a
Bonus % of Salary	92.9	100.0	100.0	83.3	n/a n/a	n/a n/a	n/a n/a	n/a
Firms Paying Bonus MIS/Data Processing Manager	72.7	100.0	100.0	03.3	II/a	II/a	II/a	II/a
Salary	55,250	65,116	74,857	52,890	n/a	52,780	n/a	n/a
Total Compensation	70,000	77,619	88,913	60,289	n/a	70,185	n/a	n/a
Bonus % of Salary	8.2	n/a	n/a	7.0	n/a	10.6	n/a	n/a
Firms Paying Bonus	62.5	42.9	60.0	77.8	n/a	100.0	n/a	n/a
Systems Administrator								
Salary	54,600	55,136	58,586	54,000	n/a	56,250	n/a	n/a
Total Compensation	56,500	56,500	56,872	56,662	n/a	58,750	n/a	n/a
Bonus % of Salary	4.8	5.7	5.7	4.8	n/a	9.6	n/a	n/a
Firms Paying Bonus	80.0	70.0	62.5	90.0	n/a	80.0	n/a	n/a
IT Clerk	04.005	,	,		,	04.44	,	
Salary	31,235	n/a	n/a	31,000	n/a	31,117	n/a	
Total Compensation	31,334	n/a	n/a	31,000	n/a	n/a	n/a	
Bonus % of Salary	4.9 60.0	n/a n/a	n/a	5.9 62.5	n/a	n/a n/a	n/a	n/a n/a
Firms Paying Bonus	00.0	11/a	n/a	02.3	n/a	11/4	n/a	11/4
Purchasing Manager Salary	57,960	60,261	62,800	51,463	n/a	60,480	n/a	58,000
Total Compensation	60,050	63,636	66,471	57,850	n/a	65,080	55,158	
Bonus % of Salary	10.4	10.4	10.8	10.6	n/a	8.9	n/a	
Firms Paying Bonus	82.9	78.6	80.0	85.7	n/a	85.7	n/a	83.3
Purchasing Agent/Buyer								
Salary	41,792	41,792	38,896	42,819	n/a	40,170	47,000	46,628
Total Compensation	43,925	44,300	43,400	43,158	n/a	41,866	41,330	51,100
Bonus % of Salary	9.1	11.5	30.8	7.9	n/a	7.0	n/a	9.6
Firms Paying Bonus	54.8	33.3	40.0	75.0	n/a	66.7	n/a	100.0
Controller								
Salary	68,476	75,000	73,800	66,706	n/a	69,451	n/a	62,638
Total Compensation	75,400	86,588	94,600	74,282	64,800	79,307	n/a	63,097
Bonus % of Salary	12.5	12.4	16.4	12.5	n/a	20.0	n/a	
Firms Paying Bonus	85.7	85.7	88.9	85.0	n/a	83.3	n/a	87.5
Accountant/Bookkeeper	40.000	42.002	4E 000	40.000	20 442	42.750	4E E00	40.000
Salary Total Componentian	40,000 41,971	42,893 42,947	45,000 46,800	40,000 40,850	38,442 40,425	42,750 42,750	45,500 43,500	40,000 42,126
Total Compensation	41,971	42,947 10.4	46,800	40,850	40,425	42,750 n/a	43,500 n/a	42,126 n/a
Bonus % of Salary	54.8	58.8	53.9	54.2	71.4	40.0	50.0	
Firms Paying Bonus Credit Manager	54.0	50.0	55.7	J4.Z	/ 1.4	40.0	50.0	50.0
Salary	52,096	59,825	59,825	51,300	n/a	50,000	n/a	52,000
Total Compensation	54,650	62,200	68,900	54,141	n/a	68,250	n/a	55,087
	5 .,000	02,200			1,, 4			
Bonus % of Salary	11.3	13.2	13.2	11.1	n/a	20.6	n/a	7.5

2006 Employee Compensation Repo	л	C	ppyrigin 2006 i	Tont i lanning	Group, inc.			
Firms					Miami Ft. Laud.	Tampa St. Pete		
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Credit/Collections Clerk								
Salary	32,020	33,280	33,640	30,545	33,100	31,120	31,610	30,000
Total Compensation	33,635	33,990	36,801	32,300	34,500	34,170	32,900	32,500
Bonus % of Salary	5.4	9.4	10.0	4.8	4.2	n/a	n/a	20.3
Firms Paying Bonus	100.0	50.0	0.0	100.0	100.0	0.0	100.0	50.0
Human Resources Manager								
Salary	48,077	62,000	70,522	44,040	n/a	44,040	n/a	43,000
Total Compensation	50,184	64,925	81,699	47,000	40,685	55,000	n/a	n/a
Bonus % of Salary	7.8	6.3	7.8	9.3	n/a	16.7	n/a	n/a
Firms Paying Bonus	100.0	100.0	100.0	100.0	n/a	50.0	n/a	n/a
Office Manager								
Salary	41,486	39,000	39,000	41,486	n/a	51,905	n/a	41,371
Total Compensation	43,500	41,500	41,500	46,000	n/a	53,640	36,285	45,263
Bonus % of Salary	6.4	n/a	n/a	6.7	n/a	n/a	n/a	n/a
Firms Paying Bonus	57.7	30.0	37.5	75.0	n/a	60.0	n/a	75.0
Office/Clerical Personnel								
Salary	28,800	29,640	30,000	27,962	23,400	27,495	27,500	28,500
Total Compensation	29,550	29,320	29,970	29,500	26,716	30,134	28,000	30,400
Bonus % of Salary	6.3	7.8	2.7	5.6	n/a	13.1	2.5	n/a
Firms Paying Bonus	56.6	40.0	41.7	68.8	75.0	54.6	100.0	50.0

2008 Employee Compensation Rep	208 Employee Compensation Report Copyright 2008 Profit Planning Group, Inc.							
Firms					Miami Ft. Laud.	Tampa St. Pete		
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Raises, Bonuses, Retirement								
Employee Raises (% of Firms)								
Cost of Living Adjustment (COLA)	27.4	38.9	42.3	20.7	11.1	35.3	11.1	20.0
Annual Merit Raise	53.7	55.6	57.7	53.5	22.2	58.8	66.7	70.0
Lump Sum	13.7	13.9	15.4	13.8	11.1	11.8	11.1	20.0
Variable Pay Plan	47.4	47.2	53.9	48.3	66.7	41.2	44.4	50.0
No Raises	2.1	2.8	3.9	1.7	11.1	0.0	0.0	
No Set Policy for Raises	63.2	61.1	53.9	63.8	88.9	52.9	55.6	
Employee Bonus Program (% of Firms)	93.7	97.2	100.0	91.4	77.8	88.2	88.9	
Special Recognition Bonus	34.8	34.3	38.5	35.9	57.1	26.7	37.5	
Achievement of Individual Goals	48.3	54.3	57.7	45.3	57.1	46.7	50.0	
Achievement of Firm/Dept. Goals	56.2	65.7	69.2	50.9	71.4	46.7	62.5	
Cash Profit Sharing	24.7	14.3	11.5	32.1	57.1	46.7	12.5	20.0
CEO/Owner Discretion	79.8	82.9	84.6	77.4	100.0	60.0	62.5	90.0
Retention Bonuses (% of Firms)	6.4	5.7	7.7	6.9	0.0	11.8	0.0	
Severance Program	17.4	14.3	20.0	19.6	12.5	23.5	37.5	
Service Requirement (years)	1.0	1.0	1.0	1.0	n/a	n/a	n/a	
Maximum Pay Offered (weeks)	10.0	12.0	12.0	4.0	n/a	n/a	n/a	
Retirement Plans Offered (% of Firms)	87.4	88.9	88.5	86.2	100.0	82.4	88.9	100.0
401(k)	91.6	93.8	100.0	90.0	100.0	92.9	75.0	
Profit Sharing Plan	48.2	46.9	56.5	48.0	44.4	71.4	37.5	
Payroll Deduction/SEP/SIMPLE IRA	12.1	12.5	8.7	12.0	11.1	7.1	12.5	
Defined Benefit Plan	1.2	3.1	4.4	0.0	0.0	0.0	0.0	
Money Purchase Plan	1.2	3.1	4.4	0.0	0.0	0.0	0.0	0.0
401(k) Plan Options								
Traditional	88.0	76.7	69.6	95.5	88.9	100.0	83.3	100.0
Safe Harbor	14.7	20.0	26.1	11.4	11.1	15.4	16.7	0.0
SIMPLE	4.0	6.7	8.7	2.3	11.1	0.0	0.0	
Provides for Roth Contrib.	12.3	10.3	9.1	14.0	11.1	8.3	33.3	10.0
Catch-up Contributions Allowed	89.0	92.9	90.5	86.4	77.8	92.3	83.3	90.0
Flexible Spending Accounts								
Health Care	28.4	36.1	38.5	24.1	11.1	23.5	44.4	40.0
Dependent Care	25.3	33.3	34.6	20.7	0.0	17.7	44.4	40.0
Adoption Assistance	3.2	5.6	7.7	1.7	0.0	5.9	0.0	
Child Care (allowance or facilities)	2.1	5.6	7.7	0.0	0.0	0.0	0.0	0.0
Flexible Work Scheduling	31.6	36.1	38.5	29.3	22.2	29.4	33.3	30.0
Educational Assistance	34.7	33.3	42.3	36.2	55.6	23.5	44.4	
Pre-Retirement Counseling	11.6	11.1	11.5	12.1	22.2	17.7	0.0	
Annual Computerized Benefits Stmt	22.1	27.8	26.9	19.0	11.1	17.7	11.1	
Smoking Restrictions in Workplace	89.5	91.7	88.5	87.9	100.0	94.1	77.8	
Employee Policy Manual	91.6	86.1	88.5	94.8	100.0	94.1	100.0	
Union Representation	2.1	5.6	7.7	0.0	0.0	0.0	0.0	0.0
End Of Year & Christmas Perks	20.0	45.0		05.0	00.0		44.	40.0
Cash	33.0	45.7	44.0	25.9	22.2	47.1	11.1	
Gift	46.8	57.1	56.0	39.7	55.6	35.3	33.3	
Party	68.1	68.6	72.0	69.0	66.7	70.6	77.8	
Year-end Bonus	37.2	40.0	44.0	36.2	66.7	17.7	44.4	10.0

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Firms					Miami Ft. Laud.	Tampa St. Pete		
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Benefits								
Offer Cafeteria Plan (% of Firms)	42.2	40.0	48.0	44.4	62.5	37.5	33.3	44.4
Offer Health Benefits (% of Firms)	99.0	100.0	100.0	98.3	100.0	94.1	100.0	100.0
Medical/Hospitalization Plans	14.0	27.0	24.0	7.0	11 1		11 1	10.0
Traditional (indemnity)	14.9 44.7	27.8 44.4	26.9 46.2	7.0	11.1 55.6	6.3 56.3	11.1 44.4	10.0 50.0
Traditional HMO	44.7	55.6	46.2 57.7	45.6 35.1	77.8	37.5	44.4	10.0
Point of Service HMO (POS) Preferred Provider (PPO)	68.1	75.0	69.2	63.2	33.3	62.5	55.6	90.0
Exclusive Provider (EPO)	8.5	13.9	11.5	5.3	0.0	12.5	11.1	0.0
HMO & PPO	24.5	33.3	34.6	19.3	22.2	25.0	11.1	40.0
Traditional & PPO	10.6	19.4	15.4	5.3	0.0	6.3	11.1	10.0
POS & PPO	24.5	41.7	38.5	14.0	22.2	18.8	11.1	10.0
HMO & POS	25.5	30.6	34.6	22.8	44.4	25.0	33.3	10.0
Employer Paid Percentage								
Traditional (indemnity)	0.0	36.0	75.0	n/a	n/a	n/a	n/a	n/a
Traditional HMO	71.0	72.0	75.0	70.0	70.0	70.0	72.5	75.0
Point of Service HMO (POS)	75.0	72.0	69.5	75.0	72.5	82.5	82.5	n/a
Preferred Provider (PPO)	75.0	70.0	65.0	75.0	n/a	75.0	96.0	75.0
Exclusive Provider (EPO)	0.0	0.0	n/a	n/a	n/a	n/a	n/a	n/a
PPO Premium								
Single Employee	315	322	348	309	n/a	303	n/a	316
Employee Plus Spouse	632	632	626	641	n/a	688	470	592
Employee Plus Child	600	579	595	606	n/a	625	598	623
Family	941	982	1,005	925	n/a	925	952	990
Annual Deductible (per person)								
Traditional (indemnity)	1,000	1,000	1,000	n/a	n/a	n/a	n/a	n/a
Traditional HMO	1,000	875	1,000	1,000	n/a	1,000	n/a	n/a
Point of Service HMO (POS)	1,000	1,000	1,000	500	500	500	n/a	n/a
Preferred Provider (PPO)	750 n/o	1,000	1,000	600	n/a	500	n/a	750
Exclusive Provider (EPO)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Co-Pay Amount (per visit) Traditional (indemnity)	35	40	40	n/a	n/a	n/a	n/a	n/a
Traditional (Indemnity) Traditional HMO	25	25	25	23	15	25	23	20
Point of Service HMO (POS)	25	30	25	25	20	23	n/a	n/a
Preferred Provider (PPO)	25	25	25	20	n/a	23	n/a	18
Exclusive Provider (EPO)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PPO Requirements								
Deductibles for Family Coverage	3	3	3	2	n/a	2	n/a	3
Second Opinion	13.5	19.1	14.3	10.0	n/a	12.5	0.0	14.3
Pre-Notify for non-ER Hosp. Visit	60.4	72.7	57.1	53.3	n/a	62.5	75.0	42.9
Other Health Benefits								
Dependent Coverage	95.7	94.4	92.3	96.5	100.0	100.0	100.0	90.0
Dental Plan	80.9	77.8	80.8	82.5	66.7	93.8	88.9	90.0
Vision/Optical Plan	56.4	44.4	50.0	64.9	44.4	87.5	77.8	
Retiree Medical Insurance	12.8	13.9	15.4	12.3	22.2	12.5	22.2	0.0
Prescription Drug Plan	79.8	88.9	84.6	73.7	100.0	93.8	44.4	70.0
Mail-order Drug Plan	70.2	80.6	80.8	64.9	88.9	68.8	44.4	80.0
Group Term Life Insurance	80.9	83.3	80.8	79.0	66.7	75.0	100.0	100.0
Long-term Disability Insurance	71.3	69.4	73.1	71.9	44.4	87.5	66.7	90.0
Short-term Disability Insurance	64.9	55.6	50.0	70.2	44.4	87.5	55.6	
Long-term Care Insurance	19.2	19.4	15.4	19.3	44.4	12.5	22.2	10.0
Employee Assistance Program	39.4	47.2	42.3	35.1	33.3	56.3	44.4	20.0
Employer Paid Percentage	35.0	E1 0	E0.0	0.0	0.0	0.0	17 5	25.0
Dependent Coverage	0.0	51.0 50.0	50.0 50.0	0.0	0.0 0.0	0.0	17.5 0.0	25.0 0.0
Dental Plan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	37.5
Vision/Optical Plan	0.0	0.0	n/a	0.0	n/a	n/a	n/a	n/a
Retiree Medical Insurance	75.0	75.0	72.0	71.0	70.0	72.0	n/a	75.0
Prescription Drug Plan Mail-order Drug Plan	70.0	75.0 75.0	73.5	60.0	35.0	0.0	n/a	
	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
	100.0					25.0	0.0	
Group Term Life Insurance	0.0	100 N	100 N	() ()	() ()	23 11		
Long-term Disability Insurance	0.0 0.0	100.0	100.0	0.0 0.0	0.0			
	0.0 0.0 0.0	100.0 0.0 0.0	100.0 0.0 0.0	0.0	0.0	50.0	0.0 0.0 n/a	0.0

2008 Employee Compensation Repo	rt	Co	pyright 2008 F	Profit Planning	Group, Inc.			
Firms					Miami Ft. Laud.	Tampa St. Pete		
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Annual Deductible (per person)								
Dependent Coverage	1,000	1,000	1,000	750	500	1,000	1,250	
Dental Plan	50	50	50	50	n/a	50	n/a	
Vision/Optical Plan	80	n/a	n/a	103	n/a	n/a	n/a	
Retiree Medical Insurance	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Co-Pay Amount (per visit)	0.5	0.5	0.5					
Dependent Coverage	25	25	25	20	23	23	23	
Dental Plan	25	25	25	10	n/a	15	n/a	
Vision/Optical Plan	18	20	18	13	n/a	13	n/a	
Retiree Medical Insurance	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Health Savings Accounts Offered	18.3	11.4	12.0	21.1	33.3	31.3	0.0	
HDHP Deductible (FTE/family annual)	3,000	n/a	n/a	3,000	n/a	4,000	n/a	
Firm Contributes to Employee HSA	47.1	25.0	n/a	50.0	n/a	60.0	n/a	
% of Deductible Contributed	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
\$ Amount Contributed	800	n/a	n/a	825	n/a	n/a	n/a	n/a
Time Off			(40	F/ 0	77.0	50.0		70.0
Paid Time Off Program (PTO)	60.6	68.6	64.0	56.9	77.8	52.9	66.7	
Days Off Accrued (per year)	15.0	15.0	13.5	15.0	12.0	10.0	15.0	
Carry Over Accrued PTO (% of firms)	33.3	37.5	31.3	30.3	14.3	33.3	33.3	
Includes Paid Holidays (% of firms)	15.8	16.7	12.5	15.2	0.0	11.1	16.7	
Paid Holidays (if not incl. in PTO)	7	8	8	1	8	7	8	6
Separate Sick/Vacation Programs	100.0	100.0	100.0	100.0	1-	100.0	1	1-
Paid Sick Days for Salaried Emps.	100.0	100.0	100.0	100.0	n/a	100.0	n/a	
Sick Days (per year)	5.0	5.0	5.0	5.0	n/a	5.0	n/a	
Paid Sick Days for Hourly Emps.	100.0	100.0	100.0	100.0	n/a	100.0	n/a	
Sick Days (per year)	5.0	5.0	5.0	5.0	n/a	6.0	n/a	
Paid Holidays (per year)	7.0	8.0	8.0	7.0	n/a	7.0	n/a	n/a
Other Time Off	12.8	8.6	12.0	13.8	22.2	23.5	11.1	0.0
Paid Parental Leave	77.7		84.0	74.1	88.9		77.8	
Paid Jury Duty	18.1	82.9 17.1	16.0	17.2	33.3	76.5 17.7	11.1	60.0
Paid Military Duty	10.1	17.1	10.0	17.2	აა.ა	17.7	11.1	0.0
Holidays Observed New Year's Eve	23.4	20.0	20.0	25.9	33.3	35.3	44.4	0.0
	100.0	100.0	100.0	100.0	100.0	100.0	100.0	
New Year's Day	2.1	5.7	8.0	0.0	0.0	0.0	0.0	
Martin Luther King's Birthday Presidents' Day	1.1	0.0	0.0	1.7	11.1	0.0	0.0	
Good Friday	11.7	14.3	20.0	8.6	11.1	5.9	22.2	
Memorial Day	93.6	88.6	96.0	96.6	100.0	100.0	88.9	
Independence Day	98.9	97.1	100.0	100.0	100.0	100.0	100.0	
Labor Day	97.9	94.3	96.0	100.0	100.0	100.0	100.0	
Veteran's Day	2.1	0.0	0.0	3.5	11.1	0.0	11.1	
Thanksgiving Day	100.0	100.0	100.0	100.0	100.0	100.0	100.0	
Day After Thanksgiving	66.0	82.9	88.0	55.2	55.6	64.7	77.8	
Christmas Eve	54.3	68.6	72.0	44.8	55.6	58.8	66.7	
Christmas Eve Christmas Day	98.9	100.0	100.0	98.3	88.9	100.0	100.0	
Personal/Floating Holiday	22.3	34.3	36.0	15.5	0.0	17.7	33.3	
Other Religious Holidays	3.2	5.7	8.0	1.7	11.1	0.0	0.0	
Other Religious Holldays Other	2.1	2.9	4.0	1.7	0.0	0.0		

2008 Employee Compensation Repo			pyright 2000 i	Profit Planning (oroup, inc.		
Firms	Tennessee Valley	Kentucky	Louisville	Tennessee	Memphis	Nashville	Knoxville
Copyright © 2008 Profit Planning Group	Valley 62	29	Louisville 15	Tennessee 33	iviempnis 11	Nasriville 7	KHOXVIIIE 11
Firms Reporting Typical Sales (\$Mil)	15.5	15.5	13.8	16.3	8.0	43.0	81.5
Number of Employees (FTE)	52.5	59.1	32.8	34.0	26.5	77.5	144.0
Employee Turnover Rate	18.6	20.5	17.5	13.7	9.6	26.3	13.0
Operations (% of Firms)	1010	2010	.,,,		7.0	20.0	.0.0
Local	22.6	27.6	26.7	18.2	18.2	28.6	9.1
Regional	61.3	55.2	60.0	66.7	72.7	28.6	81.8
National	11.3	13.8	13.3	9.1	0.0	28.6	9.1
International	4.8	3.5	0.0	6.1	9.1	14.3	0.0
Ownership (% of Firms)							
Private Company	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Public Company	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Organization (% of Firms)							
Sole Proprietorship	1.6	0.0	0.0	3.0	0.0	0.0	9.1
Partnership	0.0	0.0	0.0	0.0	0.0	0.0	0.0
S Corporation	43.6	55.2	53.3	33.3	45.5	42.9	27.3
C Corporation	45.2	34.5	26.7	54.6	54.6	57.1	54.6
Limited Liability Corp. (LLC)	9.7	10.3	20.0	9.1	0.0	0.0	9.1
Limited Liability Partnership (LLP)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Chief Executive Officer (CEO)	120.000	00.000	151 701	127 / 02	100 000	200 000	210 072
Salary Total Componentian	120,000 204,391	98,000 180,380	151,731 196,731	137,692 240,000	100,000 150,000	208,000 565,000	210,073 259,349
Total Compensation Change versus Previous Year	0.0	0.0	0.0	0.0	0.0	9.9	239,349
Bonus % of Salary	73.8	52.6	52.6	90.2	n/a	86.4	47.5
Firms Paying Bonus	71.4	52.4	63.6	90.5	83.3	100.0	100.0
Age	54.0	54.0	54.0	54.0	54.0	55.0	53.0
Years with Company	22.0	20.0	23.0	23.0	28.0	22.0	21.0
Equity Owned	55.5	50.0	55.5	75.0	60.0	95.0	50.0
Company Founder	25.9	25.9	38.5	25.8	50.0	28.6	10.0
CEO Benefits & Perks							
Company Car & Expenses	77.2	78.6	57.1	75.9	81.8	57.1	85.7
Supplemental Life Insurance	52.6	50.0	50.0	55.2	54.6	71.4	28.6
Supplemental Medical Insurance	24.6	17.9	21.4	31.0	18.2	57.1	28.6
Tax Return Preparation	35.1	50.0	57.1	20.7	9.1	42.9	14.3
Club Dues & Expenses	29.8	28.6	21.4	31.0	18.2	28.6	42.9
Personal Tax & Financial Planning	19.3	32.1	35.7	6.9	0.0	28.6	0.0
Annual Physical Examination	14.0	10.7	21.4	17.2	0.0	42.9	14.3
Low or No-interest Loans	7.0	3.6 3.6	0.0	10.3	18.2 9.1	0.0	0.0 42.9
Supplemental Retirement Benefits	8.8 8.8	3.0 7.1	0.0 7.1	13.8 10.3	9. 1 9. 1	0.0 14.3	42.9 14.3
Deferred Compensation First Class Air Travel	7.0	3.6	0.0	10.3	9.1	14.3	0.0
Use of Corporate Aircraft	1.8	0.0	0.0	3.5	0.0	0.0	14.3
COO/Vice President/#2 Officer	1.0	0.0	0.0	3.3	0.0	0.0	14.5
Salary	104,500	92,710	76,444	135,000	n/a	135,000	250,000
Total Compensation	170,588	138,752	86,215	186,232	n/a	244,322	396,441
Change versus Previous Year	0.7	0.7	0.0	5.0	n/a	7.0	3.5
Bonus % of Salary	49.2	49.0	31.0	66.7	n/a	53.3	n/a
Firms Paying Bonus	86.7	84.2	66.7	90.9	n/a	100.0	75.0
Age	49.0	49.0	49.0	52.0	50.5	54.0	44.0
Years with Company	18.0	12.0	14.0	25.5	30.0	25.0	18.0
Equity Owned	0.0	0.0	0.0	0.0	5.0	0.0	1.0
Company Founder	0.0	0.0	0.0	0.0	0.0	0.0	0.0
COO/VP Benefits & Perks							
Company Car & Expenses	61.0	56.5	58.3	66.7	83.3	20.0	100.0
Supplemental Life Insurance	34.2	30.4	50.0	38.9	33.3	40.0	20.0
Supplemental Medical Insurance	22.0	13.0	16.7	33.3	16.7	40.0	40.0
Tax Return Preparation	22.0	39.1	58.3	0.0	0.0	0.0	0.0
Club Dues & Expenses	22.0	21.7	16.7	22.2	16.7	40.0	20.0
Personal Tax & Financial Planning	9.8	17.4	25.0	0.0	0.0	0.0	0.0
Annual Physical Examination	17.1	13.0	25.0	22.2	0.0	40.0	40.0
	4.9	4.4	0.0	5.6	16.7	0.0	0.0
Low or No-interest Loans		0.7	0.0	22.2	4/7		
Supplemental Retirement Benefits	14.6	8.7	8.3	22.2	16.7	0.0	60.0
		8.7 21.7 4.4	8.3 8.3 0.0	22.2 27.8 0.0	16.7 33.3 0.0	0.0 20.0 0.0	60.0 40.0 0.0

2008 Employee Compensation Repo	יונ	Cl	ipyrigiit 2006 f	Profit Planning	Group, Inc.		
Firms Copyright © 2008 Profit Planning Group	Tennessee Valley	Kentucky	Louisville	Tennessee	Memphis	Nashville	Knoxville
Chief Financial Officer (CFO)	valicy	Remucky	Louisville	1011103300	Memphis	Nasimile	KITOAVIIIC
Salary	80,150	67,600	73,780	93,500	n/a	93,500	121,337
Total Compensation	101,172	99,580	101,108	123,400	n/a	137,067	123,400
Change versus Previous Year	4.0	4.0	6.0	4.0	n/a	4.0	6.8
Bonus % of Salary	25.4	33.4	37.0	21.8	n/a	34.1	19.3
Firms Paying Bonus	81.0	63.6	71.4	100.0	n/a	100.0	100.0
Age	54.0	54.0	54.0	53.0	54.0	49.0	51.0
Years with Company	9.5	10.0	16.0	9.0	16.5	9.0	8.0
Equity Owned	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Company Founder	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CFO Benefits & Perks							
Company Car & Expenses	34.6	27.3	42.9	40.0	50.0	0.0	80.0
Supplemental Life Insurance	34.6	54.6	71.4	20.0	25.0	40.0	0.0
Supplemental Medical Insurance	23.1	9.1	14.3	33.3	25.0	40.0	40.0
Tax Return Preparation	11.5	18.2	28.6	6.7	0.0	0.0	20.0
Club Dues & Expenses	23.1	18.2	14.3	26.7	50.0	0.0	40.0
Personal Tax & Financial Planning	7.7	9.1	14.3	6.7	0.0	0.0	20.0
Annual Physical Examination	11.5	9.1	14.3	13.3	0.0	40.0	0.0
Low or No-interest Loans	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Supplemental Retirement Benefits	11.5	0.0	0.0	20.0	25.0	0.0	40.0
Deferred Compensation	11.5	9.1	14.3	13.3	0.0	20.0	20.0
First Class Air Travel	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Use of Corporate Aircraft	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Chief Marketing Officer (CMO)	100.000	400.000	407.004	400 (05	,	,	,
Salary	100,000	100,000	106,934	122,685	n/a	n/a	n/a
Total Compensation	129,314	114,678	106,994	140,000	n/a	n/a	177,958
Change versus Previous Year	0.0	0.0	7.5	0.0	n/a	n/a	-8.5
Bonus % of Salary	33.7	28.9	n/a	50.0	n/a	n/a	n/a
Firms Paying Bonus	88.2	88.9	75.0	87.5	n/a	n/a	n/a
Age	45.5	41.0	40.5	46.0	n/a	n/a	47.5
Years with Company	16.0	8.0	8.0	17.0	n/a	n/a	16.5
Equity Owned	0.0	0.0	2.0	0.0	n/a	n/a	0.0
Company Founder	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CMO Benefits & Perks	47.6	33.3	80.0	66.7	nla	n/o	100.0
Company Car & Expenses	38.1	33.3	80.0	44.4	n/a n/a	n/a n/a	25.0
Supplemental Life Insurance	19.1	8.3	20.0	33.3	n/a	n/a	25.0
Supplemental Medical Insurance	4.8	8.3	20.0	0.0	n/a	n/a	0.0
Tax Return Preparation	19.1	33.3	40.0	0.0	n/a	n/a	0.0
Club Dues & Expenses Personal Tax & Financial Planning	4.8	8.3	20.0	0.0	n/a	n/a	0.0
Annual Physical Examination	23.8	16.7	40.0	33.3	n/a	n/a	50.0
Low or No-interest Loans	4.8	8.3	0.0	0.0	n/a	n/a	0.0
Supplemental Retirement Benefits	23.8	16.7	20.0	33.3	n/a	n/a	50.0
Deferred Compensation	38.1	41.7	40.0	33.3	n/a	n/a	50.0
First Class Air Travel	0.0	0.0	0.0	0.0	n/a	n/a	0.0
Use of Corporate Aircraft	0.0	0.0	0.0	0.0	n/a	n/a	0.0
Operations Manager	0.0	0.0	0.0	0.0	.,,	.,,	0.0
Salary	59,950	55,100	53,000	69,200	n/a	70,000	n/a
Total Compensation	63,223	60,825	56,200	71,650	n/a	76,833	n/a
Bonus % of Salary	12.6	12.6	8.5	18.6	n/a	21.5	n/a
Firms Paying Bonus	80.8	85.7	85.7	75.0	n/a	80.0	n/a
Warehouse Supervisor	00.0	00.7	00.7	70.0	.,,	00.0	.,, a
Salary	39,443	31,460	31,720	43,000	44,241	n/a	42,500
Total Compensation	40,347	35,386	35,801	45,000	48,482	n/a	45,000
Bonus % of Salary	5.8	5.0	8.4	7.1	n/a	n/a	n/a
Firms Paying Bonus	60.0	61.1	85.7	58.3	50.0	n/a	50.0
Warehouse Employee	00.0	• • • • • • • • • • • • • • • • • • • •	00.7	00.0	00.0	.,,	00.0
Salary	25,000	25,000	26,997	25,575	33,153	24,586	23,912
Total Compensation	25,805	25,300	29,273	26,780	33,000	26,060	24,575
Bonus % of Salary	6.7	5.0	9.9	9.8	6.5	n/a	n/a
Firms Paying Bonus	66.7	75.0	77.8	57.9	66.7	60.0	60.0
Driver/Delivery Personnel	00.7	75.0	77.0	57.7	00.7	00.0	00.0
Salary	28,732	27,500	28,539	31,181	31,370	26,000	33,082
CACHCIL A				-		27,000	
•	28.491	28.491	32.540	29.nan	31.3700	27.000	34.740
Total Compensation Bonus % of Salary	28,491 4.0	28,491 4.5	32,540 6.6	29,685 3.9	31,370 n/a	27,000 n/a	34,745 n/a

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Firms	Tennessee							
Copyright © 2008 Profit Planning Group	Valley	Kentucky	Louisville	Tennessee	Memphis	Nashville	Knoxville	
Sales Manager	(4 (00	70.000	47.0/0	F0 00F	42.000	75.010	7/ 100	
Salary	64,600	70,000	47,868	58,885	43,000	75,818	76,100	
Total Compensation	79,149 20.0	82,000 20.0	60,770 25.8	68,881 19.2	60,215 26.6	91,190 24.3	87,920 n/a	
Bonus % of Salary	87.5	95.2	88.9	79.0	75.0	80.0	75.0	
Firms Paying Bonus Sales Assistant	07.3	73.2	00.7	17.0	73.0	00.0	75.0	
Salary	35,000	35,536	35,536	35,000	35,000	27,581	38,000	
Total Compensation	37,911	42,531	38,941	35,000	36,500	29,810	38,000	
Bonus % of Salary	8.6	10.0	14.3	8.3	8.5	n/a	n/a	
Firms Paying Bonus	74.2	85.7	83.3	64.7	80.0	60.0	60.0	
Customer Service Rep								
Salary	28,386	35,474	36,941	26,000	30,368	24,960	30,518	
Total Compensation	38,797	43,482	43,482	29,401	42,000	26,534	38,797	
Bonus % of Salary	11.9	11.6	23.6	12.5	n/a	n/a	n/a	
Firms Paying Bonus	76.7	100.0	100.0	56.3	60.0	50.0	50.0	
Counter Salesperson	20 500	20.000	24.205	22.004	27,022	20.000	27, 420	
Salary	30,580	30,000	34,205 26,225	33,904	36,822	30,000	26,438	
Total Compensation	34,823 12.8	31,377 8.8	36,335 17.7	40,000 14.3	40,000 n/a	41,000 n/a	n/a n/a	
Bonus % of Salary Firms Paying Bonus	72.7	8.8 77.8	80.0	14.3 66.7	n/a 50.0	60.0	n/a n/a	
Chief Information Officer (CIO/CTO)	72.7	77.0	00.0	00.7	30.0	00.0	11/6	
Salary	64,200	n/a	n/a	66,178	n/a	n/a	n/a	
Total Compensation	90,000	n/a	n/a	96,000	n/a	n/a	n/a	
Bonus % of Salary	20.4	n/a	n/a	21.0	n/a	n/a	n/a	
Firms Paying Bonus	87.5	n/a	n/a	85.7	n/a	n/a	n/a	
MIS/Data Processing Manager								
Salary	47,921	45,880	n/a	61,000	n/a	n/a	n/a	
Total Compensation	53,326	53,326	n/a	63,913	n/a	n/a	n/a	
Bonus % of Salary	12.9	16.2	n/a	11.3	n/a	n/a	n/a	
Firms Paying Bonus	86.7	100.0	n/a	66.7	n/a	n/a	n/a	
Systems Administrator	45.000	07.440	57.000	50045		50045		
Salary	45,000	27,118	57,398	52,345	n/a	52,345	59,032	
Total Compensation	44,548	40,000	44,095	48,718	n/a	53,135	n/a	
Bonus % of Salary	7.5 70.6	6.4 88.9	23.5 100.0	7.8 50.0	n/a n/a	n/a 50.0	n/a n/a	
Firms Paying Bonus IT Clerk	70.0	00.7	100.0	30.0	11/4	30.0	11/6	
Salary	31,200	20,800	n/a	32,500	n/a	n/a	29,832	
Total Compensation	31,200	20,800	n/a	33,500	n/a	n/a	n/a	
Bonus % of Salary	5.4	n/a	n/a	n/a	n/a	n/a	n/a	
Firms Paying Bonus	44.4	20.0	n/a	75.0	n/a	n/a	n/a	
Purchasing Manager								
Salary	61,488	56,616	46,854	62,932	n/a	n/a	87,351	
Total Compensation	54,290	52,890	52,354	75,173	n/a	n/a	n/a	
Bonus % of Salary	11.0	7.6	8.0	13.1	n/a	n/a	n/a	
Firms Paying Bonus	77.3	73.3	66.7	85.7	n/a	n/a	n/a	
Purchasing Agent/Buyer	20 520	27.0/0	27,000	40.440	1-	27.011	41 150	
Salary	39,520	37,960	36,000	40,440	n/a	36,011	41,150	
Total Compensation	40,552	37,810	36,000	43,631 9.1	n/a	38,688	43,657	
Bonus % of Salary	6.2 76.0	4.7 80.0	4.7 80.0	70.0	n/a n/a	n/a 75.0	n/a n/a	
Firms Paying Bonus Controller	70.0	00.0	00.0	70.0	11/4	73.0	11/6	
Salary	68,930	66,008	71,563	69,513	n/a	71,138	80,659	
Total Compensation	73,770	61,430	74,781	78,163	n/a	76,582	85,932	
Bonus % of Salary	13.9	13.5	n/a	14.4	n/a	n/a	n/a	
Firms Paying Bonus	70.0	62.5	75.0	75.0	n/a	75.0	75.0	
Accountant/Bookkeeper								
Salary	36,714	38,820	41,969	35,800	37,653	36,000	35,800	
Total Compensation	39,320	40,160	47,020	35,005	35,003	42,000	37,656	
Bonus % of Salary	7.9	7.9	14.2	7.8	n/a	n/a	n/a	
Firms Paying Bonus	63.3	64.3	66.7	62.5	50.0	60.0	75.0	
Credit Manager								
Salary	47,250	40,200	34,320	49,235	n/a	n/a	49,235	
Total Compensation	51,150	41,200	36,616	53,510	n/a	n/a	53,510	
Bonus % of Salary	9.7	6.7	n/a	13.1	n/a	n/a	n/a	
Firms Paying Bonus	100.0	100.0	0.0	100.0	n/a	n/a	100.0	

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Firms Copyright © 2008 Profit Planning Group	Tennessee Valley	Kentucky	Louisville	Tennessee	Memphis	Nashville	Knoxville
Credit/Collections Clerk							
Salary	27,560	23,080	27,780	28,780	n/a	n/a	27,560
Total Compensation	27,323	25,000	28,938	29,000	n/a	n/a	30,000
Bonus % of Salary	3.6	3.6	7.4	3.1	n/a	n/a	n/a
Firms Paying Bonus	100.0	100.0	100.0	100.0	n/a	n/a	100.0
Human Resources Manager							
Salary	54,116	51,532	n/a	59,174	n/a	61,563	n/a
Total Compensation	63,700	66,302	n/a	63,639	n/a	69,820	n/a
Bonus % of Salary	12.4	12.0	n/a	14.7	n/a	n/a	n/a
Firms Paying Bonus	100.0	100.0	n/a	100.0	n/a	100.0	n/a
Office Manager							
Salary	38,892	44,975	38,090	38,058	n/a	n/a	39,000
Total Compensation	44,668	44,950	39,565	40,484	n/a	n/a	n/a
Bonus % of Salary	7.6	7.1	n/a	12.5	n/a	n/a	n/a
Firms Paying Bonus	61.1	60.0	40.0	62.5	n/a	n/a	n/a
Office/Clerical Personnel							
Salary	28,000	27,664	30,599	29,120	29,830	29,155	28,319
Total Compensation	28,500	28,000	29,968	30,000	30,912	31,162	31,189
Bonus % of Salary	5.5	2.3	6.1	7.5	n/a	n/a	n/a
Firms Paying Bonus	62.5	75.0	85.7	50.0	50.0	50.0	60.0

2008 Employee Compensation Rep	ort	Co	opyright 2008 F	Profit Planning	Group, Inc.		
Firms Copyright © 2008 Profit Planning Group	Tennessee Valley	Kentucky	Louisville	Tennessee	Memphis	Nashville	Knoxville
Raises, Bonuses, Retirement							
Employee Raises (% of Firms)							
Cost of Living Adjustment (COLA)	23.0	20.7	40.0	25.0	18.2	28.6	10.0
Annual Merit Raise	67.2	65.5	73.3	68.8	45.5	71.4	80.0
Lump Sum	11.5	24.1	6.7	0.0	0.0	0.0	0.0
Variable Pay Plan	50.8	62.1	46.7	40.6	36.4	28.6	30.0
No Raises	8.2	3.5	0.0	12.5	18.2	14.3	10.0
No Set Policy for Raises	44.3	34.5	33.3	53.1	81.8	42.9	30.0
Employee Bonus Program (% of Firms)	85.5	86.2	86.7	84.9	81.8	85.7	81.8
Special Recognition Bonus	46.2	56.0	61.5	37.0	44.4	50.0	25.0
Achievement of Individual Goals	69.2	68.0	61.5	70.4	66.7	66.7	75.0
Achievement of Firm/Dept. Goals	61.5	68.0	61.5	55.6	77.8	50.0	37.5
Cash Profit Sharing	36.5	28.0	30.8	44.4	44.4	66.7	37.5
CEO/Owner Discretion	78.9	80.0	84.6	77.8	88.9	66.7	62.5
Retention Bonuses (% of Firms)	8.3	10.3	13.3	6.5	9.1	0.0	11.1
Severance Program	10.0	0.0	0.0	19.4	9.1	57.1	11.1
Service Requirement (years)	1.0	n/a	n/a	1.0	n/a	1.0	n/a
Maximum Pay Offered (weeks)	7.0	n/a	n/a	7.0	n/a	4.0	n/a
Retirement Plans Offered (% of Firms)	95.2	96.6	100.0	93.9	81.8	100.0	100.0
401(k)	77.6	78.6	73.3	76.7	77.8	71.4	80.0
Profit Sharing Plan	43.1	42.9	53.3	43.3	55.6	42.9	40.0
Payroll Deduction/SEP/SIMPLE IRA	13.8	14.3	20.0	13.3	11.1	14.3	10.0
Defined Benefit Plan	1.7	0.0	0.0	3.3	0.0	14.3	0.0
Money Purchase Plan	1.7	3.6	0.0	0.0	0.0	0.0	0.0
401(k) Plan Options							
Traditional	80.0	90.9	81.8	69.6	71.4	40.0	87.5
Safe Harbor	24.4	13.6	27.3	34.8	0.0	80.0	37.5
SIMPLE	8.9	4.6	9.1	13.0	14.3	0.0	12.5
Provides for Roth Contrib.	15.6	18.2	18.2	13.0	0.0	20.0	25.0
Catch-up Contributions Allowed	91.1	95.5	90.9	87.0	71.4	100.0	87.5
Flexible Spending Accounts							
Health Care	37.1	44.8	33.3	30.3	9.1	42.9	54.6
Dependent Care	33.9	37.9	26.7	30.3	9.1	42.9	54.6
Adoption Assistance	1.6	0.0	0.0	3.0	0.0	0.0	9.1
Child Care (allowance or facilities)	1.6	0.0	0.0	3.0	9.1	0.0	0.0
Flexible Work Scheduling	40.3	41.4	53.3	39.4	63.6	42.9	27.3
Educational Assistance	38.7	34.5	26.7	42.4	27.3	71.4	36.4
Pre-Retirement Counseling	9.7	0.0	0.0	18.2	0.0	14.3	36.4
Annual Computerized Benefits Stmt	25.8	31.0	26.7	21.2	9.1	14.3	27.3
Smoking Restrictions in Workplace	88.7	82.8	86.7	93.9	90.9	100.0	90.9
Employee Policy Manual	77.4	79.3	80.0	75.8	45.5	100.0	90.9
Union Representation	8.1	10.3	0.0	6.1	9.1	14.3	0.0
End Of Year & Christmas Perks	20.0	21.0	11.7	27.2	27.2	0.0	27.4
Cash	29.0	31.0	46.7	27.3	27.3	0.0	36.4
Gift	45.2 77.4	34.5 82.8	33.3 73.3	54.6 72.7	54.6 63.6	42.9 85.7	54.6 63.6
Party Vegr and Panus	17.4	17.2	20.0	21.2	18.2	14.3	27.3
Year-end Bonus	17.4	17.2	20.0	21.2	10.2	14.3	21.3

2008 Employee Compensation Rep	ort	Ci	opyrigini 2006 i	Profit Planning	Group, Inc.		
Firms	Tennessee						
Copyright © 2008 Profit Planning Group	Valley	Kentucky	Louisville	Tennessee	Memphis	Nashville	Knoxville
Benefits	43.9	40.0	E0.0	40.4	27.2	447	45.5
Offer Lealth Pagette (% of Firms)	100.0	48.0 100.0	50.0 100.0	40.6 100.0	27.3 100.0	66.7 100.0	45.5 100.0
Offer Health Benefits (% of Firms) Medical/Hospitalization Plans	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Traditional (indemnity)	16.4	17.2	6.7	15.6	18.2	14.3	10.0
Traditional HMO	13.1	13.8	6.7	12.5	18.2	0.0	20.0
Point of Service HMO (POS)	14.8	24.1	20.0	6.3	9.1	0.0	10.0
Preferred Provider (PPO)	95.1	93.1	100.0	96.9	100.0	100.0	100.0
Exclusive Provider (EPO)	9.8	13.8	6.7	6.3	9.1	0.0	10.0
HMO & PPO	13.1	13.8	6.7	12.5	18.2	0.0	20.0
Traditional & PPO	13.1	13.8	6.7	12.5	18.2	14.3	10.0
POS & PPO	13.1	20.7	20.0	6.3	9.1	0.0	10.0
HMO & POS	9.8	13.8	6.7	6.3	9.1	0.0	10.0
Employer Paid Percentage	25.0		,	50.0		,	,
Traditional (indemnity)	25.0	0.0	n/a	50.0	n/a	n/a	n/a
Traditional HMO	0.0 0.0	0.0	n/a	0.0	n/a	n/a	n/a
Point of Service HMO (POS)	72.0	0.0 73.0	n/a 73.0	n/a 65.0	n/a 50.0	n/a 81.0	n/a 60.0
Preferred Provider (PPO)	0.0	0.0	73.0 n/a	n/a	n/a	n/a	n/a
Exclusive Provider (EPO) PPO Premium	0.0	0.0	IIIa	Illa	II/a	II/a	II/a
Single Employee	261	256	258	266	267	253	271
Employee Plus Spouse	537	509	509	550	588	521	550
Employee Plus Child	485	467	467	498	509	484	473
Family	777	775	775	780	795	612	783
Annual Deductible (per person)							
Traditional (indemnity)	500	n/a	n/a	n/a	n/a	n/a	n/a
Traditional HMO	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Point of Service HMO (POS)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Preferred Provider (PPO)	1,000	1,000	500	1,000	1,000	1,000	600
Exclusive Provider (EPO)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Co-Pay Amount (per visit)	20	1-	1	1-	1-	1-	1-
Traditional (indemnity)	28 n/a	n/a n/a	n/a	n/a n/a	n/a n/a	n/a n/a	n/a n/a
Traditional HMO	n/a	n/a	n/a n/a	n/a	n/a	n/a	n/a
Point of Service HMO (POS) Preferred Provider (PPO)	25	20	23	25	25	25	33
Exclusive Provider (EPO)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PPO Requirements	1,74	11/4	Tira	11/4	11/4	11/4	Tira
Deductibles for Family Coverage	2	2	2	2	3	2	2
Second Opinion	17.5	19.2	14.3	16.1	9.1	28.6	10.0
Pre-Notify for non-ER Hosp. Visit	68.4	46.2	64.3	87.1	81.8	100.0	90.0
Other Health Benefits							
Dependent Coverage	87.1	82.8	93.3	90.9	81.8	85.7	100.0
Dental Plan	72.6	75.9	73.3	69.7	54.6	71.4	90.9
Vision/Optical Plan	40.3	44.8	46.7	36.4	18.2	42.9	63.6
Retiree Medical Insurance	12.9	13.8	6.7	12.1	0.0	0.0	36.4
Prescription Drug Plan	88.7	86.2	86.7	90.9	90.9	100.0	81.8
Mail-order Drug Plan	62.9	72.4	80.0	54.6	36.4	85.7	63.6
Group Term Life Insurance	79.0 69.4	89.7 72.4	93.3 60.0	69.7 66.7	63.6 54.6	71.4 85.7	63.6 72.7
Long-term Disability Insurance Short-term Disability Insurance	56.5	65.5	53.3	48.5	18.2	71.4	63.6
Long-term Care Insurance	9.7	6.9	0.0	12.1	0.0	14.3	27.3
Employee Assistance Program	24.2	17.2	20.0	30.3	9.1	42.9	54.6
Employer Paid Percentage	22		20.0	00.0		12.7	00
Dependent Coverage	34.0	32.0	22.5	50.0	25.0	0.0	50.0
Dental Plan	0.0	0.0	0.0	20.0	50.0	0.0	0.0
Vision/Optical Plan	0.0	0.0	0.0	0.0	n/a	n/a	0.0
Retiree Medical Insurance	0.0	0.0	n/a	0.0	n/a	n/a	0.0
Prescription Drug Plan	55.0	55.0	50.0	55.0	50.0	50.0	60.0
Mail-order Drug Plan	50.0	42.5	25.0	50.0	n/a	57.5	50.0
Group Term Life Insurance	100.0	100.0	100.0	100.0	100.0	100.0	50.0
Long-term Disability Insurance	100.0	100.0	100.0	100.0	100.0	75.0	100.0
Short-term Disability Insurance	100.0	100.0	50.0	100.0	n/a	100.0	50.0
Long-term Care Insurance	0.0	0.0	n/a	n/a	n/a		n/a
Employee Assistance Program	100.0	90.0	95.0	100.0	n/a	n/a	100.0

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Firms Copyright © 2008 Profit Planning Group	Tennessee Valley	Kentucky	Louisville	Tennessee	Memphis	Nashville	Knoxville		
	valley	Remucky	Louisville	16111163366	Memphis	Nasimile	KIIOAVIIIC		
Annual Deductible (per person)	1,000	1,000	500	1,000	1,000	1,000	750		
Dependent Coverage	50	50	500	50	525	50	50		
Dental Plan	50	n/a	n/a	n/a	n/a	n/a	n/a		
Vision/Optical Plan	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
Retiree Medical Insurance Co-Pay Amount (per visit)	11/4	II/a	II/a	II/a	II/a	II/a	11/6		
Dependent Coverage	25	20	25	25	25	25	35		
Dental Plan	25	n/a	n/a	n/a	n/a	n/a	n/a		
Vision/Optical Plan	20	20	n/a	15	n/a	n/a	n/a		
Retiree Medical Insurance	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
Health Savings Accounts Offered	22.6	34.5	33.3	12.1	9.1	14.3	9.1		
HDHP Deductible (FTE/family annual)	4,000	5,000	4,500	2,900	n/a	n/a	n/a		
Firm Contributes to Employee HSA	46.2	33.3	25.0	75.0	n/a	n/a	n/a		
% of Deductible Contributed	n/a	n/a	25.0 n/a	n/a	n/a	n/a	n/a		
\$ Amount Contributed	1,000	n/a	n/a	n/a	n/a	n/a	n/a		
Time Off	1,000	11/4	11/4	11/4	11/4	11/4	11/0		
Paid Time Off Program (PTO)	50.8	48.3	66.7	53.1	81.8	57.1	30.0		
Days Off Accrued (per year)	14.0	14.0	15.0	10.0	10.0	19.5	n/a		
Carry Over Accrued PTO (% of firms)	29.0	28.6	20.0	29.4	33.3	25.0	n/a		
Includes Paid Holidays (% of firms)	45.2	50.0	40.0	41.2	44.4	50.0	n/a		
Paid Holidays (if not incl. in PTO)	7	8	8	7	7	n/a	n/a		
Separate Sick/Vacation Programs		·	_		·	.,_			
Paid Sick Days for Salaried Emps.	100.0	100.0	100.0	100.0	n/a	n/a	100.0		
Sick Days (per year)	5.0	5.0	3.0	5.0	n/a	n/a	5.0		
Paid Sick Days for Hourly Emps.	100.0	100.0	100.0	100.0	n/a	n/a	100.0		
Sick Days (per year)	5.0	3.0	2.0	5.0	n/a	n/a	5.0		
Paid Holidays (per year)	7.5	8.0	8.0	7.5	n/a	n/a	7.0		
Other Time Off									
Paid Parental Leave	16.4	17.9	7.1	15.2	18.2	28.6	9.1		
Paid Jury Duty	70.5	53.6	57.1	84.9	81.8	100.0	72.7		
Paid Military Duty	24.6	17.9	14.3	30.3	45.5	28.6	27.3		
Holidays Observed									
New Year's Eve	16.4	17.9	14.3	15.2	18.2	42.9	0.0		
New Year's Day	98.4	96.4	100.0	100.0	100.0	100.0	100.0		
Martin Luther King's Birthday	3.3	0.0	0.0	6.1	18.2	0.0	0.0		
Presidents' Day	1.6	0.0	0.0	3.0	9.1	0.0	0.0		
Good Friday	11.5	17.9	7.1	6.1	0.0	14.3	9.1		
Memorial Day	85.3	89.3	100.0	81.8	81.8	71.4	90.9		
Independence Day	95.1	89.3	100.0	100.0	100.0	100.0	100.0		
Labor Day	95.1	89.3	100.0	100.0	100.0	100.0	100.0		
Veteran's Day	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Thanksgiving Day	100.0	100.0	100.0	100.0	100.0	100.0	100.0		
Day After Thanksgiving	63.9	57.1	85.7	69.7	81.8	42.9	81.8		
Christmas Eve	52.5	50.0	50.0	54.6	54.6	85.7	36.4		
Christmas Day	100.0	100.0	100.0	100.0	100.0	100.0	100.0		
Personal/Floating Holiday	27.9	32.1	14.3	24.2	9.1	42.9	36.4		
Other Religious Holidays	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Other	4.9	7.1	14.3	3.0	9.1	0.0	0.0		

2008 Employee Compensation Repo	ort	С	opyright 2008 I	Profit Planning	Group, Inc.	
Firms Copyright © 2008 Profit Planning Group	Gulf Coast	Alabama	Birming- ham	Louisiana	New Orleans	Mississ- ippi
Firms Reporting	72	38	17	26		8
Typical Sales (\$Mil)	17.2	15.1	21.0	22.0	10.1	17.2
Number of Employees (FTE)	49.0	53.0	47.0	30.5	41.0	
Employee Turnover Rate	23.5	22.9	11.6	20.7	25.7	25.0
Operations (% of Firms)						
Local	27.1	29.7	23.5	28.0	18.2	12.5
Regional	62.9	64.9	70.6	56.0	54.6	75.0
National	5.7	5.4	5.9	4.0	9.1	12.5
International	4.3	0.0	0.0	12.0	18.2	0.0
Ownership (% of Firms)						
Private Company	98.6	100.0	100.0	95.8	100.0	100.0
Public Company	1.5	0.0	0.0	4.2	0.0	0.0
Organization (% of Firms)						
Sole Proprietorship	0.0	0.0	0.0	0.0	0.0	0.0
Partnership	1.5	2.7	0.0	0.0	0.0	0.0
S Corporation	36.2	48.7	52.9	20.0	18.2	28.6
C Corporation	47.8	46.0	41.2	48.0	54.6	57.1
Limited Liability Corp. (LLC)	13.0	2.7	5.9	28.0	18.2	14.3
Limited Liability Partnership (LLP)	1.5	0.0	0.0	4.0	9.1	0.0
Chief Executive Officer (CEO)						
Salary	130,000	132,000	145,000	127,500	127,500	187,059
Total Compensation	179,723	170,659	173,788	297,500	304,403	180,520
Change versus Previous Year	3.0	3.0	6.0	5.0	5.0	1.0
Bonus % of Salary	67.7	67.2	71.6	75.6	126.9	50.6
Firms Paying Bonus	80.7	76.7	73.3	81.0	77.8	100.0
Age	53.0	55.0	55.0	49.5	49.0	54.5
Years with Company	27.0	27.0	25.0	25.5	25.0	31.0
Equity Owned	51.0	59.0	59.0	51.0	50.0	46.0
Company Founder	28.4	31.4	41.2	25.0	20.0	25.0
CEO Benefits & Perks						
Company Car & Expenses	89.9	94.4	88.2	88.0	81.8	75.0
Supplemental Life Insurance	58.0	55.6	70.6	56.0	63.6	75.0
Supplemental Medical Insurance	33.3	33.3	35.3	32.0	45.5	37.5
Tax Return Preparation	52.2	55.6	52.9	48.0	27.3	50.0
Club Dues & Expenses	42.0	36.1	41.2	48.0	36.4	50.0
Personal Tax & Financial Planning	43.5	44.4	58.8	40.0	27.3	
Annual Physical Examination	21.7	16.7	29.4	20.0	0.0	
Low or No-interest Loans	11.6	8.3		20.0		
Supplemental Retirement Benefits	14.5	11.1	17.7	16.0		25.0
Deferred Compensation	17.4	19.4	23.5	12.0	9.1	
First Class Air Travel	5.8	5.6	5.9	8.0		
Use of Corporate Aircraft	2.9	5.6	11.8	0.0	0.0	0.0
COO/Vice President/#2 Officer						
Salary	106,000	109,000	109,000	85,000	79,288	-
Total Compensation	134,515	162,500	191,650	130,306	138,769	
Change versus Previous Year	1.4	0.5	3.0	1.8		
Bonus % of Salary	58.3	80.6	120.1	38.5	29.2	
Firms Paying Bonus	89.5	85.7	90.9	91.7		
Age	51.0	49.5	48.0	54.0		
Years with Company	19.5	18.5	19.0	25.0		
Equity Owned	0.0	4.0	0.0	0.0		
Company Founder	10.5	20.0	29.4	0.0	0.0	0.0
COO/VP Benefits & Perks						
Company Car & Expenses	72.6	75.9	73.3	75.0	57.1	
Supplemental Life Insurance	39.2	48.3	53.3	18.8		
Supplemental Medical Insurance	27.5	24.1	26.7	31.3		
Tax Return Preparation	31.4	41.4		18.8		
Club Dues & Expenses	29.4	27.6		31.3		
Personal Tax & Financial Planning	25.5	31.0		18.8		
Annual Physical Examination	13.7	13.8		12.5	0.0	
Low or No-interest Loans	7.8	3.5	0.0	18.8		
Supplemental Retirement Benefits	13.7	6.9	13.3	18.8		
	21.6	17.2	13.3	18.8	14.3	50.0
Deferred Compensation						
Deferred Compensation First Class Air Travel	3.9 2.0	3.5 3.5		6.3 0.0		

2008 Employee Compensation Repo	ort	C	opyright 2008 F			
Firms	0.150		D		N. O.	
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Chief Financial Officer (CFO)	98,000	99,958	115,918	95,631	n/a	nla
Salary Total Compensation	114,000	114,000	151,418	120,000	n/a	n/a n/a
Change versus Previous Year	1.2	1.2	7.0	4.2	n/a	n/a
Bonus % of Salary	21.4	20.0	32.2	29.5	n/a	
Firms Paying Bonus	92.0	92.9	100.0	88.9	n/a	n/a
Age	51.0	51.0	50.0	53.0	51.5	n/a
Years with Company	9.0	11.0	12.0	7.0	6.0	n/a
Equity Owned	0.0	0.0	0.0	0.0	n/a	n/a
Company Founder	10.5	20.0	29.4	0.0	0.0	0.0
CFO Benefits & Perks						
Company Car & Expenses	46.7	56.3	75.0	45.5	50.0	n/a
Supplemental Life Insurance	33.3	50.0	75.0	18.2	25.0	
Supplemental Medical Insurance	26.7 10.0	31.3 12.5	50.0 25.0	18.2 9.1	25.0 0.0	n/a n/a
Tax Return Preparation Club Dues & Expenses	6.7	6.3	12.5	9.1	0.0	n/a
Personal Tax & Financial Planning	10.0	18.8	37.5	0.0		
Annual Physical Examination	10.0	18.8	37.5	0.0	0.0	
Low or No-interest Loans	3.3	0.0	0.0	9.1	0.0	n/a
Supplemental Retirement Benefits	6.7	12.5	25.0	0.0	0.0	n/a
Deferred Compensation	30.0	31.3	37.5	27.3	0.0	n/a
First Class Air Travel	3.3	6.3	0.0	0.0	0.0	n/a
Use of Corporate Aircraft	3.3	6.3	12.5	0.0	0.0	n/a
Chief Marketing Officer (CMO)						
Salary	98,563	103,782	103,782	99,124	97,500	n/a
Total Compensation	133,116	150,038	155,000	125,169	115,000	n/a
Change versus Previous Year	8.5	0.0	0.0	10.0	n/a	n/a
Bonus % of Salary	33.1	18.0	23.1	42.9	n/a	
Firms Paying Bonus	94.1	100.0	100.0	87.5	75.0	n/a
Age	50.0	49.0	48.5	49.5	49.0	n/a
Years with Company	13.0 0.0	14.0 0.0	11.5 0.0	13.5 0.0	15.0 n/a	
Equity Owned Company Founder	10.5	20.0	29.4	0.0	0.0	0.0
CMO Benefits & Perks	10.5	20.0	27.4	0.0	0.0	0.0
Company Car & Expenses	64.7	71.4	60.0	66.7	75.0	n/a
Supplemental Life Insurance	29.4	28.6	40.0	33.3	50.0	n/a
Supplemental Medical Insurance	35.3	28.6	20.0	33.3	50.0	n/a
Tax Return Preparation	5.9	14.3	20.0	0.0	0.0	n/a
Club Dues & Expenses	5.9	0.0	0.0	11.1	25.0	n/a
Personal Tax & Financial Planning	5.9	14.3		0.0		
Annual Physical Examination	11.8	28.6	40.0	0.0	0.0	
Low or No-interest Loans	0.0	0.0	0.0	0.0	0.0	
Supplemental Retirement Benefits	5.9	0.0	0.0	11.1	25.0	n/a
Deferred Compensation	35.3	28.6	20.0	33.3	25.0	n/a
First Class Air Travel	0.0	0.0	0.0	0.0		
Use of Corporate Aircraft	0.0	0.0	0.0	0.0	0.0	n/a
Operations Manager Salary	54,000	55,000	49,000	47,500	51,500	n/a
Total Compensation	60,000	60,000	60,000	60,000	76,000	
Bonus % of Salary	15.8	20.0	n/a	13.6	n/a	
Firms Paying Bonus	76.2	63.6	50.0	88.9	n/a	n/a
Warehouse Supervisor					.,,_	
Salary	38,792	39,500	38,792	35,360	34,500	n/a
Total Compensation	44,729	44,865	44,443	44,500	37,000	42,400
Bonus % of Salary	12.1	13.7	14.6	11.6	n/a	
Firms Paying Bonus	65.7	61.9	62.5	72.7	50.0	n/a
Warehouse Employee						
Salary	24,000	24,712	27,920	23,920	24,440	24,500
Total Compensation	25,500	27,000	29,137	24,000	24,960	
Bonus % of Salary	12.5	14.6	14.4	5.0		
Firms Paying Bonus	61.0	59.1	60.0	64.3	75.0	60.0
Driver/Delivery Personnel		04 575	04 575		07.044	00.500
Salary	30,897	31,575	31,575	30,000	27,844	
Total Compensation	34,000	35,000	37,386	30,976	-	
Bonus % of Salary	13.0	14.7	18.0	6.0		
Firms Paying Bonus	67.6	55.6	62.5	78.6	66.7	80.0

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Firms						
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Sales Manager						
Salary	75,000	70,500	69,000	82,205	100,000	90,671
Total Compensation	85,064	77,448	75,248	100,000	100,000	94,149
Bonus % of Salary	31.5	37.5	44.3	30.9	n/a	3.2
Firms Paying Bonus	77.1	72.2	66.7	76.9	50.0	100.0
Sales Assistant						
Salary	36,000	38,140	36,000	30,000	30,000	n/a
Total Compensation	36,000	45,000	38,000	31,000	32,250	37,346
Bonus % of Salary	11.7	14.6	10.2	8.3	n/a	n/a
Firms Paying Bonus	53.3	52.6	55.6	62.5	75.0	n/a
Customer Service Rep	20,000	24.000	20 500	20,000	27 500	nlo
Salary	29,000	34,000	28,500	29,000	27,500	n/a
Total Compensation	36,800 10.1	37,300 8.7	32,345 n/a	36,337 10.1	47,500 106.3	n/a n/a
Bonus % of Salary	72.0	63.6	75.0	76.9	80.0	n/a
Firms Paying Bonus	72.0	03.0	73.0	70.9	00.0	II/a
Counter Salesperson	29,500	30,028	30,160	27,040	30,000	n/a
Salary Total Componention	35,000	36,244	40,912	30,000	30,000	n/a
Total Compensation Bonus % of Salary	16.5	17.6	22.5	5.3	n/a	n/a
Firms Paying Bonus	76.5	81.0	90.9	63.6	50.0	n/a
Chief Information Officer (CIO/CTO)	70.5	01.0	70.7	03.0	30.0	11/4
Salary	60,000	54,250	n/a	n/a	n/a	n/a
Total Compensation	86,800	86,800	n/a	n/a	n/a	n/a
Bonus % of Salary	26.1	25.0	n/a	n/a	n/a	n/a
Firms Paying Bonus	77.8	100.0	n/a	n/a	n/a	n/a
MIS/Data Processing Manager						
Salary	61,920	63,654	n/a	58,253	n/a	n/a
Total Compensation	68,274	68,327	n/a	68,274	n/a	n/a
Bonus % of Salary	12.2	13.3	n/a	14.2	n/a	n/a
Firms Paying Bonus	90.9	80.0	n/a	100.0	n/a	n/a
Systems Administrator						
Salary	48,900	48,900	56,950	43,578	n/a	n/a
Total Compensation	48,231	47,488	52,643	45,116	n/a	n/a
Bonus % of Salary	9.2	9.2	n/a	n/a	n/a	n/a
Firms Paying Bonus	64.3	71.4	75.0	50.0	n/a	n/a
IT Clerk						
Salary	33,620	33,620	41,000	n/a		n/a
Total Compensation	38,000	36,500	41,000	n/a	n/a	n/a
Bonus % of Salary	5.4	7.2	n/a	n/a	n/a	n/a
Firms Paying Bonus	66.7	66.7	50.0	n/a	n/a	n/a
Purchasing Manager	E 4 000	F 4 F F 1	E4.007	FF 000	F7 F00	
Salary	54,998	54,551	54,996	55,000	57,500	n/a
Total Compensation	55,000	50,000	64,638	56,000	50,000	n/a
Bonus % of Salary	13.6	10.0	13.6 71.4	14.0	n/a	n/a
Firms Paying Bonus	58.3	57.1	/1.4	55.6	25.0	n/a
Purchasing Agent/Buyer	25 040	25 720	40.020	27 500	25 000	nla
Salary	35,860 38,000	35,720	48,920 47,990	37,500 40,000	35,000 33,500	n/a n/a
Total Compensation	9.6	36,000 5.8	47,990 n/a		33,300 n/a	n/a
Bonus % of Salary	48.0	5.o 47.1	33.3	n/a 42.9	0.0	n/a
Firms Paying Bonus	40.0	47.1	33.3	42.7	0.0	II/a
Controller Salary	68,000	75,000	77,458	62,400	n/a	n/a
Total Compensation	70,000	76,314	77,458	66,000	57,500	n/a
Bonus % of Salary	12.9	13.2	35.4	12.9	n/a	n/a
Firms Paying Bonus	71.4	72.7	57.1	62.5	n/a	n/a
Accountant/Bookkeeper	71.4	12.1	37.1	02.3	TI/a	II/a
Salary	35,000	32,000	35,000	35,490	33,350	36,151
Total Compensation	36,300	35,000	36,000	38,220	36,550	41,692
Bonus % of Salary	9.0	10.9	n/a	9.4	n/a	7.3
Firms Paying Bonus	67.6	64.7	57.1	66.7	42.9	80.0
Credit Manager	07.0	UT. /	37.1	00.7	72.7	00.0
Salary	44,000	44,765	47,500	40,500	n/a	n/a
Total Compensation	46,500	47,265	48,133	43,750	n/a	n/a
Bonus % of Salary	10.1	8.0	9.0	8.4	n/a	n/a
Firms Paying Bonus	100.0	100.0		100.0		
rimo raying Dulas	100.0	100.0	100.0	.00.0	11/4	

2000 Employee compensation report											
Firms											
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Credit/Collections Clerk											
Salary	25,300	27,000	28,549	26,000	24,138	n/a					
Total Compensation	26,351	26,351	27,500	27,000	27,000	n/a					
Bonus % of Salary	6.4	9.4	n/a	3.9	n/a	n/a					
Firms Paying Bonus	50.0	50.0	0.0	0.0	0.0	n/a					
Human Resources Manager											
Salary	52,000	52,700	55,200	50,000	52,500	n/a					
Total Compensation	52,700	47,700	58,399	53,250	53,250	n/a					
Bonus % of Salary	11.3	12.5	n/a	5.5	n/a	n/a					
Firms Paying Bonus	100.0	100.0	100.0	100.0	0.0	n/a					
Office Manager											
Salary	37,000	37,000	36,000	43,194	56,730	n/a					
Total Compensation	38,400	37,000	36,200	54,644	66,954	n/a					
Bonus % of Salary	6.1	5.3	6.0	48.5	n/a	n/a					
Firms Paying Bonus	66.7	55.6	66.7	100.0	n/a	n/a					
Office/Clerical Personnel											
Salary	26,500	25,938	28,642	27,040	27,000	27,995					
Total Compensation	27,845	28,560	30,000	26,380	26,535	26,000					
Bonus % of Salary	6.7	9.2	8.3	4.0	n/a	n/a					
Firms Paying Bonus	63.4	65.2	66.7	57.1	42.9	75.0					

2008 Employee Compensation Repo	ort Copyright 2008 Profit Planning Group, Inc.								
Firms									
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Raises, Bonuses, Retirement									
Employee Raises (% of Firms)									
Cost of Living Adjustment (COLA)	35.7	35.1	35.3	32.0	36.4	50.0			
Annual Merit Raise	51.4	51.4	52.9	52.0	45.5	50.0			
Lump Sum	8.6	5.4	0.0	12.0	9.1	12.5			
Variable Pay Plan	41.4	35.1	29.4	48.0	45.5	50.0			
No Raises	7.1	8.1	5.9	8.0	9.1	0.0			
No Set Policy for Raises	58.6	62.2	64.7	60.0	72.7	37.5			
Employee Bonus Program (% of Firms)	85.7	78.4	76.5	96.0	90.9	87.5			
Special Recognition Bonus	31.7	34.5	53.9	29.2	30.0	28.6			
Achievement of Individual Goals	43.3	41.4	38.5	41.7	30.0	57.1			
Achievement of Firm/Dept. Goals	50.0	44.8	53.9	54.2	60.0	57.1			
Cash Profit Sharing	30.0	24.1	23.1	45.8	40.0	0.0			
CEO/Owner Discretion	80.0	79.3	84.6	83.3	80.0	71.4			
Retention Bonuses (% of Firms)	5.7	5.4	0.0	8.0	18.2	0.0			
Severance Program	8.6	2.7	5.9	4.0	0.0	50.0			
Service Requirement (years)	1.0	n/a	n/a	n/a	n/a	1.0			
Maximum Pay Offered (weeks)	3.0	n/a	n/a	n/a	n/a	n/a			
Retirement Plans Offered (% of Firms)	92.8	91.9	88.2	95.8	100.0	87.5			
401(k)	82.8	88.2	93.3	78.3	90.9	71.4			
Profit Sharing Plan	48.4	55.9	53.3	39.1	54.6	42.9			
Payroll Deduction/SEP/SIMPLE IRA	10.9	8.8	0.0	8.7	0.0	28.6			
Defined Benefit Plan	3.1	2.9	0.0	4.4	9.1	0.0			
Money Purchase Plan	1.6	2.9	6.7	0.0	0.0	0.0			
401(k) Plan Options									
Traditional	71.7	63.3	64.3	77.8	80.0	100.0			
Safe Harbor	26.4	30.0	28.6	27.8	10.0	0.0			
SIMPLE	13.2	16.7	21.4	11.1	10.0	0.0			
Provides for Roth Contrib.	12.0	13.8	21.4	12.5	11.1	0.0			
Catch-up Contributions Allowed	86.8	83.3	92.9	88.9	90.0	100.0			
Flexible Spending Accounts									
Health Care	29.4	27.8	41.2	25.0	18.2	50.0			
Dependent Care	23.5	19.4	35.3	25.0	18.2	37.5			
Adoption Assistance	2.9	5.6	11.8	0.0	0.0	0.0			
Child Care (allowance or facilities)	5.9	5.6	11.8	8.3	9.1	0.0			
Flexible Work Scheduling	30.9	25.0	41.2	41.7	36.4	25.0			
Educational Assistance	29.4	27.8	29.4	33.3	36.4	25.0			
Pre-Retirement Counseling	17.7	25.0	23.5	8.3	9.1	12.5			
Annual Computerized Benefits Stmt	26.5	27.8		33.3	45.5	0.0			
Smoking Restrictions in Workplace	85.3	86.1		83.3	72.7	87.5			
Employee Policy Manual	80.9	83.3		79.2	72.7	75.0			
Union Representation	1.4	2.7	5.9	0.0	0.0	0.0			
End Of Year & Christmas Perks									
Cash	36.2	40.5	58.8	33.3	27.3	25.0			
Gift	53.6	43.2		66.7	54.6	62.5			
Party	78.3	83.8		75.0	72.7	62.5			
Year-end Bonus	26.1	32.4		16.7	9.1	25.0			

Firms						
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Benefits			3			
Offer Cafeteria Plan (% of Firms)	47.0	50.0	62.5	47.8	40.0	28.6
Offer Health Benefits (% of Firms)	98.6	100.0	100.0	100.0	100.0	87.5
Medical/Hospitalization Plans						
Traditional (indemnity)	31.9	43.2	52.9	16.0	9.1	28.6
Traditional HMO	4.4	2.7	5.9	8.0	9.1	0.0
Point of Service HMO (POS)	14.5	5.4	5.9	32.0	54.6	
Preferred Provider (PPO)	76.8	75.7	64.7	80.0	81.8	
Exclusive Provider (EPO)	4.4	2.7	5.9	8.0	9.1	0.0
HMO & PPO	4.4	2.7	5.9	8.0	9.1	0.0
Traditional & PPO	13.0	18.9	17.7	8.0	9.1	0.0
POS & PPO	10.1	5.4	5.9	20.0	36.4	0.0
HMO & POS	2.9	2.7	5.9	4.0	9.1	0.0
Employer Paid Percentage	50.0	50.0	57.5	50.0	n/a	n/a
Traditional (indemnity) Traditional HMO	n/a	n/a	n/a	n/a	n/a	n/a
	70.0	n/a	n/a	70.0	50.0	n/a
Point of Service HMO (POS) Preferred Provider (PPO)	70.0	65.5	66.0	70.0	80.0	
Exclusive Provider (EPO)	n/a	n/a	n/a	n/a	n/a	
PPO Premium	11/4	11/0	11/4	11/a	11/a	11/4
Single Employee	318	318	324	289	365	358
Employee Plus Spouse	659	353	637	669	762	
Employee Plus Child	550	437	637	533	562	
Family	834	824	845	843	950	
Annual Deductible (per person)						
Traditional (indemnity)	300	300	250	n/a	n/a	n/a
Traditional HMO	n/a	n/a	n/a	n/a	n/a	n/a
Point of Service HMO (POS)	1,500	n/a	n/a	1,500	n/a	n/a
Preferred Provider (PPO)	500	350	500	750	875	1,000
Exclusive Provider (EPO)	n/a	n/a	n/a	n/a	n/a	n/a
Co-Pay Amount (per visit)						
Traditional (indemnity)	30	30	30	n/a	n/a	n/a
Traditional HMO	n/a	n/a	n/a	n/a	n/a	n/a
Point of Service HMO (POS)	25	n/a	n/a	25	25	n/a
Preferred Provider (PPO)	30	30	28	25	30	30
Exclusive Provider (EPO)	n/a	n/a	n/a	n/a	n/a	n/a
PPO Requirements						
Deductibles for Family Coverage	3	3		3	3	
Second Opinion	16.0	7.7	10.0	21.1	0.0	
Pre-Notify for non-ER Hosp. Visit	80.0	65.4	40.0	94.7	87.5	100.0
Other Health Benefits	89.7	86.1	81.3	96.0	100.0	85.7
Dependent Coverage Dental Plan	75.0	86.1	93.8	60.0	54.6	
Vision/Optical Plan	41.2	33.3		44.0	45.5	
Retiree Medical Insurance	7.4	5.6	12.5	12.0	9.1	0.0
Prescription Drug Plan	80.9	75.0		84.0	90.9	
Mail-order Drug Plan	27.9	11.1	25.0	52.0	45.5	
Group Term Life Insurance	82.4	80.6	87.5	80.0	90.9	
Long-term Disability Insurance	60.3	63.9	75.0	60.0	72.7	
Short-term Disability Insurance	58.8	66.7	68.8	48.0	45.5	
Long-term Care Insurance	14.7	25.0		4.0	9.1	0.0
Employee Assistance Program	26.5	25.0	25.0	32.0	36.4	14.3
Employer Paid Percentage						
Dependent Coverage	50.0	50.0	50.0	50.0	60.0	25.0
Dental Plan	50.0	50.0	63.0	25.0	50.0	0.0
Vision/Optical Plan	0.0	0.0	52.5	0.0	50.0	
Retiree Medical Insurance	0.0	n/a	n/a	n/a	n/a	n/a
Prescription Drug Plan	57.5	52.5	60.0	70.0	72.5	57.0
Mail-order Drug Plan	50.0	n/a	n/a	50.0	70.0	
Group Term Life Insurance	100.0	100.0	100.0	100.0	100.0	100.0
Long-term Disability Insurance	100.0	60.0	100.0	100.0	100.0	
Short-term Disability Insurance	0.0	0.0		0.0	0.0	
Long-term Care Insurance	0.0	0.0		0.0		
Employee Assistance Program	100.0	100.0	50.0	100.0	100.0	n/a

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Firms										
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Annual Deductible (per person)										
Dependent Coverage	500	350	300	625	500	750				
Dental Plan	50	50	50	50	n/a					
Vision/Optical Plan	n/a	n/a	n/a	n/a	n/a					
Retiree Medical Insurance	n/a	n/a	n/a	n/a	n/a	n/a				
Co-Pay Amount (per visit)										
Dependent Coverage	30	30	30	25	25	28				
Dental Plan	30	30	25	n/a	n/a					
Vision/Optical Plan	28	25	20	n/a	n/a					
Retiree Medical Insurance	n/a	n/a	n/a	n/a	n/a					
Health Savings Accounts Offered	7.3	2.7	5.9	16.0	9.1	0.0				
HDHP Deductible (FTE/family annual)	3,000	n/a	n/a	1,501	n/a					
Firm Contributes to Employee HSA	80.0	n/a	n/a	75.0	n/a					
% of Deductible Contributed	n/a	n/a	n/a	n/a	n/a					
\$ Amount Contributed	980	n/a	n/a	n/a	n/a	n/a				
Time Off	FF 1	F1 4	47.1	/2 F	(2.4	F0.0				
Paid Time Off Program (PTO)	55.1	51.4 14.5	47.1	62.5	63.6					
Days Off Accrued (per year)	15.0 27.0	14.5 27.8	15.0 42.9	12.0 26.7	12.0					
Carry Over Accrued PTO (% of firms)	46.0	50.0	57.1	26.7 46.7	14.3 57.1	25.0				
Includes Paid Holidays (% of firms)		50.0 7								
Paid Holidays (if not incl. in PTO)	8	1	n/a	8	n/a	n/a				
Separate Sick/Vacation Programs	100.0	100.0	100.0	100.0	100.0	nlo				
Paid Sick Days for Salaried Emps.	5.0	5.0	5.0	5.0	5.0	n/a n/a				
Sick Days (per year)	100.0	100.0	100.0	100.0	100.0					
Paid Sick Days for Hourly Emps.	5.0	4.5	5.0	5.0	5.0					
Sick Days (per year)	7.0	7.0	8.0	7.0	7.5	7.0				
Paid Holidays (per year) Other Time Off	7.0	7.0	0.0	7.0	7.5	7.0				
Paid Parental Leave	13.0	13.5	17.7	16.7	18.2	0.0				
	82.6	91.9	94.1	79.2	90.9					
Paid Jury Duty Paid Military Duty	20.3	24.3	29.4	20.8	27.3	0.0				
Holidays Observed	20.3	24.3	27.4	20.0	21.3	0.0				
New Year's Eve	21.7	24.3	29.4	16.7	36.4	25.0				
New Year's Day	100.0	100.0	100.0	100.0	100.0					
Martin Luther King's Birthday	0.0	0.0	0.0	0.0	0.0					
Presidents' Day	0.0	0.0	0.0	0.0	0.0					
Good Friday	27.5	10.8		62.5	63.6					
Memorial Day	79.7	89.2	94.1	62.5	54.6					
Independence Day	100.0	100.0	100.0	100.0	100.0					
Labor Day	94.2	91.9	100.0	100.0	100.0					
Veteran's Day	8.7	8.1	5.9	8.3	18.2					
Thanksgiving Day	98.6	100.0	100.0	100.0	100.0					
Day After Thanksgiving	63.8	70.3	82.4	45.8	63.6					
Christmas Eve	50.7	56.8	70.6	33.3	45.5					
Christmas Day	95.7	97.3	100.0	95.8	100.0					
Personal/Floating Holiday	20.3	24.3	23.5	16.7	18.2					
Other Religious Holidays	1.5	2.7	5.9	0.0	0.0					
Other	24.6	10.8	0.0	54.2	72.7					

2000 Employee Compensation Repo	, i		opyrigin 2006	Tont Flaming	Group, mc.				1 11111 70 01
Firms									
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Copyright © 2008 Profit Planning Group	Ohio Valley	Indiana	Indianapolis	Ohio	Akron	Cincinnati	Columbus	Dayton	Toledo
Firms Reporting	168	40	14		44	32	12	14	17
Typical Sales (\$Mil)	14.7	13.8	33.5		12.3	15.1	33.6	14.9	11.7
Number of Employees (FTE)	43.5	37.2 17.6	72.8 17.8		36.8	55.0 17.7	78.8 22.2	65.3 8.3	25.3 14.4
Employee Turnover Rate	14.4	17.0	17.8	14.1	12.1	17.7	22.2	8.3	14.4
Operations (% of Firms)	20.1	27.5	112	29.6	24.0	21.2	14.7	22.1	43.8
Local	29.1 52.1	27.5 60.0	14.3		34.9 41.9	31.3 46.9	16.7 41.7	23.1 76.9	43.8
Regional	12.1	10.0	64.3 21.4	12.8	16.3	46.9 12.5	33.3	0.0	43.8 6.3
National	6.7	2.5	0.0		7.0	9.4	8.3	0.0	6.3
International	0.7	2.3	0.0	0.0	7.0	7.4	0.3	0.0	0.3
Ownership (% of Firms)	95.2	94.9	92.3	95.2	95.4	90.6	100.0	100.0	100.0
Private Company Public Company	4.9	5.1	72.3	4.8		9.4	0.0	0.0	0.0
Organization (% of Firms)	7.7	3.1	7.7	4.0	4.7	7.7	0.0	0.0	0.0
Sole Proprietorship	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Partnership	0.6	0.0	0.0		0.0	0.0	8.3	0.0	0.0
S Corporation	56.2	57.9	38.5		58.5	56.3	58.3	42.9	56.3
C Corporation	35.2	31.6	38.5		36.6	40.6	25.0	42.9	31.3
Limited Liability Corp. (LLC)	7.4	7.9	15.4	7.3	4.9	3.1	8.3	14.3	12.5
Limited Liability Corp. (LLC) Limited Liability Partnership (LLP)	0.6	2.6	7.7	0.0	0.0	0.0	0.0	0.0	0.0
Chief Executive Officer (CEO)	0.0	2.0	,.,	0.0	0.0	0.0	0.0	0.0	0.0
Salary	125,000	113,100	138,404	126,848	148,348	120,000	165,893	119,200	100,000
Total Compensation	168,207	153,000	201,112	175,000	198,767	230,250	246,800	155,114	147,000
Change versus Previous Year	1.4	2.8	1.7	1.0	4.4	1.0	4.5	0.0	0.0
Bonus % of Salary	44.8	42.9	51.9		41.1	33.3	74.4	23.8	55.6
Firms Paying Bonus	79.6	89.3	100.0		81.0	73.9	66.7	63.6	71.4
Age	53.0	55.0	56.0		53.0	53.0	51.0	58.0	52.0
Years with Company	25.0	26.0	20.0		24.0	23.0	26.0	28.0	14.0
Equity Owned	50.0	50.0	23.0		50.0	49.5	54.5	53.0	50.0
Company Founder	22.8	27.5	42.9		18.2	26.7	25.0	21.4	33.3
CEO Benefits & Perks									
Company Car & Expenses	79.9	73.0	71.4	81.9	79.6	96.9	72.7	71.4	70.6
Supplemental Life Insurance	61.0	64.9	50.0	59.8	63.6	53.1	45.5	64.3	70.6
Supplemental Medical Insurance	19.5	27.0	28.6	17.3	13.6	12.5	9.1	21.4	41.2
Tax Return Preparation	60.4	75.7	57.1	55.9	59.1	53.1	63.6	42.9	64.7
Club Dues & Expenses	38.4	32.4	21.4	40.2	45.5	53.1	18.2	14.3	29.4
Personal Tax & Financial Planning	40.2	46.0	35.7	38.6	34.1	50.0	18.2	42.9	41.2
Annual Physical Examination	16.5	16.2	21.4	16.5	13.6	15.6	9.1	21.4	11.8
Low or No-interest Loans	9.2	5.4	0.0	10.2	6.8	12.5	9.1	21.4	11.8
Supplemental Retirement Benefits	11.0	8.1	14.3	11.8	15.9	12.5	18.2	0.0	0.0
Deferred Compensation	12.8	10.8	14.3	13.4	11.4	12.5	18.2	7.1	17.7
First Class Air Travel	2.4	2.7	0.0	2.4	2.3	0.0	0.0	0.0	11.8
Use of Corporate Aircraft	3.1	2.7	0.0	3.2	0.0	9.4	0.0	0.0	0.0
COO/Vice President/#2 Officer									
Salary	98,000	85,200	96,000	100,000	110,066	115,000	101,950	101,268	72,500
Total Compensation	142,179	110,700	158,560	144,560	145,747	141,512	179,800	125,423	100,000
Change versus Previous Year	3.0	3.0	5.5	2.5	7.4	0.5	4.5	2.5	0.0
Bonus % of Salary	46.7	35.6	68.1	53.4	45.9	29.2	73.7	n/a	61.5
Firms Paying Bonus	81.1	89.5	100.0	78.9	80.8	76.9	85.7	66.7	75.0
Age	49.0	52.5	51.0		46.0	45.0	50.0	49.5	48.5
Years with Company	20.0	22.0	16.3		21.0	18.0	20.0	18.5	20.0
Equity Owned	7.5	0.5	0.0		0.0	10.1	26.5	7.0	33.3
Company Founder	4.3	2.5	7.1	4.9	2.3	6.7	8.3	7.1	6.7
COO/VP Benefits & Perks									
Company Car & Expenses	67.3	44.0	45.5		77.8	76.2	77.8	66.7	55.6
Supplemental Life Insurance	50.9	40.0	36.4	54.1	48.2	47.6	33.3	66.7	55.6
Supplemental Medical Insurance	16.4	8.0	9.1	18.8	18.5	9.5	11.1	16.7	55.6
Tax Return Preparation	39.1	40.0	27.3			47.6	33.3	25.0	22.2
Club Dues & Expenses	19.1	12.0	9.1	21.2	22.2	28.6	11.1	8.3	11.1
Personal Tax & Financial Planning	29.1	16.0	9.1	32.9	25.9	42.9	22.2	41.7	22.2
Annual Physical Examination	13.6	16.0	18.2		14.8	19.1	0.0	8.3	0.0
Low or No-interest Loans	7.3	4.0	0.0		7.4	9.5	11.1	8.3	22.2
Supplemental Retirement Benefits	10.9	8.0	9.1	11.8	18.5	14.3	11.1	0.0	0.0
Deferred Compensation	12.7	16.0	18.2		11.1	19.1	0.0	0.0	11.1
First Class Air Travel	1.8	0.0	0.0		3.7	0.0	0.0	0.0	11.1
Use of Corporate Aircraft	1.8	0.0	0.0	2.4	0.0	4.8	0.0	0.0	0.0

2008 Employee Compensation Repo	ort	C	opyrignt 2008 i	Profit Planning	Group, Inc.				Firm 79 of 1
Firms	Okia Wallan	lo di co c	la dia a a a lia	Ohio	Cleveland	Olarakan atl	O all mark mar	Davida	Talada
Copyright © 2008 Profit Planning Group	Ohio Valley	Indiana	Indianapolis	Ohio	Akron	Cincinnati	Columbus	Dayton	Toledo
Chief Financial Officer (CFO)	07.000	100.000	107.000	00.700	01 001	112 000	102.000	00.700	00.005
Salary	96,000	102,000	107,000	92,700	91,831	112,000	103,900	92,700	89,905
Total Compensation	113,400 3.8	125,000 5.5	125,000 4.0	110,975 3.5	120,000 7.0	137,500 3.3	172,188 5.0	105,200 3.5	94,000 0.0
Change versus Previous Year	30.0	33.2	50.9	28.7	24.5	52.4	56.0	28.7	n/a
Bonus % of Salary Firms Paying Bonus	88.2	86.7	85.7	88.7	85.0	91.7	83.3	83.3	100.0
, ,	49.0	49.0	47.0		51.0	50.0	54.5	52.0	42.0
Age Years with Company	12.0	10.5	10.0		20.0	10.5	24.0	12.0	10.0
Equity Owned	0.0	0.0	0.0		0.0	3.5	0.0	0.0	0.0
Company Founder	4.3	2.5	7.1	4.9	2.3	6.7	8.3	7.1	6.7
CFO Benefits & Perks									
Company Car & Expenses	47.5	36.8	27.3	50.8	45.0	64.3	50.0	66.7	40.0
Supplemental Life Insurance	35.0	26.3	9.1	37.7	30.0	50.0	12.5	55.6	20.0
Supplemental Medical Insurance	7.5	5.3	9.1	8.2	5.0	7.1	0.0	0.0	20.0
Tax Return Preparation	21.3	21.1	18.2	21.3	20.0	35.7	25.0	11.1	20.0
Club Dues & Expenses	7.5	10.5	9.1	6.6	15.0	7.1	0.0	0.0	0.0
Personal Tax & Financial Planning	13.8	10.5	9.1	14.8	10.0	42.9	0.0	0.0	20.0
Annual Physical Examination	12.5	10.5	9.1	13.1	20.0	21.4	0.0	0.0	0.0
Low or No-interest Loans	7.5	5.3	0.0	8.2	10.0	7.1	12.5	11.1	0.0
Supplemental Retirement Benefits	10.0	10.5	18.2	9.8	10.0	21.4	0.0	0.0	0.0
Deferred Compensation	17.5	21.1	18.2	16.4	15.0	28.6	25.0	0.0	0.0
First Class Air Travel	2.5	0.0	0.0		5.0	7.1	0.0	0.0	0.0
Use of Corporate Aircraft	1.3	0.0	0.0	1.6	0.0	7.1	0.0	0.0	0.0
Chief Marketing Officer (CMO)									
Salary	101,400	81,900	115,180	110,849	124,000	98,095	100,700	n/a	n/a
Total Compensation	138,000	126,590	136,250	143,586	138,000	120,162	n/a	n/a	n/a
Change versus Previous Year	7.0	6.5	10.2	7.0	10.9	0.0	1.5	n/a	n/a
Bonus % of Salary	21.5	24.9	82.5	21.5	15.7	189.9	n/a	n/a	n/a
Firms Paying Bonus	94.6 48.0	100.0 45.0	100.0	93.1	100.0	85.7	n/a 59.0	n/a	n/a
Age	16.0	45.0 12.0	52.0 3.0		50.0 8.0	41.0 8.0	16.5	n/a	n/a n/a
Years with Company	0.0	0.0	0.0	0.0	0.0	1.0	0.0	n/a n/a	n/a
Equity Owned	4.3	2.5	7.1	4.9	2.3	6.7	8.3	7.1	6.7
Company Founder CMO Benefits & Perks	4.5	2.3	7.1	4.7	2.3	0.7	0.3	7.1	0.7
Company Car & Expenses	57.8	70.0	50.0	54.3	72.7	45.5	40.0	50.0	n/a
Supplemental Life Insurance	37.8	20.0	0.0	42.9	36.4	45.5	0.0	75.0	n/a
Supplemental Medical Insurance	4.4	10.0	0.0	2.9	0.0	0.0	0.0	0.0	n/a
Tax Return Preparation	20.0	20.0	0.0	20.0	9.1	36.4	0.0	25.0	n/a
Club Dues & Expenses	4.4	10.0	0.0	2.9	9.1	9.1	0.0	0.0	n/a
Personal Tax & Financial Planning	17.8	20.0	0.0	17.1	9.1	36.4	0.0	25.0	n/a
Annual Physical Examination	8.9	20.0	0.0	5.7	9.1	9.1	0.0	0.0	n/a
Low or No-interest Loans	4.4	10.0	0.0	2.9	0.0	9.1	20.0	0.0	n/a
Supplemental Retirement Benefits	13.3	10.0	16.7	14.3	27.3	18.2	0.0	0.0	n/a
Deferred Compensation	24.4	10.0	16.7	28.6	36.4	27.3	20.0	0.0	n/a
First Class Air Travel	0.0	0.0	0.0		0.0	0.0	0.0	0.0	n/a
Use of Corporate Aircraft	2.2	0.0	0.0	2.9	0.0	9.1	0.0	0.0	n/a
Operations Manager									
Salary	63,250	59,550	66,000		76,500	64,880	58,772	76,579	66,000
Total Compensation	72,722	61,160	74,500		88,000	85,855	70,960	94,124	69,500
Bonus % of Salary	13.8	12.1	11.7	14.5	17.8	13.3	14.4	11.7	n/a
Firms Paying Bonus	86.0	84.6	100.0	86.4	80.0	100.0	100.0	100.0	50.0
Warehouse Supervisor	40.400		07.000	44 (70	40.000	45.000		00 ===	25.000
Salary	40,402	39,164	37,882	41,670	43,200	45,000	41,340	38,555	35,000
Total Compensation	44,700	43,176	46,000		45,250	45,000	45,569	44,700	35,000
Bonus % of Salary	7.3	6.5	5.3		12.6	2.4	7.2	6.4	n/a
Firms Paying Bonus	73.9	77.8	87.5	73.0	74.1	68.4	71.4	100.0	28.6
Warehouse Employee	25 500	25 (01	20.000	3E E00	3E 000	20.040	2E 122	27 400	22.000
Salary Total Componentian	25,500 27,756	25,691 27,870	28,000 27,375		25,000 27,636	28,040 29,000	25,123 25,373	27,600 30,950	22,000 25,000
Total Compensation	27,756 8.5	5.3	27,375 11.4	27,636 8.6	4.6	29,000	25,373	30,950	25,000 n/a
Bonus % of Salary Firms Paying Bonus	73.7	79.2	77.8		70.6	86.4	60.0	100.0	33.3
Driver/Delivery Personnel	13.1	17.2	11.0	12.2	70.0	00.4	00.0	100.0	JJ.J
Salary	29,695	25,600	26,069	30,000	28,912	32,220	29,971	29,158	30,160
Total Compensation	30,436	27,390	29,680		32,900	32,520	35,700	30,521	26,643
Bonus % of Salary	8.2	4.4	8.1	10.1	6.0	5.3	31.1	8.0	n/a
Firms Paying Bonus	76.9	73.9	85.7		69.2	89.5		100.0	50.0
				l i]	

Sales Manager Salary Total Compensation Bonus % of Salary Firms Paying Bonus Sales Assistant Salary Total Compensation Bonus % of Salary Firms Paying Bonus Customer Service Rep	70,000 85,000 30.8 84.3 36,173 39,000 9.7	66,958 78,350 20.1 81.8	77,500 86,000 19.4 90.0	Ohio 70,000 89,200	Cleveland Akron 68,250	Cincinnati 85,000	Columbus	Dayton	Toledo
Sales Manager Salary Total Compensation Bonus % of Salary Firms Paying Bonus Sales Assistant Salary Total Compensation Bonus % of Salary Firms Paying Bonus Customer Service Rep	70,000 85,000 30.8 84.3 36,173 39,000	66,958 78,350 20.1 81.8	77,500 86,000 19.4	70,000 89,200	-			,	
Salary Total Compensation Bonus % of Salary Firms Paying Bonus Sales Assistant Salary Total Compensation Bonus % of Salary Firms Paying Bonus Customer Service Rep	85,000 30.8 84.3 36,173 39,000	78,350 20.1 81.8	86,000 19.4	89,200	68,250	85 000			
Total Compensation Bonus % of Salary Firms Paying Bonus Sales Assistant Salary Total Compensation Bonus % of Salary Firms Paying Bonus Customer Service Rep	85,000 30.8 84.3 36,173 39,000	78,350 20.1 81.8	86,000 19.4	89,200	,		70,000	69,421	65,000
Bonus % of Salary Firms Paying Bonus Sales Assistant Salary Total Compensation Bonus % of Salary Firms Paying Bonus Customer Service Rep	30.8 84.3 36,173 39,000	20.1 81.8	19.4		85,000	93,500	95,750	94,361	75,000
Firms Paying Bonus Sales Assistant Salary Total Compensation Bonus % of Salary Firms Paying Bonus Customer Service Rep	36,173 39,000		90.0	33.3	29.7	33.3	55.6	21.3	47.3
Sales Assistant Salary Total Compensation Bonus % of Salary Firms Paying Bonus Customer Service Rep	39,000	27.000		85.3	89.5	73.3	87.5	87.5	100.0
Salary Total Compensation Bonus % of Salary Firms Paying Bonus Customer Service Rep	39,000	27.000							
Total Compensation Bonus % of Salary Firms Paying Bonus Customer Service Rep		37,000	41,763	34,951	36,493	36,898	35,000	29,654	45,000
Bonus % of Salary Firms Paying Bonus Customer Service Rep	9.7	39,422	45,000	38,991	40,571	38,500	45,000	37,000	41,600
Firms Paying Bonus Customer Service Rep		9.1	8.3	9.9	6.3	11.4	28.6	6.3	7.5
Customer Service Rep	70.2	73.7	100.0	68.8	61.5	58.3	71.4	71.4	80.0
•									
Salary	31,702	32,393	35,000	31,597	35,000	36,857	30,000	31,200	31,000
Total Compensation	35,035	35,000	34,500	35,069	37,000	42,225	33,000	35,085	31,288
Bonus % of Salary	10.0	7.4	7.4	10.1	6.8	11.9	10.0	6.3	n/a
Firms Paying Bonus	77.3	81.0	87.5	76.1	77.8	88.9	71.4	92.3	14.3
Counter Salesperson									
Salary	30,080	31,689	33,592	30,000	30,421	31,000	27,604	33,168	23,000
Total Compensation	34,143	34,839	37,668	34,143	35,000	35,000	28,625	38,080	30,000
Bonus % of Salary	12.6	11.6	n/a	12.6	15.4	5.0	8.5	13.9	n/a
Firms Paying Bonus	79.0	85.7	75.0	77.4	89.5	75.0	71.4	80.0	37.5
Chief Information Officer (CIO/CTO)									
Salary	80,000	81,150	n/a	79,680	89,100	78,430	n/a	n/a	n/a
Total Compensation	87,500	83,508	n/a	87,990	108,675	87,011	n/a	n/a	n/a
Bonus % of Salary	13.9	n/a	n/a	14.3	23.4	13.4	n/a	n/a	n/a
Firms Paying Bonus	82.8	60.0	n/a	87.5	80.0	87.5	n/a	n/a	n/a
MIS/Data Processing Manager									
Salary	67,000	65,000	78,400	67,000	75,450	59,380	n/a	67,000	n/a
Total Compensation	67,494	69,476	80,119	67,494	80,000	62,180	n/a	67,000	n/a
Bonus % of Salary	9.2	16.7	13.9	8.3	7.2	n/a	n/a	n/a	n/a
Firms Paying Bonus	70.6	77.8	80.0	68.0	80.0	50.0	n/a	60.0	n/a
Systems Administrator									
Salary	48,640	41,500	52,498	49,650	48,500	49,650	55,000	n/a	n/a
Total Compensation	50,631	46,700	55,000	51,456	57,900	50,000	55,000	n/a	n/a
Bonus % of Salary	7.7	5.6	8.7	7.8	13.7	6.7	n/a	n/a	n/a
Firms Paying Bonus	61.7	81.8	100.0	55.6	58.3	58.3	33.3	n/a	n/a
IT Clerk	20 142	21 200	, la	20.071	22.271	2/ 511	- la	,lo	n la
Salary	30,142	31,200	n/a	30,071	32,261	26,511	n/a	n/a	n/a
Total Compensation	31,409	32,350 3.2	32,350	30,309	32,961 2.3	26,899	n/a	n/a n/a	n/a
Bonus % of Salary	3.2 59.3	3.2 80.0	n/a n/a	3.3 54.6	63.6	n/a 50.0	n/a n/a	n/a	n/a
Firms Paying Bonus	39.3	00.0	11/4	34.0	03.0	30.0	11/4	11/4	n/a
Purchasing Manager	52,000	51,000	61,500	52,600	49,800	68,222	n/a	53,200	n/a
Salary	62,000	55,525	64,500	65,000	64,488	69,500	n/a	58,500	46,500
Total Compensation	10.5	9.9	9.9	10.8	10.2	18.2	n/a	3.4	n/a
Bonus % of Salary Firms Paying Bonus	78.3	82.4	85.7	76.7	73.3	78.6	n/a	100.0	n/a
Purchasing Agent/Buyer	, 0.5	02.4	00.7	70.7	73.3	70.0	11/4	100.0	1110
Salary	40,000	38,608	38,500	40,450	43,801	44,325	42,842	39,520	36,500
Total Compensation	43,400	41,295	43,600	43,407	46,850	46,489	42,842	42,100	39,000
Bonus % of Salary	7.6	7.8	14.7	7.4	8.7	6.4	11.5	5.4	n/a
Firms Paying Bonus	71.1	81.3	87.5	68.3	63.2	85.7	66.7	85.7	16.7
Controller		25	21.0					/	
Salary	62,230	58,400	75,829	65,000	69,992	69,375	52,000	60,885	n/a
Total Compensation	71,000	72,122	86,000	71,000	75,650	67,500	71,000	62,465	50,166
Bonus % of Salary	17.6	20.1	20.1	17.1	26.7	16.5	26.2	5.2	n/a
Firms Paying Bonus	70.7	83.3	80.0	67.4	66.7	66.7	57.1	100.0	n/a
Accountant/Bookkeeper									
Salary	35,620	40,000	42,000	35,000	35,620	35,800	33,882	34,800	33,620
Total Compensation	37,700	42,485	43,709	37,134	39,037	37,343	37,632	36,400	33,620
Bonus % of Salary	6.8	11.5	10.9	6.8	6.8	3.9	9.4	n/a	n/a
Firms Paying Bonus	68.5	76.2	77.8	66.2	77.4	73.7	50.0	40.0	0.0
Credit Manager									
Salary	47,618	42,000	42,000	48,500	56,000	51,370	49,500	53,400	35,000
Total Compensation	50,000	47,000	50,725	51,593	56,000	52,995	55,000	60,900	35,798
Bonus % of Salary	9.8	11.9	11.9	9.2	14.7	7.1	n/a	6.5	n/a
Firms Paying Bonus	100.0	100.0	100.0	100.0	100.0	100.0	50.0	100.0	0.0

2000 Employee Compensation Repo	л	C	opyrigin 2000 i	Tont I lanning	Oroup, inc.				1 11111 0 1 01 1
Firms Copyright © 2008 Profit Planning Group	Ohio Valley	Indiana	Indianapolis	Ohio	Cleveland Akron	Cincinnati	Columbus	Dayton	Toledo
Credit/Collections Clerk									
Salary	30,000	31,000	31,000	29,872	30,000	30,750	34,377	28,138	n/a
Total Compensation	32,000	31,750	32,000	32,000	31,685	33,970	36,022	28,300	30,000
Bonus % of Salary	5.1	3.2	2.4	5.6	4.3	3.9	7.3	n/a	n/a
Firms Paying Bonus	100.0	100.0	100.0	100.0	100.0	100.0	100.0	50.0	n/a
Human Resources Manager									
Salary	51,350	47,403	49,000	53,700	67,333	57,070	34,000	51,950	n/a
Total Compensation	55,657	48,000	48,000	57,078	72,407	63,840	58,499	56,900	50,000
Bonus % of Salary	12.5	17.8	n/a	9.8	9.5	9.7	13.4	n/a	n/a
Firms Paying Bonus	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	n/a
Office Manager									
Salary	40,750	42,625	45,708	40,000	40,000	51,111	n/a	n/a	n/a
Total Compensation	42,000	44,833	47,666	41,918	42,000	53,178	n/a	n/a	29,500
Bonus % of Salary	9.6	8.8	n/a	10.1	12.9	4.0	n/a	n/a	n/a
Firms Paying Bonus	75.0	71.4	75.0	75.8	72.7	100.0	n/a	n/a	n/a
Office/Clerical Personnel									
Salary	27,151	26,581	31,000	27,700	27,151	28,000	31,035	26,660	29,120
Total Compensation	28,765	27,933	31,185	28,778	28,100	28,790	32,843	26,026	29,350
Bonus % of Salary	6.6	6.9	3.5	5.8	4.6	7.1	9.5	4.1	n/a
Firms Paying Bonus	67.0	77.3	85.7	64.4	67.7	75.0	50.0	100.0	22.2

2008 Employee Compensation Repo	ort	C	opyright 2008 P	rofit Planning	Group, Inc.				Firm 82 of 12
Firms					Cleveland				
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Raises, Bonuses, Retirement									
Employee Raises (% of Firms)									
Cost of Living Adjustment (COLA)	29.5	25.0	21.4	31.0	30.2	21.9	41.7	28.6	43.8
Annual Merit Raise	56.0	47.5	71.4	58.7	62.8	53.1	75.0	64.3	56.3
Lump Sum	8.4	5.0	14.3	9.5	0.0	21.9	8.3	0.0	18.8
Variable Pay Plan	43.4	30.0	42.9	47.6	44.2	53.1	58.3	50.0	50.0
No Raises	4.8	0.0	0.0	6.4	2.3	12.5	0.0	0.0	12.5
No Set Policy for Raises	57.2	52.5	35.7	58.7	60.5	59.4	50.0	50.0	56.3
Employee Bonus Program (% of Firms)	94.6	92.5	100.0	95.2	100.0	84.4	100.0	92.9	87.5
Special Recognition Bonus	46.5	46.0	64.3	46.7	44.2	48.2	33.3	61.5	57.1
Achievement of Individual Goals	51.6	51.4	57.1	51.7	51.2	70.4	50.0	23.1	64.3
Achievement of Firm/Dept. Goals	56.1	59.5	71.4	55.0	53.5	63.0	33.3	46.2	71.4
Cash Profit Sharing	24.2	27.0	35.7	23.3	25.6	25.9	41.7	15.4	21.4
CEO/Owner Discretion	72.0	62.2	50.0	75.0	69.8	74.1	75.0	69.2	85.7
Retention Bonuses (% of Firms)	5.5	5.0	7.1	5.7	4.8	6.3	0.0	7.7	6.3
Severance Program	7.4	5.0	7.1	8.2	4.7	12.9	16.7	7.1	7.1
Service Requirement (years)	1.0	n/a	n/a	1.0	n/a	1.0	n/a	n/a	n/a
Maximum Pay Offered (weeks)	12.0	n/a	n/a	12.0	n/a	n/a	n/a	n/a	n/a
Retirement Plans Offered (% of Firms)	92.2	97.4	100.0	90.6	95.5	93.8	100.0	92.9	68.8
401(k)	82.4	84.2	85.7	81.7	85.7	76.7	75.0	84.6	100.0
Profit Sharing Plan	49.0	21.1	21.4	58.3	66.7	46.7	58.3	69.2	72.7
Payroll Deduction/SEP/SIMPLE IRA	15.0	15.8	14.3	14.8	14.3	16.7	8.3	15.4	0.0
Defined Benefit Plan	6.5	7.9	14.3	6.1	9.5	6.7	0.0	0.0	0.0
Money Purchase Plan	1.3	0.0	0.0	1.7	2.4	3.3	0.0	0.0	0.0
401(k) Plan Options									
Traditional	84.0	80.7	75.0	85.1	88.9	78.3	77.8	90.9	100.0
Safe Harbor	24.0	19.4	16.7	25.5	16.7	21.7	33.3	36.4	27.3
SIMPLE	5.6	6.5	0.0	5.3	2.8	8.7	0.0	0.0	18.2
Provides for Roth Contrib.	23.6	23.3	33.3	23.7	17.1	30.4	44.4	18.2	18.2
Catch-up Contributions Allowed	87.8	93.1	100.0	86.2	86.1	82.6	100.0	81.8	81.8
Flexible Spending Accounts	47.0	20.5				7.0	50.0	40.0	
Health Care	47.9	39.5	57.1	50.4	47.7	74.2	50.0	42.9	41.2
Dependent Care	41.2	36.8	50.0	42.5	40.9	64.5	33.3	42.9	29.4
Adoption Assistance	4.9	10.5	21.4	3.2	6.8	0.0	0.0	0.0	5.9
Child Care (allowance or facilities)	1.8	5.3	7.1	0.8	0.0	0.0	0.0	0.0	0.0
Flexible Work Scheduling	37.6	31.6	35.7	39.4	38.6	45.2	25.0	35.7	64.7
Educational Assistance	40.6	23.7	21.4	45.7	50.0	45.2	58.3	57.1	35.3
Pre-Retirement Counseling	13.3	5.3	7.1	15.8	15.9	12.9	16.7	21.4	17.7
Annual Computerized Benefits Stmt	24.2	18.4	21.4	26.0	20.5	25.8	16.7	21.4	35.3
Smoking Restrictions in Workplace	88.5	81.6	78.6	90.6	86.4	96.8	83.3	100.0	88.2
Employee Policy Manual	83.6	86.8	92.9	82.7	88.6	77.4	100.0	64.3	76.5
Union Representation	11.5	15.0	14.3	10.4	14.0	9.4	0.0	7.1	0.0
End Of Year & Christmas Perks	20.1	41.0	20.7	25.4	2E /	22.7	າາ	112	41.0
Cash	29.1	41.0	28.6	25.4	25.6	22.6	33.3	14.3 57.1	41.2
Gift	43.6 72.1	33.3 61.5	28.6 50.0	46.8 75.4	44.2 88.4	51.6 67.7	33.3 75.0	71.4	47.1 76.5
Party	38.2	33.3		75.4 39.7	41.9	32.3			29.4
Year-end Bonus	30.2	33.3	21.4	37.1	41.9	32.3	33.3	30.0	29.4

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Firms					Cleveland				
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Benefits									
Offer Cafeteria Plan (% of Firms)	35.6	35.9	42.9	35.5	30.2	62.1	30.0	35.7	33.3
Offer Health Benefits (% of Firms)	98.2	100.0	100.0	97.6	100.0	96.9	100.0	92.9	93.8
Medical/Hospitalization Plans									
Traditional (indemnity)	21.1	15.8	0.0	22.8	27.3	16.1	16.7	8.3	26.7
Traditional HMO	13.7	10.5	14.3	14.6	18.2	12.9	0.0	16.7	20.0
Point of Service HMO (POS)	9.9	7.9	7.1	10.6	15.9	6.5	0.0	16.7	0.0
Preferred Provider (PPO)	83.9 4.4	86.8 5.3	85.7 0.0	82.9 4.1	75.0 6.8	90.3 3.2	83.3 0.0	91.7 0.0	86.7 0.0
Exclusive Provider (EPO) HMO & PPO	8.7	7.9	7.1	8.9	9.1	9.7	0.0	8.3	13.3
Traditional & PPO	11.8	7.9	0.0	13.0	9.1	12.9	16.7	8.3	20.0
POS & PPO	8.1	7.9	7.1	8.1	9.1	6.5	0.0	16.7	0.0
HMO & POS	5.0	5.3	0.0	4.9	6.8	3.2	0.0	8.3	0.0
Employer Paid Percentage	0.0	0.0	0.0		0.0	0.2	0.0	0.0	0.0
Traditional (indemnity)	70.0	75.0	n/a	70.0	70.0	80.0	n/a	n/a	57.5
Traditional HMO	55.0	n/a	n/a	60.0	55.0	72.5	n/a	n/a	n/a
Point of Service HMO (POS)	40.0	n/a	n/a	52.0	30.0	n/a	n/a	n/a	n/a
Preferred Provider (PPO)	75.0	75.0	65.5	74.5	75.0	70.0	70.0	72.5	70.0
Exclusive Provider (EPO)	0.0	n/a	n/a	0.0	n/a	n/a	n/a	n/a	n/a
PPO Premium									
Single Employee	316	340	383	314	314	314	351	291	283
Employee Plus Spouse	621	680	589	612	637	591	749	432	572
Employee Plus Child	545	536	577	545	581	469	653	517	478
Family	888	857	850	891	948	864	903	839	756
Annual Deductible (per person)	500	4.050	,	400	200	500	,	,	,
Traditional (indemnity)	500	1,250	n/a	400	300	500	n/a	n/a	n/a
Traditional HMO	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Point of Service HMO (POS)	1,000 550	n/a 720	n/a 500	1,000 500	750 500	n/a 1 000	n/a 500	n/a 550	n/a 750
Preferred Provider (PPO)	n/a	720 n/a	n/a	n/a	n/a	1,000 n/a	n/a	n/a	n/a
Exclusive Provider (EPO)	II/a	II/a	II/a	II/a	II/a	II/d	II/a	11/4	II/a
Co-Pay Amount (per visit) Traditional (indemnity)	20	20	n/a	20	20	n/a	n/a	n/a	n/a
Traditional HMO	20	n/a	n/a	20	20	n/a	n/a	n/a	n/a
Point of Service HMO (POS)	23	n/a	n/a	23	n/a	n/a	n/a	n/a	n/a
Preferred Provider (PPO)	20	25	25	20	20	20	20	20	20
Exclusive Provider (EPO)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PPO Requirements									
Deductibles for Family Coverage	2	2	3	2	2	2	2	2	2
Second Opinion	15.2	23.3	18.2	12.6	22.6	7.7	0.0	18.2	7.7
Pre-Notify for non-ER Hosp. Visit	61.9	77.4	72.7	56.8	62.5	44.0	50.0	63.6	46.2
Other Health Benefits									
Dependent Coverage	88.8	92.1	85.7	87.7	90.9	74.2	100.0	92.3	85.7
Dental Plan	74.4	76.3	85.7	73.8	77.3	90.3	81.8	84.6	50.0
Vision/Optical Plan	43.1 10.0	65.8 2.6	71.4 7.1	36.1 12.3	43.2 15.9	25.8 16.1	45.5 9.1	46.2 0.0	14.3 7.1
Retiree Medical Insurance	86.3	2.0 84.2	7.1	86.9	90.9	83.9	9.1 81.8	76.9	7. i 85.7
Prescription Drug Plan Mail-order Drug Plan	78.8	79.0	71.4 78.6	78.7	84.1	77.4	81.8	61.5	71.4
Group Term Life Insurance	85.0	89.5	92.9	83.6	84.1	80.7	81.8	92.3	64.3
Long-term Disability Insurance	66.9	65.8	71.4	67.2	63.6	80.7	63.6	69.2	64.3
Short-term Disability Insurance	67.5	68.4	85.7	67.2	56.8	74.2	81.8	84.6	50.0
Long-term Care Insurance	11.9	10.5	7.1	12.3	11.4	16.1	0.0	30.8	7.1
Employee Assistance Program	32.5	21.1	14.3	36.1	36.4	25.8	63.6	38.5	42.9
Employer Paid Percentage									
Dependent Coverage	70.0	63.0	56.5	70.0	70.0	57.0	70.0	75.0	72.5
Dental Plan	40.0	50.0	50.0	32.0	0.0	0.0	75.0	70.0	50.0
Vision/Optical Plan	55.0	71.0	50.0	54.0	50.0	27.0	32.5	72.5	n/a
Retiree Medical Insurance	0.0	n/a	n/a	0.0	0.0	0.0	n/a	n/a	n/a
Prescription Drug Plan	75.0	80.0	73.0	75.0	75.0	63.5	70.0	75.0	75.0
Mail-order Drug Plan	73.0	77.5	73.0	70.0	70.0	55.5	70.0	75.0	70.0
Group Term Life Insurance	100.0	100.0	100.0	100.0	100.0	100.0	87.5	100.0	100.0
Long-term Disability Insurance	100.0	100.0	83.0	100.0	50.0	100.0	100.0	100.0	100.0
Short-term Disability Insurance	100.0	70.0	66.0	100.0	71.0	100.0	0.0	100.0	100.0
Long-term Care Insurance	0.0	0.0	n/a	0.0	0.0	0.0	n/a	42.5	n/a
Employee Assistance Program	100.0	100.0	n/a	100.0	100.0	100.0	100.0	100.0	100.0

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Firms					Cleveland	a			
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Annual Deductible (per person)	500	.==			500	4 000	500	500	
Dependent Coverage	500	675	500	500	500	1,000	500	500	625
Dental Plan	50	50	50	50	50	50	n/a	50	50
Vision/Optical Plan	375	n/a	n/a	250	n/a	n/a	n/a	n/a	n/a
Retiree Medical Insurance	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Co-Pay Amount (per visit)	00	0.5	0.5	00	00	00	00	00	00
Dependent Coverage	20	25	25	20	20	20	20	23	20
Dental Plan	15	n/a	n/a	13	10	n/a	n/a	n/a	n/a
Vision/Optical Plan	20	20	n/a	20	23	n/a	n/a	n/a	n/a
Retiree Medical Insurance	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Health Savings Accounts Offered	28.7	30.8	57.1	28.0	13.6	40.6	41.7	46.2	33.3
HDHP Deductible (FTE/family annual)	4,375	4,125	4,000	4,750	4,750	5,000	5,000	5,000	4,000
Firm Contributes to Employee HSA	60.9	36.4	28.6	68.6	50.0	61.5	80.0	83.3	100.0
% of Deductible Contributed	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a 1 200
\$ Amount Contributed	1,115	650	n/a	1,200	n/a	1,030	900	1,200	1,200
Time Off	44.0	E2.4	/1 F	42 E	24.4	21.2	447	/1 F	17.1
Paid Time Off Program (PTO)	44.9	52.6	61.5	42.5	36.4	31.3 13.5	66.7	61.5	47.1
Days Off Accrued (per year)	15.0 28.8	15.0 21.1	10.0 28.6	15.0 31.5	13.0 18.8	40.0	15.0 50.0	15.0 25.0	10.0 12.5
Carry Over Accrued PTO (% of firms)	37.0	31.6	42.9	38.9	56.3	50.0	25.0	37.5	50.0
Includes Paid Holidays (% of firms)	37.0	31.0 7	42.9		30.3 8	30.0	23.0	37.3 8	10
Paid Holidays (if not incl. in PTO)	ŏ	,	ŏ	8	8	/	1	ŏ	10
Separate Sick/Vacation Programs	100.0	100.0	100.0	100.0	100.0	100.0	nlo	nla	100.0
Paid Sick Days for Salaried Emps.	5.0	5.0	5.0	5.0	5.0	3.0	n/a n/a	n/a n/a	4.0
Sick Days (per year)	100.0	100.0	100.0	100.0	100.0	100.0	n/a	n/a	100.0
Paid Sick Days for Hourly Emps.	4.0	5.0	5.0	4.0	5.0	3.0	n/a	n/a	4.0
Sick Days (per year) Paid Holidays (per year)	8.0	7.0	6.0	8.0	8.5	7.0	7.0	7.5	7.0
Other Time Off	0.0	7.0	0.0	0.0	0.5	7.0	7.0	7.5	7.0
Paid Parental Leave	12.7	5.3	7.1	14.8	11.4	21.9	16.7	21.4	11.8
Paid Jury Duty	74.7	79.0	85.7	73.4	84.1	56.3	50.0	71.4	76.5
Paid Military Duty	19.9	5.3	7.1	24.2	20.5	25.0	8.3	28.6	29.4
Holidays Observed	.,,,	0.0	,,,	22	20.0	20.0	0.0	20.0	27
New Year's Eve	31.1	33.3	28.6	30.5	40.9	12.5	8.3	35.7	47.1
New Year's Day	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Martin Luther King's Birthday	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Presidents' Day	1.8	5.1	7.1	0.8	2.3	0.0	0.0	0.0	0.0
Good Friday	27.0	25.6	21.4	27.3	38.6	18.8	8.3	14.3	23.5
Memorial Day	99.4	100.0	100.0	99.2	100.0	100.0	100.0	100.0	94.1
Independence Day	98.8	97.4	100.0	99.2	97.7	100.0	100.0	100.0	100.0
Labor Day	99.4	100.0	100.0	99.2	100.0	100.0	100.0	92.9	100.0
Veteran's Day	2.4	5.1	7.1	1.6	0.0	6.3	0.0	0.0	0.0
Thanksgiving Day	99.4	100.0	100.0	99.2	100.0	96.9	100.0	100.0	100.0
Day After Thanksgiving	61.1	48.7	35.7	64.8	72.7	53.1	41.7	71.4	70.6
Christmas Eve	56.9	43.6	28.6	60.9	65.9	50.0	41.7	71.4	76.5
Christmas Day	99.4	100.0	100.0	99.2	100.0	96.9	100.0	100.0	100.0
Personal/Floating Holiday	28.1	20.5	14.3	30.5	34.1	28.1	25.0	14.3	29.4
Other Religious Holidays	2.4	0.0	0.0	3.1	2.3	3.1	0.0	7.1	5.9
Other	6.0	2.6	7.1	7.0	13.6	3.1	8.3	7.1	0.0

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Firms Copyright © 2008 Profit Planning Group	Great Lakes	Illinois	Chicago Gary	Michigan	Detroit Ann Arbor	Grand Rapids Lansing	Wisconsin	Milwaukee	Appleton Green Bay
13 0	241	103	0 ,	77	33	8		31	11
Firms Reporting Typical Sales (\$Mil)	19.2	20.0	20.0	14.8	15.0	9.3		22.0	44.0
Number of Employees (FTE)	49.0	49.5	45.5	40.8	55.5	19.8		58.0	41.0
Employee Turnover Rate	12.5	16.2	16.3	11.2	12.4	15.0		13.6	5.2
Operations (% of Firms)	12.5	10.2	10.0		1211			1010	0.2
Local	31.3	31.4	32.4	35.1	33.3	37.5	26.2	22.6	18.2
Regional	51.3	41.2	35.2	53.3	48.5	50.0		67.7	81.8
National	12.9	18.6	19.7	9.1	12.1	12.5	8.2	9.7	0.0
International	4.6	8.8	12.7	2.6	6.1	0.0		0.0	0.0
Ownership (% of Firms)									
Private Company	98.7	97.1	97.2	100.0	100.0	100.0	100.0	100.0	100.0
Public Company	1.3	2.9	2.8	0.0	0.0	0.0	0.0	0.0	0.0
Organization (% of Firms)									
Sole Proprietorship	0.8	0.0	0.0	2.6	3.0	12.5		0.0	0.0
Partnership	1.3	1.0	0.0	1.3	3.0	0.0		0.0	0.0
S Corporation	54.0	60.4	60.0	41.6	48.5	62.5		58.1	63.6
C Corporation	38.1	32.7	31.4	45.5	39.4	25.0		41.9	36.4
Limited Liability Corp. (LLC)	5.9	5.9	8.6	9.1	6.1	0.0		0.0	0.0
Limited Liability Partnership (LLP)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Chief Executive Officer (CEO)	132,125	139,185	156,000	137,177	152,760	90,000	117,000	114,000	125,000
Salary Total Componentian	169,600	209,987	209,987	155,760	154,460	127,500		145,749	167,498
Total Compensation Change versus Previous Year	0.0	2.8	3.2	0.0	0.0	0.0		0.0	5.6
Bonus % of Salary	59.3	71.8	66.7	64.2	74.5	n/a		46.0	109.1
Firms Paying Bonus	72.6	71.0 75.9	73.7	67.2	68.0	42.9	74.0	76.9	75.0
Age	53.0	55.0	55.5	53.0	55.0	51.5		54.0	51.0
Years with Company	26.0	27.0	26.0	27.0	28.0	23.5		24.5	26.5
Equity Owned	50.5	51.0	51.0	51.0	40.2	75.5		49.0	63.0
Company Founder	22.0	27.8	36.4	21.1	17.2	12.5	13.6	16.1	0.0
CEO Benefits & Perks									
Company Car & Expenses	85.0	84.9	87.0	87.3	89.7	71.4	82.5	86.7	100.0
Supplemental Life Insurance	52.4	47.5	49.3	63.4	65.5	71.4	47.4	60.0	44.4
Supplemental Medical Insurance	25.6	26.3		26.8	37.9	28.6		23.3	22.2
Tax Return Preparation	52.9	49.5	55.1	54.9	55.2	71.4	56.1	56.7	55.6
Club Dues & Expenses	34.4	33.3	31.9	42.3	51.7	57.1	26.3	23.3	11.1
Personal Tax & Financial Planning	37.4	32.3	37.7	38.0	34.5	28.6		50.0	44.4
Annual Physical Examination	17.6	27.3		9.9	6.9	0.0		10.0	0.0
Low or No-interest Loans	6.2 9.7	5.1 13.1	5.8 14.5	5.6 9.9	3.5 13.8	0.0		3.3 3.3	0.0
Supplemental Retirement Benefits	15.0	15.1	15.9	9.9 12.7	24.1	0.0		23.3	11.1 22.2
Deferred Compensation First Class Air Travel	5.7	7.1	8.7	4.2	6.9	0.0	5.3	6.7	11.1
Use of Corporate Aircraft	2.6	3.0	1.5	4.2	3.5	0.0		0.7	0.0
COO/Vice President/#2 Officer	2.0	3.0	1.5	7.2	3.3	0.0	0.0	0.0	0.0
Salary	105,022	110,240	131,344	114,230	125,000	96,518	86,281	91,000	94,166
Total Compensation	138,000	147,709	145,418	155,520	162,000	125,300	-	111,795	138,000
Change versus Previous Year	0.0	0.0	0.0	0.0	0.0	7.0		5.0	-9.0
Bonus % of Salary	50.7	52.4	45.3	66.9	67.0	n/a	29.7	28.6	76.9
Firms Paying Bonus	78.2	81.2	81.8	70.2	70.0	50.0	83.9	87.5	80.0
Age	49.0	49.5	48.5	50.0	48.5	60.0	46.5	46.0	54.0
Years with Company	20.0	18.5	16.0	22.0	20.5	24.0	19.0	19.0	25.0
Equity Owned	10.0	10.0	10.0	12.0	7.0	14.0		0.5	n/a
Company Founder	7.1	9.3	9.1	2.8	6.9	0.0	8.5	9.7	0.0
COO/VP Benefits & Perks									
Company Car & Expenses	74.7	77.3		76.9	87.5	80.0		77.8	40.0
Supplemental Life Insurance	42.0	37.3		51.9	62.5	40.0		38.9	40.0
Supplemental Medical Insurance	22.2	28.0		19.2	29.2	20.0		16.7	0.0
Tax Return Preparation	30.9	30.7	34.0	28.9	33.3	60.0		27.8	20.0
Club Dues & Expenses	21.6 19.1	17.3	14.0	30.8	37.5	40.0		11.1	0.0
Personal Tax & Financial Planning	17.9	17.3 29.3	18.0 32.0	21.2 9.6	29.2 4.2	20.0 0.0		16.7 11.1	20.0 0.0
Annual Physical Examination Low or No-interest Loans	2.5	29.3 2.7	4.0	3.9	4.2	20.0		0.0	0.0
Supplemental Retirement Benefits	10.5	13.3		3.9 11.5	16.7	0.0		0.0	20.0
Deferred Compensation	14.8	12.0	14.0	13.5	16.7	20.0		22.2	80.0
First Class Air Travel	4.3	5.3		0.0	0.0	0.0		11.1	20.0
Use of Corporate Aircraft	3.1	4.0		3.9	4.2	0.0			
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[irma						Grand			
Firms					Detroit	Rapids			Appleton
Copyright © 2008 Profit Planning Group	Great Lakes	Illinois	Chicago Gary	Michigan	Ann Arbor	Lansing	Wisconsin	Milwaukee	Green Bay
	Great Eakes	IIIIIIII	Officago Gary	Wilchigan	74111741001	Lansing	Wisconsin	WillWadkee	Orcen buy
Chief Financial Officer (CFO)	04.000	114 420	125 000	02.000	01 000	nlo	04.000	00.350	110 505
Salary	94,000	114,430		83,000	81,000	n/a	94,000	89,250	112,525
Total Compensation	125,000	145,850	144,908	103,681	111,023	n/a	110,000	105,969	178,525
Change versus Previous Year	3.7	5.7	5.4	0.0	0.0	n/a	2.8	5.0	-15.4
Bonus % of Salary	31.8	30.5	30.5	27.6	17.5	n/a	36.4	18.2	55.9
Firms Paying Bonus	81.3	84.9	80.6	73.5	66.7	n/a	85.0	90.0	100.0
Age	48.0	48.0	48.0	48.0	46.0	n/a	51.0	51.0	n/a
Years with Company	10.0	9.0	8.0	11.0	9.5	n/a	12.5	18.0	11.5
Equity Owned	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0	n/a
Company Founder	7.1	9.3	9.1	2.8	6.9	0.0	8.5	9.7	0.0
CFO Benefits & Perks	,	7.0	7	2.0	0.7	0.0	0.0	,,,	0.0
	42.4	46.6	35.7	47.2	50.0	n/a	25.0	38.5	25.0
Company Car & Expenses	33.1	34.5		36.1	33.3		25.0	38.5	25.0
Supplemental Life Insurance						n/a			
Supplemental Medical Insurance	15.3	19.0	21.4	8.3	16.7	n/a	16.7	15.4	0.0
Tax Return Preparation	17.8	22.4	23.8	8.3	16.7	n/a	20.8	15.4	25.0
Club Dues & Expenses	9.3	10.3	9.5	8.3	11.1	n/a	8.3	0.0	0.0
Personal Tax & Financial Planning	5.9	8.6	11.9	0.0	0.0	n/a	8.3	15.4	0.0
Annual Physical Examination	18.6	31.0	28.6	8.3	11.1	n/a	4.2	7.7	0.0
Low or No-interest Loans	0.9	1.7	2.4	0.0	0.0	n/a	0.0	0.0	0.0
Supplemental Retirement Benefits	10.2	8.6	9.5	13.9	16.7	n/a	8.3	7.7	25.0
Deferred Compensation	12.7	13.8	11.9	11.1	16.7	n/a	12.5	15.4	25.0
First Class Air Travel	1.7	1.7	2.4	0.0	0.0	n/a	4.2	0.0	25.0
	1.7	1.7	0.0	2.8	5.6	n/a	0.0	0.0	0.0
Use of Corporate Aircraft	1.7	1.7	0.0	2.0	5.0	11/4	0.0	0.0	0.0
Chief Marketing Officer (CMO)	110,000	115 750	115 750	00.000	72.040	nlo	70,000	0E 740	nlo
Salary	110,000	115,752	115,752	90,000	72,060	n/a	78,000	85,768	n/a
Total Compensation	129,996	133,681	137,000	125,867	136,120	n/a	127,290	118,645	n/a
Change versus Previous Year	3.8	5.9	6.0	3.5	12.3	n/a	0.0	0.0	n/a
Bonus % of Salary	29.4	21.8	25.0	26.2	n/a	n/a	49.6	33.3	n/a
Firms Paying Bonus	89.5	89.7	90.5	84.6	100.0	n/a	93.3	100.0	n/a
Age	49.0	49.0	50.0	53.0	63.0	n/a	42.0	42.0	n/a
Years with Company	15.0	15.0	15.0	18.5	19.0	n/a	13.5	15.0	n/a
Equity Owned	0.0	0.0	0.0	0.0	24.0	n/a	0.0	1.0	n/a
Company Founder	7.1	9.3	9.1	2.8	6.9	0.0	8.5	9.7	0.0
CMO Benefits & Perks									
Company Car & Expenses	74.6	75.8	76.0	69.2	80.0	n/a	76.5	70.0	n/a
The state of the s	34.9	33.3	28.0	46.2	60.0	n/a	29.4	20.0	n/a
Supplemental Life Insurance	15.9	24.2	28.0	7.7	20.0		5.9	10.0	
Supplemental Medical Insurance						n/a			n/a
Tax Return Preparation	19.1	18.2		38.5	80.0	n/a	5.9	10.0	n/a
Club Dues & Expenses	6.4	3.0		23.1	40.0	n/a	0.0	0.0	n/a
Personal Tax & Financial Planning	6.4	3.0		23.1	60.0	n/a	0.0	0.0	n/a
Annual Physical Examination	20.6	36.4	32.0	0.0	0.0	n/a	5.9	10.0	n/a
Low or No-interest Loans	3.2	6.1	8.0	0.0	0.0	n/a	0.0	0.0	n/a
Supplemental Retirement Benefits	3.2	3.0	4.0	7.7	20.0	n/a	0.0	0.0	n/a
Deferred Compensation	17.5	18.2	16.0	7.7	20.0	n/a	23.5	20.0	n/a
First Class Air Travel	0.0	0.0	0.0	0.0	0.0	n/a	0.0	0.0	n/a
Use of Corporate Aircraft	1.6	3.0	0.0	0.0	0.0	n/a	0.0	0.0	n/a
Operations Manager				2.0				2.0	
Salary	65,000	70,473	75,160	71,150	75,750	n/a	58,253	59,890	59,414
,	74,802	84,100		77,000	75,000	n/a	64,365	64,450	67,823
Total Compensation									
Bonus % of Salary	10.5	11.8		10.0	12.4	n/a	10.2	10.3	15.1
Firms Paying Bonus	77.7	81.8	83.3	70.0	71.4	n/a	79.3	77.8	80.0
Warehouse Supervisor									
Salary	43,719	47,000	-	41,510	40,900	38,000	39,973	41,860	43,312
Total Compensation	47,000	50,281	50,281	44,100	44,962	42,000	40,003	42,110	53,003
Bonus % of Salary	7.5	7.5	5.4	6.3	6.3	n/a	7.6	6.1	14.9
Firms Paying Bonus	72.5	73.0	72.1	69.1	73.9	75.0	75.8	77.8	100.0
Warehouse Employee									
Salary	28,000	28,884	29,800	27,665	28,802	22,200	26,145	25,000	31,518
Total Compensation	30,000	30,500		29,900	31,587	24,847	27,551	27,801	38,000
	8.2	7.8	7.5	8.1	8.6	n/a	9.1	8.2	10.6
Bonus % of Salary	65.5	69.0	76.6	60.4	69.2	50.0	65.9	65.2	87.5
Firms Paying Bonus	00.0	09.0	/0.0	ou.4	09.2	0.00	00.9	00.2	٥/.5
Driver/Delivery Personnel	00.075	0.4.00-	05.40	07.07	07.076	00 10-	00.00-	00.00-	00.10-
Salary	29,953	34,000		27,972	27,972	22,600	28,885	28,000	32,428
Total Compensation	34,625	39,276	39,977	30,000	29,251	25,227	34,499	30,748	40,763
Bonus % of Salary	8.4	6.9	6.7	11.8	12.5	n/a	8.9	8.0	8.0
Firms Paying Bonus	72.5	76.8	85.7	65.9	65.0	60.0	73.7	68.4	87.5

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Firms					Detroit	Grand Rapids			Appleton
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Sales Manager									
Salary	76,627	81,145	·	72,154	77,701	n/a	71,350	75,000	77,711
Total Compensation	91,000	101,639	100,000	90,000	92,948	n/a	81,500	81,558	n/a
Bonus % of Salary	24.2	26.5		20.2	21.2	n/a	19.8	16.9	n/a
Firms Paying Bonus	84.7	87.7	85.7	84.6	88.9	n/a	80.0	81.0	n/a
Sales Assistant	25 500	27.000	27 500	20.000	27 524	22.5/0	22.44/	24.400	20.000
Salary	35,500	36,000	·	38,000	36,531	33,560	33,446	34,600	28,000
Total Compensation	38,440	40,000	43,400	40,473	40,946	n/a	35,000	36,500	29,000
Bonus % of Salary	9.3 67.9	15.0	14.6	8.8	8.0	n/a	5.7	6.1	3.6 100.0
Firms Paying Bonus	07.9	69.6	75.0	68.6	84.6	n/a	64.0	71.4	100.0
Customer Service Rep	35,000	36,959	40,000	34,948	34,948	30,245	35,000	35,000	43,300
Salary Total Componentian	40,000	43,678	46,000	37,338	38,295	31,960	39,014	42,800	43,300 n/a
Total Compensation Bonus % of Salary	10.7	9.9	9.5	13.5	10.2	31,700 n/a	11.4	42,800 17.4	n/a
Firms Paying Bonus	72.0	71.2		69.4	83.3	50.0		73.7	n/a
Counter Salesperson	72.0	/1.2	71.4	07.4	03.3	30.0	70.7	73.7	TI/a
Salary	33,852	34,495	34,390	32,880	30,000	n/a	34,650	36,106	37,150
Total Compensation	38,000	38,898	39,105	35,600	37,887	n/a	39,228	39,454	n/a
Bonus % of Salary	10.0	9.4	9.3	11.9	11.9	n/a	10.0	8.6	n/a
Firms Paying Bonus	74.7	72.7	76.2	68.0	66.7	n/a	85.7	90.0	n/a
Chief Information Officer (CIO/CTO)		,	7 512	00.0	0017	.,,	0011	70.0	.,,
Salary	88,940	107,687	115,000	75,000	80,520	n/a	77,000	85,000	n/a
Total Compensation	107,878	110,800		79,053	85,850	n/a		85,850	n/a
Bonus % of Salary	18.6	20.4	21.6	24.2	18.2	n/a	18.0	12.5	n/a
Firms Paying Bonus	85.7	81.8	86.7	81.8	100.0	n/a	100.0	100.0	n/a
MIS/Data Processing Manager									
Salary	68,828	75,000	87,808	60,000	67,600	n/a	72,500	73,755	n/a
Total Compensation	73,592	80,800	92,700	70,000	72,000	n/a	73,542	74,265	n/a
Bonus % of Salary	7.0	7.2	6.7	6.8	4.7	n/a	5.9	5.9	n/a
Firms Paying Bonus	81.4	90.0	90.9	63.2	66.7	n/a	90.0	83.3	n/a
Systems Administrator									
Salary	50,000	50,000	55,000	48,000	47,850	n/a	50,100	56,000	46,435
Total Compensation	53,389	53,830	57,866	55,455	55,162	n/a	52,500	75,693	46,435
Bonus % of Salary	8.1	11.6	11.6	7.6	4.9	n/a	6.3	10.0	19.1
Firms Paying Bonus	69.4	61.3	55.0	70.8	66.7	n/a	82.4	80.0	80.0
IT Clerk									
Salary	33,000	34,070		32,300	35,000	n/a		41,500	25,872
Total Compensation	36,000	35,000		39,000	39,000	n/a		47,520	27,675
Bonus % of Salary	7.1	5.3		7.9	n/a	n/a		n/a	8.3
Firms Paying Bonus	60.6	53.3	37.5	71.4	75.0	n/a	63.6	42.9	100.0
Purchasing Manager	(0.000	74.000	77,000	E 4 004	F0 000	,	50.50/	F0 400	
Salary	60,000	71,283		54,031	50,300	n/a	53,596	50,400	60,000
Total Compensation	70,000	74,356		70,000	58,125	n/a		56,041	68,861
Bonus % of Salary	11.3	12.6		11.3	10.4	n/a		6.7	7.9
Firms Paying Bonus	78.5	76.2	71.4	77.8	84.6	n/a	83.3	84.6	83.3
Purchasing Agent/Buyer	42,000	42.027	47 124	24 122	25 451	n/o	41 000	44.420	E7 000
Salary	42,000 45,236	42,827 45,236	47,134 47,840	36,132 39,119	35,651 38,280	n/a 31,720	41,800 46,000	44,428 46,000	57,000 68,921
Total Compensation	6.9	7.1	6.5	6.9	5.9	31,720 n/a		6.3	00,921 n/a
Bonus % of Salary	73.5	68.5		73.5	80.0	n/a		86.7	75.0
Firms Paying Bonus Controller	73.3	00.5	70.0	73.3	00.0	11/4	02.0	00.7	73.0
	73,190	76,000	81,300	64,200	79,500	n/a	73,050	76,249	64,000
Salary Total Compensation	80,337	83,600		72,336	82,000	n/a		85,000	04,000 n/a
Bonus % of Salary	9.4	10.4		9.3	7.8	n/a		7.1	n/a
Firms Paying Bonus	70.7	68.4	69.6	72.7	88.9	n/a		70.0	n/a
Accountant/Bookkeeper	70.7	00.4	07.0	72.7	00.7	Tira	75.5	70.0	11/4
Salary	38,500	39,735	41,000	37,500	38,000	n/a	38,500	41,000	36,625
Total Compensation	41,000	41,171	43,600	40,000	40,000	38,300	42,914	49,600	40,500
Bonus % of Salary	8.1	9.7	9.7	7.4	6.7	n/a		4.8	7.7
Firms Paying Bonus	68.4	64.0		69.2	70.6	n/a		75.0	100.0
Credit Manager	ОО. Т	01.0	00.0	07.2	, 5.0	n, u	75.0	70.0	100.0
Salary	52,574	52,148	52,574	47,000	48,000	n/a	55,000	51,865	60,000
Total Compensation	60,000	58,500	56,074	61,000	56,500	n/a		48,365	66,550
Bonus % of Salary	9.4	7.9		8.2	6.6	n/a		7.1	31.6
Firms Paying Bonus	100.0	100.0		100.0	100.0	n/a		100.0	100.0
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Firms Copyright © 2008 Profit Planning Group	Great Lakes	Illinois	Chicago Gary	Michigan	Detroit Ann Arbor	Grand Rapids Lansing	Wisconsin	Milwaukee	Appleton Green Bay
Credit/Collections Clerk									
Salary	31,200	34,736	35,407	28,000	31,000	n/a	29,702	31,720	n/a
Total Compensation	32,955	36,778	38,338	32,760	32,950	n/a	31,742	32,240	n/a
Bonus % of Salary	7.2	7.5	6.7	7.0	12.5	n/a	5.6	6.9	n/a
Firms Paying Bonus	100.0	100.0	100.0	100.0	100.0	n/a	100.0	100.0	n/a
Human Resources Manager									
Salary	55,000	62,750	66,000	52,338	51,000	n/a	52,500	50,813	43,000
Total Compensation	64,000	70,000	71,000	57,250	56,000	n/a	61,000	53,811	71,000
Bonus % of Salary	9.8	12.4	10.5	7.4	6.6	n/a	7.0	2.7	36.9
Firms Paying Bonus	100.0	100.0	100.0	100.0	100.0	n/a	100.0	100.0	100.0
Office Manager									
Salary	45,000	51,589	51,589	40,000	37,760	n/a	42,600	41,100	46,000
Total Compensation	49,000	52,469	52,469	42,453	42,000	n/a	49,000	42,600	50,000
Bonus % of Salary	10.2	9.2	8.5	15.9	17.4	n/a	12.5	13.8	23.3
Firms Paying Bonus	62.1	64.5	57.1	52.9	70.0	n/a	66.7	50.0	80.0
Office/Clerical Personnel									
Salary	28,000	28,397	30,000	28,000	29,198	28,040	27,155	28,800	28,459
Total Compensation	29,286	30,000	31,302	29,592	31,000	28,000	28,790	30,750	28,625
Bonus % of Salary	6.1	6.1	4.2	6.5	6.9	n/a	5.0	6.5	6.2
Firms Paying Bonus	59.4	53.7	56.8	65.4	75.0	75.0	61.0	57.1	87.5

Raises, Bonuses, Retirement Employee Raises (% of Firms) Cost of Living Adjustment (COLA) Annual Merit Raise Lump Sum Variable Pay Plan No Raises No Set Policy for Raises Employee Bonus Program (% of Firms) Special Recognition Bonus Achievement of Individual Goals Achievement of Firm/Dept. Goals Cash Profit Sharing	40.3 61.8 7.9 44.4 6.2 57.7 89.6 36.1 50.9 55.6 29.2 69.0	47.6 68.0 8.7 41.8 2.9 52.4 91.3 33.0 56.4 58.5	Chicago Gary 47.2 68.1 12.5 37.5 2.8 51.4 91.7 36.4 59.1	26.0 54.6 7.8 45.5 13.0 67.5 84.4	Detroit Ann Arbor 24.2 51.5 6.1 51.5 18.2 66.7 90.9	Grand Rapids Lansing 0.0 25.0 0.0 37.5 0.0 100.0	Wisconsin 45.9 60.7 6.6 47.5 3.3 54.1	Milwaukee 48.4 71.0 0.0 45.2 6.5	Appleton Green Bay 54.6 45.5 9.1 45.5
Raises, Bonuses, Retirement Employee Raises (% of Firms) Cost of Living Adjustment (COLA) Annual Merit Raise Lump Sum Variable Pay Plan No Raises No Set Policy for Raises Employee Bonus Program (% of Firms) Special Recognition Bonus Achievement of Individual Goals Achievement of Firm/Dept. Goals Cash Profit Sharing	40.3 61.8 7.9 44.4 6.2 57.7 89.6 36.1 50.9 55.6 29.2	47.6 68.0 8.7 41.8 2.9 52.4 91.3 33.0 56.4 58.5	47.2 68.1 12.5 37.5 2.8 51.4 91.7 36.4	26.0 54.6 7.8 45.5 13.0 67.5 84.4	24.2 51.5 6.1 51.5 18.2 66.7	0.0 25.0 0.0 37.5 0.0 100.0	45.9 60.7 6.6 47.5 3.3	48.4 71.0 0.0 45.2	54.6 45.5 9.1 45.5
Employee Raises (% of Firms) Cost of Living Adjustment (COLA) Annual Merit Raise Lump Sum Variable Pay Plan No Raises No Set Policy for Raises Employee Bonus Program (% of Firms) Special Recognition Bonus Achievement of Individual Goals Achievement of Firm/Dept. Goals Cash Profit Sharing	61.8 7.9 44.4 6.2 57.7 89.6 36.1 50.9 55.6 29.2	68.0 8.7 41.8 2.9 52.4 91.3 33.0 56.4 58.5	68.1 12.5 37.5 2.8 51.4 91.7 36.4	54.6 7.8 45.5 13.0 67.5 84.4	51.5 6.1 51.5 18.2 66.7	25.0 0.0 37.5 0.0 100.0	60.7 6.6 47.5 3.3	71.0 0.0 45.2	45.5 9.1 45.5
Cost of Living Adjustment (COLA) Annual Merit Raise Lump Sum Variable Pay Plan No Raises No Set Policy for Raises Employee Bonus Program (% of Firms) Special Recognition Bonus Achievement of Individual Goals Achievement of Firm/Dept. Goals Cash Profit Sharing	61.8 7.9 44.4 6.2 57.7 89.6 36.1 50.9 55.6 29.2	68.0 8.7 41.8 2.9 52.4 91.3 33.0 56.4 58.5	68.1 12.5 37.5 2.8 51.4 91.7 36.4	54.6 7.8 45.5 13.0 67.5 84.4	51.5 6.1 51.5 18.2 66.7	25.0 0.0 37.5 0.0 100.0	60.7 6.6 47.5 3.3	71.0 0.0 45.2	45.5 9.1 45.5
Annual Merit Raise Lump Sum Variable Pay Plan No Raises No Set Policy for Raises Employee Bonus Program (% of Firms) Special Recognition Bonus Achievement of Individual Goals Achievement of Firm/Dept. Goals Cash Profit Sharing	61.8 7.9 44.4 6.2 57.7 89.6 36.1 50.9 55.6 29.2	68.0 8.7 41.8 2.9 52.4 91.3 33.0 56.4 58.5	68.1 12.5 37.5 2.8 51.4 91.7 36.4	54.6 7.8 45.5 13.0 67.5 84.4	51.5 6.1 51.5 18.2 66.7	25.0 0.0 37.5 0.0 100.0	60.7 6.6 47.5 3.3	71.0 0.0 45.2	45.5 9.1 45.5
Lump Sum Variable Pay Plan No Raises No Set Policy for Raises Employee Bonus Program (% of Firms) Special Recognition Bonus Achievement of Individual Goals Achievement of Firm/Dept. Goals Cash Profit Sharing	7.9 44.4 6.2 57.7 89.6 36.1 50.9 55.6 29.2	8.7 41.8 2.9 52.4 91.3 33.0 56.4 58.5	12.5 37.5 2.8 51.4 91.7 36.4	7.8 45.5 13.0 67.5 84.4	6.1 51.5 18.2 66.7	0.0 37.5 0.0 100.0	6.6 47.5 3.3	0.0 45.2	9.1 45.5
Variable Pay Plan No Raises No Set Policy for Raises Employee Bonus Program (% of Firms) Special Recognition Bonus Achievement of Individual Goals Achievement of Firm/Dept. Goals Cash Profit Sharing	44.4 6.2 57.7 89.6 36.1 50.9 55.6 29.2	41.8 2.9 52.4 91.3 33.0 56.4 58.5	37.5 2.8 51.4 91.7 36.4	45.5 13.0 67.5 84.4	51.5 18.2 66.7	37.5 0.0 100.0	47.5 3.3	45.2	45.5
No Raises No Set Policy for Raises Employee Bonus Program (% of Firms) Special Recognition Bonus Achievement of Individual Goals Achievement of Firm/Dept. Goals Cash Profit Sharing	6.2 57.7 89.6 36.1 50.9 55.6 29.2	2.9 52.4 91.3 33.0 56.4 58.5	2.8 51.4 91.7 36.4	13.0 67.5 84.4	18.2 66.7	0.0 100.0	3.3		
No Set Policy for Raises Employee Bonus Program (% of Firms) Special Recognition Bonus Achievement of Individual Goals Achievement of Firm/Dept. Goals Cash Profit Sharing	57.7 89.6 36.1 50.9 55.6 29.2	52.4 91.3 33.0 56.4 58.5	51.4 91.7 36.4	67.5 84.4	66.7	100.0		0.0	
Employee Bonus Program (% of Firms) Special Recognition Bonus Achievement of Individual Goals Achievement of Firm/Dept. Goals Cash Profit Sharing	89.6 36.1 50.9 55.6 29.2	91.3 33.0 56.4 58.5	91.7 36.4	84.4			34.11	E1 /	0.0
Special Recognition Bonus Achievement of Individual Goals Achievement of Firm/Dept. Goals Cash Profit Sharing	36.1 50.9 55.6 29.2	33.0 56.4 58.5	36.4		90 91	100.0		51.6	54.6
Achievement of Individual Goals Achievement of Firm/Dept. Goals Cash Profit Sharing	50.9 55.6 29.2	56.4 58.5				100.0	93.4	90.3	100.0
Achievement of Firm/Dept. Goals Cash Profit Sharing	55.6 29.2	58.5	59 11	40.0	23.3	62.5	36.8	32.1	27.3
Cash Profit Sharing	29.2			43.1	40.0	37.5	50.9	64.3	54.6
		25.5	54.6	55.4	60.0	50.0	50.9	50.0	81.8
	69.0	25.5	25.8	32.3	36.7	25.0	31.6	32.1	27.3
CEO/Owner Discretion		59.6	56.1	83.1	73.3	100.0	68.4	71.4	72.7
Retention Bonuses (% of Firms)	5.0	5.9	7.1	6.6	0.0	12.5	1.6	0.0	0.0
Severance Program	11.4	19.6	22.5	6.8	9.7	0.0	3.3	6.5	0.0
Service Requirement (years)	1.5	1.0	1.0	1.0	n/a	n/a	n/a	n/a	n/a
Maximum Pay Offered (weeks)	8.0	8.0	8.0	n/a	n/a	n/a	n/a	n/a	n/a
Retirement Plans Offered (% of Firms)	95.0	94.1	94.4	93.5	87.9	87.5	98.3	96.7	100.0
401(k)	89.9	89.6	85.1	91.7	93.1	100.0	88.1	89.7	90.9
Profit Sharing Plan	54.2	53.1	50.8	56.9	58.6	28.6	52.5	44.8	54.6
Payroll Deduction/SEP/SIMPLE IRA	9.3	7.3	11.9	11.1	10.3	0.0	10.2	10.3	0.0
Defined Benefit Plan	2.2	3.1	3.0	1.4	3.5	0.0	1.7	3.5	0.0
Money Purchase Plan	0.9	2.1	1.5	0.0	0.0	0.0	0.0	0.0	0.0
401(k) Plan Options									
Traditional	85.6	83.3	83.9	84.9	85.2	85.7	90.4	96.2	90.0
Safe Harbor	20.3	28.6	33.9	13.6	14.8	14.3	15.4	7.7	10.0
SIMPLE	4.5	3.6	3.6	4.6	0.0	0.0	5.8	7.7	10.0
Provides for Roth Contrib.	26.3	36.1	40.0	18.8	23.1	14.3	19.6	32.0	20.0
Catch-up Contributions Allowed	93.0	92.9	92.7	96.9	96.3	100.0	88.2	84.0	100.0
Flexible Spending Accounts									
Health Care	57.9	53.4	45.8	62.3	66.7	50.0	60.0	66.7	72.7
Dependent Care	52.9	46.6	37.5	61.0	66.7	50.0	53.3	53.3	72.7
Adoption Assistance	7.5	4.9	4.2	7.8	12.1	0.0	11.7	6.7	27.3
Child Care (allowance or facilities)	5.0	3.9	2.8	5.2	3.0	0.0	6.7	6.7	9.1
Flexible Work Scheduling	43.8	44.7	43.1	35.1	39.4	37.5	53.3	50.0	54.6
Educational Assistance	48.3	54.4	51.4	32.5	39.4	37.5	58.3	56.7	72.7
Pre-Retirement Counseling	15.4	10.7	9.7	16.9	21.2	0.0	21.7	10.0	54.6
Annual Computerized Benefits Stmt	23.8	27.2	23.6	19.5	12.1	12.5	23.3	20.0	18.2
Smoking Restrictions in Workplace	91.7	91.3	91.7	94.8	93.9	100.0	88.3	86.7	81.8
Employee Policy Manual	83.3	84.5	80.6	83.1	81.8	100.0	81.7	86.7	72.7
Union Representation	14.6	24.3	26.4	7.8	9.1	0.0	6.7	9.7	0.0
End Of Year & Christmas Perks									
Cash	28.3	34.0	29.2	26.0	15.2	25.0	21.7	30.0	18.2
Gift	46.3	44.7	44.4	52.0	45.5	50.0	41.7	50.0	27.3
Party	78.3	78.6	80.6	77.9	75.8	75.0	78.3	73.3	90.9
Year-end Bonus	25.4	25.2	27.8	20.8	21.2	37.5	31.7	30.0	9.1

2008 Employee Compensation Rep	ort	С	opyright 2008 F	Profit Planning	Group, Inc.				Firm 90 of
<i>Firme</i>						Grand			
Firms					Detroit	Rapids			Appleton
Copyright © 2008 Profit Planning Group	Great Lakes	Illinois	Chicago Gary	Michigan	Ann Arbor	Lansing	Wisconsin	Milwaukee	Green Bay
Benefits				. 3.		3			
	41.2	40.4	40.0	40.3	40.0	25.0	43.6	44.8	90.0
Offer Cafeteria Plan (% of Firms)	98.8			98.7	100.0	87.5			
Offer Health Benefits (% of Firms)	98.8	98.1	98.6	98.7	100.0	87.5	100.0	100.0	100.0
Medical/Hospitalization Plans									
Traditional (indemnity)	19.0	20.8	23.9	11.8	9.1	0.0	25.0	23.3	36.4
Traditional HMO	35.9	47.5	59.2	32.9	48.5	0.0	20.0	13.3	9.1
Point of Service HMO (POS)	12.7	12.9	12.7	11.8	0.0	0.0	13.3	6.7	18.2
Preferred Provider (PPO)	89.9	96.0	95.8	85.5	90.9	100.0	85.0	90.0	90.9
Exclusive Provider (EPO)	6.8	9.9	11.3	2.6	0.0	0.0	6.7	6.7	9.1
HMO & PPO	30.0	45.5		23.7	39.4	0.0	11.7	10.0	9.1
	16.0	18.8		9.2	6.1	0.0	20.0	16.7	27.3
Traditional & PPO	9.7			4.0		0.0	11.7		
POS & PPO		12.9			0.0			6.7	18.2
HMO & POS	8.4	9.9	8.5	6.6	0.0	0.0	8.3	6.7	9.1
Employer Paid Percentage									
Traditional (indemnity)	65.0	65.0	65.0	76.0	n/a	n/a	67.3	64.5	n/a
Traditional HMO	75.0	75.0	77.5	77.3	77.0	n/a	62.5	25.0	n/a
Point of Service HMO (POS)	0.0	0.0	0.0	78.8	n/a	n/a	0.0	n/a	n/a
Preferred Provider (PPO)	75.0	75.0		80.0	80.0	91.5	70.0	71.5	70.0
Exclusive Provider (EPO)	0.0	0.0		n/a	n/a	n/a	0.0	n/a	n/a
PPO Premium	0.0	0.0	0.0	11/4	11/4	11/4	0.0	11/4	11/4
	250	240	200	244	2/4	225	2//	250	250
Single Employee	350	349		344	364	335	366	350	350
Employee Plus Spouse	737	724	808	738	755	679	754	704	594
Employee Plus Child	695	690		731	746	566	672	620	587
Family	978	1,047	1,135	930	980	923	1,020	1,040	839
Annual Deductible (per person)									
Traditional (indemnity)	500	500	500	250	n/a	n/a	750	1,000	n/a
Traditional HMO	625	500	500	1,500	n/a	n/a	625	n/a	n/a
Point of Service HMO (POS)	500	n/a		525	n/a	n/a	n/a	n/a	n/a
Preferred Provider (PPO)	500	500		500	500	400	1,000	1,500	1,000
, , ,							-	-	
Exclusive Provider (EPO)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Co-Pay Amount (per visit)			0.5				0.5	0.5	
Traditional (indemnity)	20	23		20	n/a	n/a	25	25	n/a
Traditional HMO	20	20		20	20	n/a	20	n/a	n/a
Point of Service HMO (POS)	20	18	n/a	20	n/a	n/a	n/a	n/a	n/a
Preferred Provider (PPO)	20	20	25	20	20	25	25	25	20
Exclusive Provider (EPO)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PPO Requirements									
Deductibles for Family Coverage	3	3	3	2	2	3	3	3	2
Second Opinion	13.0	18.0		10.3	11.5	0.0	6.5	4.4	22.2
	67.5			40.7					
Pre-Notify for non-ER Hosp. Visit	07.5	82.0	77.1	40.7	42.9	40.0	73.9	65.2	88.9
Other Health Benefits									
Dependent Coverage	89.4	91.1	87.3	88.0	84.9	100.0	88.3	90.0	90.9
Dental Plan	78.4	82.2	80.3	76.0	87.9	66.7	75.0	90.0	63.6
Vision/Optical Plan	38.6	44.6		33.3	33.3	33.3	35.0	40.0	36.4
Retiree Medical Insurance	14.4	15.8	15.5	22.7	24.2	33.3	1.7	0.0	9.1
Prescription Drug Plan	88.1	87.1	84.5	92.0	93.9	83.3	85.0	86.7	90.9
Mail-order Drug Plan	69.5	71.3		72.0	78.8	83.3	63.3	66.7	72.7
Group Term Life Insurance	84.3	90.1	87.3	80.0	84.9	66.7	80.0	86.7	72.7
	69.1	66.3		70.7	78.8	50.0	71.7	76.7	72.7
Long-term Disability Insurance	62.3	54.5		66.7	69.7	50.0	70.0	73.3	63.6
Short-term Disability Insurance									
Long-term Care Insurance	7.6	5.9		10.7	12.1	0.0	6.7	10.0	0.0
Employee Assistance Program	25.0	23.8	21.1	20.0	21.2	16.7	33.3	23.3	36.4
Employer Paid Percentage									
Dependent Coverage	70.0	68.0	65.0	77.5	80.0	75.0	65.0	70.0	55.0
Dental Plan	63.8	50.0	55.0	80.0	80.0	n/a	50.0	50.0	50.0
Vision/Optical Plan	0.0	25.0	65.0	0.0	80.0	n/a	0.0	0.0	n/a
Retiree Medical Insurance	0.0	0.0	0.0	0.0	25.0	n/a	n/a	n/a	n/a
Prescription Drug Plan				80.0	80.0	94.0	71.5	71.5	70.0
	75.0	/().()		00.0	55.0	, 1.0	, 1.0	, 1.5	
, ,	75.0 75.0	70.0 69.5		25 N	ያን 5	Q/I N	70 N	72 N	65 በ
Mail-order Drug Plan	75.0	69.5	65.0	85.0 100.0	82.5 100.0	94.0 100.0	70.0	73.0	
Mail-order Drug Plan Group Term Life Insurance	75.0 100.0	69.5 100.0	65.0 100.0	100.0	100.0	100.0	100.0	100.0	100.0
Mail-order Drug Plan Group Term Life Insurance Long-term Disability Insurance	75.0 100.0 100.0	69.5 100.0 100.0	65.0 100.0 100.0	100.0 100.0	100.0 100.0	100.0 n/a	100.0 100.0	100.0 100.0	100.0 75.0
Mail-order Drug Plan Group Term Life Insurance Long-term Disability Insurance Short-term Disability Insurance	75.0 100.0 100.0 100.0	69.5 100.0 100.0 100.0	65.0 100.0 100.0 100.0	100.0 100.0 100.0	100.0 100.0 100.0	100.0 n/a n/a	100.0 100.0 100.0	100.0 100.0 100.0	100.0 75.0 100.0
Mail-order Drug Plan Group Term Life Insurance Long-term Disability Insurance	75.0 100.0 100.0	69.5 100.0 100.0	65.0 100.0 100.0 100.0 0.0	100.0 100.0	100.0 100.0	100.0 n/a	100.0 100.0	100.0 100.0	65.0 100.0 75.0 100.0 n/a 100.0

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Firms						Grand			
	Creat Lakes	Illimaia	Chianna Cama	Mishinon	Detroit	Rapids	\\/:	Milweylees	Appleton
Copyright © 2008 Profit Planning Group	Great Lakes	Illinois	Chicago Gary	Michigan	Ann Arbor	Lansing	Wisconsin	Milwaukee	Green Bay
Annual Deductible (per person)	E00	F00	400	E00	EEO	400	1 000	1 000	1 250
Dependent Coverage	500 50	500 50	600 50	500 50	550	400	1,000 50	1,000 50	1,250
Dental Plan					50	n/a			50
Vision/Optical Plan	100	500	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Retiree Medical Insurance	375	n/a	n/a	375	500	n/a	n/a	n/a	n/a
Co-Pay Amount (per visit)	20	20	25	20	20)E)E	25	20
Dependent Coverage	20 20	20 10	25 10	20 20	20 20	25	25 20	25 20	20 n/a
Dental Plan	10	20	20	10	10	n/a n/a	10	n/a	n/a
Vision/Optical Plan	20	n/a	n/a	20	n/a	n/a	n/a	n/a	n/a
Retiree Medical Insurance	18.7	25.3	27.5	11.8	9.1	57.1	16.7	20.0	27.3
Health Savings Accounts Offered	3,000	3,000	3,000	2,500	n/a	n/a	4,000	4,000	27.3 n/a
HDHP Deductible (FTE/family annual)	44.2	48.0	36.8	55.6	n/a	75.0	22.2	33.3	n/a
Firm Contributes to Employee HSA % of Deductible Contributed	65.0	46.0 n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
\$ Amount Contributed	1,800	1,200	1,800	n/a	n/a	n/a	n/a	n/a	n/a
Time Off	1,000	1,200	1,000	11/4	11/4	11/4	11/4	11/4	11/4
Paid Time Off Program (PTO)	55.7	52.4	52.8	60.5	66.7	50.0	55.0	53.3	45.5
Days Off Accrued (per year)	15.0	14.0	14.5	15.0	15.0	10.0	15.0	15.0	12.0
Carry Over Accrued PTO (% of firms)	38.4	37.0	34.2	37.0	27.3	25.0	42.4	37.5	80.0
Includes Paid Holidays (% of firms)	39.9	42.6	39.5	41.3	40.9	25.0	33.3	25.0	0.0
Paid Holidays (if not incl. in PTO)	8	8	8	8	9	n/a	7	8	6
Separate Sick/Vacation Programs		_			·				
Paid Sick Days for Salaried Emps.	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	n/a
Sick Days (per year)	5.0	5.0	5.0	4.0	4.0	6.0	5.0	5.0	n/a
Paid Sick Days for Hourly Emps.	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Sick Days (per year)	5.0	5.0	5.0	5.0	5.0	6.0	5.0	5.0	4.0
Paid Holidays (per year)	8.0	8.0	9.0	8.0	9.5	8.0	7.5	8.0	8.5
Other Time Off									
Paid Parental Leave	20.4	26.2	29.2	20.8	24.2	0.0	10.0	3.3	9.1
Paid Jury Duty	81.3	87.4	90.3	77.9	78.8	75.0	75.0	73.3	81.8
Paid Military Duty	24.2	32.0	33.3	18.2	30.3	0.0	18.3	26.7	18.2
Holidays Observed									
New Year's Eve	35.8	35.0	43.1	42.9	48.5	25.0	28.3	33.3	36.4
New Year's Day	98.8	98.1	98.6	98.7	100.0	100.0	100.0	100.0	100.0
Martin Luther King's Birthday	2.1	4.9	5.6	0.0	0.0	0.0	0.0	0.0	0.0
Presidents' Day	1.3	1.9	1.4	1.3	0.0	0.0	0.0	0.0	0.0
Good Friday	25.8	25.2	30.6	33.8	48.5	12.5	16.7	16.7	27.3
Memorial Day	99.2	99.0	98.6	100.0	100.0	100.0	98.3		100.0
Independence Day	99.2	98.1	98.6	100.0	100.0	100.0	100.0	100.0	100.0
Labor Day	98.3	97.1	95.8	100.0	100.0	100.0	98.3	96.7	100.0
Veteran's Day	3.8	6.8	6.9	1.3	3.0	0.0	1.7	3.3	0.0
Thanksgiving Day	99.2	100.0	100.0	100.0	100.0	100.0	96.7	96.7	100.0
Day After Thanksgiving	61.3	67.0	68.1	61.0	72.7	75.0	51.7	53.3	63.6
Christmas Eve	59.6	59.2	66.7	64.9	72.7	62.5	53.3	60.0	45.5 100.0
Christmas Day	98.8	99.0	98.6	97.4	97.0	87.5	100.0	100.0	100.0
Personal/Floating Holiday	27.9	35.0	37.5	31.2	12.1	75.0	11.7	3.3	27.3
Other Religious Holidays	4.2	6.8	8.3	2.6	6.1	0.0	1.7	3.3	0.0
Other	2.9	5.8	5.6	1.3	0.0	0.0	0.0	0.0	0.0

Firms						North &
Copyright © 2008 Profit Planning Group	Upper Midwest	Iowa	Des Moines	Minnesota	Minne- apolis St. Paul	South Dakota
Firms Reporting	116	32	13	68	56	16
Typical Sales (\$Mil)	19.7	12.8	14.7	22.7	23.3	29.8
Number of Employees (FTE)	52.0	36.5	44.0	52.0	52.0	74.5
Employee Turnover Rate	13.5	17.5	23.1	12.4	12.7	13.0
Operations (% of Firms)	17.2	21.9	30.8	19.1	14.3	0.0
Local Regional	63.8	68.8	69.2	52.9	57.1	100.0
National	15.5	9.4	0.0	22.1	21.4	0.
International	3.5	0.0	0.0	5.9	7.1	0.
Ownership (% of Firms)						
Private Company	97.4	100.0	100.0	95.6	94.6	100.
Public Company	2.6	0.0	0.0	4.4	5.4	0.
Organization (% of Firms)						
Sole Proprietorship	1.7	0.0	0.0	2.9	3.6	0.
Partnership	1.7 55.2	3.1 53.1	0.0 30.8	0.0	0.0	6.3 56.3
S Corporation	33.6	34.4	53.9	55.9 33.8	58.9 30.4	30. 31.
C Corporation Limited Liability Corp. (LLC)	6.9	6.3	15.4	33.0 7.4	7.1	6.
Limited Liability Partnership (LLP)	0.9	3.1	0.0	0.0	0.0	0.
Chief Executive Officer (CEO)	,	0.1	5.0	0.0		3.
Salary	136,521	135,000	105,000	138,265	140,000	135,00
Total Compensation	185,000	152,250	234,758	179,525	200,000	197,60
Change versus Previous Year	2.0	4.0	4.0	0.1	0.3	8.
Bonus % of Salary	60.0	70.5	30.4	37.4	37.4	86.
Firms Paying Bonus	71.0	64.3	69.2	72.9	75.5	76.
Age	53.0	48.5	49.0	57.0	55.0	51.
Years with Company	23.0 50.0	23.0 50.0	31.0 34.0	23.0 51.0	23.0 57.0	26. 44.
Equity Owned Company Founder	25.9	18.8	0.0	26.6	28.3	37.
COMpany Founder CEO Benefits & Perks	23.7	10.0	0.0	20.0	20.3	37
Company Car & Expenses	84.6	90.0	100.0	81.8	83.6	85.
Supplemental Life Insurance	54.6	53.3	69.2	56.1	58.2	50.0
Supplemental Medical Insurance	15.5	36.7	38.5	7.6	7.3	7.
Tax Return Preparation	52.7	56.7	69.2	50.0	49.1	57.
Club Dues & Expenses	38.2	40.0	38.5	37.9	34.6	35.
Personal Tax & Financial Planning	47.3	43.3	30.8	51.5	50.9	35.
Annual Physical Examination	28.2	20.0	30.8	33.3	32.7	21.
Low or No-interest Loans	10.9	13.3	23.1	10.6	9.1	7.
Supplemental Retirement Benefits	8.2 15.5	6.7 20.0	7.7 15.4	7.6 12.1	9.1 14.6	14. 21.
Deferred Compensation First Class Air Travel	9.1	3.3	0.0	13.6	12.7	0.
Use of Corporate Aircraft	3.6	3.3	7.7	1.5	1.8	14.
COO/Vice President/#2 Officer	3.0	5.5	,.,	1.5	1.0	17.
Salary	104,570	97,678	89,928	105,000	105,000	135,00
Total Compensation	135,000	109,200	93,036	129,200	133,100	276,51
Change versus Previous Year	3.0	5.0	4.0	0.9	0.9	4.
Bonus % of Salary	39.9	45.3	8.6	30.5	30.5	97.
Firms Paying Bonus	88.2	80.0	80.0	89.7	87.9	100.
Age	48.0	44.5	43.5	50.0	50.5	50.
Years with Company	19.0	17.0	19.0	19.0	19.0	18.
Equity Owned	8.2 7.1	13.3 9.4	10.5 0.0	4.9 4.7	1.4 3.8	5. 12.
Company Founder COO/VP Benefits & Perks	1.1	9.4	0.0	4.7	3.8	12.
COO/VP Benefits & Perks Company Car & Expenses	76.6	75.0	88.9	80.0	81.6	66.
Supplemental Life Insurance	42.9	40.0	44.4	46.7	42.1	33.
Supplemental Medical Insurance	16.9	35.0	33.3	13.3	13.2	0.
Tax Return Preparation	36.4	50.0	66.7	28.9	21.1	41.
Club Dues & Expenses	15.6	10.0	11.1	15.6	10.5	25.
Personal Tax & Financial Planning	29.9	40.0	44.4	28.9	23.7	16.
Annual Physical Examination	20.8	30.0	44.4	15.6	15.8	25.
Low or No-interest Loans	3.9	5.0	11.1	4.4	2.6	0.
Supplemental Retirement Benefits	6.5	0.0	0.0	6.7	7.9	16.
Deferred Compensation First Class Air Travel	16.9	20.0	11.1	15.6	13.2	16.
Liret Clase Air Irough	1.3	0.0	0.0	2.2	0.0	0.
Use of Corporate Aircraft	3.9	10.0	11.1	0.0	0.0	8.

Firms						North &
	Upper	laa	Dag Mainag	Minnagata	Minne- apolis	South
Copyright © 2008 Profit Planning Group	Midwest	lowa	Des Moines	Minnesota	St. Paul	Dakota
Chief Financial Officer (CFO) Salary	85,500	77,538	84,500	94,250	96,000	85,000
Total Compensation	106,956	85,000	84,750	119,376	126,966	96,814
Change versus Previous Year	5.0	6.8	6.6	3.8		5.2
Bonus % of Salary	24.1	22.6	25.3	22.7	24.5	24.5
Firms Paying Bonus	88.1	75.0	62.5	94.1	93.1	88.9
Age	48.0	48.0	53.0	48.0	49.0	47.0
Years with Company	13.5	13.5	18.5	15.0	11.0	12.0
Equity Owned	0.0	0.0	0.0	0.0	0.0	0.0
Company Founder	7.1	9.4	0.0	4.7	3.8	12.5
CFO Benefits & Perks						
Company Car & Expenses	44.4	41.2	62.5	54.1	54.8	11.1
Supplemental Life Insurance	36.5	41.2	37.5	35.1	32.3	33.3
Supplemental Medical Insurance	9.5	23.5	37.5	2.7	0.0	11.1
Tax Return Preparation	14.3	29.4	50.0	10.8	6.5	0.0
Club Dues & Expenses	7.9	11.8	12.5	8.1	6.5	0.0
Personal Tax & Financial Planning	12.7	23.5	25.0	10.8	6.5	0.0
Annual Physical Examination	25.4	23.5	50.0	24.3		33.3
Low or No-interest Loans	0.0	0.0	0.0	0.0	0.0	0.0
Supplemental Retirement Benefits	3.2	0.0	0.0	5.4	6.5	0.0
Deferred Compensation	27.0	23.5	0.0	24.3	22.6	44.4
First Class Air Travel	0.0	0.0	0.0	0.0	0.0	0.0
Use of Corporate Aircraft	1.6	0.0	0.0	0.0	0.0	11.1
Chief Marketing Officer (CMO)	96,338	84,864	94,727	108,253	110,311	84,400
Salary Total Compensation	130,000	142,217	164,433	136,000	170,119	124,944
Change versus Previous Year	3.0	0.5	n/a	4.1	4.1	3.0
Bonus % of Salary	67.9	67.9	67.9	76.2	76.2	51.0
Firms Paying Bonus	88.2	100.0	100.0	85.0	88.2	87.5
Age	51.0	50.0	50.0	51.0	51.0	51.5
Years with Company	18.0	17.0	17.0	18.0	14.5	19.0
Equity Owned	0.0	0.0	n/a	0.0	0.0	0.5
Company Founder	7.1	9.4	0.0	4.7	3.8	12.5
CMO Benefits & Perks						
Company Car & Expenses	67.7	60.0	75.0	76.2	77.8	50.0
Supplemental Life Insurance	47.1	40.0	50.0	47.6	44.4	50.0
Supplemental Medical Insurance	2.9	0.0	0.0	4.8	0.0	0.0
Tax Return Preparation	11.8	20.0	25.0	9.5	0.0	12.5
Club Dues & Expenses	5.9	0.0	0.0	9.5	5.6	0.0
Personal Tax & Financial Planning	2.9	0.0	0.0	4.8		0.0
Annual Physical Examination	23.5	0.0	0.0	28.6	33.3	25.0
Low or No-interest Loans	2.9	0.0	0.0	0.0	0.0	12.5
Supplemental Retirement Benefits	0.0	0.0	0.0	0.0	0.0	0.0
Deferred Compensation	17.7	0.0	0.0	19.1	22.2	25.0
First Class Air Travel	0.0	0.0	0.0	0.0	0.0	0.0
Use of Corporate Aircraft	2.9	0.0	0.0	0.0	0.0	12.5
Operations Manager	// 500	(0.750	F0.7F0	/F 000	/F 000	/0.700
Salary	66,500	60,750	50,750	65,000	65,000	69,700
Total Compensation	73,997	64,500	53,573	71,959	71,959	87,125
Bonus % of Salary	12.5 83.3	11.1 75.0	n/a 75.0	10.0 89.3	9.7 88.0	25.0 66.7
Firms Paying Bonus	03.3	73.0	75.0	07.3	86.0	00.7
Warehouse Supervisor	40,929	37,440	37,852	43,350	43,700	39,000
Salary Total Compensation	44,500	40,040	46,400	45,201	45,700	42,700
Bonus % of Salary	8.9	10.3	16.2	45,201	43,430	9.6
Firms Paying Bonus	76.9	88.2	100.0	68.3	71.9	100.0
Warehouse Employee	70.7	00.2	100.0	00.5	71.7	100.0
Salary	28,829	26,233	27,500	30,900	31,200	26,906
Total Compensation	31,225	28,000	28,625	32,000	33,019	30,461
Bonus % of Salary	8.2	8.3	14.8	5.0	-	12.7
Firms Paying Bonus	64.2	66.7	66.7	57.7	54.6	100.0
Driver/Delivery Personnel	01.2	00.7	33.7	07.7	01.0	.00.0
= '	30,980	27,818	31,317	33,000	36,000	34,200
Salary			10 . 1	- 5,000	- 5,000	,===0
Salary Total Compensation	34,000	29,639	36,250	34,767	38,000	38,000
Salary Total Compensation Bonus % of Salary			36,250 26.5	34,767 5.7		38,000 9.9

2008 Employee Compensation Rep	ort	Copyright 2008 Profit Planning Group, Inc.							
Firms Copyright © 2008 Profit Planning Group	Upper Midwest	lowa	Des Moines	Minnesota	Minne- apolis St. Paul	North & South Dakota			
	Wildwest	IOWa	Des Montes	Willinesota	St. I aui	Dakota			
Sales Manager Salary	73,664	70,000	85,272	73,250	74,761	77,500			
Total Compensation	100,000	111,372	131,746	96,000	101,000	106,750			
Bonus % of Salary	33.7	66.7	74.2	25.8	25.8	44.9			
Firms Paying Bonus	94.5	95.0	100.0	95.5	94.7	88.9			
Sales Assistant	76	70.0	100.0	7010	,	0017			
Salary	33,452	30,000	30,000	35,500	38,000	39,480			
Total Compensation	39,000	34,705	33,409	40,000	43,000	40,798			
Bonus % of Salary	11.2	16.8	20.0	10.1	9.3	8.3			
Firms Paying Bonus	74.0	83.3	71.4	65.6	69.2	100.0			
Customer Service Rep									
Salary	35,306	28,000	30,020	37,000	38,000	n/a			
Total Compensation	40,000	30,000	30,000	41,250	41,250	n/a			
Bonus % of Salary	12.0	13.3	4.4	10.6	10.2	n/a			
Firms Paying Bonus	80.4	92.3	100.0	74.3	71.0	n/a			
Counter Salesperson									
Salary	34,000	31,694	34,401	38,500	41,300	32,760			
Total Compensation	36,880	33,667	35,051	38,500	41,000	38,000			
Bonus % of Salary	10.7	7.0	11.8	7.1	6.4	21.6			
Firms Paying Bonus	75.5	81.3	75.0	65.4	60.0	90.9			
Chief Information Officer (CIO/CTO)									
Salary	80,549	80,549	n/a	88,420	90,000	n/a			
Total Compensation	98,780	141,524	n/a	98,780		n/a			
Bonus % of Salary	11.4	75.7	n/a	10.3	10.3	n/a			
Firms Paying Bonus	95.2	100.0	n/a	93.3	92.3	n/a			
MIS/Data Processing Manager									
Salary	63,836	67,782	n/a	59,229	59,458	82,000			
Total Compensation	71,325	95,000	n/a	66,074	65,418	87,250			
Bonus % of Salary	7.4	37.4	n/a	4.3	3.5	25.0			
Firms Paying Bonus	81.8	100.0	n/a	73.9	72.7	100.0			
Systems Administrator	FF 444	47.500	1-	FO 000	(0.000	FF 444			
Salary	55,444	47,500	n/a	59,000		55,444			
Total Compensation	58,999	55,900	n/a	62,180	63,000	60,798			
Bonus % of Salary	6.4 68.4	7.0 71.4	n/a n/a	4.4 63.6	3.6 63.2	9.5 77.8			
Firms Paying Bonus IT Clerk	00.4	/1.4	II/a	03.0	03.2	11.0			
	35,200	39,165	n/a	34,182	34,182	35,020			
Salary Total Compensation	39,674	40,348	n/a	45,000		38,420			
Bonus % of Salary	7.5	40,540 n/a	n/a	3.1		10.8			
Firms Paying Bonus	71.4	60.0	n/a	66.7	60.0	100.0			
Purchasing Manager	71.4	00.0	11/4	00.7	00.0	100.0			
Salary	52,000	49,301	49,400	52,000	56,246	59,123			
Total Compensation	56,458	50,000	47,246	60,000		70,320			
Bonus % of Salary	11.8	13.5	35.8	8.3		25.5			
Firms Paying Bonus	79.3	92.9	100.0	71.0	63.6	87.5			
Purchasing Agent/Buyer									
Salary	42,000	37,325	42,083	45,000	45,958	36,400			
Total Compensation	44,974	38,500	46,163	48,000	48,120	42,894			
Bonus % of Salary	8.6	8.7	11.4	7.8	· ·	16.1			
Firms Paying Bonus	75.9	78.6	100.0	71.8	66.7	100.0			
Controller									
Salary	67,200	65,000	67,500	68,800	71,335	61,509			
Total Compensation	73,000	65,000	65,000	78,000	80,000	76,509			
Bonus % of Salary	9.4	3.5	n/a	10.3	10.3	19.9			
Firms Paying Bonus	71.1	75.0	50.0	65.4	65.2	85.7			
Accountant/Bookkeeper									
Salary	36,309	34,929	36,226	40,000	40,000	34,846			
Total Compensation	38,100	36,112	38,100	40,000	40,000	37,000			
Bonus % of Salary	6.6	6.7	0.8	5.6	5.4	12.3			
Firms Paying Bonus	68.7	85.7	75.0	56.8	53.1	77.8			
Credit Manager									
Salary	49,000	43,750	n/a	50,000	50,000	46,488			
Total Compensation	52,211	49,500	n/a	52,211	51,821	52,961			
Bonus % of Salary	9.1	14.8		6.7	4.8	13.9			
Firms Paying Bonus	100.0	100.0		100.0		100.0			
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Firms Copyright © 2008 Profit Planning Group	Upper Midwest	lowa	Des Moines	Minnesota	Minne- apolis St. Paul	North & South Dakota
Credit/Collections Clerk						
Salary	32,260	32,000	32,260	33,596	34,807	28,400
Total Compensation	34,572	32,080	32,260	36,225	35,450	32,000
Bonus % of Salary	6.9	6.9	n/a	5.7	4.4	12.7
Firms Paying Bonus	100.0	100.0	50.0	100.0	100.0	100.0
Human Resources Manager						
Salary	55,500	51,600	57,768	58,000	66,800	54,894
Total Compensation	64,809	64,809	81,855	66,650	68,000	60,636
Bonus % of Salary	13.5	28.7	11.2	9.3	9.0	16.6
Firms Paying Bonus	100.0	100.0	100.0	100.0	100.0	100.0
Office Manager						
Salary	43,520	42,179	41,283	51,500	54,500	37,300
Total Compensation	48,000	47,500	44,392	57,000	57,000	42,000
Bonus % of Salary	8.8	13.7	n/a	6.1	6.1	12.6
Firms Paying Bonus	81.3	75.0	60.0	76.9	72.7	100.0
Office/Clerical Personnel						
Salary	30,000	25,726	27,000	31,000	32,889	27,040
Total Compensation	30,000	27,000	28,322	31,700	33,280	30,088
Bonus % of Salary	4.9	12.0	12.5	2.9	2.9	9.9
Firms Paying Bonus	63.8	69.6	54.6	54.6	52.8	84.6

2008 Employee Compensation Repo	ort	Copyright 2008 Profit Planning Group, Inc.							
Firms Copyright © 2008 Profit Planning Group	Upper Midwest	lowa	Des Moines	Minnesota	Minne- apolis St. Paul	North & South Dakota			
Raises, Bonuses, Retirement									
Employee Raises (% of Firms)									
Cost of Living Adjustment (COLA)	42.6	53.1	46.2	39.7	41.1	33.3			
Annual Merit Raise	61.7	71.9	38.5	60.3	57.1	46.7			
Lump Sum	8.7	9.4	0.0	8.8	8.9	6.7			
Variable Pay Plan	46.1	50.0	30.8	42.7	41.1	53.3			
No Raises	8.7	3.1	0.0	13.2	12.5	0.0			
No Set Policy for Raises	54.8	53.1	46.2	52.9	53.6	66.7			
Employee Bonus Program (% of Firms)	89.6	90.6	92.3	86.8	85.7	100.0			
Special Recognition Bonus	36.9	44.8	33.3	33.9	35.4	33.3			
Achievement of Individual Goals	51.5	62.1	41.7	49.2	52.1	40.0			
Achievement of Firm/Dept. Goals	54.4	48.3	25.0	57.6	56.3	53.3			
Cash Profit Sharing	33.0	41.4	25.0	25.4	27.1	46.7			
CEO/Owner Discretion	76.7	75.9	83.3	79.7	77.1	66.7			
Retention Bonuses (% of Firms)	3.5	3.1	0.0	3.0	3.6	6.7			
Severance Program	11.6	9.4	0.0	10.8	13.0	20.0			
Service Requirement (years)	1.0	n/a	n/a	1.0	1.0	n/a			
Maximum Pay Offered (weeks)	9.0	n/a	n/a	16.0	16.0	n/a			
Retirement Plans Offered (% of Firms)	97.4	96.9	100.0	97.1	96.4	100.0			
401(k)	94.7	96.8	92.3	93.9	96.3	93.8			
Profit Sharing Plan	55.8	45.2	46.2	57.6	59.3	68.8			
Payroll Deduction/SEP/SIMPLE IRA	12.4	9.7	7.7	15.2	11.1	6.3			
Defined Benefit Plan	2.7	3.2	0.0	3.0	3.7	0.0			
Money Purchase Plan	0.9	0.0	0.0	0.0	0.0	6.3			
401(k) Plan Options									
Traditional	77.4	60.0	41.7	83.6	84.3	86.7			
Safe Harbor	22.6	30.0	33.3	19.7	21.6	20.0			
SIMPLE	5.7	16.7	25.0	1.6	0.0	0.0			
Provides for Roth Contrib.	21.9	23.3	25.0	21.7	18.0	20.0			
Catch-up Contributions Allowed	95.2	100.0	100.0	93.3	96.0	93.3			
Flexible Spending Accounts									
Health Care	69.8	62.5	69.2	72.1	71.4	75.0			
Dependent Care	68.1	62.5	69.2	69.1	69.6	75.0			
Adoption Assistance	2.6	0.0	0.0	4.4	3.6	0.0			
Child Care (allowance or facilities)	5.2	3.1	0.0	7.4	8.9	0.0			
Flexible Work Scheduling	39.7	31.3	15.4	44.1	44.6	37.5			
Educational Assistance	54.3	59.4	53.9	52.9	57.1	50.0			
Pre-Retirement Counseling	18.1	21.9	15.4	20.6	23.2	0.0			
Annual Computerized Benefits Stmt	24.1	12.5	15.4	29.4	32.1	25.0			
Smoking Restrictions in Workplace	87.9	81.3		91.2	89.3	87.5			
Employee Policy Manual	88.8	90.6	76.9	85.3	82.1	100.0			
Union Representation	7.9	3.1	0.0	11.9	14.6	0.0			
End Of Year & Christmas Perks									
Cash	36.5	50.0	53.9	28.4	26.8	43.8			
Gift	52.2	56.3		53.7	53.6	37.5			
Party	84.4	87.5		85.1	83.9	75.0			
Year-end Bonus	25.2	31.3		23.9	21.4	18.8			

Firms	Upper				Minne- apolis	North & South
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Benefits						
Offer Cafeteria Plan (% of Firms)	41.4	34.5	25.0	43.3	42.9	46.7
Offer Health Benefits (% of Firms)	97.4	96.9	100.0	97.1	98.2	100.0
Medical/Hospitalization Plans						
Traditional (indemnity)	38.4	32.3	23.1	40.0	40.7	43.8
Traditional HMO	23.2	32.3	46.2	24.6	24.1	0.0
Point of Service HMO (POS)	10.7	16.1	7.7	10.8	11.1	0.0
Preferred Provider (PPO)	68.8	74.2	76.9	66.2	66.7	68.8
Exclusive Provider (EPO)	7.1	9.7	7.7	7.7	7.4	0.0
HMO & PPO	11.6	22.6	23.1	9.2	9.3	0.0
Traditional & PPO	19.6	19.4	23.1	21.5	24.1	12.5
POS & PPO	8.9	16.1	7.7	7.7	7.4	0.0
HMO & POS	6.3	9.7	7.7	6.2	5.6	0.0
Employer Paid Percentage						
Traditional (indemnity)	65.5	50.0	n/a	70.0	65.0	70.0
Traditional HMO	58.5	80.0	82.5	50.0	50.0	n/a
Point of Service HMO (POS)	0.0	0.0	n/a	0.0	27.5	n/a
Preferred Provider (PPO)	70.0	70.0	70.0	72.5	74.0	92.0
Exclusive Provider (EPO)	0.0	n/a	n/a	0.0	0.0	n/a
PPO Premium						
Single Employee	309	259	260	335	335	333
Employee Plus Spouse	629	524	575	679	686	693
Employee Plus Child	580	490	532	654	679	574
Family	820	727	731	962	972	822
Annual Deductible (per person)						
Traditional (indemnity)	1,000	1,250	n/a	1,000	1,000	250
Traditional HMO	875	750	625	1,325	1,200	n/a
Point of Service HMO (POS)	500	n/a	n/a	n/a	n/a	n/a
Preferred Provider (PPO)	1,000	1,000	2,000	1,000	1,000	500
Exclusive Provider (EPO)	n/a	n/a	n/a	n/a	n/a	n/a
Co-Pay Amount (per visit)						
Traditional (indemnity)	20	20	n/a	20	23	20
Traditional HMO	20	15	15	20	20	n/a
Point of Service HMO (POS)	25	n/a	n/a	n/a		n/a
Preferred Provider (PPO)	20	20	20	25	23	20
Exclusive Provider (EPO)	n/a	n/a	n/a	n/a	n/a	n/a
PPO Requirements						
Deductibles for Family Coverage	2	2	2	2		2
Second Opinion	7.5	4.8	11.1	8.3		10.0
Pre-Notify for non-ER Hosp. Visit	48.5	47.6	44.4	47.2	50.0	54.6
Other Health Benefits						
Dependent Coverage	91.1	83.3	69.2	97.0		81.3
Dental Plan	82.1	76.7	76.9	84.9		81.3
Vision/Optical Plan	35.7	20.0	23.1	47.0	52.7	18.8
Retiree Medical Insurance	8.9	10.0	0.0	7.6		12.5
Prescription Drug Plan	77.7	73.3	76.9	78.8		81.3
Mail-order Drug Plan	46.4	43.3	46.2	54.6		18.8
Group Term Life Insurance	92.0	86.7	100.0	93.9		93.8
Long-term Disability Insurance	84.8	86.7	92.3	84.9		81.3
Short-term Disability Insurance	67.0	53.3	46.2	72.7	69.1	68.8
Long-term Care Insurance	13.4	13.3	23.1	9.1		31.3
Employee Assistance Program	44.6	33.3	38.5	43.9	36.4	68.8
Employer Paid Percentage						
Dependent Coverage	50.5	50.0	10.0	60.0	60.0	50.0
Dental Plan	50.0	50.0	57.5	50.0		50.0
Vision/Optical Plan	54.5	50.0	n/a	70.0		n/a
Retiree Medical Insurance	0.0	n/a	n/a	0.0		n/a
Prescription Drug Plan	70.0	67.5	80.0	67.5		80.0
Mail-order Drug Plan	70.0	70.0	75.0	65.0		n/a
Group Term Life Insurance	100.0	100.0	100.0	100.0		100.0
Long-term Disability Insurance	100.0	100.0	100.0	100.0		100.0
Short-term Disability Insurance	100.0	75.0	90.0	100.0		100.0
Long-term Care Insurance	0.0	0.0	n/a 100.0	0.0 100.0		50.0
Employee Assistance Program	100.0	100.0			100.0	100.0

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Firms Copyright © 2008 Profit Planning Group	Upper Midwest	lowa	Des Moines	Minnesota	Minne- apolis St. Paul	North & South Dakota			
Annual Deductible (per person)									
Dependent Coverage	1,000	1,000	1,125	1,000	900	500			
Dental Plan	50	25	75	50	50	50			
Vision/Optical Plan	n/a	n/a	n/a	n/a	n/a	n/a			
Retiree Medical Insurance	n/a	n/a	n/a	n/a	n/a	n/a			
Co-Pay Amount (per visit)									
Dependent Coverage	20	20	18	25	23	20			
Dental Plan	20	23	n/a	n/a	n/a	n/a			
Vision/Optical Plan	20	n/a	n/a	20	20	n/a			
Retiree Medical Insurance	n/a	n/a	n/a	n/a	n/a	n/a			
Health Savings Accounts Offered	26.1	30.0	38.5	30.3	30.9	0.0			
HDHP Deductible (FTE/family annual)	3,000	5,000	4,000	2,900	2,500	n/a			
Firm Contributes to Employee HSA	72.4	66.7	60.0	75.0	70.6	n/a			
% of Deductible Contributed	50.0	n/a	n/a	50.0	50.0	n/a			
\$ Amount Contributed	900	780	n/a	950	520	n/a			
Time Off									
Paid Time Off Program (PTO)	50.9	59.4	76.9	44.1	41.1	62.5			
Days Off Accrued (per year)	15.0	13.0	11.5	15.0	15.0	14.5			
Carry Over Accrued PTO (% of firms)	50.9	36.8	40.0	50.0	47.8	80.0			
Includes Paid Holidays (% of firms)	20.3	26.3	10.0	20.0	17.4	10.0			
Paid Holidays (if not incl. in PTO)	7	7	7	8	9	7			
Separate Sick/Vacation Programs									
Paid Sick Days for Salaried Emps.	100.0	100.0	n/a	100.0	100.0	100.0			
Sick Days (per year)	5.0	5.5	n/a	5.0	5.0	4.5			
Paid Sick Days for Hourly Emps.	100.0	100.0	n/a	100.0	100.0	100.0			
Sick Days (per year)	5.0	5.5	n/a	5.0	5.0	5.0			
Paid Holidays (per year)	7.0	7.0	n/a	7.0	8.0	7.0			
Other Time Off									
Paid Parental Leave	15.5	12.5	7.7	19.1	21.4	6.3			
Paid Jury Duty	78.5	78.1	61.5	79.4	80.4	75.0			
Paid Military Duty	19.8	18.8	15.4	17.7	17.9	31.3			
Holidays Observed									
New Year's Eve	20.7	12.5	7.7	25.0	28.6	18.8			
New Year's Day	100.0	100.0	100.0	100.0	100.0	100.0			
Martin Luther King's Birthday	0.0	0.0	0.0	0.0	0.0	0.0			
Presidents' Day	0.0	0.0	0.0	0.0	0.0	0.0			
Good Friday	15.5	18.8	0.0	17.7	21.4	0.0			
Memorial Day	99.1	96.9	100.0	100.0	100.0	100.0			
Independence Day	99.1	100.0	100.0	98.5	98.2	100.0			
Labor Day	97.4	96.9	100.0	97.1	96.4	100.0			
Veteran's Day	0.0	0.0	0.0	0.0	0.0	0.0			
Thanksgiving Day	98.3	93.8	100.0	100.0	100.0	100.0			
Day After Thanksgiving	58.6	65.6	61.5	57.4	66.1	50.0			
Christmas Eve	48.3	37.5	30.8	54.4	57.1	43.8			
Christmas Day	98.3	96.9	92.3	98.5	98.2	100.0			
Personal/Floating Holiday	34.5	21.9	7.7	42.7	48.2	25.0			
Other Religious Holidays	2.6	6.3	0.0	1.5	1.8	0.0			
Other	4.3	9.4	7.7	2.9	3.6	0.0			

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2008 Employee Compensation Repo	ort	C	opyright 2008 F	Profit Planning	Group, Inc.				Firm 99 of
Firms Copyright © 2008 Profit Planning Group	Lower Midwest	Arkansas	Kansas	Missouri	St. Louis	Kansas City	Nebraska	Omaha	Oklahoma
Firms Reporting	146	23	24	61	46	21	16	14	22
Typical Sales (\$Mil)	15.9	9.7	17.3	14.0	16.8	10.3	22.9	23.9	21.1
Number of Employees (FTE)	41.8	25.8	42.6	51.8	46.8	30.0	61.3	63.0	41.8
Employee Turnover Rate	15.1	16.3	19.5	10.8	11.2	10.8	15.9	16.8	17.1
Operations (% of Firms)									
Local	15.8	26.1	8.3	18.0	21.7	23.8	18.8	14.3	4.6
Regional	65.8	69.6	70.8	52.5	52.2	47.6	75.0	78.6	86.4
National	15.8	4.4	20.8	23.0	21.7	23.8	6.3	7.1	9.1
International	2.7	0.0	0.0	6.6	4.4	4.8	0.0	0.0	0.0
Ownership (% of Firms)									
Private Company	87.0	95.7	95.8	77.1	69.6	100.0	93.8	92.9	90.9
Public Company	13.0	4.4	4.2	23.0	30.4	0.0	6.3	7.1	9.1
Organization (% of Firms)									
Sole Proprietorship	0.7	0.0	0.0	1.7	0.0	4.8	0.0	0.0	0.0
Partnership	2.1	0.0	0.0	1.7	2.3	0.0	6.3	7.1	4.6
S Corporation	49.0	50.0	33.3	50.9	54.6	28.6	62.5	64.3	50.0
C Corporation	40.6	36.4	62.5	42.4	43.2	57.1	25.0	21.4	27.3
Limited Liability Corp. (LLC)	7.7	13.6	4.2	3.4	0.0	9.5	6.3	7.1	18.2
Limited Liability Partnership (LLP)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Chief Executive Officer (CEO)									
Salary	130,000	142,000	120,625	120,489	157,750	96,700	94,117	94,117	167,000
Total Compensation	180,000	144,000	180,000	177,134	185,000	126,865	158,250	162,500	215,336
Change versus Previous Year	2.3	0.0	5.0	0.0	0.0	5.0	8.4	8.4	1.4
Bonus % of Salary	53.3	18.2	100.2	60.6	60.6	99.1	72.7	88.3	38.7
Firms Paying Bonus	75.5	68.8	87.5	76.9	69.0	82.4	66.7	70.0	73.7
Age	55.0	53.0	59.0	55.0	53.0	57.0	55.0	54.0	55.0
Years with Company	25.5	25.0	26.0	27.5	28.0	23.0	26.5	24.5	22.0
Equity Owned	60.0	50.0	55.0	61.0	66.0	57.5	75.0	60.0	88.5
Company Founder	25.0	34.8	14.3	25.0	21.6	23.8	20.0	23.1	28.6
CEO Benefits & Perks									
Company Car & Expenses	85.5	91.3	80.0	82.4	83.8	70.0	93.8	85.7	85.7
Supplemental Life Insurance	57.3	43.5	55.0	54.9	56.8	65.0	81.3	71.4	61.9
Supplemental Medical Insurance	22.9	39.1	30.0	15.7	10.8	35.0	31.3	21.4	9.5
Tax Return Preparation	46.6	47.8	35.0	54.9	59.5	50.0	43.8	42.9	38.1
Club Dues & Expenses	35.9	47.8	25.0	27.5	32.4	15.0	43.8	35.7	47.6
Personal Tax & Financial Planning	32.8	26.1	25.0	37.3	40.5	30.0	37.5	35.7	33.3
Annual Physical Examination	19.1	17.4	10.0	21.6	27.0	10.0	12.5	14.3	28.6
Low or No-interest Loans	5.3	4.4	10.0	3.9	2.7	10.0	6.3	0.0	4.8
Supplemental Retirement Benefits	10.7	4.4	15.0	7.8	10.8	10.0	18.8	14.3	14.3
Deferred Compensation	14.5	4.4	5.0	13.7	13.5	15.0	31.3	35.7	23.8
First Class Air Travel	3.8	8.7	5.0	2.0	2.7	0.0	6.3	7.1	0.0
Use of Corporate Aircraft	2.3	0.0	5.0	3.9	0.0	10.0	0.0	0.0	0.0
COO/Vice President/#2 Officer	04 000	00.200	00.000	104 424	100 000	04/40	4E 000	44,000	110 471
Salary	96,000	80,389	90,000	104,434	100,000	84,643	65,000	66,000	110,471
Total Compensation	122,000	89,695	134,000	146,094	151,900	99,000	85,000 5.0	87,000 5.0	192,873
Change versus Previous Year	3.6 44.9	0.0 49.7	6.0 48.9	4.0 44.9	3.0 47.4	3.0 21.9	5.0 80.0	5.0 80.2	1.2 19.6
Bonus % of Salary	78.9	49.7 54.6	48.9 81.8	85.7	47.4 82.6	63.6	55.6	57.1	19.6
Firms Paying Bonus	78.9 50.0	51.0	50.0	48.0	82.0 47.0	49.0	54.5	55.0	51.0
Age Voors with Company	18.0	12.5	21.0	17.0	17.0	49.0 17.5	20.5	21.0	12.0
Years with Company	10.0	33.0	7.0	10.0	17.0	9.0	0.0	0.0	4.3
Equity Owned Company Founder	6.8	17.4	4.8	1.9	2.7	9.5	13.3	15.4	4.3
COO/VP Benefits & Perks	0.0	17.4	т.0	1.7	2.1	7.5	13.3	13.4	٠.٠
Coorve Benefits & Perks Company Car & Expenses	74.7	92.9	57.1	64.7	60.0	57.1	91.7	88.9	84.6
Supplemental Life Insurance	39.1	28.6	35.7	41.2	40.0	42.9	75.0	77.8	15.4
Supplemental Medical Insurance	17.2	21.4	21.4	14.7	8.0	28.6	33.3	22.2	0.0
Tax Return Preparation	29.9	21.4	21.4	35.3	40.0	28.6	41.7	44.4	23.1
Club Dues & Expenses	26.4	42.9	7.1	26.5	28.0	14.3	41.7	44.4	15.4
Personal Tax & Financial Planning	26.4	7.1	14.3	35.3	40.0	14.3	41.7	44.4	23.1
Annual Physical Examination	9.2	0.0	0.0	8.8	12.0	0.0	0.0	0.0	38.5
Low or No-interest Loans	4.6	7.1	0.0	5.9	4.0	7.1	8.3	0.0	0.0
Supplemental Retirement Benefits	9.2	0.0	21.4	5.9	12.0	14.3	16.7	11.1	7.7
Deferred Compensation	13.8	0.0	14.3	8.8	8.0	14.3	33.3	44.4	23.1
First Class Air Travel	2.3	14.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Use of Corporate Aircraft	2.3	0.0	0.0	5.9	0.0	7.1	0.0	0.0	0.0
550 of Corporato Amorait	2.3	0.0	0.0	0.7	0.0	,.,,	0.0	0.0	3.0

2008 Employee Compensation Repol	I t	C(opyngni 2008 F	rofit Planning	Group, Inc.				FIRM 100 of
Firms Copyright © 2008 Profit Planning Group	Lower Midwest	Arkansas	Kansas	Missouri	St. Louis	Kansas City	Nebraska	Omaha	Oklahoma
	Milawest	AINAIISAS	Kalisas	IVIISSUUIT	St. Louis	Kalisas City	INCUIASKA	Ollialia	OKIAIIUIIIa
Chief Financial Officer (CFO) Salary	86,000	66,000	78,275	99,259	124,430	84,000	69,633	67,712	96,000
Total Compensation	107,264	68,000	107,028	109,700	144,586	93,000	128,750	89,500	169,675
Change versus Previous Year	4.0	3.0	4.0	4.0	5.0	4.0	10.3	9.1	6.0
Bonus % of Salary	28.1	12.2	25.0	32.1	34.1	15.8	30.3	30.3	38.1
Firms Paying Bonus	83.6	70.0	87.5	84.0	86.7	70.0	85.7	75.0	100.0
Age	51.0	53.5	52.0	49.5	50.5	46.0	48.5	50.0	55.0
Years with Company	9.0	5.0	15.0	9.0	12.5	9.0	7.5	8.0	7.5
Equity Owned	0.0	4.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Company Founder	6.8	17.4	4.8	1.9	2.7	9.5	13.3	15.4	4.8
CFO Benefits & Perks									
Company Car & Expenses	37.5	25.0	36.4	39.3	44.4	18.2	28.6	25.0	66.7
Supplemental Life Insurance	29.7	25.0	27.3	35.7	50.0	27.3	28.6	25.0	16.7
Supplemental Medical Insurance	15.6	33.3	18.2	10.7	11.1	18.2	14.3	12.5	0.0
Tax Return Preparation	10.9	8.3	9.1	10.7	11.1	18.2	14.3	12.5	16.7
Club Dues & Expenses	14.1	25.0	18.2	10.7	11.1	9.1	14.3	12.5	0.0
Personal Tax & Financial Planning	9.4	0.0	9.1	10.7	11.1	9.1	14.3	12.5	16.7
Annual Physical Examination	10.9 6.3	8.3 16.7	0.0	17.9 7.1	27.8 5.6	0.0 9.1	0.0	0.0 0.0	16.7 0.0
Low or No-interest Loans Supplemental Policement Reposits	6.3 7.8	0.0	9.1	10.7	5.6 11.1	9.1	14.3	12.5	0.0
Supplemental Retirement Benefits	14.1	0.0	9.1 9.1	25.0	27.8	18.2	14.3	12.5	0.0
Deferred Compensation First Class Air Travel	3.1	16.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Use of Corporate Aircraft	3.1	0.0	9.1	3.6	0.0	18.2	0.0	0.0	0.0
Chief Marketing Officer (CMO)	3.1	0.0	7.1	3.0	0.0	10.2	0.0	0.0	0.0
Salary	87,850	81,000	81,843	102,500	103,750	78,600	n/a	n/a	90,000
Total Compensation	136,000	124,176	136,099	141,500	147,500	98,165	99,158	99,158	136,600
Change versus Previous Year	4.1	10.0	3.6	4.7	7.7	11.4	n/a	n/a	1.6
Bonus % of Salary	38.1	53.3	43.0	38.1	38.1	72.2	n/a	n/a	30.4
Firms Paying Bonus	91.2	100.0	83.3	100.0	100.0	83.3	n/a	n/a	71.4
Age	50.0	51.0	49.0	48.0	44.0	53.5	54.5	54.5	47.0
Years with Company	18.5	22.0	18.0	22.5	25.0	17.0	15.5	15.5	8.0
Equity Owned	0.0	n/a	0.0	0.0	0.0	1.5	0.0	0.0	0.0
Company Founder	6.8	17.4	4.8	1.9	2.7	9.5	13.3	15.4	4.8
CMO Benefits & Perks									
Company Car & Expenses	61.0	66.7	55.6	64.3	87.5	28.6	75.0	75.0	50.0
Supplemental Life Insurance	36.6	33.3	33.3	42.9	62.5	42.9	50.0	50.0	25.0
Supplemental Medical Insurance	17.1	16.7	33.3	14.3	12.5	28.6	25.0	25.0	0.0
Tax Return Preparation	7.3	0.0	22.2	7.1	12.5	28.6	0.0	0.0	0.0
Club Dues & Expenses	24.4 4.9	50.0 0.0	22.2 11.1	14.3 7.1	25.0 12.5	14.3 14.3	25.0 0.0	25.0 0.0	25.0 0.0
Personal Tax & Financial Planning	17.1	0.0	11.1	28.6	50.0	14.3	0.0	0.0	25.0
Annual Physical Examination Low or No-interest Loans	7.3	0.0	11.1	14.3	12.5	14.3	0.0	0.0	0.0
	9.8	0.0	22.2	14.3	12.5	14.3	0.0	0.0	0.0
Supplemental Retirement Benefits Deferred Compensation	12.2	0.0	22.2	7.1	12.5	14.3	50.0	50.0	0.0
First Class Air Travel	2.4	16.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Use of Corporate Aircraft	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Operations Manager	2.0		2.0	2.0			2.0	2.0	2.0
Salary	62,365	57,000	66,400	64,033	68,500	57,325	57,900	57,000	60,000
Total Compensation	70,000	58,920	82,900	69,989	83,000	63,500	81,500	75,000	76,500
Bonus % of Salary	13.3	10.8	24.7	8.8	8.8	25.2	n/a	n/a	17.9
Firms Paying Bonus	79.6	66.7	87.5	88.9	85.7	100.0	60.0	50.0	71.4
Warehouse Supervisor									
Salary	40,250	35,000	40,000	43,950	44,990	42,250	34,750	37,500	38,300
Total Compensation	42,550	37,989	44,300	43,669	44,995	43,200	40,931	44,361	40,510
Bonus % of Salary	6.1	5.0	6.9	4.8	5.1	6.7	13.4	n/a	12.3
Firms Paying Bonus	69.4	71.4	66.7	65.4	57.1	87.5	66.7	60.0	81.8
Warehouse Employee									
Salary	26,734	22,350	26,247	29,560	30,000	27,000	25,979	25,979	26,000
Total Compensation	28,000	24,091	28,000	30,260	30,100	29,085	26,627	25,331	26,827
Bonus % of Salary	8.1	9.2	11.5	7.0	5.4	7.4	12.4	n/a	9.6
Firms Paying Bonus	59.6	42.9	56.3	63.9	59.3	66.7	36.4	27.3	82.4
Driver/Delivery Personnel	20 500	20,000	20.017	22 000	22.000	20.250	20 120	29,560	25 520
Salary	28,500 30,600	20,900 23,500	28,016 32,009	32,000 34,601	33,080 35,750	29,250 31,279	29,120 31,000	29,560 33,079	25,530 26,961
	30,000	23,300	32,009	34,00 l	33,730	31,219	31,000	33,019	
Total Compensation Bonus % of Salary	9.1	18.0	16.0	6.1	6.0	15.6	6.4	6.4	10.6

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Firms Copyright © 2008 Profit Planning Group	Lower Midwest	Arkansas	Kansas	Missouri	St. Louis	Kansas City	Nebraska	Omaha	Oklahoma
	Midwest	AIKalisas	Nalisas	IVIISSUUT	St. Louis	Kalisas City	INEDIASKA	Ullialia	OKIdHUHId
Sales Manager	70,000	58,000	65,000	75,500	80,000	65,500	64,875	66,000	75,000
Salary Total Compensation	81,000	70,000	75,000	90,316	90,158	102,006	75,000	77,887	88,600
Bonus % of Salary	20.6	31.8	20.1	19.2	17.8	30.2	16.1	13.2	36.8
Firms Paying Bonus	82.3	55.6	81.8	90.9	87.5	100.0	76.9	81.8	84.6
Sales Assistant	02.0	00.0	01.0	70.7	07.0	100.0	70.7	01.0	01.0
Salary	35,000	32,660	40,000	36,550	35,000	35,430	34,824	34,824	34,924
Total Compensation	38,222	34,330	40,000	37,800	36,750	36,050	34,648	34,648	39,104
Bonus % of Salary	8.5	13.9	n/a	8.9	8.1	n/a	7.7	7.7	14.2
Firms Paying Bonus	56.6	44.4	42.9	62.5	72.7	50.0	55.6	55.6	66.7
Customer Service Rep									
Salary	36,000	31,000	36,000	36,400	37,200	34,460	36,000	35,500	33,600
Total Compensation	41,700	40,000	45,000	41,700	42,000	45,000	40,000	35,000	42,924
Bonus % of Salary	17.5	35.4	20.1	10.7	9.4	33.3	39.4	39.4	21.6
Firms Paying Bonus	76.5	77.8	76.9	82.8	79.2	87.5	50.0	44.4	77.8
Counter Salesperson									
Salary	32,240	35,250	30,850	31,620	32,240	30,850	33,054	35,000	33,000
Total Compensation	36,131	38,612	33,350	36,131	35,000	35,566	35,872	39,441	39,153
Bonus % of Salary	12.3	10.7	19.6	7.6	6.5	18.6	14.2	n/a	21.7
Firms Paying Bonus	70.2	75.0	58.3	72.2	72.7	60.0	66.7	60.0	76.9
Chief Information Officer (CIO/CTO)									
Salary	82,000	n/a	n/a	103,200	124,800	66,900	n/a	n/a	n/a
Total Compensation	97,000	n/a	n/a	82,820	105,839	68,000	n/a	n/a	n/a
Bonus % of Salary	16.5	n/a	n/a	13.8	n/a	n/a	n/a	n/a	n/a
Firms Paying Bonus	83.3	n/a	n/a	80.0	n/a	50.0	n/a	n/a	n/a
MIS/Data Processing Manager									
Salary	64,500	n/a	65,711	75,000	75,000	n/a	64,500	64,500	n/a
Total Compensation	67,000	n/a	67,353	75,500	75,500	n/a	67,000	67,000	n/a
Bonus % of Salary	5.1	n/a	6.9	2.0	0.9	n/a	n/a	n/a	n/a
Firms Paying Bonus	68.0	n/a	66.7	80.0	87.5	n/a	40.0	40.0	n/a
Systems Administrator									
Salary	48,676	n/a	41,007	62,990	63,740	41,827	41,000	41,000	50,000
Total Compensation	52,686	n/a	42,697	59,750	65,200	45,154	44,500	44,500	68,000
Bonus % of Salary	4.8	n/a	n/a	3.9	3.9	8.7	n/a	n/a	25.1
Firms Paying Bonus	62.9	n/a	50.0	73.3	69.2	100.0	40.0	40.0	57.1
IT Clerk		,	,	07.000	00 /00	,	,	,	00.047
Salary	33,300	n/a	n/a	37,200	33,600	n/a	n/a	n/a	28,017
Total Compensation	35,158	n/a	n/a	35,203	35,203	n/a	n/a	n/a	31,188
Bonus % of Salary	9.4	n/a	n/a	3.6	3.6	n/a	n/a	n/a	n/a
Firms Paying Bonus	66.7	n/a	n/a	71.4	83.3	n/a	n/a	n/a	60.0
Purchasing Manager	F2 F/ 4	Ε0 000	47.447	EE 2E0	/F 000	F7 7F0	E0 00E	F0 00F	F0 10F
Salary	53,564	50,000	46,446	55,250	65,000	57,750	58,085	58,085	52,135 59,317
Total Compensation	57,443	43,720	54,000	57,885	58,651 8.0	63,861	65,000	65,000	
Bonus % of Salary	9.3 69.6	n/a 20.0	20.8 50.0	8.3 90.9	8.0 92.9	12.3 62.5	6.8 71.4	11.5 80.0	12.8 70.0
Firms Paying Bonus Purchasing Agent/Buyer	07.0	20.0	50.0	70.9	72.9	02.3	/ 1.4	00.0	70.0
Salary	40,000	37,500	40,136	42,000	40,000	42,000	35,500	35,000	36,850
Total Compensation	40,000	38,000	40,130	42,250	40,945	41,500	35,997	35,993	49,988
Bonus % of Salary	40,000	36,000 n/a	6.6	5.3	40,743	41,500 n/a	n/a	33,773 n/a	11.4
Firms Paying Bonus	60.7	50.0	41.7	86.4	79.0	50.0	25.0	28.6	62.5
Controller	00.7	00.0	,	33.1	, , . 0	55.0	20.0	20.0	02.0
Salary	67,000	63,700	68,000	70,000	75,000	n/a	62,900	63,000	69,681
Total Compensation	74,497	59,000	78,800	74,497	78,500	n/a	67,663	67,700	82,500
Bonus % of Salary	15.9	n/a	30.4	12.4	14.3	n/a	12.3	12.3	23.1
Firms Paying Bonus	70.2	40.0	80.0	79.0	87.5	n/a	50.0	57.1	80.0
Accountant/Bookkeeper	, 5.2		22.0		00		55.0	01	55.0
Salary	36,511	32,895	41,000	38,915	38,214	41,894	30,388	30,388	37,888
Total Compensation	39,054	34,650	42,185	39,200	39,054	41,788	33,088	33,088	42,000
Bonus % of Salary	6.3	4.1	7.1	6.7	5.9	n/a	11.8	8.4	5.7
Firms Paying Bonus	64.3	60.0	71.4	70.4	72.7	50.0	50.0	50.0	62.5
Credit Manager	20	22.0					22.0	22.0	32.0
Salary	45,650	n/a	42,358	46,396	46,300	47,792	n/a	n/a	45,000
Total Compensation	46,396	n/a	47,650	46,396	45,948	51,175	n/a	n/a	51,748
Bonus % of Salary	9.3	n/a	6.1	7.6	7.6	8.2	n/a	n/a	23.8
Firms Paying Bonus	100.0	n/a	100.0	100.0	100.0	100.0	n/a	n/a	100.0
Tillis Laying Dullus	100.0	11/4	100.0	100.0	100.0	100.0	11/4	11/a	100.0

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Firms Copyright © 2008 Profit Planning Group	Lower Midwest	Arkansas	Kansas	Missouri	St. Louis	Kansas City	Nebraska	Omaha	Oklahoma
Credit/Collections Clerk									
Salary	30,396	n/a	28,500	31,420	31,210	38,755	30,000	30,000	32,200
Total Compensation	32,228	31,000	32,500	32,620	31,970	39,550	30,000	30,000	31,440
Bonus % of Salary	4.4	n/a	7.7	3.8	3.6	10.6	n/a	n/a	2.5
Firms Paying Bonus	100.0	n/a	100.0	100.0	100.0	100.0	0.0	0.0	100.0
Human Resources Manager									
Salary	45,000	n/a	52,285	40,750	37,440	n/a	n/a	n/a	55,500
Total Compensation	45,000	n/a	54,237	45,400	50,000	n/a	n/a	n/a	48,745
Bonus % of Salary	8.4	n/a	n/a	8.4	8.4	n/a	n/a	n/a	n/a
Firms Paying Bonus	100.0	n/a	50.0	100.0	100.0	n/a	n/a	n/a	0.0
Office Manager									
Salary	42,848	30,000	41,750	43,424	44,000	n/a	45,640	46,280	n/a
Total Compensation	44,000	33,684	43,850	46,485	46,970	39,500	46,940	50,000	n/a
Bonus % of Salary	9.9	n/a	17.9	6.8	6.8	n/a	n/a	n/a	n/a
Firms Paying Bonus	61.1	50.0	50.0	75.0	76.9	n/a	60.0	75.0	n/a
Office/Clerical Personnel									
Salary	28,000	25,000	26,150	30,000	30,000	26,300	30,368	30,368	28,625
Total Compensation	29,331	27,500	26,955	30,000	30,550	27,000	31,235	31,235	30,378
Bonus % of Salary	5.0	5.8	5.5	3.6	3.7	5.5	10.1	10.1	9.0
Firms Paying Bonus	62.8	66.7	56.3	73.1	75.0	45.5	40.0	40.0	64.7

2008 Employee Compensation Rep	ort	Сс	pyright 2008 F	Profit Planning	Group, Inc.				Firm 103 of
Firms	Lower								
Copyright © 2008 Profit Planning Group	Midwest	Arkansas	Kansas	Missouri	St. Louis	Kansas City	Nebraska	Omaha	Oklahoma
Raises, Bonuses, Retirement									
Employee Raises (% of Firms)									
Cost of Living Adjustment (COLA)	34.9	34.8	45.8	39.3	34.8	42.9	12.5	14.3	27.3
Annual Merit Raise	58.9	47.8	50.0	68.9	67.4	52.4	68.8	78.6	45.5
Lump Sum	9.6	8.7	8.3	13.1	8.7	14.3	0.0	0.0	9.1
Variable Pay Plan	44.5	21.7	70.8	42.6	41.3	57.1	56.3	57.1	36.4
No Raises	2.7	0.0	8.3	3.3	2.2	14.3	0.0	7.1	0.0
No Set Policy for Raises	58.2	69.6	70.8	50.8	45.7	71.4	37.5	28.6	68.2
Employee Bonus Program (% of Firms)	95.2	95.5	100.0	96.7	91.3	100.0	93.8	92.9	86.4
Special Recognition Bonus	36.2	28.6	45.8	39.0	40.5	42.9	26.7	30.8	31.6
Achievement of Individual Goals	46.4	42.9	33.3	55.9	66.7	28.6	46.7	53.9	36.8
Achievement of Firm/Dept. Goals	51.5	33.3	50.0	55.9	61.9	38.1	60.0	69.2	52.6
Cash Profit Sharing	23.2	14.3	37.5	15.3	16.7	28.6	26.7	23.1	36.8
CEO/Owner Discretion	73.2	85.7	62.5	67.8	61.9	81.0	73.3	69.2	89.5
Retention Bonuses (% of Firms)	5.5	4.6	0.0	6.6	8.7	0.0	12.5	14.3	4.6
Severance Program	16.9	0.0	12.5	27.1	33.3	15.0	13.3	15.4	13.6
Service Requirement (years)	1.0	n/a	n/a	1.0	1.0	n/a	n/a	n/a	n/a
Maximum Pay Offered (weeks)	12.0	n/a	n/a	26.0	26.0	n/a	n/a	n/a	n/a
Retirement Plans Offered (% of Firms)	94.5	73.9	100.0	98.3	95.6	100.0	100.0	100.0	95.5
401(k)	87.6	82.4	91.7	93.2	93.0	95.2	87.5	100.0	71.4
Profit Sharing Plan	43.8	41.2	41.7	52.5	65.1	28.6	31.3	35.7	33.3
Payroll Deduction/SEP/SIMPLE IRA	14.6	23.5	8.3	8.5	2.3	14.3	12.5	7.1	33.3
Defined Benefit Plan	6.6	5.9	8.3	8.5	9.3	0.0	0.0	0.0	4.8
Money Purchase Plan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
401(k) Plan Options									
Traditional	76.7	78.6	77.3	80.0	90.0	50.0	57.1	57.1	80.0
Safe Harbor	21.7	14.3	18.2	23.6	22.5	30.0	35.7	35.7	13.3
SIMPLE	10.8	14.3	13.6	9.1	5.0	25.0	14.3	21.4	6.7
Provides for Roth Contrib.	14.4	7.7	19.1	14.6	10.0	31.6	7.1	7.1	20.0
Catch-up Contributions Allowed	86.7	100.0	72.7	89.3	92.5	81.0	85.7	85.7	86.7
Flexible Spending Accounts	00.7	100.0	72.7	07.5	72.5	01.0	03.7	03.7	00.7
Health Care	58.9	56.5	58.3	60.7	67.4	33.3	50.0	50.0	63.6
Dependent Care	52.1	34.8	45.8	59.0	63.0	28.6	50.0	50.0	59.1
Adoption Assistance	8.2	8.7	8.3	9.8	6.5	14.3	12.5	14.3	0.0
•	6.2	17.4	0.0	4.9	2.2	9.5	0.0	0.0	9.1
Child Care (allowance or facilities)	45.9	26.1	50.0	52.5	56.5	42.9	43.8	42.9	45.5
Flexible Work Scheduling	45.9	30.4	33.3	52.5	50.0	42.9	56.3	57.1	50.0
Educational Assistance	8.9	4.4	12.5	8.2	6.5		12.5	14.3	9.1
Pre-Retirement Counseling	28.8	8.7	20.8	44.3	47.8	23.8	25.0	21.4	18.2
Annual Computerized Benefits Stmt	90.4		91.7						90.9
Smoking Restrictions in Workplace	90.4 85.6	78.3 60.6		91.8 86.9	95.7 90.1	85.7	100.0 87.5	100.0 92.9	90.9
Employee Policy Manual		69.6	91.7		89.1	76.2			
Union Representation	11.7	0.0	0.0	23.3	28.3	15.0	6.3	7.1	9.1
End Of Year & Christmas Perks	27.0	27.1	27 5	41.0	<i>1</i> 1 2	17 /	27 5	25.7	2/
Cash	37.0	26.1	37.5	41.0	41.3	47.6	37.5	35.7	36.4
Gift	46.6	43.5	45.8	50.8	47.8		37.5	28.6	45.5
Party	81.5	73.9	79.2	83.6	91.3		87.5	78.6	
Year-end Bonus	30.1	47.8	29.2	26.2	26.1	33.3	18.8	14.3	31.8

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Firms	Lower								
Copyright © 2008 Profit Planning Group	Midwest	Arkansas	Kansas	Missouri	St. Louis	Kansas City	Nebraska	Omaha	Oklahoma
Benefits						-			
Offer Cafeteria Plan (% of Firms)	48.5	47.4	59.1	46.3	45.2	33.3	40.0	38.5	50.0
Offer Health Benefits (% of Firms)	99.3	95.7	100.0	100.0	97.8	100.0	100.0	100.0	100.0
Medical/Hospitalization Plans									
Traditional (indemnity)	20.8	40.9	29.2	13.1	15.6	14.3	6.3	14.3	23.8
Traditional HMO	21.5	18.2	4.2	32.8	35.6	19.1	6.3	7.1	23.8
Point of Service HMO (POS)	13.9	13.6	8.3	18.0	13.3	28.6	6.3	14.3	14.3
Preferred Provider (PPO)	80.6	68.2	70.8	86.9	86.7	85.7	81.3	92.9	85.7
Exclusive Provider (EPO)	4.9	9.1	0.0	4.9	4.4	4.8	0.0	7.1	9.5
HMO & PPO	17.4	13.6	4.2	26.2	28.9	19.1	0.0	7.1	23.8
Traditional & PPO	11.1	18.2	8.3	9.8	11.1	14.3	0.0	7.1	19.1
POS & PPO	9.7	9.1	0.0	14.8	11.1	14.3	6.3	14.3	9.5
HMO & POS	5.6	9.1	0.0	6.6	4.4	9.5	0.0	7.1	9.5
Employer Paid Percentage									
Traditional (indemnity)	50.0	50.0	70.0	25.7	50.0	n/a	n/a	n/a	0.0
Traditional HMO	80.0	42.5	n/a	80.0	80.0	30.0	n/a	n/a	50.0
Point of Service HMO (POS)	70.0	n/a	n/a	72.5	70.0	67.5	n/a	n/a	n/a
Preferred Provider (PPO)	80.0	90.0	60.0	80.0	80.0	89.0	75.0	75.0	87.5
Exclusive Provider (EPO)	0.0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PPO Premium									
Single Employee	287	270	239	320	332	281	321	321	273
Employee Plus Spouse	600	561	527	600	698	588	679	679	645
Employee Plus Child	516	468	466	521	538	496	566	547	519
Family	807	765	705	868	923	856	924	924	766
Annual Deductible (per person)									
Traditional (indemnity)	1,000	1,000	1,250	1,000	1,000	n/a	n/a	n/a	n/a
Traditional HMO	875	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Point of Service HMO (POS)	1,000	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Preferred Provider (PPO)	1,000	500	1,000	500	500	1,000	875	1,000	1,000
Exclusive Provider (EPO)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Co-Pay Amount (per visit)									
Traditional (indemnity)	25	30	25	20	20	n/a	n/a	n/a	n/a
Traditional HMO	20	n/a	n/a	20	20	n/a	n/a	n/a	n/a
Point of Service HMO (POS)	25	n/a	n/a	20	23	n/a	n/a	n/a	n/a
Preferred Provider (PPO)	20	23	25	20	20	20	25	25	20
Exclusive Provider (EPO)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PPO Requirements									
Deductibles for Family Coverage	2	2	2	3	3	2	2	2	3
Second Opinion	17.4	0.0	29.4	17.3	13.5	38.9	8.3	8.3	23.5
Pre-Notify for non-ER Hosp. Visit	66.4	45.5	76.5	63.5	62.2	77.8	76.9	76.9	70.6
Other Health Benefits									
Dependent Coverage	91.6	90.9	87.5	95.0	97.7	90.5	87.5	92.9	90.5
Dental Plan	80.4	68.2	83.3	81.7	84.1	90.5	81.3	85.7	85.7
Vision/Optical Plan	44.8	50.0	29.2	50.0	59.1	47.6	43.8	50.0	42.9
Retiree Medical Insurance	9.1	13.6	8.3	8.3	9.1	4.8	6.3	7.1	9.5
Prescription Drug Plan	88.1	86.4	91.7	91.7	88.6	81.0	81.3	85.7	81.0
Mail-order Drug Plan	64.3	50.0	66.7	70.0	70.5	57.1	56.3	57.1	66.7
Group Term Life Insurance	87.4	90.9	79.2	88.3	93.2	81.0	87.5	85.7	90.5
Long-term Disability Insurance	55.9	50.0	45.8	63.3	65.9	47.6	56.3	71.4	52.4
Short-term Disability Insurance	53.2	50.0	45.8	58.3	65.9	52.4	56.3	71.4	47.6
Long-term Care Insurance	7.7	18.2	0.0	8.3	6.8	4.8	0.0	0.0	9.5
Employee Assistance Program	33.6	18.2	20.8	50.0	56.8	23.8	37.5	50.0	14.3
Employer Paid Percentage									
Dependent Coverage	50.0	0.0	50.0	70.0	75.0	50.0	50.0	50.0	55.0
Dental Plan	50.0	80.0	50.0	65.0	68.5	70.0	10.0	30.0	0.0
Vision/Optical Plan	57.0	0.0	54.0	80.0	80.0	80.0	50.0	50.0	0.0
Retiree Medical Insurance	0.0	n/a	n/a	0.0	n/a	n/a	n/a	n/a	n/a
Prescription Drug Plan	75.0	100.0	60.0	80.0	80.0	77.5	60.0	70.0	75.0
Mail-order Drug Plan	75.0	65.0	60.0	80.0	80.0	75.0	50.0	50.0	70.5
Group Term Life Insurance	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Long-term Disability Insurance	100.0	0.0	50.0	100.0	100.0	100.0	60.0	30.0	100.0
Short-term Disability Insurance	100.0	0.0	100.0	100.0	100.0	100.0	50.0	25.0	100.0
Long-term Care Insurance	0.0	0.0	n/a	0.0	0.0	n/a	n/a	n/a	0.0
Employee Assistance Program	100.0	0.0	100.0	100.0	100.0	100.0	90.0	80.0	n/a

2008 Employee Compensation Repo	ort	Copyright 2008 Profit Planning Group, Inc.						Firm 105 of	
Firms	Lower				0.1	V 0"			
Copyright © 2008 Profit Planning Group	Midwest	Arkansas	Kansas	Missouri	St. Louis	Kansas City	Nebraska	Omaha	Oklahoma
Annual Deductible (per person)	4 000	4 000	4 000	500	500	4 000		750	4 000
Dependent Coverage	1,000	1,000	1,000	500	500	1,000	625	750	1,000
Dental Plan	50	50	50	50	50	75	50	50	50
Vision/Optical Plan	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Retiree Medical Insurance	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Co-Pay Amount (per visit)									
Dependent Coverage	25	25	25	20	20	20	25	25	20
Dental Plan	25	n/a	n/a	n/a	n/a	25	n/a	n/a	n/a
Vision/Optical Plan	13	35	n/a	10	10	n/a	n/a	n/a	n/a
Retiree Medical Insurance	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Health Savings Accounts Offered	18.6	21.7	20.8	13.3	18.2	4.8	18.8	21.4	27.3
HDHP Deductible (FTE/family annual)	3,000	4,000	6,000	2,400	2,400	n/a	n/a	n/a	3,000
Firm Contributes to Employee HSA	70.4	60.0	100.0	75.0	75.0	n/a	n/a	n/a	50.0
% of Deductible Contributed	67.0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
\$ Amount Contributed	1,190	n/a	3,228	600	600	n/a	n/a	n/a	n/a
Time Off									
Paid Time Off Program (PTO)	49.3	65.2	50.0	41.0	43.5	52.4	56.3	64.3	50.0
Days Off Accrued (per year)	15.0	15.0	10.5	13.0	12.5	13.0	15.0	13.0	15.0
Carry Over Accrued PTO (% of firms)	48.6	46.7	33.3	52.0	45.0	36.4	55.6	55.6	54.6
Includes Paid Holidays (% of firms)	27.8	53.3	16.7	24.0	35.0	9.1	22.2	33.3	18.2
Paid Holidays (if not incl. in PTO)	7	7	8	8	8	7	7	7	8
Separate Sick/Vacation Programs									
Paid Sick Days for Salaried Emps.	100.0	100.0	100.0	100.0	100.0	100.0	100.0	n/a	100.0
Sick Days (per year)	5.0	5.0	5.0	6.0	6.0	6.0	5.0	n/a	5.0
Paid Sick Days for Hourly Emps.	100.0	100.0	100.0	100.0	100.0	100.0	n/a	n/a	100.0
Sick Days (per year)	5.0	3.0	5.0	6.0	6.0	6.0	n/a	n/a	5.0
Paid Holidays (per year)	8.0	7.0	8.0	8.5	9.0	8.0	6.0	6.0	7.0
Other Time Off									
Paid Parental Leave	17.4	13.0	16.7	23.0	23.9	19.1	12.5	7.1	10.0
Paid Jury Duty	75.7	56.5	75.0	78.7	80.4	76.2	87.5	92.9	80.0
Paid Military Duty	22.9	21.7	12.5	29.5	37.0	4.8	37.5	28.6	5.0
Holidays Observed									
New Year's Eve	22.6	4.4	20.8	34.4	41.3	19.1	0.0	0.0	27.3
New Year's Day	99.3	100.0	100.0	100.0	100.0	100.0	100.0	100.0	95.5
Martin Luther King's Birthday	0.7	0.0	4.2	0.0	0.0	0.0	0.0	0.0	0.0
Presidents' Day	0.0	0.0	0.0	0.0	2.2	0.0	0.0	0.0	0.0
Good Friday	17.1	0.0	16.7	31.2	30.4	33.3	0.0	0.0	9.1
Memorial Day	97.3	91.3	95.8	98.4	97.8	100.0	100.0	100.0	100.0
Independence Day	99.3	95.7	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Labor Day	98.0	95.7	95.8	98.4	100.0	95.2	100.0	100.0	100.0
Veteran's Day	6.9	8.7	12.5	8.2	13.0	4.8	0.0	0.0	0.0
Thanksgiving Day	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Day After Thanksgiving	72.6	65.2	66.7	80.3	87.0	71.4	50.0	57.1	81.8
Christmas Eve	45.2	26.1	41.7	60.7	69.6	38.1	18.8	21.4	45.5
Christmas Day	99.3	100.0	95.8	100.0	100.0	95.2	100.0	100.0	100.0
Personal/Floating Holiday	31.5	30.4	25.0	37.7	39.1	28.6	12.5	14.3	36.4
Other Religious Holidays	1.4	4.4	0.0	1.6	0.0	4.8	0.0	0.0	0.0
Other	2.7	4.4	0.0	4.9	0.0	9.5	0.0	0.0	0.0

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Firms Copyright © 2008 Profit Planning Group	Texas	Dallas	Houston	Rocky Mountains	Arizona	Phoenix	Colorado	Denver	Salt Lake City, Utah
	104	Jalias 32	31	104	27	21	32	22	16
Firms Reporting Typical Sales (\$Mil)	16.0	29.0	9.2	15.7	10.6	10.0	21.0	21.0	14.0
Number of Employees (FTE)	43.8	89.0	23.5		39.0	37.5	52.5	55.0	29.0
Employee Turnover Rate	22.3	18.5	15.0	25.0	26.6	26.7	23.1	20.0	20.6
Operations (% of Firms)									
Local	17.3	9.4	22.6	32.0	50.0	45.0	31.3	31.8	18.8
Regional	60.6	65.6	48.4	61.2	38.5	45.0	68.8	68.2	81.3
National	11.5	18.8	12.9	3.9	7.7	5.0	0.0	0.0	0.0
International	10.6	6.3	16.1	2.9	3.9	5.0	0.0	0.0	0.0
Ownership (% of Firms)									
Private Company	93.3	93.8	90.3	95.1	96.2	95.0	96.8	95.2	93.8
Public Company	6.7	6.3	9.7	4.9	3.9	5.0	3.2	4.8	6.3
Organization (% of Firms)									
Sole Proprietorship	1.0	0.0	3.2	3.9	7.7	5.0	3.1	0.0	6.3
Partnership	8.7	6.5	12.9	0.0	0.0	0.0	0.0	0.0	0.0
S Corporation	32.0	41.9	22.6	52.4	53.9	50.0	53.1	59.1	31.3
C Corporation	47.6	41.9	45.2	32.0 10.7	30.8	35.0	25.0	27.3	50.0
Limited Liability Corp. (LLC)	6.8 3.9	6.5 3.2	16.1 0.0	10.7	7.7 0.0	10.0 0.0	18.8 0.0	13.6 0.0	6.3 6.3
Limited Liability Partnership (LLP)	3.9	3.2	0.0	1.0	0.0	0.0	0.0	0.0	0.3
Chief Executive Officer (CEO) Salary	120,000	141,150	132,000	113,700	104,000	104,000	130,000	161,125	98,506
Total Compensation	230,000	290,000	261,248	186,775	200,000	225,000	187,500	199,179	141,450
Change versus Previous Year	4.3	0.0	3.5	0.0	0.0	0.0	0.0	0.0	9.6
Bonus % of Salary	90.0	90.0	91.7	76.0	25.1	98.0	48.7	61.4	88.6
Firms Paying Bonus	79.3	83.3	76.0	76.9	75.0	81.3	75.0	70.6	88.9
Age	56.5	57.0	54.5	54.5	52.0	52.0	56.0	57.0	51.0
Years with Company	25.0	23.0	25.5	25.0	21.0	19.0	28.0	29.0	29.0
Equity Owned	50.0	56.0	50.0	51.0	51.0	50.5	55.0	55.0	50.0
Company Founder	41.6	40.0	41.9	39.8	60.0	55.0	34.5	35.0	40.0
CEO Benefits & Perks									
Company Car & Expenses	80.8	65.5	86.7	83.3	80.8	81.0	78.6	73.7	84.6
Supplemental Life Insurance	54.6	55.2	56.7	56.3	53.9	57.1	50.0	42.1	76.9
Supplemental Medical Insurance	25.3	31.0	20.0		46.2	52.4	25.0	21.1	30.8
Tax Return Preparation	31.3	34.5	26.7	45.8	53.9	52.4	42.9	42.1	69.2
Club Dues & Expenses	29.3 23.2	44.8 34.5	10.0 13.3	32.3 37.5	34.6 50.0	33.3 52.4	21.4 35.7	15.8 31.6	38.5 38.5
Personal Tax & Financial Planning	23.2	41.4	6.7	16.7	11.5	14.3	17.9	26.3	15.4
Annual Physical Examination Low or No-interest Loans	11.1	10.3	6.7	12.5	15.4	9.5	14.3	5.3	7.7
Supplemental Retirement Benefits	11.1	13.8	10.0		19.2	19.1	7.1	5.3	7.7
Deferred Compensation	14.1	10.3	20.0	15.6	15.4	14.3	17.9	15.8	7.7
First Class Air Travel	10.1	17.2	3.3	10.4	11.5	14.3	10.7	10.5	7.7
Use of Corporate Aircraft	4.0	0.0	3.3	3.1	7.7	9.5	0.0	0.0	0.0
COO/Vice President/#2 Officer									
Salary	106,354	120,000	94,040	99,049	97,500	97,500	114,900	117,000	80,000
Total Compensation	167,665	240,000	112,105	147,000	123,750	135,000	158,500	166,759	93,958
Change versus Previous Year	5.0	3.5	6.0	5.0	0.0	0.0	4.1	3.0	5.0
Bonus % of Salary	64.2	91.8	68.3	50.8	27.1	42.1	41.0	26.6	100.0
Firms Paying Bonus	86.0	100.0	77.8	81.5	78.6	90.0	80.0	84.6	100.0
Age	49.0	48.5	47.0		49.0	47.5	53.0	54.5	46.5
Years with Company	18.0	11.0	16.0		15.0	14.0	16.0	11.5	21.0
Equity Owned	0.0	0.0	0.0	20.0	25.0	13.8	20.0	5.0	12.1
Company Founder	8.9	6.7	12.9	9.2	16.0	10.0	3.5	0.0	13.3
COO/VP Benefits & Perks	73.2	66.7	65.2	75.7	70.0	66.7	447	53.9	83.3
Company Car & Expenses	46.5	38.1	56.5		45.0	46.7	66.7 38.1	23.1	50.0
Supplemental Life Insurance Supplemental Medical Insurance	22.5	23.8	17.4		35.0	40.7	33.3	30.8	33.3
Tax Return Preparation	26.8	28.6	13.0	32.9	50.0	46.7	33.3	23.1	33.3
Club Dues & Expenses	22.5	33.3	13.0	25.7	35.0	40.0	23.8	15.4	16.7
Personal Tax & Financial Planning	22.5	28.6	13.0		45.0	46.7	28.6	23.1	25.0
Annual Physical Examination	29.6	52.4	4.4	14.3	20.0	26.7	14.3	15.4	8.3
Low or No-interest Loans	7.0	9.5	4.4	14.3	20.0	20.0	9.5	0.0	8.3
Supplemental Retirement Benefits	14.1	14.3	13.0		15.0	20.0	9.5	7.7	8.3
Deferred Compensation	12.7	0.0	17.4	15.7	5.0	6.7	14.3	15.4	25.0
First Class Air Travel	7.0	9.5	4.4	4.3	5.0	6.7	4.8	7.7	0.0
Use of Corporate Aircraft	2.8	0.0	4.4	2.9	10.0	13.3	0.0	0.0	0.0

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Firms	Tours	Dalla	Havatas	Rocky	0	Dhaanta	O a la marda	Damas	Salt Lake
Copyright © 2008 Profit Planning Group	Texas	Dallas	Houston	Mountains	Arizona	Phoenix	Colorado	Denver	City, Utah
Chief Financial Officer (CFO)	110 700	140 500	110 700	07.500	05.205	100.000	00.000	00.000	72 200
Salary	113,792	148,500	119,792		95,385	100,000	92,220	92,220	73,280
Total Compensation	161,950	204,188	169,750	113,944	111,000	105,885	110,000	110,000	111,200
Change versus Previous Year	3.5 44.0	2.5 58.8	3.0 29.4	7.3 35.6	0.0 38.8	6.0 41.4	0.0 20.1	4.5 21.2	15.0 65.5
Bonus % of Salary	82.5	78.6	100.0	33.0 87.2	30.0 88.9	85.7	76.9	88.9	100.0
Firms Paying Bonus	50.0	76.0 52.0	54.0		55.5	57.5	50.0	48.0	47.5
Age	11.0	11.0	10.5	10.0	10.0	10.0	9.0	6.0	20.5
Years with Company Equity Owned	0.0	0.0	0.0		0.0	0.0	0.0	0.0	25.0
Company Founder	8.9	6.7	12.9	9.2	16.0	10.0	3.5	0.0	13.3
CFO Benefits & Perks	0.7	0.7	12.7	7.2	10.0	10.0	0.0	0.0	10.0
Company Car & Expenses	52.1	56.3	50.0	54.6	69.2	81.8	41.7	37.5	33.3
Supplemental Life Insurance	35.4	31.3	41.7	27.3	23.1	27.3	16.7	12.5	66.7
Supplemental Medical Insurance	12.5	12.5	25.0	25.0	30.8	36.4	16.7	12.5	33.3
Tax Return Preparation	12.5	6.3	8.3	20.5	15.4	18.2	16.7	12.5	50.0
Club Dues & Expenses	10.4	25.0	0.0	20.5	30.8	36.4	0.0	0.0	33.3
Personal Tax & Financial Planning	10.4	6.3	8.3	18.2	23.1	27.3	8.3	0.0	33.3
Annual Physical Examination	20.8	31.3	0.0	18.2	15.4	18.2	33.3	37.5	16.7
Low or No-interest Loans	4.2	6.3	8.3	4.6	0.0	0.0	0.0	0.0	16.7
Supplemental Retirement Benefits	10.4	6.3	16.7	9.1	15.4	18.2	8.3	0.0	0.0
Deferred Compensation	8.3	0.0	16.7	15.9	7.7	9.1	33.3	37.5	16.7
First Class Air Travel	8.3	18.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Use of Corporate Aircraft	2.1	0.0	0.0	2.3	7.7	9.1	0.0	0.0	0.0
Chief Marketing Officer (CMO)									
Salary	120,000	121,544	161,459	92,500	98,462	95,731	66,524	70,647	n/a
Total Compensation	175,000	175,000	204,707	146,342	146,140	143,168	124,272	146,543	n/a
Change versus Previous Year	9.0	5.5	11.0		0.0	0.8	2.0	4.0	10.0
Bonus % of Salary	32.8	40.0	28.2	41.7	25.2	23.4	36.7	29.7	n/a
Firms Paying Bonus	81.5	77.8	85.7	83.3	100.0	100.0	75.0	80.0	n/a
Age	51.0	51.0	44.0		45.5	45.0	57.0	51.0	n/a
Years with Company	16.0	12.0	20.0		12.0	14.0	25.0	22.0	n/a
Equity Owned	0.0	0.0	0.0		0.0	0.0	0.0	0.0	n/a
Company Founder	8.9	6.7	12.9	9.2	16.0	10.0	3.5	0.0	13.3
CMO Benefits & Perks	77.4	(2.4	07.5	(0.0	F0.0	(0.0	05.7	75.0	7/0
Company Car & Expenses	77.4 22.6	63.6 18.2	87.5 50.0	68.0 28.0	50.0	60.0	85.7	75.0	n/a
Supplemental Life Insurance	9.7	9.1	25.0	28.0	16.7 16.7	20.0 20.0	28.6 28.6	25.0 50.0	n/a
Supplemental Medical Insurance	0.0	0.0	0.0		33.3	40.0	14.3	25.0	n/a n/a
Tax Return Preparation	6.5	9.1	0.0		16.7	20.0	0.0	0.0	n/a
Club Dues & Expenses	3.2	0.0	12.5		33.3	40.0	28.6	25.0	n/a
Personal Tax & Financial Planning Annual Physical Examination	25.8	36.4	0.0		0.0	0.0	14.3	25.0	n/a
Low or No-interest Loans	3.2	0.0	12.5	16.0	16.7	20.0	14.3	0.0	n/a
Supplemental Retirement Benefits	6.5	9.1	12.5		0.0	0.0	0.0	0.0	n/a
Deferred Compensation	9.7	0.0	25.0		16.7	20.0	14.3	25.0	n/a
First Class Air Travel	0.0	0.0	0.0		0.0	0.0	0.0	0.0	n/a
Use of Corporate Aircraft	6.5	0.0	12.5	0.0	0.0	0.0	0.0	0.0	n/a
Operations Manager									
Salary	63,559	64,500	62,300	60,000	62,688	60,000	72,000	71,770	55,000
Total Compensation	68,500	70,965	67,168	68,690	58,000	61,000	77,000	77,000	56,000
Bonus % of Salary	13.9	20.4	11.6	16.0	18.4	18.7	10.1	6.4	n/a
Firms Paying Bonus	80.0	88.9	73.3	77.8	62.5	66.7	92.3	90.0	50.0
Warehouse Supervisor									
Salary	38,343	44,022	39,250	40,000	45,000	46,000	40,625	42,500	38,000
Total Compensation	40,316	46,422	40,500	44,700	44,500	46,500	45,000	44,400	42,000
Bonus % of Salary	12.3	12.3	15.4	12.8	12.1	12.1	10.8	10.4	20.3
Firms Paying Bonus	63.6	81.3	55.6	76.9	83.3	88.9	70.6	66.7	85.7
Warehouse Employee									
Salary	25,183	25,502	27,000		27,750	28,000	27,000	27,500	23,750
Total Compensation	26,800	27,500	27,000		29,600	29,900	29,000	28,805	27,021
Bonus % of Salary	10.2	7.1	10.7	11.0	11.6	11.6	13.9	11.6	4.2
Firms Paying Bonus	67.1	68.2	60.0	60.8	66.7	61.5	52.0	55.6	66.7
Driver/Delivery Personnel									
Salary	27,712	30,000	27,865	29,100	29,310	31,390	29,099	29,400	26,500
Total Compensation	29,000	31,000	28,376	30,000	30,000	37,500	30,100	30,600	30,000
Bonus % of Salary	10.9	10.6	10.0		8.0	3.6	12.0	11.5	7.7
Firms Paying Bonus	61.1	53.3	56.3	64.6	76.9	80.0	50.0	57.1	70.0

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Firms Copyright © 2008 Profit Planning Group	Texas	Dallas	Houston	Rocky Mountains	Arizona	Phoenix	Colorado	Denver	Salt Lake City, Utah
Sales Manager	10/140	Danao	110401011	ountanio	711120114	1 110 011111	00.0.440	2011101	only onan
Salary	67,960	67,118	74,000	68,000	69,000	90,000	70,000	70,000	70,000
Total Compensation	90,000	101,000	81,000		94,000	100,000	112,395	109,500	90,000
Bonus % of Salary	38.9	39.3	28.5		21.9	23.2	57.1	42.9	33.1
Firms Paying Bonus	83.3	95.0	66.7	86.0	86.7	100.0	86.7	100.0	85.7
Sales Assistant	33.3								
Salary	33,640	34,567	37,500	35,900	32,885	35,500	34,140	35,000	39,750
Total Compensation	39,720	37,500	40,500	43,950	41,800	42,600	44,355	44,355	44,950
Bonus % of Salary	11.8	11.1	8.0		20.0	20.0	13.1	13.6	15.9
Firms Paying Bonus	69.4	64.7	68.8		83.3	80.0	83.3	100.0	75.0
Customer Service Rep									
Salary	31,950	29,524	41,750	33,000	35,640	33,280	31,630	33,230	34,057
Total Compensation	38,000	37,500	45,288	45,703	46,082	49,600	38,700	39,603	53,844
Bonus % of Salary	25.8	22.7	27.7	21.5	19.3	21.3	11.5	11.1	61.3
Firms Paying Bonus	75.0	77.8	71.4	78.1	71.4	66.7	71.4	80.0	87.5
Counter Salesperson									
Salary	31,000	31,000	29,952	34,480	32,700	35,000	35,140	33,990	31,400
Total Compensation	32,724	31,500	29,976	38,900	36,515	40,000	37,350	36,500	44,218
Bonus % of Salary	14.4	18.8	12.9		10.7	12.5	18.0	12.8	24.4
Firms Paying Bonus	76.6	77.8	53.9		71.4	70.0	55.6	66.7	80.0
Chief Information Officer (CIO/CTO)									
Salary	82,500	119,880	80,000	76,700	n/a	n/a	65,000	n/a	n/a
Total Compensation	99,078	152,996	93,600	88,400	n/a	n/a	73,350	n/a	n/a
Bonus % of Salary	14.4	21.9	18.2	10.0	n/a	n/a	n/a	n/a	n/a
Firms Paying Bonus	79.2	100.0	71.4	75.0	n/a	n/a	60.0	n/a	n/a
MIS/Data Processing Manager									
Salary	76,000	87,600	76,000	64,750	88,500	n/a	65,000	77,901	n/a
Total Compensation	77,996	96,325	76,000	77,500	n/a	n/a	70,000	78,000	n/a
Bonus % of Salary	10.4	10.4	n/a	14.8	n/a	n/a	11.2	11.2	n/a
Firms Paying Bonus	72.0	90.9	20.0	70.6	n/a	n/a	57.1	80.0	n/a
Systems Administrator									
Salary	48,563	59,500	51,000	51,500	60,000	60,610	50,000	55,300	47,362
Total Compensation	51,000	62,000	56,000	54,937	67,614	72,000	52,000	56,300	51,500
Bonus % of Salary	6.5	6.2	6.6	7.2	12.0	12.0	6.1	6.1	n/a
Firms Paying Bonus	76.7	75.0	75.0	60.7	75.0	85.7	45.5	55.6	50.0
IT Clerk									
Salary	37,000	44,647	n/a	36,650	37,813	n/a	30,892	30,892	n/a
Total Compensation	39,000	47,000	n/a	37,300	n/a	n/a	36,400	36,400	n/a
Bonus % of Salary	7.7	n/a	n/a	8.9	n/a	n/a	n/a	n/a	n/a
Firms Paying Bonus	73.3	60.0	n/a	33.3	n/a	n/a	33.3	50.0	n/a
Purchasing Manager									
Salary	52,840	65,773	53,800		65,004	71,000	45,000	45,000	60,000
Total Compensation	56,650	67,200	59,393	65,500	66,000	80,250	65,000	61,750	60,000
Bonus % of Salary	10.0	9.1	11.5	14.7	10.0	11.0	14.4	12.7	34.3
Firms Paying Bonus	85.7	100.0	88.9	75.7	83.3	100.0	72.7	71.4	71.4
Purchasing Agent/Buyer									
Salary	40,000	41,500	40,000		46,500	46,500	37,000	36,500	n/a
Total Compensation	41,150	42,500	46,000		37,440	45,000	40,500	40,000	n/a
Bonus % of Salary	6.2	7.2	6.2		14.5	n/a	10.8	10.8	n/a
Firms Paying Bonus	70.5	76.9	69.2	65.7	80.0	75.0	61.5	60.0	n/a
Controller									
Salary	75,720	81,250	72,000		81,272	85,000	70,000	70,000	74,250
Total Compensation	80,000	89,700	74,200		85,500	85,500	72,000	72,000	86,800
Bonus % of Salary	15.0	17.4	18.9		25.1	25.1	8.6	6.9	33.3
Firms Paying Bonus	77.8	82.4	72.7	65.7	66.7	66.7	72.7	66.7	66.7
Accountant/Bookkeeper									
Salary	41,518	46,500	41,490	41,600	45,863	48,850	41,800	41,800	35,909
Total Compensation	44,287	46,000	44,825	42,500	49,725	50,000	41,800	42,500	36,279
Bonus % of Salary	8.1	7.9	12.1	8.7	5.8	5.1	14.3	14.1	4.0
Firms Paying Bonus	52.6	55.6	40.0	65.3	64.3	63.6	56.3	66.7	83.3
Credit Manager									_
Salary	55,200	55,214	57,200	-	50,000	48,250	53,050	53,050	34,740
Total Compensation	57,200	57,300	57,200		49,000	49,750	57,600	60,000	41,665
Bonus % of Salary	9.8	15.0	12.0	13.5	7.9	9.3	13.5	13.4	17.5
Firms Paying Bonus	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

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Credit/Collections Clerk									
Salary	32,218	31,350	33,000	31,000	30,836	32,050	32,750	32,750	n/a
Total Compensation	32,880	33,000	33,000	32,000	30,000	33,100	36,500	36,500	n/a
Bonus % of Salary	3.8	4.5	3.3	7.6	7.6	7.1	11.0	11.0	n/a
Firms Paying Bonus	100.0	100.0	100.0	50.0	100.0	100.0	50.0	100.0	n/a
Human Resources Manager									
Salary	47,700	66,000	44,950	50,000	42,000	53,000	50,000	50,000	n/a
Total Compensation	49,100	80,319	47,200	55,000	42,800	42,800	55,500	55,500	n/a
Bonus % of Salary	14.3	14.5	15.0	14.3	14.3	14.3	12.0	12.0	n/a
Firms Paying Bonus	100.0	100.0	100.0	100.0	100.0	100.0	0.0	100.0	n/a
Office Manager									
Salary	40,361	43,000	43,191	42,000	44,000	n/a	44,129	44,129	50,000
Total Compensation	42,700	44,500	43,191	43,750	43,000	n/a	43,750	42,504	50,000
Bonus % of Salary	8.6	3.5	12.3	9.8	n/a	n/a	7.3	n/a	n/a
Firms Paying Bonus	66.7	66.7	50.0	48.5	20.0	n/a	41.7	50.0	60.0
Office/Clerical Personnel									
Salary	27,530	31,000	31,669	30,000	30,600	31,200	30,500	31,000	24,480
Total Compensation	30,219	31,000	32,767	30,623	30,000	30,000	30,507	31,600	27,040
Bonus % of Salary	6.7	6.7	3.7	8.7	6.3	4.9	12.6	10.3	21.1
Firms Paying Bonus	68.3	59.1	75.0	56.9	63.6	66.7	50.0	57.1	66.7

2008 Employee Compensation Repo	ort	Co	opyright 2008 I	Profit Planning	Group, Inc.				Firm 110 of
Firms Copyright © 2008 Profit Planning Group	Texas	Dallas	Houston	Rocky Mountains	Arizona	Phoenix	Colorado	Denver	Salt Lake City, Utah
Raises, Bonuses, Retirement	TCAGS	Dallas	Tiouston	Wountains	Alizona	THOCHIA	Colorado	DCIIVCI	City, Otali
·									
Employee Raises (% of Firms)	25.0	15.6	22.6	43.3	33.3	38.1	37.5	40.9	43.8
Cost of Living Adjustment (COLA)	56.7	65.6	54.8	60.6	66.7	71.4	59.4	68.2	43.8
Annual Merit Raise			9.7						
Lump Sum	6.7	12.5		8.7	11.1	14.3	9.4	13.6 59.1	6.3 37.5
Variable Pay Plan	42.3	46.9	35.5	45.2	37.0	42.9	59.4		
No Raises	3.9	3.1	0.0 77.4	2.9	0.0	0.0	6.3	4.6	0.0
No Set Policy for Raises	67.3	56.3		62.5	51.9	52.4	65.6	63.6	68.8
Employee Bonus Program (% of Firms)	89.4	93.8	80.7	87.5	96.3	95.2	81.3	81.8	100.0
Special Recognition Bonus	35.5	40.0	40.0	39.6	42.3	50.0	38.5	27.8	43.8
Achievement of Individual Goals	45.2	53.3	40.0	49.5	46.2	55.0	50.0	44.4	56.3
Achievement of Firm/Dept. Goals	51.6	60.0	52.0	56.0	46.2	40.0	73.1	77.8	50.0
Cash Profit Sharing	24.7	20.0	20.0	28.6	19.2	15.0	46.2	50.0	18.8
CEO/Owner Discretion	69.9	63.3	76.0	72.5	69.2	70.0	76.9	72.2	68.8
Retention Bonuses (% of Firms)	6.7	6.3	12.9		3.7	4.8	9.4	4.6	6.3
Severance Program	7.8	12.5	9.7	6.7	7.4	9.5	3.1	4.6	18.8
Service Requirement (years)	1.0	1.0	n/a	1.0	n/a	n/a	n/a	n/a	n/a
Maximum Pay Offered (weeks)	12.0	19.0	n/a	10.0	n/a	n/a	n/a	n/a	n/a
Retirement Plans Offered (% of Firms)	87.4	90.6	83.9	89.4	92.6	90.5	93.8	95.5	81.3
401(k)	86.7	82.8	88.5	83.9	80.0	79.0	90.0	95.2	76.9
Profit Sharing Plan	40.0	48.3	50.0	34.4	36.0	31.6	30.0	38.1	38.5
Payroll Deduction/SEP/SIMPLE IRA	14.4	13.8	15.4	19.4	32.0	36.8	10.0	4.8	15.4
Defined Benefit Plan	3.3	3.5	0.0	6.5	8.0	5.3	10.0	14.3	0.0
Money Purchase Plan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
401(k) Plan Options									
Traditional	71.8	91.7	43.5	78.2	60.0	53.3	85.2	90.0	100.0
Safe Harbor	32.1	29.2	60.9	30.8	40.0	46.7	37.0	35.0	10.0
SIMPLE	2.6	0.0	0.0	9.0	10.0	13.3	11.1	15.0	0.0
Provides for Roth Contrib.	26.0	16.7	45.5	25.0	5.0	6.7	33.3	30.0	30.0
Catch-up Contributions Allowed	88.3	95.7	91.3	79.2	85.0	86.7	92.6	90.0	60.0
Flexible Spending Accounts									
Health Care	36.9	46.9	41.9	45.2	22.2	23.8	59.4	63.6	75.0
Dependent Care	34.0	43.8	38.7	37.5	14.8	14.3	53.1	59.1	56.3
Adoption Assistance	4.9	6.3	6.5	2.9	0.0	0.0	3.1	4.6	12.5
Child Care (allowance or facilities)	5.8	6.3	9.7	6.7	3.7	4.8	3.1	4.6	12.5
Flexible Work Scheduling	23.3	21.9	32.3	36.5	14.8	19.1	37.5	27.3	56.3
Educational Assistance	47.6	65.6	38.7	37.5	40.7	42.9	40.6	36.4	37.5
Pre-Retirement Counseling	9.7	9.4	9.7	8.7	7.4	4.8	6.3	4.6	18.8
Annual Computerized Benefits Stmt	34.0	40.6	35.5	24.0	14.8	14.3	31.3	27.3	25.0
Smoking Restrictions in Workplace	80.6	81.3	83.9	87.5	92.6	90.5	93.8	95.5	68.8
Employee Policy Manual	88.4	87.5	87.1		81.5	81.0	87.5	86.4	68.8
Union Representation	1.0	3.1	0.0		0.0	0.0	12.5	18.2	0.0
End Of Year & Christmas Perks									
Cash	33.7	43.8	22.6	36.5	22.2	23.8	31.3	31.8	56.3
Gift	37.5	28.1	45.2		40.7	38.1	34.4	36.4	50.0
Party	71.2	75.0	77.4		66.7	71.4	81.3	77.3	81.3
Year-end Bonus	30.8	25.0	32.3		40.7	47.6	34.4	31.8	

2008 Employee Compensation Repo	л	U	upyrigrit 2008 f	Profit Planning	Group, IIIC.				FIRM TITOI
Firms				Rocky					Salt Lake
Copyright © 2008 Profit Planning Group	Texas	Dallas	Houston	Mountains	Arizona	Phoenix	Colorado	Denver	City, Utah
Benefits									
Offer Cafeteria Plan (% of Firms)	33.3	37.9	14.8	44.9	36.0	31.6	51.7	52.6	46.7
Offer Health Benefits (% of Firms)	95.2	100.0	96.8	98.1	100.0	100.0	100.0	100.0	87.5
Medical/Hospitalization Plans									
Traditional (indemnity)	23.5	21.9	30.0	25.5	22.2	28.6	12.5	13.6	50.0
Traditional HMO	20.4	18.8	30.0		44.4	52.4	25.0	31.8	21.4
Point of Service HMO (POS)	13.3	9.4	23.3		22.2	28.6	18.8	13.6	0.0
Preferred Provider (PPO)	88.8	90.6	76.7	80.4	77.8	76.2	81.3	81.8	64.3
Exclusive Provider (EPO)	8.2	6.3	13.3		11.1	14.3	9.4	9.1	0.0
HMO & PPO	13.3	12.5	16.7	22.6	29.6	38.1	21.9	27.3	21.4
Traditional & PPO	20.4	21.9	20.0		14.8	19.1	9.4	9.1	14.3
POS & PPO	10.2	6.3	16.7	11.8	18.5	23.8	9.4	4.6	0.0
HMO & POS	8.2	6.3	13.3	10.8	18.5	23.8	9.4	9.1	0.0
Employer Paid Percentage	70.0	75.0	35.0	44.0	47.5	47.5	70.0	nlo	44.0
Traditional (indemnity)	70.0 70.0	75.0 70.0	40.0	66.0 70.0	64.0	65.0	70.0 76.5	n/a 78.0	66.0 n/a
Traditional HMO	0.0		0.0		76.0	76.0	60.0		
Point of Service HMO (POS) Preferred Provider (PPO)	80.0	n/a 80.0	75.0		76.0 75.0	76.0 75.0	82.5	n/a 82.5	n/a 70.0
` ,	0.0	n/a	0.0		n/a	/5.0 n/a	oz.5 n/a	n/a	70.0 n/a
Exclusive Provider (EPO) PPO Premium	0.0	IIId	0.0	0.0	11/4	IIId	11/4	IIId	11/6
Single Employee	315	315	380	300	300	300	340	340	31
Employee Plus Spouse	692	659	779	599	603	543	630	660	510
Employee Plus Child	591	571	636	564	531	500	609	609	530
Family	956	932	1,129	840	808	795	940	952	824
Annual Deductible (per person)	700	702	1,12,	010	000	770	710	702	02
Traditional (indemnity)	1,000	1,000	1,000	1,000	625	625	n/a	n/a	1,000
Traditional HMO	1,000	n/a	n/a	500	500	500	1,000	1,000	n/a
Point of Service HMO (POS)	500	n/a	n/a	500	500	500	n/a	n/a	n/a
Preferred Provider (PPO)	1,000	1,000	1,500		500	500	1,040	1,270	1,000
Exclusive Provider (EPO)	n/a	n/a	n/a		n/a	n/a	n/a	n/a	n/a
Co-Pay Amount (per visit)									
Traditional (indemnity)	25	28	n/a	20	20	20	n/a	n/a	20
Traditional HMO	25	23	25	20	15	15	20	20	n/a
Point of Service HMO (POS)	30	n/a	n/a	20	20	20	28	n/a	n/a
Preferred Provider (PPO)	25	25	25	25	23	23	25	25	25
Exclusive Provider (EPO)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PPO Requirements									
Deductibles for Family Coverage	2	3	2		2	3	2	2	2
Second Opinion	18.5	8.0	22.7	29.9	46.2	44.4	4.8	6.7	44.4
Pre-Notify for non-ER Hosp. Visit	78.1	64.0	86.4	68.7	84.6	77.8	65.0	64.3	33.3
Other Health Benefits									
Dependent Coverage	92.9	90.6	90.0		85.2	85.7	81.3	90.9	71.4
Dental Plan	77.6	75.0	80.0		88.9	85.7	84.4	90.9	71.4
Vision/Optical Plan	51.0	59.4	56.7	51.0	48.2	52.4	62.5	63.6	21.4
Retiree Medical Insurance	9.2	18.8	6.7	9.8	11.1	14.3	6.3	4.6	7.1
Prescription Drug Plan	88.8	93.8	80.0		74.1	66.7	78.1	77.3	71.4
Mail-order Drug Plan	67.4 91.6	71.9	70.0		74.1	66.7	65.6 79.1	72.7 01.0	50.0
Group Term Life Insurance	81.6 64.3	87.5 62.5	76.7 63.3	70.6 54.9	63.0 55.6	66.7 57.1	78.1 62.5	81.8 68.2	78.6 57.1
Long-term Disability Insurance	53.1	50.0	63.3 46.7	54.9 50.0	55.6	61.9	50.0	50.0	57.1 50.0
Short-term Disability Insurance	16.3	9.4	13.3		55.6 11.1	14.3	18.8	13.6	50.0 14.3
Long-term Care Insurance	30.6	40.6	26.7	25.5	22.2	19.1	34.4	36.4	21.4
Employee Assistance Program Employer Paid Percentage	30.0	40.0	20.7	23.3	22.2	17.1	34.4	30.4	۷۱.۲
Dependent Coverage	0.0	50.0	25.0	50.0	50.0	50.0	60.0	67.0	66.0
Dental Plan	0.0	0.0	52.5	70.0	50.0	0.0	75.0	75.0	70.0
Vision/Optical Plan	0.0	0.0	70.0		50.0	25.0	25.0	77.5	n/a
Retiree Medical Insurance	0.0	75.0	n/a		n/a	n/a	n/a	n/a	n/a
		78.0	77.5		79.5	79.5	75.0	72.5	66.0
Plescription Didd Plan	75.0								
Prescription Drug Plan Mail-order Drug Plan	75.0 76.0	80.0	75.0	70.0	79.5	70.0	68.5	70.0	00.3
Mail-order Drug Plan			75.0 100.0	70.0 100.0	79.5 100.0	70.0 100.0	68.5 100.0	70.0 100.0	
Mail-order Drug Plan Group Term Life Insurance	76.0	80.0							100.0
Mail-order Drug Plan Group Term Life Insurance Long-term Disability Insurance	76.0 100.0	80.0 100.0	100.0	100.0 100.0	100.0	100.0	100.0	100.0	100.0 100.0
Mail-order Drug Plan Group Term Life Insurance	76.0 100.0 100.0	80.0 100.0 100.0	100.0 100.0	100.0 100.0 0.0	100.0 100.0	100.0 100.0	100.0 100.0	100.0 100.0	65.5 100.0 100.0 37.5 n/a

2008 Employee Compensation Repo	rt	Co	pyright 2008 I	Profit Planning	Group, Inc.				Firm 112 of
Firms	Too	D-II	Unit	Rocky	0	Dha	0-1-	Davis	Salt Lake
Copyright © 2008 Profit Planning Group	Texas	Dallas	Houston	Mountains	Arizona	Phoenix	Colorado	Denver	City, Utah
Annual Deductible (per person)	1 000	1 000	1 000	1 000	Γ00	Γ00	1 500	1 500	1 000
Dependent Coverage	1,000	1,000	1,000	1,000	500	500	1,500	1,500	1,000
Dental Plan	50	50	50		50	50	50	50	50
Vision/Optical Plan	n/a	n/a	n/a		n/a	n/a	n/a	n/a	n/a
Retiree Medical Insurance	500	500	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Co-Pay Amount (per visit)	25	20	20	20	20	20	20	20	20
Dependent Coverage	25	28	20	20	20	20	20	20	20
Dental Plan	20	n/a	20	15	15	n/a	13	13	n/a
Vision/Optical Plan	20	25	20		18	18	13	15	n/a
Retiree Medical Insurance	25	25	n/a		n/a	n/a	n/a	n/a	n/a
Health Savings Accounts Offered	20.6	21.9	13.3	18.6	22.2	23.8	25.0	31.8	28.6
HDHP Deductible (FTE/family annual)	3,000	4,000	2,300	3,000	2,650	2,825	4,000	4,000	2,850
Firm Contributes to Employee HSA	52.6	66.7	25.0	57.9	33.3	40.0	50.0	42.9	100.0
% of Deductible Contributed	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
\$ Amount Contributed	850	n/a	n/a	1,000	n/a	n/a	1,000	n/a	1,504
Time Off	50.0	48.4	58.1	56.7	51.9	61.9	59.4	59.1	56.3
Paid Time Off Program (PTO)	12.5	10.0	12.0	13.0	10.0	10.0	15.0	15.0	12.0
Days Off Accrued (per year)	21.6	6.7	38.9	41.4	38.5	41.7	36.8	38.5	44.4
Carry Over Accrued PTO (% of firms)	27.5	20.0	27.8		23.1	25.0	47.4	53.9	22.2
Includes Paid Holidays (% of firms)	21.3	20.0		34.3	23.1	25.0	47.4		22.2
Paid Holidays (if not incl. in PTO)	,	ŏ	8	,	ŏ	ŏ	/	8	/
Separate Sick/Vacation Programs	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Paid Sick Days for Salaried Emps.	5.0	5.5	5.5	5.0	6.0	6.0	5.0	5.0	5.0
Sick Days (per year)	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	n/a
Paid Sick Days for Hourly Emps.	5.0	5.0	6.0		5.0	6.0	3.0	3.0	n/a
Sick Days (per year) Paid Holidays (per year)	7.0	8.0	8.0		7.0	7.0	7.0	7.0	8.0
Other Time Off	7.0	0.0	0.0	7.0	7.0	7.0	7.0	7.0	0.0
Paid Parental Leave	12.8	12.5	20.0	18.6	19.2	25.0	15.6	9.1	25.0
Paid Jury Duty	79.4	90.6	80.0	73.5	61.5	70.0	93.8	90.9	87.5
Paid Military Duty	19.6	12.5	33.3	13.7	7.7	10.0	18.8	18.2	25.0
Holidays Observed	17.0	.2.0	00.0			1010	1010		2010
New Year's Eve	14.4	3.1	16.1	17.3	18.5	19.1	15.6	18.2	31.3
New Year's Day	99.0	100.0	100.0	99.0	100.0	100.0	96.9	100.0	100.0
Martin Luther King's Birthday	3.9	6.3	0.0	1.0	3.7	4.8	0.0	0.0	0.0
Presidents' Day	1.0	3.1	0.0	3.9	3.7	4.8	0.0	0.0	0.0
Good Friday	30.8	18.8	51.6		11.1	14.3	6.3	0.0	6.3
Memorial Day	96.2	100.0	96.8	96.2	92.6	95.2	96.9	100.0	93.8
Independence Day	95.2	93.8	96.8		92.6	95.2	96.9	100.0	100.0
Labor Day	95.2	96.9	96.8		92.6	95.2	93.8	95.5	93.8
Veteran's Day	1.9	3.1	3.2	4.8	3.7	0.0	3.1	4.6	0.0
Thanksgiving Day	98.1	96.9	100.0		96.3	95.2	100.0	100.0	93.8
Day After Thanksgiving	60.6	71.9	74.2		51.9	57.1	62.5	72.7	81.3
Christmas Eve	40.4	56.3	35.5		40.7	38.1	28.1	36.4	43.8
Christmas Day	96.2	96.9	96.8		100.0	100.0	100.0	100.0	100.0
Personal/Floating Holiday	24.0	31.3	29.0	31.7	33.3	33.3	31.3	31.8	50.0
Other Religious Holidays	1.9	0.0	6.5		0.0	0.0	0.0	0.0	0.0
Other	2.9	0.0	6.5		3.7	0.0	0.0	0.0	43.8

9.0 43.0 25.0 14.3 71.4 0.0 14.3 85.7 14.3 0.0 28.6 57.1 0.0 0.0 225,000 147,5
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2008 Employee Compensation Repo	ort	Co	opyright 2008 F	Profit Planning	Group, Inc.	
Firms Copyright © 2008 Profit Planning Group	California & Hawaii	Northern California	San Francisco	Southern California	Los Angeles	San Diego
Chief Financial Officer (CFO)	Hawaii	Odmorna	Trancisco	Guillottila	LOS / Ingeles	Sun Diego
Salary	95,000	106,500	117,943	91,550	91,550	n/a
Total Compensation	154,500	169,081	169,081	112,145	116,763	231,871
Change versus Previous Year	3.7	5.0	2.5	0.0	0.0	n/a
Bonus % of Salary	31.4	57.4	39.3	27.8	29.6	n/a
Firms Paying Bonus	79.6	88.2	91.7	72.7	81.3	n/a
Age	52.0	54.5	56.0	50.0	49.0	51.5
Years with Company	13.0	12.0	11.0	15.0	17.0	1.3
Equity Owned	0.0	0.0	0.0	0.0	0.0	n/a
Company Founder	10.4	11.8	6.3	10.7	9.8	0.0
CFO Benefits & Perks	47.0	50.0	47.0	47.7	00.4	75.0
Company Car & Expenses	46.3	50.0	46.2	46.7	38.1	75.0
Supplemental Life Insurance	24.1	25.0	30.8 15.4	26.7	28.6	50.0
Supplemental Medical Insurance	11.1 7.4	10.0		13.3	14.3 4.8	0.0 0.0
Tax Return Preparation	3.7	15.0 5.0	15.4 7.7	3.3 0.0	0.0	0.0
Club Dues & Expenses	3.7	5.0	7.7	3.3	4.8	0.0
Personal Tax & Financial Planning	7.4	5.0	7.7	10.0	9.5	25.0
Annual Physical Examination Low or No-interest Loans	0.0	0.0	0.0	0.0	0.0	0.0
Supplemental Retirement Benefits	5.6	5.0	0.0	6.7	9.5	0.0
Deferred Compensation	11.1	15.0	7.7	10.0	0.0	25.0
First Class Air Travel	1.9	0.0	0.0	3.3	0.0	25.0
Use of Corporate Aircraft	1.9	0.0	0.0	3.3	0.0	25.0
Chief Marketing Officer (CMO)						
Salary	114,423	130,000	107,000	121,700	136,200	n/a
Total Compensation	128,250	130,137	168,137	144,000	199,503	n/a
Change versus Previous Year	0.0	0.0	7.5	0.0	4.5	n/a
Bonus % of Salary	26.6	58.1	45.8	26.6	26.6	n/a
Firms Paying Bonus	79.4	76.9	100.0	83.3	81.3	n/a
Age	49.0	51.0	45.0	48.5	47.0	n/a
Years with Company	14.0	16.5	14.0	13.0	10.5	n/a
Equity Owned	0.0	0.0	1.5	0.0	0.0	n/a
Company Founder	10.4	11.8	6.3	10.7	9.8	0.0
CMO Benefits & Perks						
Company Car & Expenses	68.4	78.6	75.0	68.2	70.6	n/a
Supplemental Life Insurance	26.3	28.6	25.0	27.3	23.5	n/a
Supplemental Medical Insurance	10.5	28.6	37.5	0.0	0.0	n/a
Tax Return Preparation	7.9	0.0	0.0	13.6	17.7	n/a
Club Dues & Expenses	2.6	0.0	0.0	0.0	0.0	n/a
Personal Tax & Financial Planning	5.3	0.0	0.0	9.1	11.8	n/a
Annual Physical Examination	5.3	0.0	0.0	9.1	5.9	n/a
Low or No-interest Loans	2.6	0.0	0.0	4.6	5.9	n/a
Supplemental Retirement Benefits	7.9	7.1	0.0	9.1	11.8	n/a
Deferred Compensation	5.3 2.6	0.0 0.0	0.0 0.0	9.1 4.6	5.9 0.0	n/a n/a
First Class Air Travel	2.6	0.0	0.0	4.6	0.0	
Use of Corporate Aircraft Operations Manager	2.0	0.0	0.0	4.0	0.0	n/a
•	62,403	69,091	71,395	60,000	60,000	79,500
Salary Total Compensation	72,935	73,500	89,500	76,208	79,000	84,750
Bonus % of Salary	15.3	14.4	17.8	15.9	22.1	n/a
Firms Paying Bonus	90.5	85.7	88.9	91.7	94.7	75.0
Warehouse Supervisor	70.5	03.7	00.7	71.7	74.7	75.0
Salary	45,000	44,100	45,000	50,000	45,000	n/a
Total Compensation	48,463	46,840	53,617	49,100	55,000	56,000
Bonus % of Salary	10.0	5.3	5.9	14.6	15.4	n/a
Firms Paying Bonus	74.6	76.2	63.6	75.9	84.0	n/a
Warehouse Employee						
Salary	29,744	29,432	30,000	30,000	30,000	n/a
Total Compensation	32,007	32,400	35,000	31,400	31,400	n/a
Bonus % of Salary	12.4	10.0	13.3	12.7	12.0	n/a
Firms Paying Bonus	75.4	73.1	76.9	76.3	75.8	n/a
Driver/Delivery Personnel						
Salary	33,867	34,320	33,000	33,280	35,000	n/a
Total Compensation	37,560	37,571	35,714	36,410	40,857	29,699
Bonus % of Salary	13.1	12.0	12.8	12.3	11.4	n/a
Firms Paying Bonus	76.3	71.4	66.7	78.8	79.3	n/a
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Firms						
Copyright © 2008 Profit Planning Group	California & Hawaii	Northern California	San Francisco	Southern California	Los Angeles	San Diego
Sales Manager	riawan	Oumorma	Trancisco	Odinornia	LOS / ling cites	Juli Diego
Salary	77,395	78,317	89,350	79,078	81,093	79,500
Total Compensation	107,169	114,000	119,150	107,169	111,220	95,000
Bonus % of Salary	30.5	20.2	19.4	37.4	37.5	n/a
Firms Paying Bonus	95.5	95.8	92.9	94.9	100.0	75.0
Sales Assistant						
Salary	40,327	40,000	40,000	40,000	40,327	n/a
Total Compensation	47,000	51,900	52,550	41,287	44,248	n/a
Bonus % of Salary	12.0	13.1	11.0	10.0	12.0	n/a
Firms Paying Bonus	82.6	86.7	85.7	79.3	80.8	n/a
Customer Service Rep						
Salary	35,360	38,940	39,520	35,000	39,250	n/a
Total Compensation	40,000	42,329	45,000	41,500	42,750	n/a
Bonus % of Salary	15.5	17.1	14.4	14.8	14.8	n/a
Firms Paying Bonus	83.3	72.2	72.7	90.6	92.3	n/a
Counter Salesperson						
Salary	35,000	34,251	32,885	35,180	35,180	n/a
Total Compensation	40,363	40,726	59,430	41,000	41,328	n/a
Bonus % of Salary	12.8	12.8	37.8	15.9	19.2	n/a
Firms Paying Bonus	83.3	84.6	100.0	81.5	79.2	n/a
Chief Information Officer (CIO/CTO)						
Salary	98,700	98,700	98,700	97,000	97,000	n/a
Total Compensation	100,000	100,555	100,555	83,124	83,124	n/a
Bonus % of Salary	16.3	13.6	13.6	n/a	n/a	n/a
Firms Paying Bonus	70.0	83.3	83.3	n/a	n/a	n/a
MIS/Data Processing Manager						
Salary	83,400	83,400	76,700	85,000	82,813	n/a
Total Compensation	81,700	83,400	76,700	82,813	80,000	n/a
Bonus % of Salary	14.6	n/a	n/a	14.6	14.6	n/a
Firms Paying Bonus	61.9	33.3	25.0	81.8	80.0	n/a
Systems Administrator						
Salary	66,560	67,257	66,560	70,000	59,095	n/a
Total Compensation	70,374	71,824	72,920	70,374	67,722	n/a
Bonus % of Salary	9.5	9.5	14.7	9.7	12.3	n/a
Firms Paying Bonus	63.6	50.0	55.6	76.5	71.4	n/a
IT Clerk						
Salary	34,066	n/a	n/a	37,657	37,176	n/a
Total Compensation	39,219	n/a	n/a	39,219	38,438	n/a
Bonus % of Salary	11.5	n/a	n/a	11.5	11.0	n/a
Firms Paying Bonus	69.2	n/a	n/a	70.0	66.7	n/a
Purchasing Manager						
Salary	63,176	63,009	68,421	65,000	70,000	n/a
Total Compensation	73,642	68,101	83,938	75,000	75,000	n/a
Bonus % of Salary	15.9	12.3	15.9	15.7	15.9	n/a
Firms Paying Bonus	77.1	64.7	70.0	80.0	75.0	n/a
Purchasing Agent/Buyer						
Salary	44,990	47,800	47,800	45,000	45,000	n/a
Total Compensation	45,941	51,400	53,000	45,000	45,000	53,500
Bonus % of Salary	5.8	10.6	12.5	5.3	5.3	n/a
Firms Paying Bonus	72.7	64.3	75.0	77.8	82.6	n/a
Controller						
Salary	75,000	80,000	80,000	75,000	75,000	n/a
Total Compensation	80,000	80,000	80,000	80,000	85,000	n/a
Bonus % of Salary	13.0	13.8	12.5	13.0	13.0	n/a
Firms Paying Bonus	67.4	47.4	44.4	79.2	85.0	n/a
Accountant/Bookkeeper						
Salary	43,743	44,625	42,640	43,500	43,743	n/a
Total Compensation	45,000	45,000	44,012	44,852	48,000	n/a
Bonus % of Salary	7.9	3.6	5.7	10.0	10.0	n/a
Firms Paying Bonus	77.2	71.4	72.7	84.4	85.7	n/a
Credit Manager						
Salary	58,433	60,000	61,687	58,433	58,433	n/a
Total Compensation	62,815	64,358	67,973	60,815	61,630	n/a
	10.0	6.9	5.0	11.1	11.3	n/a
Bonus % of Salary	100.0	100.0				

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Firms Copyright © 2008 Profit Planning Group	California & Hawaii	Northern California	San Francisco	Southern California	Los Angeles	San Diego		
Credit/Collections Clerk								
Salary	36,000	35,706	39,000	36,200	36,229	n/a		
Total Compensation	37,000	37,000	39,000	37,000	37,000	n/a		
Bonus % of Salary	6.6	3.4	n/a	7.3	7.1	n/a		
Firms Paying Bonus	100.0	0.0	0.0	100.0	100.0	n/a		
Human Resources Manager						ı		
Salary	67,150	65,500	n/a	69,400	65,351	n/a		
Total Compensation	68,185	65,500	n/a	70,000	70,000	n/a		
Bonus % of Salary	13.8	n/a	n/a	13.3	14.3	n/a		
Firms Paying Bonus	100.0	0.0	n/a	100.0	100.0	n/a		
Office Manager						1		
Salary	50,200	52,876	n/a	50,000	52,000	n/a		
Total Compensation	52,876	54,500	n/a	52,238	54,576	n/a		
Bonus % of Salary	10.6	n/a	n/a	10.6	11.1	n/a		
Firms Paying Bonus	60.0	25.0	n/a	70.0	76.5	n/a		
Office/Clerical Personnel						ĭ		
Salary	30,936	30,700	35,715	31,350	32,000	n/a		
Total Compensation	32,000	31,000	39,025	34,000	35,084	30,990		
Bonus % of Salary	9.7	7.0	8.8	9.4	9.4	n/a		
Firms Paying Bonus	65.1	52.2	40.0	71.4	71.0	n/a		

2008 Employee Compensation Rep	C	Copyright 2008 Profit Planning Group, Inc.						
Firms								
	California &	Northern	San	Southern				
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Raises, Bonuses, Retirement								
Employee Raises (% of Firms)								
Cost of Living Adjustment (COLA)	31.6	23.5	41.2	38.6	39.0	28.6		
Annual Merit Raise	61.2	52.9	70.6	70.2	73.2	71.4		
Lump Sum	11.2	8.8	17.7	12.3	12.2	14.3		
Variable Pay Plan	39.8	38.2	35.3	43.9	48.8	28.6		
No Raises	7.1	5.9	5.9	5.3	4.9	0.0		
No Set Policy for Raises	59.2	58.8	35.3	57.9	51.2	57.1		
Employee Bonus Program (% of Firms)	91.8	94.1	94.1	93.0	95.1	85.7		
Special Recognition Bonus	38.9	50.0	68.8	35.9	35.9	50.0		
Achievement of Individual Goals	42.2	40.6	43.8	45.3	46.2	33.3		
Achievement of Firm/Dept. Goals	51.1	50.0	56.3	52.8	56.4	33.3		
Cash Profit Sharing	31.1	28.1	37.5	34.0	35.9	33.3		
CEO/Owner Discretion	68.9	78.1	87.5	64.2	61.5	33.3		
Retention Bonuses (% of Firms)	6.3	12.9	12.5	3.5	0.0	28.6		
Severance Program	15.3	17.7	29.4	12.3	14.6	14.3		
Service Requirement (years)	1.0	1.0	1.0	2.0	2.0	n/a		
Maximum Pay Offered (weeks)	4.0	2.0	2.0	4.0	4.0	n/a		
Retirement Plans Offered (% of Firms)	93.8	91.2	94.1	96.4	97.5	85.7		
401(k)	89.0	87.1	87.5	90.7	89.7	100.0		
Profit Sharing Plan	48.4	51.6	50.0	48.2	43.6	66.7		
Payroll Deduction/SEP/SIMPLE IRA	13.2	6.5	0.0	16.7	15.4	16.7		
Defined Benefit Plan	7.7	16.1	12.5	3.7	5.1	0.0		
Money Purchase Plan	3.3	6.5	0.0	1.9	0.0	16.7		
401(k) Plan Options								
Traditional	84.0	88.9	92.9	79.6	82.9	83.3		
Safe Harbor	27.2	25.9	21.4	28.6	25.7	16.7		
SIMPLE	6.2	14.8	14.3	2.0	2.9	0.0		
Provides for Roth Contrib.	17.7	18.5	14.3	18.8	17.1	0.0		
Catch-up Contributions Allowed	84.8	84.6	85.7	83.3	85.7	83.3		
Flexible Spending Accounts								
Health Care	44.3	44.1	52.9	46.4	52.5	42.9		
Dependent Care	44.3	41.2	52.9	48.2	52.5	42.9		
Adoption Assistance	4.1	5.9	5.9	3.6	5.0	0.0		
Child Care (allowance or facilities)	6.2	5.9	5.9	7.1	10.0	0.0		
Flexible Work Scheduling	40.2	44.1	52.9	39.3	37.5	28.6		
Educational Assistance	45.4	47.1	58.8	46.4	42.5	57.1		
Pre-Retirement Counseling	12.4	14.7	11.8	10.7	7.5	14.3		
Annual Computerized Benefits Stmt	21.7	26.5	29.4	17.9	17.5	0.0		
Smoking Restrictions in Workplace	83.5	94.1	94.1	76.8	75.0	57.1		
Employee Policy Manual	88.7	91.2	94.1	85.7	85.0	85.7		
Union Representation	11.2	11.8	23.5	10.5	14.6	0.0		
End Of Year & Christmas Perks								
Cash	30.9	20.6	29.4	39.3	35.0	28.6		
Gift	51.6	35.3		64.3	65.0	28.6		
Party	73.2	67.7		76.8	75.0	71.4		
Year-end Bonus	28.9	26.5	11.8	28.6	27.5	28.6		

Firms						
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Benefits	riawaii	California	Trancisco	Calliottila	LUS Arigeles	San Diego
Offer Cafeteria Plan (% of Firms)	37.8	30.3	41.2	44.0	47.4	0.0
Offer Health Benefits (% of Firms)	100.0	100.0	100.0	100.0	100.0	100.0
Medical/Hospitalization Plans	100.0	100.0	100.0	100.0	100.0	100.0
Traditional (indemnity)	18.6	20.6	23.5	16.1	10.0	28.6
Traditional HMO	80.4	82.4	100.0	78.6	80.0	100.0
Point of Service HMO (POS)	19.6	23.5	41.2	19.6	17.5	14.3
Preferred Provider (PPO)	68.0	70.6	70.6	64.3	75.0	42.9
Exclusive Provider (EPO)	12.4	14.7	23.5	12.5	15.0	14.3
HMO & PPO	52.6	55.9	70.6	48.2	57.5	42.9
Traditional & PPO	11.3	14.7	23.5	8.9	10.0	14.3
POS & PPO	15.5	20.6	35.3	14.3	15.0	14.3
HMO & POS	18.6	23.5	41.2	17.9	15.0	14.3
Employer Paid Percentage						
Traditional (indemnity)	50.0	50.0	0.0	0.0	0.0	n/a
Traditional HMO	89.5	84.5	85.0	90.0	100.0	80.0
Point of Service HMO (POS)	55.0	67.5	55.0	50.0	49.0	n/a
Preferred Provider (PPO)	80.0	84.5	77.0	80.0	77.5	n/a
Exclusive Provider (EPO)	27.5	55.0	27.5	0.0	35.0	n/a
PPO Premium						
Single Employee	374	387	406	404	408	n/a
Employee Plus Spouse	809	866	862	807	832	n/a
Employee Plus Child	682	649	833	713	857	n/a
Family	1,048	1,106	1,143	1,048	1,063	n/a
Annual Deductible (per person)						
Traditional (indemnity)	250	n/a	n/a	n/a	n/a	n/a
Traditional HMO	1,000	1,500	1,500	575	650	n/a
Point of Service HMO (POS)	375	n/a	n/a	250	n/a	n/a
Preferred Provider (PPO)	500	500	375	500	450	n/a
Exclusive Provider (EPO)	n/a	n/a	n/a	n/a	n/a	n/a
Co-Pay Amount (per visit)	30	n/o	nla	nlo	nla	n/a
Traditional (indemnity)	20	n/a 20	n/a 20	n/a 20	n/a 15	20
Traditional HMO	20	28	28	20	20	n/a
Point of Service HMO (POS) Preferred Provider (PPO)	20	25	20	20	20	n/a
Exclusive Provider (EPO)	15	n/a	n/a	n/a	n/a	n/a
PPO Requirements	10	Tira	11/4	1114	11/4	Tira
Deductibles for Family Coverage	2	2	3	2	2	n/a
Second Opinion	17.9	11.8	11.1	23.5	25.0	n/a
Pre-Notify for non-ER Hosp. Visit	50.0	52.9	44.4	50.0	51.7	n/a
Other Health Benefits						
Dependent Coverage	90.7	94.1	94.1	87.5	90.0	85.7
Dental Plan	87.6	94.1	88.2	82.1	87.5	85.7
Vision/Optical Plan	60.8	61.8	76.5	55.4	62.5	42.9
Retiree Medical Insurance	12.4	8.8	5.9	14.3	12.5	28.6
Prescription Drug Plan	73.2	73.5	76.5	69.6	75.0	71.4
Mail-order Drug Plan	59.8	64.7	64.7	57.1	67.5	57.1
Group Term Life Insurance	75.3	79.4	82.4	71.4	77.5	71.4
Long-term Disability Insurance	48.5	47.1	52.9	50.0	55.0	57.1
Short-term Disability Insurance	37.1	29.4	35.3	37.5	42.5	28.6
Long-term Care Insurance	13.4	11.8	5.9	12.5	17.5	0.0
Employee Assistance Program	30.9	35.3	47.1	28.6	27.5	42.9
Employer Paid Percentage						
Dependent Coverage	50.0	55.0	52.5	30.0	45.0	10.0
Dental Plan	80.0	84.5	92.0	75.0	77.5	66.0
Vision/Optical Plan	85.0	85.0	92.5	75.0	90.0	n/a
Retiree Medical Insurance	0.0	n/a	n/a	0.0	n/a	n/a
Prescription Drug Plan	80.0	80.0	83.5	80.0	80.0	50.0
Mail-order Drug Plan	81.0	82.0	85.0	77.5	80.0	40.0
Group Term Life Insurance	100.0	100.0	100.0	100.0	100.0	100.0
Long-term Disability Insurance	100.0	100.0	100.0	100.0	100.0	100.0
Short-term Disability Insurance	100.0	100.0	100.0	0.0	100.0	n/a
Long-term Care Insurance	0.0	0.0	n/a	0.0	0.0	n/a
Long term oure mounte	100.0	100.0	100.0	100.0	100.0	

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Firms								
1111113	California &	Northern	San	Southern				
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Annual Deductible (per person)								
Dependent Coverage	500	750	500	500	750	n/a		
Dental Plan	50	50	50	50	50	n/a		
Vision/Optical Plan	50	50	50	n/a	n/a	n/a		
Retiree Medical Insurance	n/a	n/a	n/a	n/a	n/a	n/a		
Co-Pay Amount (per visit)								
Dependent Coverage	20	25	20	20	15	20		
Dental Plan	20	25	n/a	8	10	n/a		
Vision/Optical Plan	15	15	18	15	18	n/a		
Retiree Medical Insurance	n/a	n/a	n/a	n/a	n/a	n/a		
Health Savings Accounts Offered	9.4	14.7	11.8	7.3	10.3	0.0		
HDHP Deductible (FTE/family annual)	3,000	3,000	n/a	n/a	n/a	n/a		
Firm Contributes to Employee HSA	66.7	80.0	n/a	50.0	50.0	n/a		
% of Deductible Contributed	n/a	n/a	n/a	n/a	n/a	n/a		
\$ Amount Contributed	n/a	n/a	n/a	n/a	n/a	n/a		
Time Off								
Paid Time Off Program (PTO)	45.8	42.4	43.8	50.0	52.5	28.6		
Days Off Accrued (per year)	15.0	17.5	17.0	15.0	15.0	n/a		
Carry Over Accrued PTO (% of firms)	69.8	71.4	71.4	71.4	61.9	n/a		
Includes Paid Holidays (% of firms)	30.2	21.4	0.0	32.1	33.3	n/a		
Paid Holidays (if not incl. in PTO)	8	9	9	7	8	n/a		
Separate Sick/Vacation Programs								
Paid Sick Days for Salaried Emps.	100.0	100.0	100.0	100.0	100.0	100.0		
Sick Days (per year)	5.5	5.0	6.0	6.0	6.0	5.0		
Paid Sick Days for Hourly Emps.	100.0	100.0	100.0	100.0	100.0	n/a		
Sick Days (per year)	5.0	5.0	6.0	5.0	5.0	n/a		
Paid Holidays (per year)	8.0	9.0	9.0	7.0	8.0	8.5		
Other Time Off								
Paid Parental Leave	23.7	29.4	35.3	19.6	17.5	28.6		
Paid Jury Duty	52.6	61.8	70.6	42.9	35.0	71.4		
Paid Military Duty	10.3	11.8	5.9	7.1	7.5	14.3		
Holidays Observed								
New Year's Eve	27.8	26.5	29.4	26.8	27.5	42.9		
New Year's Day	100.0	100.0	100.0	100.0	100.0	100.0		
Martin Luther King's Birthday	3.1	5.9	5.9	1.8	0.0	14.3		
Presidents' Day	27.8	55.9	64.7	8.9	10.0	14.3		
Good Friday	7.2	5.9	11.8	8.9		14.3		
Memorial Day	96.9	94.1	94.1	98.2	97.5	100.0		
Independence Day	99.0	100.0	100.0	100.0	100.0	100.0		
Labor Day	97.9	97.1	100.0	98.2	97.5	100.0		
Veteran's Day	8.3	8.8	11.8	8.9	12.5	0.0		
Thanksgiving Day	99.0	100.0	100.0	98.2	97.5	100.0		
Day After Thanksgiving	70.1	88.2	94.1	66.1	72.5	71.4		
Christmas Eve	38.1	41.2	47.1	35.7	32.5	71.4		
Christmas Day	99.0	100.0	100.0	98.2	97.5	100.0		
Personal/Floating Holiday	32.0	26.5	41.2	30.4	32.5	0.0		
Other Religious Holidays	2.1	2.9	0.0	1.8	2.5	0.0		
Other	11.3	11.8	17.7	5.4	2.5	28.6		

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Firms Copyright © 2008 Profit Planning Group	North West	Orogon	Portland	Wash-ington	Seattle	Canada					
17 0 1	69	Oregon 23	Portianu 16	4 2	22	Canada 65					
Firms Reporting	16.8	29.4	38.3	15.8	13.7	oo 11.8					
Typical Sales (\$Mil)	49.0	60.5	36.3 72.9	47.0	40.5	42.3					
Number of Employees (FTE)			72.9 25.2			42.3 14.5					
Employee Turnover Rate	20.5	17.1	25.2	20.5	23.1	14.5					
Operations (% of Firms)	15.0	17.4	10 5	11.0	10 /	0.0					
Local	15.9	17.4	12.5	11.9	13.6	9.2					
Regional	55.1	52.2	56.3	57.1	68.2	58.5					
National	20.3	17.4	12.5	23.8	13.6	20.0					
International	8.7	13.0	18.8	7.1	4.6	12.3					
Ownership (% of Firms)											
Private Company	97.1	91.3	87.5	100.0	100.0	96.9					
Public Company	2.9	8.7	12.5	0.0	0.0	3.1					
Organization (% of Firms)											
Sole Proprietorship	0.0	0.0	0.0	0.0	0.0	7.8					
Partnership	1.5	0.0	0.0	2.4	0.0	7.8					
S Corporation	51.5	43.5	37.5	56.1	63.6	31.3					
C Corporation	42.7	52.2	62.5	36.6	31.8	25.0					
Limited Liability Corp. (LLC)	4.4	4.4	0.0	4.9	4.6	26.6					
Limited Liability Partnership (LLP)	0.0	0.0	0.0	0.0	0.0	1.6					
Chief Executive Officer (CEO)											
Salary	121,813	160,000	130,000	113,303	120,907	110,000					
Total Compensation	198,963	256,332	229,279	195,000	198,963	154,487					
Change versus Previous Year	5.0	2.5	1.9	6.3	6.3	0.0					
Bonus % of Salary	62.5	62.7	62.7	62.5	70.2	60.0					
Firms Paying Bonus	84.9	93.8	91.7	82.4	70.6	75.5					
Age	54.0	55.0	55.0	53.5	53.0	53.0					
Years with Company	23.0	23.0	19.5	24.0	20.0	21.0					
	51.0	50.0	51.0	56.0	53.5	50.0					
Equity Owned	22.2	0.0	0.0	32.4	40.0	46.0					
Company Founder	22.2	0.0	0.0	32.4	40.0	40.0					
CEO Benefits & Perks	70.7	02.4	01.2	7/ 0	01.0	05.5					
Company Car & Expenses	79.7	82.6	81.3	76.2	81.8	85.5					
Supplemental Life Insurance	52.2	52.2	56.3	50.0	50.0	66.1					
Supplemental Medical Insurance	23.2	17.4	25.0	23.8	18.2	56.5					
Tax Return Preparation	44.9	34.8	37.5	47.6	45.5	48.4					
Club Dues & Expenses	42.0	47.8	43.8	40.5	36.4	41.9					
Personal Tax & Financial Planning	30.4	26.1	31.3	31.0	27.3	38.7					
Annual Physical Examination	14.5	8.7	12.5	14.3	18.2	27.4					
Low or No-interest Loans	14.5	17.4	18.8	9.5	0.0	16.1					
Supplemental Retirement Benefits	15.9	8.7	6.3	19.1	18.2	14.5					
Deferred Compensation	10.1	4.4	6.3	11.9	9.1	8.1					
First Class Air Travel	8.7	17.4	18.8	4.8	0.0	8.1					
Use of Corporate Aircraft	0.0	0.0	0.0	0.0	0.0	4.8					
COO/Vice President/#2 Officer											
Salary	99,200	112,020	105,000	97,500	105,850	107,500					
Total Compensation	151,500	191,610	154,305	151,500	176,870	145,135					
Change versus Previous Year	7.0	2.5	5.0	8.8	18.0	3.3					
Bonus % of Salary	62.2	96.9	130.1	44.4	34.8	59.8					
Firms Paying Bonus	83.3	80.0	71.4	87.0	75.0	82.4					
Age	50.0	54.0	54.0	48.5	49.5	48.0					
Years with Company	17.0	25.5	28.0	16.0	16.0	18.0					
Equity Owned	16.0	8.0	1.0	3.0	20.0	10.0					
	6.4	4.6	6.7	8.1	10.0	12.7					
Cook Brandita & Barka	0.4	4.0	0.7	0.1	10.0	12.7					
COO/VP Benefits & Perks	44.4	07.5	00.0	E0.0	E0.0	72.2					
Company Car & Expenses	64.4	87.5	90.0		50.0	72.2					
Supplemental Life Insurance	33.3	37.5	40.0	26.9	33.3	66.7					
Supplemental Medical Insurance	20.0	18.8	20.0	19.2	8.3	50.0					
Tax Return Preparation	33.3	25.0	20.0	34.6	33.3	38.9					
Club Dues & Expenses	31.1	37.5	20.0	30.8	25.0	33.3					
Personal Tax & Financial Planning	24.4	12.5	10.0	30.8	25.0	38.9					
Annual Physical Examination	4.4	0.0	0.0	3.9	0.0	25.0					
Low or No-interest Loans	8.9	6.3	10.0	3.9	0.0	16.7					
Supplemental Retirement Benefits	15.6	6.3	0.0	19.2	8.3	8.3					
Deferred Compensation	13.3	0.0	0.0	19.2	25.0	5.6					
First Class Air Travel	6.7	12.5	10.0	3.9	0.0	2.8					
Use of Corporate Aircraft	0.0	0.0	0.0		0.0	2.8					
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Firms						
Copyright © 2008 Profit Planning Group	North West	Oregon	Portland	Wash-ington	Seattle	Canada
Chief Financial Officer (CFO)		J		3		
Salary	85,335	101,400	101,400	80,335	80,670	105,917
Total Compensation	101,400	176,924	221,530	88,198	95,596	119,500
Change versus Previous Year	5.8	10.0	5.8	5.0	5.0	5.0
Bonus % of Salary	19.5	41.5	56.5	16.0	13.5	26.8
Firms Paying Bonus	77.8	80.0	75.0	81.3	66.7	87.5
Age	53.0	53.0	50.5	56.5	52.0	46.0
Years with Company	14.0	14.0	14.0	12.0	8.0	7.0
Equity Owned	0.0	0.0	0.0	0.0	0.0	0.0
Company Founder	6.4	4.6	6.7	8.1	10.0	12.7
CFO Benefits & Perks	42.0	F2.0	F0.0	20.0	40.0	F4./
Company Car & Expenses	43.8	53.9	50.0	38.9	40.0	54.6
Supplemental Life Insurance	31.3 18.8	38.5 7.7	50.0 10.0	22.2 22.2	20.0 10.0	45.5 36.4
Supplemental Medical Insurance	9.4	7.7	10.0	11.1		30.4 9.1
Tax Return Preparation	15.6	15.4	10.0	16.7	10.0 10.0	13.6
Club Dues & Expenses	6.3	0.0	0.0	10.7	10.0	4.6
Personal Tax & Financial Planning	6.3 9.4	7.7	10.0	11.1	10.0	4.6 18.2
Annual Physical Examination	6.3	7.7	10.0	5.6	0.0	18.2 9.1
Low or No-interest Loans	6.3 9.4	7.7	0.0	11.1	20.0	18.2
Supplemental Retirement Benefits	9.4 12.5	7.7	10.0	11.1	20.0	0.0
Deferred Compensation First Class Air Travel	6.3	15.4	20.0	0.0	20.0	4.6
	0.3	0.0	0.0	0.0	0.0	4.6
Use of Corporate Aircraft	0.0	0.0	0.0	0.0	0.0	4.0
Chief Marketing Officer (CMO)	113,014	117,792	149,778	100,960	n/a	98,000
Salary	119,556	139,264	161,250	106,630	n/a	110,000
Total Compensation	2.5	139,204	1.3	0.0	n/a	3.5
Change versus Previous Year	25.9	25.9	n/a	n/a	n/a	49.3
Bonus % of Salary	70.0	83.3	75.0	50.0	n/a	70.0
Firms Paying Bonus	70.0 52.5	51.5	55.5	56.5	n/a	70.0 45.1
Age Years with Company	8.0	14.5	22.5	6.0	n/a	11.0
Equity Owned	0.0	0.0	0.0	0.0	n/a	0.0
Company Founder	6.4	4.6	6.7	8.1	10.0	12.7
CMO Benefits & Perks	0.4	4.0	0.7	0.1	10.0	12.7
Company Car & Expenses	54.6	83.3	75.0	20.0	n/a	50.0
Supplemental Life Insurance	36.4	50.0	50.0	20.0	n/a	57.1
Supplemental Medical Insurance	0.0	0.0	0.0	0.0	n/a	35.7
Tax Return Preparation	0.0	0.0	0.0	0.0	n/a	21.4
Club Dues & Expenses	9.1	16.7	0.0	0.0	n/a	21.4
Personal Tax & Financial Planning	0.0	0.0	0.0	0.0	n/a	21.4
Annual Physical Examination	9.1	16.7	25.0	0.0	n/a	21.4
Low or No-interest Loans	0.0	0.0	0.0	0.0	n/a	7.1
Supplemental Retirement Benefits	9.1	0.0	0.0	20.0	n/a	14.3
Deferred Compensation	18.2	16.7	25.0	20.0	n/a	0.0
First Class Air Travel	0.0	0.0	0.0	0.0	n/a	0.0
Use of Corporate Aircraft	9.1	16.7	0.0	0.0	n/a	0.0
Operations Manager						
Salary	54,600	52,583	50,354	54,800	65,000	55,000
Total Compensation	66,500	58,667	58,434	69,913	77,085	65,288
Bonus % of Salary	15.5	16.2	20.9	15.5	12.5	20.0
Firms Paying Bonus	74.2	75.0	80.0	73.9	76.9	79.0
Warehouse Supervisor						
Salary	40,000	38,935	37,968	42,303	45,000	40,736
Total Compensation	46,000	46,000	46,000	47,000	47,670	44,500
Bonus % of Salary	8.2	13.5	19.3	8.2	7.8	8.2
Firms Paying Bonus	88.6	90.9	87.5	87.5	90.9	65.7
Warehouse Employee						
Salary	27,000	29,350	27,000	26,500	26,661	30,000
Total Compensation	29,159	30,404	29,900	29,000	29,100	32,000
Bonus % of Salary	6.4	7.7	7.4	4.8	5.6	7.3
Firms Paying Bonus	75.5	77.8	75.0	74.2	86.7	65.3
Driver/Delivery Personnel						
Salary	31,500	29,120	28,060	32,680	33,200	32,000
Total Compensation	33,000	29,200	29,200	33,950	36,289	33,000
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Bonus % of Salary	4.6	7.3	8.3	3.6	3.0	10.2

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Firms	North Wood	0	Deathered		C III.	O a manda				
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Sales Manager	63,250	53,000	53,000	63,803	63,600	65,000				
Salary Total Compensation	79,750	100,000	100,000	79,750	100,000	81,985				
Bonus % of Salary	31.6	100,000	146.1	22.0	26.1	25.0				
Firms Paying Bonus	88.1	83.3	75.0	89.3	84.6	88.9				
Sales Assistant	00.1	03.3	75.0	07.5	04.0	00.7				
Salary	34,524	31,199	30,800	39,062	40,000	40,000				
Total Compensation	40,000	35,000	33,000	42,400	44,961	46,033				
Bonus % of Salary	14.3	7.3	13.8	23.8	31.2	12.5				
Firms Paying Bonus	65.4	70.0	66.7	66.7	60.0	80.8				
Customer Service Rep										
Salary	36,000	32,674	32,500	36,000	38,250	38,350				
Total Compensation	41,265	37,000	38,500	42,550	43,479	44,750				
Bonus % of Salary	17.9	21.2	18.4	11.1	30.6	18.2				
Firms Paying Bonus	67.7	75.0	83.3	63.6	50.0	77.5				
Counter Salesperson										
Salary	32,848	32,000	32,700	35,000	37,200	32,000				
Total Compensation	36,000	36,000	37,346	36,600	37,400	36,750				
Bonus % of Salary	5.8	19.3	21.0	3.7	2.6	16.2				
Firms Paying Bonus	71.4	85.7	83.3	65.0	44.4	76.7				
Chief Information Officer (CIO/CTO)										
Salary	64,147	108,000	115,325	60,199	n/a	70,400				
Total Compensation	70,359	106,000	n/a	70,359	n/a	78,530				
Bonus % of Salary	14.5	23.5	n/a	n/a	n/a	12.9				
Firms Paying Bonus	87.5	100.0	n/a	75.0	n/a	75.0				
MIS/Data Processing Manager										
Salary	64,525	74,000	n/a	62,346	n/a	68,000				
Total Compensation	71,275	n/a	n/a	70,000	n/a	68,000				
Bonus % of Salary	13.3	n/a	n/a	n/a	n/a	8.8				
Firms Paying Bonus	55.6	n/a	n/a	50.0	n/a	54.6				
Systems Administrator	40.000	50 / 70		10 / 11	50.000	45.500				
Salary	49,288	52,678	n/a	48,611	50,000	45,500				
Total Compensation	54,865	n/a	n/a	55,729	n/a	49,000				
Bonus % of Salary	7.0	n/a	n/a	6.7	n/a	9.3				
Firms Paying Bonus	81.8	n/a	n/a	87.5	n/a	85.0				
IT Clerk	32,040	37,784	n/a	28,020	33,636	38,000				
Salary	33,597	37,764 n/a	n/a	30,000	38,650	40,750				
Total Compensation Bonus % of Salary	4.4	n/a	n/a		36,030 n/a	40,750 n/a				
Firms Paying Bonus	61.5	n/a	n/a	50.0	50.0	30.0				
Purchasing Manager	01.5	11/4	TI/U	30.0	30.0	30.0				
Salary	53,125	57,000	52,000	48,000	58,186	59,471				
Total Compensation	61,781	64,706	58,000	59,925	65,872	70,000				
Bonus % of Salary	8.9	9.7	16.3	8.3	6.2					
Firms Paying Bonus	86.2	80.0	71.4	89.5	87.5	84.6				
Purchasing Agent/Buyer										
Salary	39,000	36,250	36,475	41,500	42,240	39,600				
Total Compensation	42,000	38,082	39,311	42,250	42,250	42,418				
Bonus % of Salary	6.6	10.4	19.0	4.3	9.1	9.3				
Firms Paying Bonus	77.8	90.0	85.7	73.1	75.0	74.2				
Controller										
Salary	66,040	71,500	72,450	63,811	n/a	70,000				
Total Compensation	73,150	73,150	73,400	70,320	n/a	77,200				
Bonus % of Salary	14.3	14.1	16.9	14.5	n/a	8.9				
Firms Paying Bonus	85.7	91.7	85.7	77.8	n/a	73.3				
Accountant/Bookkeeper										
Salary	41,750	36,100	39,000	43,992	45,500	40,000				
Total Compensation	41,750	39,000	40,000	45,000	50,000	42,000				
Bonus % of Salary	4.0	5.3	5.4	3.9	3.9	6.1				
Firms Paying Bonus	84.9	81.8	75.0	86.4	91.7	70.6				
Credit Manager										
Salary	46,125	44,720	49,713	51,213	50,625	50,000				
Total Compensation	50,406	48,691	52,607	51,930	54,244	55,500				
Bonus % of Salary	7.3	8.2	11.7	5.7	5.6	16.4				
Firms Paying Bonus	100.0	100.0	100.0	100.0	100.0	100.0				

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Firms											
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Credit/Collections Clerk											
Salary	30,601	31,000	31,500	30,000	30,378	33,000					
Total Compensation	31,070	31,240	34,938	30,856	35,000	35,000					
Bonus % of Salary	4.1	8.1	11.2	4.1	4.1	6.6					
Firms Paying Bonus	100.0	100.0	100.0	100.0	100.0	100.0					
Human Resources Manager											
Salary	54,750	51,754	n/a	57,970	n/a	51,268					
Total Compensation	58,441	51,050	n/a	61,000	n/a	56,467					
Bonus % of Salary	5.8	5.8	n/a	5.6	n/a	9.3					
Firms Paying Bonus	100.0	100.0	n/a	100.0	n/a	100.0					
Office Manager											
Salary	48,573	46,320	43,660	50,500	54,995	42,000					
Total Compensation	51,856	51,448	53,770	54,280	59,495	42,838					
Bonus % of Salary	11.9	17.1	56.9	8.2	8.2	8.3					
Firms Paying Bonus	77.8	71.4	66.7	81.8	100.0	81.8					
Office/Clerical Personnel											
Salary	30,000	30,000	32,240	31,376	33,065	30,350					
Total Compensation	31,698	30,000	30,666	32,016	33,915	32,000					
Bonus % of Salary	3.8	5.4	8.6	3.1	2.4	5.5					
Firms Paying Bonus	80.0	75.0	62.5	82.6	90.9	60.6					

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Firms							
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Raises, Bonuses, Retirement							
Employee Raises (% of Firms)							
Cost of Living Adjustment (COLA)	44.9	34.8	25.0	50.0	54.6	52.4	
Annual Merit Raise	63.8	69.6	68.8	61.9	63.6	68.3	
Lump Sum	4.4	4.4	6.3	4.8	4.6	12.7	
Variable Pay Plan	49.3	39.1	37.5	54.8	54.6	50.8	
No Raises	1.5	4.4	6.3	0.0	0.0	4.8	
No Set Policy for Raises	58.0	56.5	50.0	59.5	50.0	63.5	
Employee Bonus Program (% of Firms)	95.7	91.3	87.5	100.0	100.0	92.1	
Special Recognition Bonus	42.4	47.6	50.0	40.5	40.9	46.6	
Achievement of Individual Goals	53.0	47.6	57.1	54.8	50.0	58.6	
Achievement of Firm/Dept. Goals	48.5	52.4	64.3	45.2	40.9	65.5	
Cash Profit Sharing	28.8	42.9	50.0	23.8	27.3	32.8	
CEO/Owner Discretion	72.7	71.4	57.1	71.4	63.6	63.8	
Retention Bonuses (% of Firms)	2.9	0.0	0.0	4.8	9.1	11.1	
Severance Program	7.3	13.0	18.8	4.8	4.6	20.0	
Service Requirement (years)	2.0	n/a	n/a	n/a	n/a	1.5	
Maximum Pay Offered (weeks)	9.0	n/a	n/a	n/a	n/a	16.0	
Retirement Plans Offered (% of Firms)	94.1	95.7	93.8	95.1	95.5	52.3	
401(k)	87.5	90.9	86.7	87.2	85.7	33.3	
Profit Sharing Plan	34.4	36.4	26.7	33.3	23.8	15.2	
Payroll Deduction/SEP/SIMPLE IRA	12.5	9.1	6.7	10.3	14.3	66.7	
Defined Benefit Plan	4.7	0.0	0.0	7.7	0.0	9.1	
Money Purchase Plan	3.1	4.6	6.7	2.6	0.0	18.2	
401(k) Plan Options							
Traditional	80.4	80.0	84.6	82.4	72.2	72.7	
Safe Harbor	37.5	45.0	38.5	32.4	27.8	0.0	
SIMPLE	3.6	10.0	7.7	0.0	0.0	27.3	
Provides for Roth Contrib.	24.1	27.8	33.3	20.6	16.7	10.0	
Catch-up Contributions Allowed	89.1	94.7	100.0	85.3	77.8	0.0	
Flexible Spending Accounts							
Health Care	40.3	59.1	53.3	31.7	31.8	7.8	
Dependent Care	37.3	59.1	53.3	26.8	22.7	3.1	
Adoption Assistance	1.5	0.0	0.0	2.4	0.0	1.6	
Child Care (allowance or facilities)	10.5	22.7	26.7	4.9	9.1	1.6	
Flexible Work Scheduling	52.2	45.5	53.3	58.5	63.6	37.5	
Educational Assistance	53.7	54.6	60.0	56.1	59.1	59.4	
Pre-Retirement Counseling	10.5	9.1	6.7	12.2	9.1	9.4	
Annual Computerized Benefits Stmt	25.4	27.3	40.0	26.8	36.4	18.8	
Smoking Restrictions in Workplace	92.5	95.5	93.3	95.1	95.5	85.9	
Employee Policy Manual	91.0	100.0	100.0	87.8	81.8	78.1	
Union Representation	11.6	8.7	6.3	14.3	18.2	3.2	
End Of Year & Christmas Perks							
Cash	30.9	26.1	18.8	31.7	27.3	25.0	
Gift	55.9	60.9	62.5	51.2	40.9	51.6	
Party	82.4	87.0	87.5	82.9	81.8	84.4	
Year-end Bonus	33.8	30.4	12.5	36.6	31.8	20.3	

Firms			5pjg 2000	Profit Planning	о. о а р,о.	
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Benefits	Worth West	Oregon	1 Ortiana	wasii-iiigtoii	Scattic	Cariada
Offer Cafeteria Plan (% of Firms)	39.1	50.0	50.0	34.2	30.0	3.3
Offer Health Benefits (% of Firms)	98.6	100.0	100.0	100.0	100.0	93.9
Medical/Hospitalization Plans						
Traditional (indemnity)	17.7	21.7	18.8	16.7	4.6	78.0
Traditional HMO	10.3	21.7	18.8	4.8	0.0	17.0
Point of Service HMO (POS)	7.4	17.4	18.8	2.4	0.0	11.9
Preferred Provider (PPO)	95.6	100.0	100.0	95.2	100.0	23.7
Exclusive Provider (EPO)	5.9	13.0	12.5	2.4	0.0	10.2
HMO & PPO	8.8	21.7	18.8	2.4	0.0	8.8
Traditional & PPO	16.2	21.7	18.8	14.3	4.6	13.6
POS & PPO	7.4	17.4	18.8	2.4	0.0	8.5
HMO & POS	5.9	13.0	12.5	2.4	0.0	10.2
Employer Paid Percentage	95.0	85.0	n/a	100.0	n/a	80.0
Traditional (indemnity) Traditional HMO	93.0	0.0	n/a	n/a	n/a	90.0
Point of Service HMO (POS)	0.0	42.5	n/a	n/a	n/a	85.0
Proferred Provider (PPO)	83.5	85.0	80.0	80.0	80.0	68.5
Exclusive Provider (EPO)	0.0	n/a	n/a	n/a	n/a	85.0
PPO Premium						33.0
Single Employee	314	320	343	309	342	116
Employee Plus Spouse	671	688	707	656	750	369
Employee Plus Child	605	607	633	587	614	353
Family	952	916	948	952	1,035	275
Annual Deductible (per person)						
Traditional (indemnity)	750	n/a	n/a	750	n/a	500
Traditional HMO	n/a	n/a	n/a	n/a	n/a	n/a
Point of Service HMO (POS)	n/a	n/a	n/a	n/a	n/a	n/a
Preferred Provider (PPO)	500	500	500	500	500	
Exclusive Provider (EPO)	n/a	n/a	n/a	n/a	n/a	n/a
Co-Pay Amount (per visit)	25	m la	-10	25	m la	10
Traditional (indemnity) Traditional HMO	25 n/a	n/a n/a	n/a n/a	25 n/a	n/a n/a	10 n/a
Point of Service HMO (POS)	n/a	n/a	n/a	n/a	n/a	n/a
Preferred Provider (PPO)	20	20	20	25	25	n/a
Exclusive Provider (EPO)	n/a	n/a	n/a	n/a	n/a	n/a
PPO Requirements						
Deductibles for Family Coverage	3	3	3	2	2	2
Second Opinion	12.3	10.0	13.3	11.4	20.0	20.0
Pre-Notify for non-ER Hosp. Visit	43.9	75.0	73.3	25.7	15.0	33.3
Other Health Benefits						
Dependent Coverage	95.5	95.7	93.8		90.9	86.9
Dental Plan	83.3	91.3	93.8		81.8	90.2
Vision/Optical Plan	63.6	60.9	56.3		72.7	44.3
Retiree Medical Insurance	9.1	13.0	6.3	7.3	13.6	11.5
Prescription Drug Plan	97.0 77.3	95.7	93.8 81.3		100.0	88.5
Mail-order Drug Plan Group Term Life Insurance	71.2	78.3 78.3	81.3		77.3 68.2	9.8 96.7
Long-term Disability Insurance	56.1	78.3	81.3		40.9	91.8
Short-term Disability Insurance	47.0	65.2	68.8		27.3	52.5
Long-term Care Insurance	4.6	4.4	6.3		0.0	14.8
Employee Assistance Program	37.9	39.1	37.5	36.6	40.9	39.3
Employer Paid Percentage						
Dependent Coverage	50.0	10.0	50.0	50.0	50.0	85.0
Dental Plan	82.5	80.0	72.5	83.0	100.0	80.0
Vision/Optical Plan	85.0	100.0	85.0	80.0	75.0	100.0
Retiree Medical Insurance	0.0	n/a	n/a	n/a	n/a	0.0
Prescription Drug Plan	80.0	100.0	80.0	75.0	75.0	80.0
Mail-order Drug Plan	80.0	85.0	78.0	77.5	75.0	30.0
Group Term Life Insurance	100.0	100.0	100.0	100.0	100.0	85.0
Long-term Disability Insurance	100.0	100.0	100.0	100.0	100.0	0.0
Short-term Disability Insurance	100.0	100.0	100.0		40.0	50.0
Long-term Care Insurance	0.0	n/a	n/a		n/a	
Employee Assistance Program	100.0	100.0	75.0	100.0	100.0	100.0

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Firms								
Copyright © 2008 Profit Planning Group	North West	Oregon	Portland	Wash-ington	Seattle	Canada		
Annual Deductible (per person)								
Dependent Coverage	500	500	500	500	500	93		
Dental Plan	50	50	50	50	50	50		
Vision/Optical Plan	38	n/a	n/a	n/a	n/a	n/a		
Retiree Medical Insurance	n/a	n/a	n/a	n/a	n/a	n/a		
Co-Pay Amount (per visit)								
Dependent Coverage	20	20	20	25	25	n/a		
Dental Plan	20	n/a	n/a	23	n/a	n/a		
Vision/Optical Plan	20	n/a	n/a	20	10	n/a		
Retiree Medical Insurance	n/a	n/a	n/a	n/a	n/a	n/a		
Health Savings Accounts Offered	10.3	8.7	12.5	7.3	9.1	3.3		
HDHP Deductible (FTE/family annual)	3,000	n/a	n/a	n/a	n/a	n/a		
Firm Contributes to Employee HSA	85.7	n/a	n/a	n/a	n/a	n/a		
% of Deductible Contributed	n/a	n/a	n/a	n/a	n/a	n/a		
\$ Amount Contributed	1,580	n/a	n/a	n/a	n/a	n/a		
Time Off	40.7	F./ F	75.0	0//	40.0	F7.4		
Paid Time Off Program (PTO)	42.7	56.5	75.0	36.6	40.9	57.1		
Days Off Accrued (per year)	15.0	15.5	16.0		20.0	15.0		
Carry Over Accrued PTO (% of firms)	51.7	53.9	50.0		33.3	27.8		
Includes Paid Holidays (% of firms)	20.7	23.1	25.0	20.0	33.3	41.7		
Paid Holidays (if not incl. in PTO)	7	7	7	7	/	10		
Separate Sick/Vacation Programs	100.0	100.0	100.0	100.0	100.0	100.0		
Paid Sick Days for Salaried Emps.	100.0	100.0	100.0	100.0	100.0	100.0		
Sick Days (per year)	5.0	6.0	6.0	5.0	5.0	5.0		
Paid Sick Days for Hourly Emps.	100.0	100.0 5.0	n/a	100.0 5.0	100.0	100.0 5.5		
Sick Days (per year)	5.0 7.0	6.0	n/a		5.0			
Paid Holidays (per year)	7.0	0.0	7.0	7.0	8.0	10.0		
Other Time Off Paid Parental Leave	13.2	13.0	6.3	12.2	9.1	37.1		
	58.8	69.6	62.5		59.1	69.4		
Paid Jury Duty	13.2	17.4	02.5 18.8	9.8	9.1	8.1		
Paid Military Duty Holidays Observed	13.2	17.4	10.0	7.0	7.1	0.1		
New Year's Eve	13.2	13.0	18.8	9.8	13.6	28.1		
New Year's Day	100.0	100.0	100.0	100.0	100.0	98.4		
Martin Luther King's Birthday	1.5	0.0	0.0	2.4	0.0	4.7		
Presidents' Day	7.4	0.0	0.0	12.2	13.6	9.4		
Good Friday	0.0	0.0	0.0	0.0	0.0	90.6		
Memorial Day	100.0	100.0	100.0		100.0	45.3		
Independence Day	100.0	100.0	100.0	100.0	100.0	46.9		
Labor Day	98.5	100.0	100.0		100.0	92.2		
Veteran's Day	1.5	0.0	0.0		0.0	37.5		
Thanksgiving Day	98.5	100.0	100.0	97.6	95.5	95.3		
Day After Thanksgiving	64.7	69.6	81.3		63.6	4.7		
Christmas Eve	29.4	26.1	31.3		40.9	29.7		
Christmas Day	97.1	100.0	100.0		95.5	98.4		
Personal/Floating Holiday	25.0	8.7	12.5		40.9	29.7		
Other Religious Holidays	0.0	0.0	0.0		0.0	23.4		
Other	4.4	4.4	6.3		4.6	78.1		

2008 Employee Compensation Repo	ort	С	opyright 2008 I	Profit Planning	Group, Inc.			
Branches Copyright © 2008 Profit Planning Group	Typical U.S. Dist.	Sales Under \$1 Million	Sales \$1 - \$2 Million	Sales \$2 - \$3 Million	Sales \$3 - \$4 Million	Sales \$4 - \$5 Million	Sales \$5 - \$6 Million	Sales \$6 - \$7 Million
Typical Branch Sales (\$Mil)	7.2	0.7	1.5		3.4			6.4
Branch Manager								
Salary	58,082	49,000	45,900	50,000	52,000	57,250	60,000	63,367
Total Compensation	70,791	56,300	53,320	60,094	61,927	69,939	74,681	75,000
Bonus/Commission (% of salary)	20.2	17.1	13.2	14.9	18.0		15.8	15.3
Firms Paying Commission/Bonus	88.9	83.0	86.0		90.9	88.9	86.8	85.4
Branch Manager Bonus (% of Firms)	87.5	82.0	84.6		87.1	83.5	85.1	90.2
Discretionary	47.3	48.0	43.8		48.3		52.2	45.5
Achievement of Sales Goals	44.8	41.8	42.2				34.2	41.6
Achievement of Gross Margin Goals	37.9	38.5	40.0		41.6		41.3	42.9
Achievement of Profit Goals	44.4	45.3	43.6		44.9		48.4	43.5
Percentage of Sales	14.2	11.8	15.0	15.9	11.0		12.0	8.4
Percentage of Gross Margin	16.6	13.9	19.6	16.1	12.6		15.2	11.0
Percentage of Profits	28.8	27.4	28.2	28.1	27.8		31.0	
Return on Equity/Assets/Sales	9.7	10.6	9.4	7.1	8.2	9.1	5.4	10.4
Inside Sales	EE 2	EO 4	45.4	47.5	40.0	E2 1	E1 4	40 5
Inside Sales Staff (% of firms)	55.3 2.0	50.4 1.0	45.4 1.0	47.5 1.0	49.9 2.0		51.4 2.0	48.5 2.0
Inside Salespeople (# per branch)	2.0 6.4	1.0 5.0	4.0	5.0			6.0	
Avg. Length of Employment (years)	0.4	5.0	4.0	5.0	0.0	7.0	0.0	0.0
Typical Inside Salesperson Salary	39,217	39,833	33,000	37,129	35,380	36,000	37,250	38,000
Total Compensation	44,253	45,000	39,945	42,000	41,000		44,187	43,816
Bonus/Commission (% of salary)	14.1	19.2	13.6		13.7	11.1	16.3	13.5
Firms Paying Commission/Bonus	85	83.8	72.4	83.2	81.6		79.5	84.8
Beginning Inside Salesperson	03	03.0	72.7	05.2	01.0	7.00	77.5	04.0
Salary	32,441	32,000	28,000	29,060	30,000	28,800	33,250	32,000
Total Compensation	35,143	35,000	31,100	32,671	30,000	30,349	35,000	34,112
Bonus/Commission (% of salary)	12.5	9.5	10.4	12.7	12.5		10.3	6.8
Firms Paying Commission/Bonus	70.9	67.7	55.3	64.1	63.9	62.8	59.2	74.4
Inside Sales Compensation Plans								
Straight Salary	17.3	17.3	16.9	25.0	24.8	26.3	22.9	17.4
Hourly	38.8	37.4	44.7	33.8	35.2	32.4	32.6	33.9
Salary & Commission	23.5	16.4	18.4	15.1	13.6	14.6	13.9	13.9
Salary & Bonus	12.1	22.4	13.3	18.4	18.4	16.0	18.8	27.0
Salary & Commission & Bonus	7.2	5.6	5.4	6.3	6.4	9.4	11.1	7.0
Other	1.1	0.9	1.2	1.5	1.6	1.4	0.7	0.9
Outside Sales								
Outside Sales Staff (% of firms)	97.0	95.8	96.3					
Outside Salespeople (# per branch)	2.0	1.0	1.0		2.0		2.0	
Average Employment (years)	7.2	5.0	4.0	7.0	6.0	6.0	7.0	7.0
Senior Sales Consultant		45.000	0,,000	40.000	40.000	40.450	44.000	
Salary	41,576	45,300	36,000	42,000	-		46,300	40,000
Total Compensation	84,246	73,520	62,968				81,871	84,000
Bonus/Commission (% of salary)	81.1 93.1	49.4 88.7	75.3 86.3	53.7 86.6	54.0 90.3		59.2 93.4	87.9 96.5
Firms Paying Commission/Bonus	93.1	00.7	00.3	00.0	90.3	09.3	93.4	90.3
Typical Outside Salesperson	37,055	41,000	36,000	36,200	36,000	34,379	39,000	38,000
Salary Total Compensation	64,388	61,300	52,000	56,000	58,430		63,000	64,112
Bonus/Commission (% of salary)	61.7	39.1	37.9		53.4	64.4	44.4	48.5
The state of the s	92.9	88.4	87.0	85.6	89.6		92.3	91.6
Firms Paying Commission/Bonus	72.7	00.4	07.0	05.0	07.0	70.4	72.3	71.0
Beginning Outside Salesperson Salary	35,000	36,252	30,602	34,908	31,323	30,000	34,726	31,200
Total Compensation	48,202	50,000	40,000	42,000		42,250	45,000	49,054
Bonus/Commission (% of salary)	37.0	20.6	29.0				28.6	
Firms Paying Commission/Bonus	78.6	77.8	73.0	67.7	72.3		73.3	84.3
Outside Sales Compensation Plans	, 5.0	,,,,	, 5.0	07.7	, 2.3	00.7	, 5.5	01.5
Straight Salary	2.6	4.3	5.3	3.1	3.5	4.2	2.6	2.2
Salary & Bonus	7.0	13.8	8.1	7.4				5.7
Salary & Commission	34.8	42.7	41.3		44.9		43.5	
Salary & Commission & Bonus	24.8	18.3	18.8				19.9	22.9
Straight Commission	7.4	5.7	9.4	9.7	7.3		7.5	4.9
			17	1.1				3.5
	2.0	3.5	1.7	1.1	0.4	1.3	0.4	3.3
Commission & Bonus (no salary) Commission & Draw Against Commission	2.0 21.0	3.5 11.2	1.7		16.0		19.1	17.2

2000 Employee Compensation Repo	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		opyrigin 2000 i	Tone Flaming	Group, inc.			
Branches Convicted © 2009 Profit Planning Croup	Typical U.S. Dist.	Sales Under \$1 Million			Sales \$3 - \$4 Million			Sales \$6 - \$7 Million
Copyright © 2008 Profit Planning Group	DISt.	\$1 IVIIIIIVI1	Million	Million	IVIIIIIOI1	Million	Million	IVIIIIIOI1
Commission Payment Plans	12.7	20.5	10.0	147	15.5	14.4	18.9	12.0
Flat Percent of Sales	5.7	20.5 8.4	18.2	14.7 5.2	15.5 5.2	14.4 5.3		
Escalating Percent of Sales			4.2				2.1 45.3	
Flat Percent of Gross Margin	48.6	46.3	52.9	50.3	44.5	42.8		
Escalating Percent of Gross Margin	19.6	17.8	18.8	22.9	25.9	26.4		
Other Payment Plan	13.4	7.2	5.8	7.0	8.9	11.1	11.9	10.5
Other Basis for Commission Payments	10 /	21.2	20.7	17.0	21.0	10.0	21.7	22.0
Prompt Payment/Billing Discounts	18.6	21.2	22.7	17.0	21.9	19.3	21.7	23.0
Service	31.1	41.1	40.5	39.8	38.5	36.1	47.1	34.3
Repair Parts	45.9	52.3	57.8	54.9	53.4	50.9	52.5	
Accessories/Tooling	51.0	57.1	60.5	59.8	58.2	56.9	51.3	
Finance Plans	9.9	12.6	10.3	9.9	12.7	10.5		
Cancellation Charges Collected	5.8	8.8	7.2	6.8	7.7	6.9	9.6	8.8
Lowest Volume Salesperson	047.007	E 4E 00/	/05.000	000 000	750.000	750.000	75 4 000	0/0 ///
Total Sales	817,896	545,086	625,000	800,000	750,000	750,000	754,929	
Gross Profit Contribution	200,133	154,695	177,063	200,000	190,200	187,500	184,354	
Gross Margin	24.6	28.4	28.3	25.0	25.4	25.0	24.4	24.0
Highest Volume Salesperson		0.744.040		0.440.000	0.450.000		0.500.000	0.550.000
Total Sales	4,430,771	2,746,319	2,860,000	3,148,030	3,150,000	3,208,000	3,500,000	
Gross Profit Contribution	930,625	737,112	743,600	787,007	787,500	745,539	770,000	
Gross Margin	21.1	26.8	26.0	25.0	25.0	23.2	22.0	23.0
Commission Credited								
Order Booked	3.5	7.0	3.1	3.6		3.6		
Order Shipped	13.6	16.8	14.9	17.1	14.9	16.7	13.7	
Upon Billing	54.6	57.0	54.8	61.7	58.2	55.5	61.0	
Payment Received	28.4	19.2	27.2	17.7	24.6	24.2	23.2	32.4
Employment/Commission Policies								
Written Employment Contract	37.8	47.8	35.7	39.4	41.4	40.1	37.4	
Ceiling to Prevent Comm. Windfalls	16.9	11.1	12.6	12.2	10.4	13.6		
Make Quota Before Comm. Earned	34.1	37.5	34.9	41.0	38.9	36.8	45.3	
New Salespeople Paid on Backlog	20.6	22.0	23.6	24.9	24.6	23.2	22.2	
Backlog Paid Upon Termination	40.0	37.2	38.2	33.5	31.6	38.6	32.5	
Charge Back for Bad Debt	44.4	49.1	53.1	55.0	51.9	51.8	46.9	52.7
Sales Contests Used								
Never	21.3	30.1	25.6	26.4	26.7	26.2	29.5	
Rarely	51.7	47.6	49.4	47.3	50.4	48.6	48.5	
Regularly	27.1	22.3	25.0	26.4	22.9	25.2	22.0	20.3
Sales Contest Prizes								
Cash	82.0	82.6	87.0	90.7	87.0	88.7	85.9	88.0
Travel	46.1	39.6	35.7	35.9	35.7	42.4	35.9	
Merchandise	43.0	48.1	50.0	46.2	43.9	42.1	44.6	35.9
Other	27.2	29.9	27.9	25.2	30.9	25.4	25.0	26.4
Expense Reimbursement Policy								
All Expenses Reimbursed	73.8	80.5	76.9	79.3	80.8	76.6	72.5	78.8
Per Diem Payment	1.8	1.6	1.3	2.0	3.0	2.1	2.3	2.7
Compensation Covers Expenses	6.7	6.5	8.0	6.0	7.0	7.0	6.1	6.3
Travel Expenses Only Reimbursed	10.4	8.0	8.4	6.8	4.4	6.0	9.5	
Fixed Monthly Expense Allowance	7.2	3.4	5.4	5.9	4.8	8.3	9.5	6.3
Car Arrangements								
None	11.6	11.4	13.7	11.8	10.0	11.4	11.8	10.6
Company Leased	14.2	16.1	12.7	12.2	11.3	13.5	10.3	
Company Owned	22.2	19.1	26.5	20.9	24.7	25.7	16.4	18.1
Employee Owned (reimbursed)	52.0	53.5	47.1	55.1	54.0	49.4	61.6	
Reimburse for Emp. Owned Cars								
Monthly Allowance	61.1	60.0	56.9	53.6	50.8	53.2	65.0	57.0
Gas/Oil	2.0	2.0				1.1		
Mileage	36.9	38.0	42.2	42.4	46.1	45.8		
Cell Phone Arrangements	30.7	30.0	72.2	72.7	70.1	75.0	33.0	71.5
None	7.1	8.8	8.4	5.3	7.7	6.0	7.6	6.6
Company Provided	65.4	66.6	65.5			65.7	63.1	
Employee Owned (reimbursed)	4.8	4.8	4.8	4.4	4.2	5.5		
Monthly Allowance	21.6	18.7	20.7	22.4	16.5	21.3		
Other	1.1	1.1	0.7	0.7	1.3	1.6	0.4	1

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Branches								
Copyright © 2008 Profit Planning Group	Sales \$7 - \$8 Million	Sales \$8 - \$9 Million	Sales \$9 - \$10 Million	Sales \$10 - \$12 Million	Sales \$12 - \$15 Million	Sales \$15 - \$20 Million	Sales \$20 - \$25 Million	Sales Over \$25 Million
Typical Branch Sales (\$Mil)	7.4	8.4	\$10 IVIIIII011 9.5	10.8	13.3	16.9	\$25 WIIIIOH 22.1	\$23 WIIIIOH 88.3
Branch Manager	7.4	0.4	7.5	10.0	15.5	10.7	22.1	00.5
Salary	66,900	61,300	68,350	67,885	71,200	79,801	75,502	71,434
Total Compensation	83,460	78,294	93,000	87,076	100,000	104,000	103,200	83,200
Bonus/Commission (% of salary)	19.3	31.2	31.0	27.5	27.2	32.4	26.4	25.6
Firms Paying Commission/Bonus	85.3	85.3	94.9	90.5	91.9	93.6	95.2	93.3
Branch Manager Bonus (% of Firms)	83.6	86.7	82.9	83.0	89.3	93.8	91.6	93.6
Discretionary	53.8	45.5	44.1	45.9	57.4	49.7	48.8	48.3
Achievement of Sales Goals	35.3	28.6	35.7	35.6	45.2	48.5	50.4	56.8
Achievement of Gross Margin Goals Achievement of Profit Goals	34.5 42.9	33.0 44.6	26.2 47.6	26.0 44.5	34.8 45.8	29.2 49.7	40.9 40.2	35.2 42.9
Percentage of Sales	5.9	11.6	9.5	10.3	9.0	8.7	6.3	20.0
Percentage of Gross Margin	8.4	11.6	10.7	11.6	14.2	12.4	7.9	23.6
Percentage of Profits	31.9	33.9	27.4	26.7	36.1	37.9	23.6	29.2
Return on Equity/Assets/Sales	13.5	8.0	21.4	14.4	12.3	13.0	10.2	9.7
Inside Sales								
Inside Sales Staff (% of firms)	58.0	53.6	57.1	56.2	58.0	61.9	50.5	66.2
Inside Salespeople (# per branch)	2.0	3.0	2.0	3.0	4.0	3.0	2.0	3.0
Avg. Length of Employment (years)	8.0	8.0	6.0	7.0	7.0	8.0	8.0	6.5
Typical Inside Salesperson								
Salary	38,500	36,827	37,769	40,000	38,600	41,170	41,000	42,768
Total Compensation	43,200	44,320	45,851	45,853	46,808	48,539	45,671	45,913
Bonus/Commission (% of salary)	12.4 80.2	16.5 81.7	16.6 87.3	14.0 87.5	16.0 88.2	14.5 85.6	10.6 88.1	13.8 92.0
Firms Paying Commission/Bonus Beginning Inside Salesperson	00.2	01.7	01.3	07.3	00.2	03.0	00.1	92.0
Salary	30,840	29,640	31,375	30,827	32,000	32,000	32,000	36,032
Total Compensation	34,700	31,972	38,500	35,161	35,607	36,213	34,000	38,346
Bonus/Commission (% of salary)	14.3	9.5	18.1	11.2	13.0	13.6	8.5	13.9
Firms Paying Commission/Bonus	67.9	69.7	78.1	78.3	73.3	67.8	80.0	81.3
Inside Sales Compensation Plans								
Straight Salary	17.9	29.6	20.0	22.7	16.9	18.5	24.3	9.4
Hourly	32.1	26.5	28.8	34.8	37.5	40.4	35.0	42.1
Salary & Commission	25.0	24.5	16.3	20.6	18.1	24.5	25.2	35.9
Salary & Bonus	14.3	9.2	13.8	10.6	13.1	7.3	5.8	6.5
Salary & Commission & Bonus	8.9 1.8	10.2 0.0	18.8 2.5	10.6 0.7	13.8 0.6	6.6 2.7	7.8 1.9	5.5 0.6
Other Outside Sales	1.0	0.0	2.0	0.7	0.0	2.1	1.7	0.0
Outside Sales Staff (% of firms)	94.9	94.5	99.3	96.4	97.8	98.0	98.5	97.9
Outside Salespeople (# per branch)	2.0	3.0	3.0	4.0	4.0	5.0	5.0	5.0
Average Employment (years)	7.0	7.0	9.0	8.0	8.0	8.0	7.0	8.0
Senior Sales Consultant								
Salary	45,488	37,500	40,000	40,500	45,000	50,000	46,821	38,689
Total Compensation	81,425	88,946	94,000	90,000	94,063	108,520	109,402	90,014
Bonus/Commission (% of salary)	87.4	95.2	102.7	87.1	66.5	81.5	107.0	103.5
Firms Paying Commission/Bonus	90.6	94.3	93.0	96.2	95.9	97.6	92.2	96.4
Typical Outside Salesperson	07.0/5	00 547	00.044	00.000	40.000	00.000	40.000	05.007
Salary	37,865	39,517	38,814	39,000	40,000	38,882	40,290	35,386
Total Compensation	65,000 50.0	65,000 60.0	65,157 48.8	67,995 67.2	71,160 62.0	73,980 69.7	76,250 56.8	68,943 75.9
Bonus/Commission (% of salary) Firms Paying Commission/Bonus	89.4	91.5	92.1	95.0	96.8	98.8	93.1	75.9 96.9
Beginning Outside Salesperson	07.4	71.5	72.1	73.0	70.0	70.0	73.1	70.7
Salary	35,000	37,484	37,750	36,000	40,000	39,644	35,000	36,000
Total Compensation	45,000	48,053	50,000	50,000	50,000	48,700	50,000	53,037
Bonus/Commission (% of salary)	34.6	33.3	32.0	33.3	34.9	39.1	33.0	43.0
Firms Paying Commission/Bonus	73.0	76.2	77.8	84.8	78.7	78.8	82.7	82.3
Outside Sales Compensation Plans								
Straight Salary	4.8	1.1	3.6	1.6	2.6	1.3	0.0	0.2
Salary & Bonus	8.1	8.5	10.1	7.8	8.2	4.6	2.0	5.4
Salary & Commission	36.0	40.7	38.9	37.3	40.7	29.2	41.6	19.7
Salary & Commission & Bonus	18.3	17.0	18.0	18.4	19.3	23.8	20.3	39.0
Straight Commission	7.0	7.9	7.9	7.4	7.8	12.1	10.9	5.3
Commission & Bonus (no salary)	1.6	1.7	0.7	2.5	2.2	2.1	3.0	2.2 28.2
Commission & Draw Against Commission	23.1	22.0	20.1	24.6	18.5	26.7	22.3	
Other	1.1	1.1	0.7	0.4	0.7	0.4	0.0	0.1

Branches Copyright © 2008 Profit Planning Group Commission Payment Plans Flat Percent of Sales Escalating Percent of Sales Flat Percent of Gross Margin Escalating Percent of Gross Margin Other Payment Plan	Sales \$7 - \$8 Million 11.0 6.8 45.4 22.7 14.1	Sales \$8 - \$9 Million 14.7 2.5 44.8	Sales \$9 - \$10 Million	Sales \$10 - \$12 Million	Sales \$12 - \$15 Million	Sales \$15 - \$20 Million	Sales \$20 - \$25 Million	Sales Over \$25 Million
Commission Payment Plans Flat Percent of Sales Escalating Percent of Sales Flat Percent of Gross Margin Escalating Percent of Gross Margin	Million 11.0 6.8 45.4 22.7	Million 14.7 2.5	\$10 Million 13.3	\$12 Million	\$15 Million			
Flat Percent of Sales Escalating Percent of Sales Flat Percent of Gross Margin Escalating Percent of Gross Margin	6.8 45.4 22.7	2.5		10.0				
Flat Percent of Sales Escalating Percent of Sales Flat Percent of Gross Margin Escalating Percent of Gross Margin	6.8 45.4 22.7	2.5		10.0				
Flat Percent of Gross Margin Escalating Percent of Gross Margin	45.4 22.7			10.8	8.8	12.7	10.7	6.7
Flat Percent of Gross Margin Escalating Percent of Gross Margin	22.7	44 8	10.0	10.8	8.0	6.1	9.1	5.7
		11.0	39.2	41.4	46.9	41.2	51.3	52.8
Other Payment Plan	14.1	31.3	27.5	26.1	23.0	27.6	13.7	11.4
aj		6.8	10.0	10.8	13.4	12.3	15.2	23.3
Other Basis for Commission Payments								
Prompt Payment/Billing Discounts	26.9	22.2	18.8	22.7	18.6	21.2	20.9	11.7
Service	35.6	37.0	35.0	32.4	32.6	34.1	31.1	14.9
Repair Parts	42.5	43.8	41.9	40.3	46.2	39.4	41.3	35.5
Accessories/Tooling	53.1	48.2	47.0	46.3	49.6	47.8	52.6	40.7
Finance Plans	9.4	8.0	14.5	15.7	14.4	15.5	12.2	5.7
Cancellation Charges Collected	6.9	3.1	9.4	7.9	8.1	6.2	2.6	1.7
Lowest Volume Salesperson	715 000	744 550	020.000	750,000	751 055	754 204	E72 (22	1 200 000
Total Sales	715,000	746,550	820,009	750,000	751,855	756,306	573,633	1,200,000
Gross Profit Contribution	171,958	170,811 22.9	164,002	171,375	172,626	152,244 20.1	117,537 20.5	252,840
Gross Margin	24.1	22.9	20.0	22.9	23.0	20.1	20.3	21.1
Highest Volume Salesperson Total Sales	4.000.000	4,200,000	5,084,666	4,088,212	4,610,975	5,008,300	4,400,000	15,000,000
Gross Profit Contribution	760,000	838,320	971,171	828,681	904,673	849,909	787,160	1,894,500
Gross Margin	19.0	20.0	19.1	20.3	19.6	17.0	17.9	12.6
Commission Credited	17.0	20.0	17.1	20.3	17.0	17.0	17.7	12.0
Order Booked	2.5	0.6	5.9	4.6	5.9	3.5	3.6	2.8
Order Shipped	13.6	20.9	16.8	17.4	15.1	15.5	9.2	8.7
Upon Billing	51.2	52.2	46.2	50.7	49.6	48.2	42.9	55.8
Payment Received	32.7	26.4	31.1	27.4	29.4	32.7	44.4	32.7
Employment/Commission Policies								
Written Employment Contract	48.1	41.5	26.6	35.8	37.8	39.2	39.1	34.6
Ceiling to Prevent Comm. Windfalls	16.1	14.7	15.1	13.1	17.2	15.6	14.9	25.6
Make Quota Before Comm. Earned	38.9	33.1	33.6	35.6	36.7	22.5	19.3	29.9
New Salespeople Paid on Backlog	28.4	29.5	18.5	31.1	27.0	18.1	24.9	13.0
Backlog Paid Upon Termination	44.4	42.3	47.1	41.9	38.6	43.8	53.6	44.8
Charge Back for Bad Debt	48.8	42.9	48.3	53.9	55.0	56.2	55.1	25.4
Sales Contests Used								
Never	22.3	26.7	26.6	25.9	21.1	26.4	22.9	10.3
Rarely	48.4	51.1	50.4	54.3	51.9	53.1	52.2	55.0
Regularly	29.4	22.2	23.0	19.8	27.0	20.5	24.9	34.8
Sales Contest Prizes								
Cash	88.0	78.1	80.4	81.0	84.1	81.7	71.9	74.2
Travel	38.7	35.8	36.3	42.5	49.1	49.7	38.4	60.7
Merchandise	49.3	40.7	38.2	38.6	39.7	41.7	34.3	42.7
Other	28.2	29.3	24.5	21.2	19.2	24.6	17.1	30.7
Expense Reimbursement Policy	77.5	(0.0	04.0	73.8	75.0	71.0	70.0	/F 4
All Expenses Reimbursed	2.8	68.2 2.8	84.8 1.5	13.8	75.3 1.5	71.8 0.4	73.3 1.1	65.4 1.6
Per Diem Payment	7.3	10.8		5.4	7.5	9.4	7.3	5.6
Compensation Covers Expenses	6.2	9.1	3.6 5.1	7.1	4.5	9.4 5.1	4.2	20.4
Travel Expenses Only Reimbursed Fixed Monthly Expense Allowance	6.2	9.1	5.1	12.1	11.2	13.3	14.1	7.0
Car Arrangements	0.2	7.1	J. I	12.1	11.2	13.3	14.1	7.0
None	14.2	15.3	5.8	14.1	15.2	15.7	11.5	8.9
Company Leased	15.9	10.8	13.9	10.7	14.1	11.4	11.5	18.8
Company Owned	20.2	24.4	26.3	17.4	20.7	18.6	11.0	22.5
Employee Owned (reimbursed)	49.7	49.4	54.0	57.9	50.0	54.2	66.0	49.8
Reimburse for Emp. Owned Cars								
Monthly Allowance	58.9	59.3	59.5	52.2	55.3	67.5	61.8	72.2
Gas/Oil	6.7	4.7	0.0	1.5	4.6	2.4	0.8	1.2
Mileage	34.4	36.1	40.5	46.4	40.2	30.2	37.4	26.6
Cell Phone Arrangements								
None	10.9	8.5	3.6	4.6	6.3	9.3	10.5	5.2
Company Provided	70.0	63.6	70.5	71.1	72.6	72.6	76.6	60.6
Employee Owned (reimbursed)	3.8	3.4	8.6	5.4	4.1	5.9	4.0	5.3
Monthly Allowance	14.2	23.3	16.6	19.0	15.6	11.8	8.5	27.4
Other	1.1	1.1	0.7	0.0	1.5	0.4	0.5	1.5

2008 Employee Compensation Rep	ort	Copyright 2008 Profit Planning Group, Inc.							
Branches	New		Brdg/Stmfrd Norwalk		New Havn Waterbury				
Copyright © 2008 Profit Planning Group	England	Conn.	Danbury	Hartford	Meridan	Maine			
Typical Branch Sales (\$Mil)	8.5	5.9	4.5	6.0	8.1	20.4			
Branch Manager Salary	63,448	68,877	67,570	70,100	64,795	62,404			
Total Compensation	73,486	83,054	73,564	84,000	79,300	75,325			
Bonus/Commission (% of salary)	15.5	14.3	9.6	15.8	15.9	19.6			
Firms Paying Commission/Bonus	84.0	85.4	100.0	78.8	100.0	78.6			
Branch Manager Bonus (% of Firms)	86.7	90.7	83.3	90.6	100.0	89.7			
Discretionary	57.9	30.8	40.0	27.6	40.0	78.3			
Achievement of Sales Goals	67.3	43.6	80.0	37.9	40.0	87.0			
Achievement of Gross Margin Goals	36.0	38.5	60.0	34.5	40.0	21.7			
Achievement of Profit Goals	36.0 19.2	43.6	60.0 60.0	44.8 10.3	20.0	21.7 8.7			
Percentage of Sales	27.6	18.0 20.5	60.0	13.8	20.0 20.0	13.0			
Percentage of Gross Margin Percentage of Profits	28.5	20.5	40.0	13.8	40.0	13.0			
Return on Equity/Assets/Sales	2.3	2.6	20.0	0.0	0.0	0.0			
Inside Sales	2.0	2.0	20.0	0.0	0.0	0.0			
Inside Sales Staff (% of firms)	62.0	52.4	50.0	46.3	75.0	60.0			
Inside Salespeople (# per branch)	2.0	2.0	n/a	2.0	n/a	3.0			
Avg. Length of Employment (years)	6.5	8.5	n/a	6.5	n/a	7.0			
Typical Inside Salesperson									
Salary	42,924	41,946	n/a	40,000	n/a	43,264			
Total Compensation	47,494	49,263	n/a	45,000	n/a	45,000			
Bonus/Commission (% of salary)	11.0	25.5	n/a	23.4	n/a	7.8			
Firms Paying Commission/Bonus	81.6	73.7	n/a	66.7	n/a	79.0			
Beginning Inside Salesperson	37,809	37,495	n/a	37,495	n/a	32,989			
Salary Total Compensation	37,834	39,500	n/a	37,473	n/a	34,144			
Bonus/Commission (% of salary)	5.9	25.0	n/a	n/a	n/a	11.9			
Firms Paying Commission/Bonus	75.0	55.6	n/a	50.0	n/a	66.7			
Inside Sales Compensation Plans									
Straight Salary	7.8	12.1	0.0	15.8	11.1	9.5			
Hourly	50.5	45.5	80.0	36.8	44.4	71.4			
Salary & Commission	22.6	39.4	20.0	42.1	44.4	4.8			
Salary & Bonus	13.2	3.0	0.0	5.3	0.0	0.0			
Salary & Commission & Bonus	5.9	0.0	0.0	0.0	0.0	14.3			
Other	0.0	0.0	0.0	0.0	0.0	0.0			
Outside Sales Outside Sales Staff (% of firms)	98.2	95.5	90.9	97.7	91.7	97.1			
Outside Sales Stall (% of liffis) Outside Salespeople (# per branch)	2.0	2.0	4.0	2.0	2.0	3.0			
Average Employment (years)	8.0	8.0	n/a	8.0	10.0	14.0			
Senior Sales Consultant									
Salary	40,000	50,000	n/a	46,000	64,000	32,431			
Total Compensation	85,000	95,500	n/a	111,730	82,750	75,625			
Bonus/Commission (% of salary)	120.0	118.1	n/a	118.2	74.3	167.4			
Firms Paying Commission/Bonus	92.8	84.0	n/a	84.2	80.0	85.7			
Typical Outside Salesperson									
Salary	35,000	31,841	n/a	30,500	49,000	34,062			
Total Compensation	63,502	64,149	81,807	77,075	60,000	65,216			
Bonus/Commission (% of salary)	76.2 88.8	88.2 89.3	n/a n/a	88.2 90.5	n/a 75.0	94.2 92.0			
Firms Paying Commission/Bonus	00.0	09.3	11/4	90.3	75.0	92.0			
Beginning Outside Salesperson Salary	37,077	45,000	n/a	50,130	n/a	32,557			
Total Compensation	52,502	53,386	n/a	53,000	n/a	54,355			
Bonus/Commission (% of salary)	60.4	48.5	n/a	44.4	n/a	121.4			
Firms Paying Commission/Bonus	69.4	63.2	n/a	50.0	n/a	81.3			
Outside Sales Compensation Plans									
Straight Salary	5.3	0.0	0.0	0.0	0.0	5.9			
Salary & Bonus	5.3	3.3	0.0	5.0	0.0	2.9			
Salary & Commission	27.2	28.3	0.0	37.5	18.2	35.3			
Salary & Commission & Bonus	27.2	15.0	22.2	10.0	27.3	47.1			
Straight Commission	8.4	10.0	44.4	5.0	0.0	0.0			
Commission & Bonus (no salary)	3.1	5.0	0.0	7.5	0.0	0.0			
Commission & Draw Against Commission	23.5	38.3	33.3	35.0	54.6	8.8			
Other	0.0	0.0	0.0	0.0	0.0	0.0			

2008 Employee Compensation Repo		0.	Spyright 2008 F	Tone Flaming		
Branches	New		Brdg/Stmfrd Norwalk		New Havn Waterbury	
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Commission Payment Plans	-					
Flat Percent of Sales	12.8	3.5	0.0	5.3	0.0	12.9
Escalating Percent of Sales	4.8	6.9	0.0	10.5	0.0	12.9
Flat Percent of Gross Margin	33.1	44.8	55.6	42.1	45.5	9.7
Escalating Percent of Gross Margin	22.8	36.2	33.3	34.2	45.5	9.7
Other Payment Plan	26.6	8.6	11.1	7.9	9.1	54.8
Other Basis for Commission Payments						
Prompt Payment/Billing Discounts	19.1	40.4	44.4	43.2	27.3	6.5
Service	24.7	29.8	33.3	35.1	9.1	19.4
Repair Parts	52.4	50.9	44.4	51.4	54.6	71.0
Accessories/Tooling	64.2	64.9	77.8	64.9	54.6	71.0
Finance Plans	5.2	1.8	0.0	2.7	0.0	6.5
Cancellation Charges Collected	2.4	1.8	0.0	0.0	9.1	3.2
Lowest Volume Salesperson						
Total Sales	1,000,000	1,000,000	1,235,000	1,000,000	1,000,000	1,000,000
Gross Profit Contribution	260,000	260,000	308,750	296,400	257,500	185,700
Gross Margin	26.0	26.0	25.0	29.6	25.8	18.6
Highest Volume Salesperson						
Total Sales	5,063,191	4,730,844	5,000,000	4,730,844	5,000,000	7,818,036
Gross Profit Contribution	1,007,069	1,194,538	1,000,000	1,286,790	1,000,000	906,892
Gross Margin	19.9	25.3	20.0	27.2	20.0	11.6
Commission Credited						
Order Booked	0.7	1.7	0.0	2.6	0.0	0.0
Order Shipped	12.5	24.1	0.0	31.6	18.2	3.2
Upon Billing	42.9	31.0	44.4	29.0	27.3	29.0
Payment Received	43.9	43.1	55.6	36.8	54.6	67.7
Employment/Commission Policies						
Written Employment Contract	23.5	23.3	11.1	30.0	9.1	14.7
Ceiling to Prevent Comm. Windfalls	27.6	8.6	11.1	7.9	9.1	45.2
Make Quota Before Comm. Earned	34.3	31.0	11.1	36.8	27.3	22.6
New Salespeople Paid on Backlog	23.5	15.5	33.3	15.8	0.0	14.3
Backlog Paid Upon Termination	55.8	57.9	87.5	50.0	63.6	67.9
Charge Back for Bad Debt	38.3	41.4	33.3	50.0	18.2	17.9
Sales Contests Used						
Never	23.7	34.9	30.0	35.7	36.4	23.5
Rarely	62.5	50.8	70.0	50.0	36.4	73.5
Regularly	13.9	14.3	0.0	14.3	27.3	2.9
Sales Contest Prizes						
Cash	64.1	78.1	85.7	74.1	85.7	34.6
Travel	55.8	36.6	14.3	40.7	42.9	76.9
Merchandise	48.4	56.1	57.1	55.6	57.1	23.1
Other	19.8	17.1	0.0	18.5	28.6	3.9
Expense Reimbursement Policy						
All Expenses Reimbursed	76.6	73.0	90.0	66.7	81.8	93.6
Per Diem Payment	0.3	1.6	0.0	2.4	0.0	0.0
Compensation Covers Expenses	3.5	6.4	10.0	7.1	0.0	0.0
Travel Expenses Only Reimbursed	10.3	7.9	0.0	7.1	18.2	3.2
Fixed Monthly Expense Allowance	9.3	11.1	0.0	16.7	0.0	3.2
Car Arrangements						
None	6.9	4.8	10.0	4.8	0.0	2.9
Company Leased	8.5	15.9	10.0	19.1	9.1	0.0
Company Owned	23.7	39.7	40.0	33.3	63.6	26.5
Employee Owned (reimbursed)	60.9	39.7	40.0	42.9	27.3	70.6
Reimburse for Emp. Owned Cars						
Monthly Allowance	70.3	56.0	25.0	61.1	n/a	75.0
Gas/Oil	3.1	0.0	0.0	0.0	n/a	0.0
Mileage	26.6	44.0	75.0	38.9	n/a	25.0
Cell Phone Arrangements						
None	4.4	4.8	10.0	2.4	9.1	0.0
Company Provided	63.1	39.7	20.0	45.2	36.4	73.5
Company Floyided						
	5.1	9.5	10.0	11.9	0.0	8.8
Employee Owned (reimbursed) Monthly Allowance	5.1 27.1	9.5 46.0	10.0 60.0	11.9 40.5	0.0 54.6	8.8 14.7

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Branches								Worcester	Rhode	
	New Hamp-		Portsmouth		Boston Metro			Fitchburg	Island	
Copyright © 2008 Profit Planning Group	shire	Manchester	Rochester	Mass.	Area	Pittsfield	Springfield	Leominster	Providence	Vermont
Typical Branch Sales (\$Mil)	21.3	14.9	1.9	7.7	11.9	5.0	4.1	3.1	8.4	5.1
Branch Manager										
Salary	61,900	76,425	49,022	62,714	66,000	63,419	67,669	51,246	70,000	52,860
Total Compensation	69,668	70,400	61,897	75,818	78,600	70,714	79,977	61,470	92,300	57,914
Bonus/Commission (% of salary)	29.0	59.9	13.1	14.3	14.3	n/a	14.4	17.7	20.0	13.0
Firms Paying Commission/Bonus	88.6	71.4	100.0	80.3	83.0	75.0	83.3	69.2	86.7	88.9
Branch Manager Bonus (% of Firms)	91.7	80.0	80.0	80.9	81.0	75.0	85.7	80.0	75.0	93.3
Discretionary	79.1	66.7	50.0	52.9	63.3	n/a	33.3	25.0	45.5	64.3
Achievement of Sales Goals	72.1	66.7	50.0	67.1	69.4	n/a	66.7	50.0	54.6	82.1
Achievement of Gross Margin Goals	30.2	33.3	50.0	41.4	38.8	n/a	50.0	41.7	27.3	42.9
Achievement of Profit Goals	30.2	41.7	75.0	42.9	44.9	n/a	50.0	25.0	27.3	32.1
Percentage of Sales	18.6	16.7	50.0	20.0	14.3	n/a	33.3	25.0	18.2	28.6
Percentage of Gross Margin	23.3	16.7	50.0		28.6	n/a	33.3	41.7	27.3	42.9
Percentage of Profits	27.9	33.3	50.0	35.7	30.6	n/a	33.3	50.0	9.1	42.9
Return on Equity/Assets/Sales	2.3	0.0	25.0	0.0	0.0	n/a	0.0	0.0	9.1	7.1
Inside Sales										
Inside Sales Staff (% of firms)	67.2	77.3	42.9	65.8	71.8	40.0	20.0	70.0	52.4	65.6
Inside Salespeople (# per branch)	1.0	4.0	n/a	2.0	2.0	n/a	n/a	3.0	1.0	1.0
Avg. Length of Employment (years)	5.0	5.0	n/a	7.5	5.0	n/a	n/a	13.5	4.5	5.0
Typical Inside Salesperson										
Salary	45,878	42,000	n/a	43,832	43,787	n/a	n/a	44,983	41,232	40,102
Total Compensation	50,440	47,500	n/a	49,480	50,720	n/a	n/a	45,000	43,153	42,871
Bonus/Commission (% of salary)	14.5	12.7	n/a	11.5	11.8	n/a	n/a	n/a	7.2	15.3
Firms Paying Commission/Bonus	100.0	100.0	n/a	73.2	80.7	n/a	n/a	33.3	80.0	92.9
Beginning Inside Salesperson										
Salary	39,250	n/a	n/a	36,000	37,247	n/a	n/a	33,000	37,809	41,599
Total Compensation	41,341	n/a	n/a	36,625	40,038	n/a	n/a	35,000	34,352	41,696
Bonus/Commission (% of salary)	7.8	n/a	n/a	12.5	12.5	n/a	n/a	n/a	2.7	1.5
Firms Paying Commission/Bonus	90.9	n/a	n/a	64.7	81.8	n/a	n/a	25.0	100.0	100.0
Inside Sales Compensation Plans										
Straight Salary	0.0	0.0	n/a	6.3	8.2	n/a	n/a	0.0	0.0	23.8
Hourly	59.0	41.2	n/a	40.5	39.3	n/a	n/a	50.0	63.6	52.4
Salary & Commission	23.1	35.3	n/a	27.9	26.2	n/a	n/a	28.6	9.1	0.0
Salary & Bonus	7.7	5.9	n/a	22.8	24.6	n/a	n/a	14.3	18.2	14.3
Salary & Commission & Bonus	10.3	17.7	n/a	2.5	1.6	n/a	n/a	7.1	9.1	9.5
Other	0.0	0.0	n/a	0.0	0.0	n/a	n/a	0.0	0.0	0.0
Outside Sales										
Outside Sales Staff (% of firms)	100.0	100.0	100.0	98.3	97.7	100.0	100.0	100.0	100.0	100.0
Outside Salespeople (# per branch)	2.0	2.0	2.5	2.0	2.0	2.0	2.0	1.5	2.0	1.0
Average Employment (years)	10.0	10.0	6.5	7.8	6.0	15.0	9.0	10.0	4.5	12.5
Senior Sales Consultant										
Salary	33,800	50,398	n/a	50,500	52,858	n/a	62,180	52,000	31,915	27,601
Total Compensation	85,983	77,610	n/a	90,221	97,808	n/a	72,799	91,481	90,014	73,911
Bonus/Commission (% of salary)	160.4	83.1	n/a	80.0	56.1	n/a	56.1	80.0	61.3	179.4
Firms Paying Commission/Bonus	100.0	100.0	n/a	94.6	97.4	n/a	80.0	88.9	85.7	100.0
Typical Outside Salesperson										
Salary	32,250	39,999	n/a	45,000	50,850	n/a	43,713	36,000	33,526	31,090
Total Compensation	64,065	63,000	n/a	65,000	65,019	n/a	48,254	66,000	56,923	57,924
Bonus/Commission (% of salary)	95.7	49.5	n/a	64.8	64.6	n/a	60.7	65.1	42.9	82.4
Firms Paying Commission/Bonus	92.9	81.8	n/a	83.3	80.0	n/a	100.0	88.9	85.7	100.0
Beginning Outside Salesperson										
Salary	31,000	31,000	n/a	42,250	45,500	n/a	n/a	31,380	29,154	36,875
Total Compensation	54,300	52,000	n/a	52,000	52,000	n/a	n/a	45,158	50,000	50,327
Bonus/Commission (% of salary)	58.9	83.7	n/a	44.4	27.5	n/a	n/a	n/a	62.2	69.1
Firms Paying Commission/Bonus	82.4	80.0	n/a	64.3	59.4	n/a	n/a	60.0	66.7	62.5
Outside Sales Compensation Plans										
Straight Salary	10.3	4.6	14.3	6.8	8.4	0.0	10.0	0.0	4.8	0.0
Salary & Bonus	6.9	13.6	14.3	7.6	9.6	20.0	0.0	0.0	4.8	0.0
Salary & Commission	17.2	31.8	28.6	25.4	19.3	0.0	20.0	60.0	38.1	34.4
Salary & Commission & Bonus	41.4	27.3	14.3	18.6	20.5	20.0	20.0	10.0	28.6	34.4
Straight Commission	8.6	0.0	14.3	8.5	4.8	60.0	10.0	10.0	0.0	18.8
Commission & Bonus (no salary)	0.0	0.0	0.0	4.2	6.0	0.0	0.0	0.0	9.5	0.0
Commission & Draw Against Commission	15.5	22.7	14.3	28.8	31.3	0.0	40.0	20.0	14.3	12.5
Other	0.0		0.0		0.0	0.0		0.0	0.0	0.0
Culoi	I 0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

2008 Employee Compensation Repo	Report Copyright 2008 Profit Planning Group, Inc.						Branch 8 01 48			
<i>Branches</i>								Worcester	Rhode	
	New Hamp-	Manakastan	Portsmouth		Boston Metro		C	Fitchburg	Island	
Copyright © 2008 Profit Planning Group	shire	Manchester	Rochester	Mass.	Area	Pittsfield	Springfield	Leominster	Providence	Vermont
Commission Payment Plans	44.7	4		4.5	4.5			45.0	40.5	40.0
Flat Percent of Sales	16.7	16.7	40.0	14.7	14.5	0.0	22.2	15.0	10.5	18.8
Escalating Percent of Sales	2.1	0.0	0.0	3.9	5.8	0.0	0.0	0.0	5.3	0.0
Flat Percent of Gross Margin	22.9	22.2	40.0	39.2	31.9	75.0	44.4	55.0	42.1	25.0
Escalating Percent of Gross Margin	16.7	33.3	20.0	24.5	26.1	0.0	22.2	25.0	15.8	18.8
Other Payment Plan	41.7	27.8	0.0	17.7	21.7	25.0	11.1	5.0	26.3	37.5
Other Basis for Commission Payments										
Prompt Payment/Billing Discounts	6.3	11.1	20.0	20.6	20.3	0.0	11.1	30.0	16.7	9.4
Service	16.7	11.1	40.0	30.4	26.1	50.0	33.3	40.0	16.7	18.8
Repair Parts	56.3	55.6	40.0	51.0	55.1	25.0	22.2	55.0	50.0	37.5
Accessories/Tooling	68.8	55.6	60.0	62.8	62.3	75.0	55.6	65.0	61.1	56.3
Finance Plans	0.0	0.0	0.0	10.8	7.3	0.0	0.0	30.0	0.0	3.1
Cancellation Charges Collected	2.1	5.6	0.0	2.9	4.4	0.0	0.0	0.0	0.0	3.1
Lowest Volume Salesperson										
Total Sales	1,200,000	1,057,514	1,217,500	986,000	1,000,000	n/a	741,117	704,121	760,503	1,115,028
Gross Profit Contribution	301,800	247,141	375,599	284,165	274,100	778,050	185,279	261,440	248,913	223,006
Gross Margin	25.2	23.4	30.9	28.8	27.4	n/a	25.0	37.1	32.7	20.0
Highest Volume Salesperson										
Total Sales	15,000,000	7,509,018	5,018,144	5,068,954	7,000,000	2,200,000	2,400,000	6,831,348	4,115,422	3,600,000
Gross Profit Contribution	1,740,000	1,204,446	1,640,933	1,008,215	1,225,700	753,060	517,200	1,452,344	1,210,346	644,040
Gross Margin	11.6	16.0	32.7	19.9	17.5	34.2	21.6	21.3	29.4	17.9
Commission Credited										
Order Booked	0.0		0.0	1.0	0.0	0.0	11.1	0.0	0.0	0.0
Order Shipped	6.4	17.7	0.0	13.7	13.0	25.0	11.1	15.0	21.1	0.0
Upon Billing	40.4	41.2	60.0	51.0	43.5	50.0	44.4	80.0	42.1	56.3
Payment Received	53.2	41.2	40.0	34.3	43.5	25.0	33.3	5.0	36.8	43.8
Employment/Commission Policies										
Written Employment Contract	13.8	22.7	42.9	33.1	27.7	20.0	30.0	60.0	28.6	12.5
Ceiling to Prevent Comm. Windfalls	45.8	33.3	0.0	22.6	30.4	25.0	0.0	5.0	31.6	31.3
Make Quota Before Comm. Earned	21.3	33.3	40.0	42.2	42.0	0.0	22.2	60.0	42.1	40.6
New Salespeople Paid on Backlog	23.4	16.7	40.0	29.7	30.9	50.0	33.3	20.0	15.8	31.3
Backlog Paid Upon Termination	63.8	38.9	60.0	47.5	45.6	75.0	44.4	50.0	52.6	58.1
Charge Back for Bad Debt	21.3	22.2	40.0	47.5	36.8	75.0	77.8	65.0	47.4	40.6
Sales Contests Used										
Never	24.6	28.6	28.6	22.5	23.7	20.0	20.0	20.0	25.0	3.1
Rarely	63.2	52.4	42.9	57.7	56.6	80.0	40.0	65.0	55.0	93.8
Regularly	12.3	19.1	28.6	19.8	19.7	0.0	40.0	15.0	20.0	3.1
Sales Contest Prizes										
Cash	53.5	73.3	100.0	70.9	70.7	75.0	100.0	56.3	60.0	67.7
Travel	69.8	73.3	40.0	57.0	69.0	25.0	37.5	31.3	66.7	35.5
Merchandise	46.5	60.0	80.0	58.1	50.0	50.0	75.0	81.3	40.0	38.7
Other	16.3	20.0	20.0	30.2	37.9	0.0	12.5	18.8	26.7	9.7
Expense Reimbursement Policy										
All Expenses Reimbursed	82.1	66.7	71.4	67.3	65.3	60.0	60.0	80.0	75.0	90.6
Per Diem Payment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Compensation Covers Expenses	0.0	0.0	0.0	6.4	8.0	0.0	0.0	5.0	0.0	0.0
Travel Expenses Only Reimbursed	10.7	14.3	28.6	13.6	12.0	40.0	20.0	10.0	20.0	3.1
Fixed Monthly Expense Allowance	7.1	19.1	0.0	12.7	14.7	0.0	20.0	5.0	5.0	6.3
Car Arrangements										
None	5.3	14.3	0.0	13.5	15.8	20.0	10.0	5.0	0.0	0.0
Company Leased	3.5	4.8	14.3	10.8	4.0	0.0	10.0	40.0	10.0	3.1
Company Owned	24.6	28.6	28.6	12.6	11.8	0.0	40.0	5.0	30.0	21.9
Employee Owned (reimbursed)	66.7	52.4	57.1	63.1	68.4	80.0	40.0	50.0	60.0	75.0
Reimburse for Emp. Owned Cars										
Monthly Allowance	71.1	81.8	25.0	72.5	80.8	25.0	n/a	60.0	83.3	66.7
Gas/Oil	0.0		0.0	8.7	9.6	25.0	n/a	0.0	0.0	0.0
Mileage	29.0	18.2	75.0	18.8	9.6	50.0	n/a	40.0	16.7	33.3
Cell Phone Arrangements										
None	3.5	9.5	0.0	7.2	5.3	20.0	10.0	10.0	0.0	3.1
Company Provided	63.2	61.9	14.3	69.4	73.7	40.0	70.0	60.0	80.0	65.6
Employee Owned (reimbursed)	3.5	4.8	14.3	0.9	0.0	0.0	0.0	5.0	5.0	9.4
Monthly Allowance	29.8	23.8	71.4	22.5	21.1	40.0	20.0	25.0	15.0	21.9
	0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.

2008 Employee Compensation Repo	וו	Ci	opyrigiit 2006 i	Profit Planning	Group, Inc.		
Branches Copyright © 2008 Profit Planning Group	North East	New York	New York City	Albany Schenec- tady	Buffalo Niagara Falls	Rochester	Syracuse Utica Rome
13 0	7.4	7.1	12.0	5.6	6.7	4.5	4.5
Typical Branch Sales (\$Mil) Branch Manager	7.4	7.1	12.0	3.0	0.7	4.5	4.0
Salary	57,438	55,900	67,500	63,000	55,000	45,953	53,485
Total Compensation	71,449	68,242	85,000	74,000	63,093	83,587	61,571
Bonus/Commission (% of salary)	19.3	19.3	13.9	22.0	23.5	44.0	12.3
Firms Paying Commission/Bonus	89.1	83.3	79.4	85.7	93.8	100.0	93.3
Branch Manager Bonus (% of Firms)	83.7	82.5	74.4	87.5	94.1	92.9	87.5
Discretionary	43.8	29.2	44.4	0.0	25.0	23.1	21.4
Achievement of Sales Goals	51.6	47.9	37.0	57.1	37.5	46.2	57.1
Achievement of Gross Margin Goals	46.2	43.8	48.2	14.3	31.3	30.8	71.4
Achievement of Profit Goals	40.3	39.6	51.9	14.3	25.0	38.5	42.9
Percentage of Sales	20.5	20.8	25.9	14.3	18.8	15.4	28.0
Percentage of Gross Margin	18.5 34.9	28.1 42.7	33.3	28.6 42.9	18.8	15.4 30.8	42.
Percentage of Profits	34.9 11.6	42. <i>1</i> 1.0	44.4 0.0	0.0	43.8 0.0	0.0	57. 0.0
Return on Equity/Assets/Sales	11.0	1.0	0.0	0.0	0.0	0.0	0.0
Inside Sales Staff (% of firms)	53.0	37.5	33.9	31.3	40.0	36.8	50.0
Inside Sales Stall (% of liffis) Inside Salespeople (# per branch)	2.0	2.0	3.0	1.0	1.0	0.0	2.5
Avg. Length of Employment (years)	7.0	5.0	5.0	8.0	8.0	3.0	5.0
Typical Inside Salesperson	,.0	0.0	0.0	0.0	0.0	0.0	J.,
Salary	40,000	38,543	48,000	17,700	37,500	13,965	39,54
Total Compensation	47,360	45,000	48,000	39,480	45,000	45,000	42,33
Bonus/Commission (% of salary)	15.7	12.6	18.5	n/a	12.6	n/a	9.
Firms Paying Commission/Bonus	84.5	74.6	65.2	75.0	87.5	60.0	87.
Beginning Inside Salesperson							
Salary	35,398	35,000	40,000	n/a	n/a	n/a	32,000
Total Compensation	39,756	40,000	40,000	n/a	25,812	n/a	30,25
Bonus/Commission (% of salary)	13.9	6.6	12.7	n/a	n/a	n/a	n/a
Firms Paying Commission/Bonus	70.6	48.4	37.5	n/a	n/a	n/a	60.0
Inside Sales Compensation Plans		00.4			41.7		
Straight Salary	14.7	30.6	54.6	20.0	16.7	57.1	8.3
Hourly	38.1 22.9	23.6 34.7	9.1 31.8	20.0 40.0	25.0 50.0	14.3 14.3	50.0 25.0
Salary & Commission Salary & Bonus	9.9	5.6	0.0	0.0	8.3	0.0	16.
Salary & Commission & Bonus	14.2	4.2	4.6	0.0	0.0	14.3	0.0
Other	0.2	1.4	0.0	20.0	0.0	0.0	0.0
Outside Sales							
Outside Sales Staff (% of firms)	96.6	96.9	98.5	100.0	96.7	94.7	100.0
Outside Salespeople (# per branch)	2.0	2.0	2.0	3.0	2.0	2.0	2.0
Average Employment (years)	8.0	8.8	9.5	6.5	11.0	7.7	9.0
Senior Sales Consultant							
Salary	50,000	59,056	64,130	71,007	42,000	9,709	60,16
Total Compensation	84,257	78,405	92,000	68,813	79,000	65,000	79,36
Bonus/Commission (% of salary)	54.0	32.0	27.2	n/a	62.5	44.8	50.
Firms Paying Commission/Bonus	92.5	87.2	96.4	75.0	83.3	80.0	77.
Typical Outside Salesperson	20.050	42 101	F7 000	27,000	20.4/0	27, 200	41 40
Salary	39,950	43,191	57,000	36,000	30,460	26,200	41,49
Total Compensation	68,188 56.6	67,000 44.4	70,000 35.3	64,117 94.1	58,500 72.9	70,474 66.7	55,000 38.:
Bonus/Commission (% of salary)	94.4	97.4	97.0	100.0	91.7	100.0	100.0
Firms Paying Commission/Bonus Beginning Outside Salesperson	74.4	77.4	71.0	100.0	71.7	100.0	100.0
Salary	34,000	31,200	32,500	48,500	30,470	37,500	41,413
Total Compensation	50,000	50,000	42,000	58,899	50,000	50,000	47,500
Bonus/Commission (% of salary)	33.3	20.4	19.7	n/a	17.0	15.7	18.0
Firms Paying Commission/Bonus	80.9	89.4	100.0	60.0	80.0	100.0	83.
Outside Sales Compensation Plans							
Straight Salary	2.4	2.2	1.6	0.0	3.5	0.0	0.
Salary & Bonus	4.6	8.6	12.5	0.0	3.5	16.7	4.
Salary & Commission	33.2	26.9	29.7	37.5	20.7	0.0	25.
Salary & Commission & Bonus	33.7	25.3	28.1	18.8	24.1	11.1	41.
Straight Commission	5.7	14.0	14.1	6.3	17.2	22.2	12.
Commission & Bonus (no salary)	2.0	3.8	0.0	12.5	3.5	11.1	4
Commission & Draw Against Commission	18.0	18.3	14.1	25.0	24.1	33.3	12.
Other	0.5	1.1	0.0	0.0	3.5	5.6	0.0

2000 Employee Compensation Nep	-		opyrigin 2000 i				
Branches Convicted © 2009 Profit Planning Croup	North East	Now Vork	New York	Albany Schenec-	Buffalo	Dochostor	Syracuse Utica Rome
Copyright © 2008 Profit Planning Group	North East	New York	City	tady	Niagara Falls	Rochester	Ulica Rome
Commission Payment Plans	10.5	15.0	140	10.0	11 1	10.0	12.0
Flat Percent of Sales	18.5	15.2	14.8	18.8		13.3	
Escalating Percent of Sales	8.6	11.5	3.7	18.8		33.3	13.0
Flat Percent of Gross Margin	45.4	53.9	63.0	25.0		40.0	56.5
Escalating Percent of Gross Margin	11.8	14.6	13.0	37.5		0.0	
Other Payment Plan	15.7	4.9	5.6	0.0	7.4	13.3	0.0
Other Basis for Commission Payments	21.1	1/ 2	17.0	25.0	11 5	21.4	10 /
Prompt Payment/Billing Discounts	21.1	16.3	17.3	25.0		21.4 21.4	13.6
Service	27.5	16.3	13.5	31.3			18.2
Repair Parts	43.3	25.0 36.3	17.3	31.3		21.4 35.7	40.9 45.5
Accessories/Tooling	46.1		25.0 3.9	56.3 25.0		28.6	
Finance Plans	19.2	10.0	3.9	0.0			4.6
Cancellation Charges Collected	9.8	4.4	3.9	0.0	7.7	7.1	4.0
Lowest Volume Salesperson	1 020 002	863,687	1 002 000	002 440	750,000	0.41 4.01	661,595
Total Sales	1,020,803		1,002,000	882,440	750,000	941,691	,
Gross Profit Contribution	228,966	215,922	258,015	224,316		220,073	159,974
Gross Margin	22.4	25.0	25.8	25.4	25.0	23.4	24.2
Highest Volume Salesperson	(244 000	4 005 000	/ 244 000	2 (00 2/7	4 000 000	2 207 222	4 22 4 15 4
Total Sales	6,344,000	4,085,000	6,344,000	3,600,367		2,296,222	4,334,154
Gross Profit Contribution	1,268,800	1,021,250	1,587,269	910,533		574,056	1,083,539
Gross Margin	20.0	25.0	25.0	25.3	25.0	25.0	25.0
Commission Credited	4.0		0.0	0.0	0.0	0.0	0.0
Order Booked	1.3	0.0	0.0	0.0	0.0	0.0	0.0
Order Shipped	9.4	10.5	17.0	13.3	7.4	13.3	0.0
Upon Billing	59.0	67.3	71.7	60.0	59.3	33.3	81.8
Payment Received	30.4	22.2	11.3	26.7	33.3	53.3	18.2
Employment/Commission Policies	47.0		, 0 E	F0.0	00.0	00.4	05.0
Written Employment Contract	47.0	44.6	62.5	50.0	39.3	29.4	
Ceiling to Prevent Comm. Windfalls	20.3	7.3	7.4	12.5		0.0	8.7
Make Quota Before Comm. Earned	42.5	42.4	53.7	43.8		46.7	39.1
New Salespeople Paid on Backlog	9.9	12.7	3.7	25.0	11.1	26.7	17.4
Backlog Paid Upon Termination	53.5	43.0	46.3	42.9		54.6	35.0
Charge Back for Bad Debt	39.6	49.4	50.0	43.8	34.6	60.0	65.2
Sales Contests Used							
Never	13.6	22.2	28.6	25.0	20.7	22.2	16.7
Rarely	62.8	49.2	55.6	43.8		27.8	45.8
Regularly	23.6	28.7	15.9	31.3	24.1	50.0	37.5
Sales Contest Prizes							
Cash	83.1	85.0	80.9	83.3		85.7	90.0
Travel	41.0	33.3	29.8	50.0		57.1	25.0
Merchandise	44.0	41.5	17.0	58.3		64.3	
Other	20.7	22.5	8.5	41.7	26.1	50.0	20.0
Expense Reimbursement Policy							
All Expenses Reimbursed	79.9	67.4	82.3	56.3		38.9	
Per Diem Payment	0.9	0.5	1.6	0.0		0.0	
Compensation Covers Expenses	6.3	9.8	3.2	12.5	20.7	22.2	8.3
Travel Expenses Only Reimbursed	5.1	10.3	3.2	12.5	17.2	16.7	12.5
Fixed Monthly Expense Allowance	7.8	12.0	9.7	18.8	10.3	22.2	8.3
Car Arrangements							
None	13.6	18.4	9.5	12.5	20.7	22.2	37.5
Company Leased	20.2	22.7	28.6	18.8	24.1	16.7	16.7
Company Owned	15.3	11.4	12.7	0.0	10.3	0.0	8.3
Employee Owned (reimbursed)	50.9	47.6	49.2	68.8	44.8	61.1	37.5
Reimburse for Emp. Owned Cars							
Monthly Allowance	57.2	52.3	67.7	45.5	30.8	63.6	55.6
Gas/Oil	3.7	5.7	9.7	9.1	7.7	0.0	0.0
Mileage	39.2	42.1	22.6	45.5	61.5	36.4	44.4
Cell Phone Arrangements							
None	9.8	16.8	12.7	18.8		38.9	16.7
Company Provided	73.8	62.2	77.8	56.3	44.8	38.9	
Employee Owned (reimbursed)	2.4	2.7	1.6	6.3	3.5	5.6	0.0
Monthly Allowance	13.6	17.3	7.9	18.8	31.0	16.7	12.5
Other	0.4	1.1	0.0	0.0	0.0	0.0	4.2

ıı	CC	., .	Tonic Planning	Group, Inc.	
New Jersey	Atlantic City Cape May	Somerset Hunterdon	Monmouth Ocean	Newark	Bergen Passaic
10.0	19.7	30.1	30.1	7.5	7.0
-	-			-	71,205
-	-		-	-	82,249
					18.6
					83.3
					80.0 54.6
					54.6
					36.4
25.4	41.2	24.2	0.0	25.0	36.4
13.1	5.9	12.1	0.0	15.0	9.1
9.0	11.8	9.1	0.0	20.0	9.1
23.8	17.7	21.2	0.0	20.0	18.2
8.2	5.9	9.1	0.0	5.0	9.1
					47.4
-				- 1	2.0
9.0	n/a	4.0	n/a	9.0	11.0
43 004	12 141	16 O77	12 757	30 000	48.000
-	-		-		61,375
	-	-			16.7
					62.5
40,000	43,750	44,201	n/a	36,000	37,500
40,000	38,899	41,799	n/a	36,324	39,423
5.5	n/a	5.6	n/a	n/a	n/a
78.6	n/a	85.7	n/a	50.0	80.0
					44.4
					22.2
					11.1 22.2
					0.0
					0.0
0.0	0.0	0.0	0.0	0.0	0.0
95.2	95.0	95.0	90.0	97.1	94.7
2.0	3.0	2.0	1.0	4.0	2.0
7.3	9.0	5.5	n/a	10.0	6.0
31,801	30,007	31,681	31,021	48,002	72,000
					105,000
					103.0
94.7	88.9	100.0	100.0	92.3	90.9
22 401	20 201	21 401	21 021	20,000	41 542
				-	61,563 70,000
		-			36.1
					100.0
		, , , , ,	, , , , ,		
33,445	70,000	32,563	29,055	44,000	49,286
58,077	70,000	66,341	50,139	53,282	75,000
58.4	n/a	66.9	66.2	40.2	74.2
80.0	40.0	100.0	100.0	62.5	71.4
4.4	5.0	0.0	22.2	5.9	5.6
4.4	0.0	2.6	0.0	11.8	5.6
	30.0	29.0	0.0	32.4	38.9
28.3					^
39.6	40.0	52.6	77.8	32.4	27.8
39.6 2.5	40.0 0.0	2.6	0.0	2.9	0.0
39.6	40.0				
	67,897 80,000 26.4 86.7 87.3 59.8 59.8 23.0 25.4 13.1 9.0 23.8 8.2 65.7 2.0 9.0 43,994 49,172 9.6 86.4 40,000 40,000 5.5 78.6 13.8 57.8 12.8 5.5 10.1 0.0 95.2 2.0 7.3 31,801 91,239 146.3 94.7 32,401 74,846 97.8 98.9 33,445 58,077 58.4 80.0	New Jersey Atlantic City Cape May 10.0 19.7 67,897 56,500 80,000 69,629 26.4 26.5 86.7 94.4 87.3 89.5 59.8 58.8 59.8 41.2 23.0 11.8 25.4 41.2 13.1 5.9 9.0 11.8 23.8 17.7 8.2 5.9 65.7 90.0 2.0 n/a 9.0 n/a 43,994 43,461 49,172 46,598 9.6 6.2 86.4 85.7 40,000 43,750 40,000 38,899 5.5 n/a 78.6 n/a 13.8 5.6 57.8 61.1 12.8 22.2 5.5 0.0 10.1 11.1 0.0 30,73 </td <td>New Jersey Atlantic City Cape May Cape May Middlesex Somerset Hunterdon 10.0 19.7 30.1 67,897 56,500 66,410 80,000 69,629 80,499 26.4 26.5 29.3 86.7 94.4 86.1 87.3 89.5 91.7 59.8 58.8 75.8 59.8 41.2 84.9 23.0 11.8 21.2 25.4 41.2 24.2 13.1 5.9 12.1 9.0 11.8 9.1 23.8 17.7 21.2 8.2 5.9 9.1 65.7 90.0 72.5 2.0 n/a 1.0 9.0 n/a 4.0 43,994 43,461 46,077 49,172 46,598 51,524 9.6 6.2 9.4 86.4 85.7 86.4 40,000 43,750 44,201</td> <td>New Jersey Atlantic City Cape May Middlesex Somerset Hunterdon Monmouth Ocean 10.0 19.7 30.1 30.1 67,897 56,500 66,410 71,299 80,000 69,629 80,499 77,967 26.4 26.5 29.3 13.1 86.7 94.4 86.1 88.9 87.3 89.5 91.7 100.0 59.8 58.8 75.8 88.9 59.8 41.2 84.9 66.7 23.0 11.8 21.2 11.1 25.4 41.2 24.2 0.0 13.1 5.9 12.1 0.0 9.0 11.8 9.1 0.0 23.8 17.7 21.2 0.0 8.2 5.9 9.1 0.0 43,994 43,461 46,077 42,757 49,172 46,598 51,524 48,143 9.6 6.2 9.4 10.8 86.4 <t< td=""><td>New Jersey Atlantic City Cape May Cape May Cape May Mididlesex Munterdon Ocean Monmouth Ocean Newark 10.0 19.7 30.1 30.1 7.5 67.897 56.500 66.410 71,299 71,000 80,000 69.629 80,499 77,967 91,084 26.4 26.5 29.3 13.1 10.0 86.7 94.4 86.1 88.9 69.6 87.3 89.5 91.7 100.0 84.0 59.8 41.2 84.9 66.7 55.0 23.0 11.8 21.2 11.1 40.0 25.4 41.2 24.2 0.0 25.0 13.1 5.9 12.1 0.0 15.0 9.0 11.8 9.1 0.0 20.0 25.4 41.2 24.2 0.0 25.0 13.1 5.9 9.1 0.0 20.0 25.4 41.2 24.2 0.0 20.0 25.</td></t<></td>	New Jersey Atlantic City Cape May Cape May Middlesex Somerset Hunterdon 10.0 19.7 30.1 67,897 56,500 66,410 80,000 69,629 80,499 26.4 26.5 29.3 86.7 94.4 86.1 87.3 89.5 91.7 59.8 58.8 75.8 59.8 41.2 84.9 23.0 11.8 21.2 25.4 41.2 24.2 13.1 5.9 12.1 9.0 11.8 9.1 23.8 17.7 21.2 8.2 5.9 9.1 65.7 90.0 72.5 2.0 n/a 1.0 9.0 n/a 4.0 43,994 43,461 46,077 49,172 46,598 51,524 9.6 6.2 9.4 86.4 85.7 86.4 40,000 43,750 44,201	New Jersey Atlantic City Cape May Middlesex Somerset Hunterdon Monmouth Ocean 10.0 19.7 30.1 30.1 67,897 56,500 66,410 71,299 80,000 69,629 80,499 77,967 26.4 26.5 29.3 13.1 86.7 94.4 86.1 88.9 87.3 89.5 91.7 100.0 59.8 58.8 75.8 88.9 59.8 41.2 84.9 66.7 23.0 11.8 21.2 11.1 25.4 41.2 24.2 0.0 13.1 5.9 12.1 0.0 9.0 11.8 9.1 0.0 23.8 17.7 21.2 0.0 8.2 5.9 9.1 0.0 43,994 43,461 46,077 42,757 49,172 46,598 51,524 48,143 9.6 6.2 9.4 10.8 86.4 <t< td=""><td>New Jersey Atlantic City Cape May Cape May Cape May Mididlesex Munterdon Ocean Monmouth Ocean Newark 10.0 19.7 30.1 30.1 7.5 67.897 56.500 66.410 71,299 71,000 80,000 69.629 80,499 77,967 91,084 26.4 26.5 29.3 13.1 10.0 86.7 94.4 86.1 88.9 69.6 87.3 89.5 91.7 100.0 84.0 59.8 41.2 84.9 66.7 55.0 23.0 11.8 21.2 11.1 40.0 25.4 41.2 24.2 0.0 25.0 13.1 5.9 12.1 0.0 15.0 9.0 11.8 9.1 0.0 20.0 25.4 41.2 24.2 0.0 25.0 13.1 5.9 9.1 0.0 20.0 25.4 41.2 24.2 0.0 20.0 25.</td></t<>	New Jersey Atlantic City Cape May Cape May Cape May Mididlesex Munterdon Ocean Monmouth Ocean Newark 10.0 19.7 30.1 30.1 7.5 67.897 56.500 66.410 71,299 71,000 80,000 69.629 80,499 77,967 91,084 26.4 26.5 29.3 13.1 10.0 86.7 94.4 86.1 88.9 69.6 87.3 89.5 91.7 100.0 84.0 59.8 41.2 84.9 66.7 55.0 23.0 11.8 21.2 11.1 40.0 25.4 41.2 24.2 0.0 25.0 13.1 5.9 12.1 0.0 15.0 9.0 11.8 9.1 0.0 20.0 25.4 41.2 24.2 0.0 25.0 13.1 5.9 9.1 0.0 20.0 25.4 41.2 24.2 0.0 20.0 25.

2000 Employee Compensation Repo			opyrigin 2000 i	Tont Flaming	Group, mo.	
Branches		Atlantic City	Middlesex Somerset	Monmouth		Bergen
Copyright © 2008 Profit Planning Group	New Jersey	Cape May	Hunterdon	Ocean	Newark	Passaic
Commission Payment Plans						
Flat Percent of Sales	29.0	10.5	24.3	0.0	25.8	41.2
Escalating Percent of Sales	5.9	10.5	2.7	0.0	3.2	5.9
Flat Percent of Gross Margin	25.0	26.3	16.2	33.3	32.3	35.3
Escalating Percent of Gross Margin	9.2	15.8	2.7	0.0	19.4	11.8
Other Payment Plan	30.9	36.8	54.1	66.7	19.4	5.9
Other Basis for Commission Payments						
Prompt Payment/Billing Discounts	21.1	26.3	19.4	0.0	6.7	25.0
Service	29.9	42.1	19.4	0.0	26.7	31.3
Repair Parts	59.9	89.5	69.4	66.7	40.0	25.0
Accessories/Tooling	63.3	94.7	69.4	66.7	46.7	37.5
Finance Plans	27.2	31.6	19.4	11.1	16.7	18.8
Cancellation Charges Collected	15.0	10.5	11.1	0.0	3.3	12.5
Lowest Volume Salesperson						
Total Sales	1,020,803	1,400,000	1,300,000	n/a	782,326	802,163
Gross Profit Contribution	229,681	280,000	221,390	176,023	202,779	212,573
Gross Margin	22.5	20.0	17.0	n/a	25.9	26.5
Highest Volume Salesperson						
Total Sales	7,697,040	11,448,280	30,836,591	30,836,591	3,577,677	4,066,500
Gross Profit Contribution	1,026,016	1,328,000	3,577,045	3,577,045	894,419	1,171,152
Gross Margin	13.3	11.6	11.6	11.6	25.0	28.8
Commission Credited						
Order Booked	2.0	0.0	0.0	0.0	6.7	0.0
Order Shipped	8.0	15.8	0.0	0.0	3.3	11.8
Upon Billing	40.0	31.6	32.4	33.3	53.3	52.9
Payment Received	50.0	52.6	67.6	66.7	36.7	35.3
Employment/Commission Policies						
Written Employment Contract	34.6	30.0	26.3	11.1	44.1	44.4
Ceiling to Prevent Comm. Windfalls	38.0	36.8	54.1	77.8	36.7	23.5
Make Quota Before Comm. Earned	34.0	36.8	29.7	11.1	43.3	47.1
New Salespeople Paid on Backlog	5.3	0.0	2.7	0.0	3.3	0.0
Backlog Paid Upon Termination	71.8	84.2	83.8	88.9	56.7	47.1
Charge Back for Bad Debt	28.7	31.6	21.6	0.0	26.7	47.1
Sales Contests Used						
Never	12.7	0.0	5.3	11.1	20.6	27.8
Rarely	67.1	84.2	76.3	66.7	55.9	55.6
Regularly	20.3	15.8	18.4	22.2	23.5	16.7
Sales Contest Prizes						
Cash	63.6	47.4	46.0	25.0	81.5	78.6
Travel	61.4	73.7	67.6	100.0	44.4	35.7
Merchandise	36.4	42.1	21.6	25.0	44.4	28.6
Other	19.3	10.5	18.9	0.0	22.2	0.0
Expense Reimbursement Policy						
All Expenses Reimbursed	74.1	70.0	84.2	88.9	61.8	82.4
Per Diem Payment	1.9	5.0	2.6	0.0	2.9	0.0
Compensation Covers Expenses	8.2	25.0	2.6	0.0	0.0	0.0
Travel Expenses Only Reimbursed	3.2	0.0	2.6	0.0	8.8	0.0
Fixed Monthly Expense Allowance	12.7	0.0	7.9	11.1	26.5	17.7
Car Arrangements						
None	15.7	10.0	7.9	0.0	8.8	22.2
Company Leased	12.6	5.0	2.6	22.2	26.5	22.2
Company Owned	9.4	15.0	5.3	0.0	8.8	5.6
Employee Owned (reimbursed)	62.3	70.0	84.2	77.8	55.9	50.0
Reimburse for Emp. Owned Cars						
Monthly Allowance	79.8	85.7	90.6	85.7	73.7	66.7
Gas/Oil	1.0	0.0	0.0	0.0	0.0	0.0
Mileage	19.2	14.3	9.4	14.3	26.3	33.3
Cell Phone Arrangements						
None	15.1	10.0	13.2	0.0	14.7	11.1
			71.1	88.9	64.7	72.2
Company Provided	69.2	70.0	/ 1.1	00.7	01.71	
Company Provided Employee Owned (reimbursed)	69.2 1.3	70.0	0.0	0.0	2.9	
Company Provided Employee Owned (reimbursed) Monthly Allowance						0.0

				Profit Planning	Group, Inc.		Branch 13 of	4 ŏ		
Branches	Penn-	Allentown Bethlehem		Harrisburg					Wilmington	
Copyright © 2008 Profit Planning Group	sylvania	Easton	Erie	Carlisle York	Phildelphia	Pittsburgh	Reading	Delaware	Wilmington Newark	Dover
Typical Branch Sales (\$Mil)	7.1	7.8	2.6	8.7	5.8	8.1	12.0	2.2	3.2	2.2
Branch Manager										
Salary	55,000	50,000	61,100	58,082	63,903	50,000	57,200	46,219	49,987	36,140
Total Compensation	66,000	60,000	63,694	75,360	75,000	57,286	71,398	56,198	64,548	48,936
Bonus/Commission (% of salary)	17.2	12.0	13.9	24.3	21.7	19.2	17.2	14.8	11.3	21.7
Firms Paying Commission/Bonus	91.9	94.6	84.6 92.9	93.2	93.5	86.1	100.0	100.0	100.0 87.5	100.0
Branch Manager Bonus (% of Firms) Discretionary	83.2 42.2	81.4 34.3	92.9 61.5	70.5 41.9	84.6 52.5	83.7 32.5	100.0 36.4	72.7 31.3	42.9	50.0 25.0
Achievement of Sales Goals	49.3	48.6	53.9	48.4	45.5	62.5	27.3	43.8	57.1	25.0
Achievement of Gross Margin Goals	57.3	62.9	38.5	51.6	51.5	37.5	54.6	81.3	78.6	100.0
Achievement of Profit Goals	46.2	51.4	23.1	48.4	41.4	37.5	63.6	75.0	78.6	75.0
Percentage of Sales	23.1	34.3	23.1	22.6	20.2	12.5	36.4	37.5	42.9	0.0
Percentage of Gross Margin	18.7	17.1	23.1	12.9	12.1	12.5	54.6	31.3	35.7	25.0
Percentage of Profits	35.6	60.0	23.1	32.3	36.4	10.0	54.6	62.5	78.6	25.0
Return on Equity/Assets/Sales	15.6	17.1	7.7	16.1	20.2	2.5	18.2	43.8	35.7	50.0
Inside Sales	F2.0	27.2	/ 4 7	(2.4	(0.1	41.0	F/ 2	74.1	(0.4	00.0
Inside Sales Staff (% of firms)	53.8 1.0	37.3 1.0	64.7 1.0	63.6 1.5	68.1 2.0	41.3 1.0	56.3 2.5	74.1 2.0	68.4 2.5	90.0
Inside Salespeople (# per branch) Avg. Length of Employment (years)	1.0 8.0	4.0	6.5	7.0	2.0 9.0	9.0	14.5	14.0	2.5 8.0	n/a n/a
Typical Inside Salesperson	0.0	4.0	0.5	7.0	7.0	7.0	14.5	14.0	0.0	ına
Salary	36,250	33,192	36,000	37,910	41,136	35,010	35,503	50,628	57,040	n/a
Total Compensation	45,000	39,889	37,252	48,000	50,000	43,206	45,621	62,000	64,266	n/a
Bonus/Commission (% of salary)	20.0	14.0	7.6	20.8	32.2	20.3	30.7	32.9	25.1	n/a
Firms Paying Commission/Bonus	88.3	94.4	100.0	83.9	87.5	87.5	100.0	71.4	66.7	n/a
Beginning Inside Salesperson										
Salary	33,450	25,000	n/a	34,000	35,150	30,000	n/a	n/a	n/a	n/a
Total Compensation	38,640	36,085	n/a	42,000	39,878	31,405	n/a	n/a	n/a	n/a
Bonus/Commission (% of salary)	16.2 79.7	23.2 100.0	n/a n/a	16.2 80.0	16.2 71.9	14.7 88.9	n/a n/a	n/a n/a	n/a n/a	n/a n/a
Firms Paying Commission/Bonus Inside Sales Compensation Plans	17.1	100.0	II/a	00.0	/ 1.7	00.7	11/a	II/a	11/4	II/a
Straight Salary	10.8	8.0	36.4	8.2	5.3	16.1	0.0	5.0	7.7	0.0
Hourly	31.3	44.0	27.3	30.6	42.6	6.5	66.7	55.0	61.5	55.6
Salary & Commission	23.8	28.0	9.1	38.8	12.8	25.8	22.2	25.0	15.4	33.3
Salary & Bonus	14.0	4.0	18.2	6.1	4.3	41.9	11.1	5.0	0.0	11.1
Salary & Commission & Bonus	20.1	16.0	9.1	16.3	35.1	9.7	0.0	10.0	15.4	0.0
Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Outside Sales	07.0	400.0		07.4	0= /	2.0	400.0	00.4		400.0
Outside Sales Staff (% of firms)	97.2	100.0	88.2	97.4	95.6	96.0	100.0	92.6	89.5	100.0
Outside Salespeople (# per branch) Average Employment (years)	2.0 8.0	1.0 7.4	1.0 7.0	2.0 11.0	2.0 6.0	2.0 7.0	2.0 12.5	1.0 13.0	1.0 7.0	1.0 13.0
Senior Sales Consultant	0.0	7.4	7.0	11.0	0.0	7.0	12.3	13.0	7.0	13.0
Salary	50,500	59,230	50,000	46,438	59,800	45,000	50,676	44,942	45,177	38,000
Total Compensation	82,294	75,289	70,000	86,490	95,500	79,769	81,259	90,796	103,657	62,726
Bonus/Commission (% of salary)	45.5	39.2	n/a	75.0	74.0	57.0	31.2	129.5	129.5	158.8
Firms Paying Commission/Bonus	94.1	92.9	80.0	92.5	94.4	96.8	100.0	90.0	100.0	80.0
Typical Outside Salesperson										
Salary	40,000	46,731	40,000	39,720	36,538	40,000	41,500	42,750	52,075	n/a
Total Compensation	66,119	65,000	55,000	64,035	72,834	62,852	78,556	68,188	70,442	n/a
Bonus/Commission (% of salary)	45.1 91.3	27.8	n/a	62.5	74.2 98.4	37.5	102.9 87.5	169.7 80.0	120.1 100.0	n/a
Firms Paying Commission/Bonus	91.3	92.6	100.0	87.5	90.4	82.4	87.3	80.0	100.0	n/a
Beginning Outside Salesperson Salary	35,000	36,267	30,000	39,500	39,000	32,621	35,331	n/a	n/a	n/a
Total Compensation	50,000	52,000	48,999	50,000	55,200	50,000	45,377	n/a	n/a	n/a
Bonus/Commission (% of salary)	34.0	30.0	90.2	43.1	34.7	40.6	n/a	n/a	n/a	n/a
Firms Paying Commission/Bonus	77.8	83.3	100.0	63.2	71.8	81.0	75.0	n/a	n/a	n/a
Outside Sales Compensation Plans										
Straight Salary	1.8	1.5	0.0	5.3	1.5	0.0	0.0	0.0	0.0	0.0
Salary & Bonus	2.6	3.0	0.0		4.6	0.0	0.0	8.0	5.9	10.0
Salary & Commission	37.5	38.8	26.7	40.0	28.0	41.7	43.8	44.0	29.4	70.0
Salary & Commission & Bonus	35.7	44.8	40.0	33.3	26.5	38.9	37.5	28.0	41.2	10.0
Straight Commission	3.4 0.5	1.5 0.0	20.0 0.0	0.0 0.0	5.3 1.5	2.8 0.0	6.3 6.3	0.0	0.0	0.0 0.0
Commission & Bonus (no salary) Commission & Draw Against Commission	18.1	10.5	13.3	18.7	32.6	13.9	6.3	20.0	23.5	10.0
Other	0.5	0.0	0.0		0.0	2.8	0.0	0.0	0.0	0.0
othor	I 0.5	0.0	0.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0

2008 Employee Compensation Repo	11		pyrigin 2000 i	Profit Planning	огоир, птс.				Branch 14 O	
<i>Branches</i>		Allentown								
	Penn-	Bethlehem	Erio	Harrisburg Carlisle York	Dhildalahia	Dittohurah		Doloworo	Wilmington	Dougr
Copyright © 2008 Profit Planning Group	sylvania	Easton	Erie	Carlisle York	Phildelphia	Pittsburgh	Reading	Delaware	Newark	Dover
Commission Payment Plans	15.6	26.6	6.7	8.6	32.8	5.6	18.8	20.8	31.3	0.0
Flat Percent of Sales	8.4	9.4	0.0		11.2	8.3	0.0	8.3	12.5	0.0
Escalating Percent of Sales	50.1	43.8	46.7	50.0	28.0	59.7	62.5	41.7	43.8	40.0
Flat Percent of Gross Margin	12.4	14.1	13.3		5.6	13.9	6.3	0.0	6.3	0.0
Escalating Percent of Gross Margin	13.5	6.3	33.3		22.4	12.5	12.5	29.2	6.3	60.0
Other Payment Plan Other Basis for Commission Payments	13.3	0.5	33.3	11.4	22.4	12.5	12.5	27.2	0.3	00.0
Prompt Payment/Billing Discounts	23.0	11.5	20.0	16.7	37.5	18.6	21.4	23.8	6.7	50.0
Service	30.9	18.0	20.0		36.7	38.6	21.4	38.1	53.3	12.5
Repair Parts	44.4	49.2	46.7	45.5	59.2	41.4	21.4	47.6	40.0	62.5
Accessories/Tooling	42.4	45.9	40.0		49.2	35.7	28.6	61.9	46.7	87.5
Finance Plans	19.1	27.9	0.0		35.0	11.4	21.4	33.3	46.7	0.0
Cancellation Charges Collected	9.3	9.8	6.7	7.6	22.5	4.3	14.3	23.8	33.3	0.0
Lowest Volume Salesperson										
Total Sales	1,100,000	1,110,402	761,595	1,209,070	1,500,000	1,017,750	875,344	2,000,000	1,500,000	2,249,357
Gross Profit Contribution	224,950	233,962	159,097	263,335	294,300	221,666	157,649	544,600	307,950	638,368
Gross Margin	20.5	21.1	20.9	21.8	19.6	21.8	18.0	27.2	20.5	28.4
Highest Volume Salesperson										
Total Sales	6,255,747	4,085,000	6,000,000	7,200,000	7,200,000	4,000,000	5,447,442	7,200,000	7,200,000	6,765,719
Gross Profit Contribution	1,164,820	897,475	814,800	1,344,240	1,440,000	687,200	933,692	1,440,000	1,307,520	1,718,493
Gross Margin	18.6	22.0	13.6		20.0	17.2	17.1	20.0	18.2	25.4
Commission Credited										
Order Booked	1.6	0.0	0.0	4.4	0.8	0.0	6.3	0.0	0.0	0.0
Order Shipped	10.0	4.7	6.7	14.5	9.7	15.3	18.8	0.0	6.3	0.0
Upon Billing	62.7	93.8	46.7	63.8	46.0	47.2	68.8	65.2	81.3	33.3
Payment Received	25.7	1.6	46.7	17.4	43.6	37.5	6.3	34.8	12.5	66.7
Employment/Commission Policies										
Written Employment Contract	53.5	53.7	60.0	34.7	50.0	65.7	68.8	44.0	58.8	20.0
Ceiling to Prevent Comm. Windfalls	19.7	6.5	26.7	23.9	23.0	18.1	14.3	8.7	6.3	11.1
Make Quota Before Comm. Earned	47.6	65.6	40.0	46.4	30.7	52.8	43.8	17.4	31.3	0.0
New Salespeople Paid on Backlog	9.5	7.8	0.0	10.1	11.3	9.7	18.8	26.1	6.3	55.6
Backlog Paid Upon Termination	49.5	56.4	64.3	41.0	57.3	54.8	53.9	47.6	64.3	22.2
Charge Back for Bad Debt	40.8	29.7	46.7	37.7	37.9	52.8	43.8	21.7	18.8	22.2
Sales Contests Used										
Never	10.5	6.1	6.7	12.5	9.9	18.1	6.3	4.0	0.0	10.0
Rarely	67.5	65.2	66.7	66.7	64.1	72.2	62.5	64.0	82.4	40.0
Regularly	22.0	28.8	26.7	20.8	26.0	9.7	31.3	32.0	17.7	50.0
Sales Contest Prizes										
Cash	89.9	95.0	78.6		85.3	88.5	84.6	91.7	94.1	88.9
Travel	35.8	33.3	57.1	39.3	52.6	21.3	38.5	41.7	41.2	33.3
Merchandise	48.1	48.3	50.0		55.2	31.2	38.5	45.8	52.9	33.3
Other	21.2	25.0	0.0	23.0	29.3	13.1	30.8	12.5	11.8	11.1
Expense Reimbursement Policy	07.0	04.0	0/7	02.0	00.0	01.7	07.5	00.0	00.0	00.0
All Expenses Reimbursed	87.9	84.9	86.7	93.0	80.9	81.7	87.5	88.0	88.2	90.0
Per Diem Payment	0.8	0.0	0.0		1.5	1.4	0.0	0.0	0.0	0.0
Compensation Covers Expenses	4.0	9.1	0.0 13.3		9.9 1.5	2.8	0.0	4.0	5.9	0.0
Travel Expenses Only Reimbursed	3.2	3.0			1.5	4.2 9.9	12.5	8.0	5.9 0.0	10.0 0.0
Fixed Monthly Expense Allowance	4.2	3.0	0.0	1.4	6.1	9.9	12.5	0.0	0.0	0.0
Car Arrangements	10.2	10.6	13.3	4.2	21.2	6.9	25.0	16.0	23.5	0.0
None	22.7	30.3	13.3		10.6	19.4	25.0	12.0	23.5 17.7	10.0
Company Leased	18.3	27.3	20.0		12.9	13.9	25.0	36.0	23.5	60.0
Company Owned	48.8	31.8	53.3		55.3	59.7	25.0	36.0	35.3	30.0
Employee Owned (reimbursed) Reimburse for Emp. Owned Cars	40.0	31.0	აა.ა	52.0	55.5	37.7	23.0	30.0	აა.ა	30.0
Monthly Allowance	48.1	38.1	50.0	57.9	45.2	58.1	100.0	44.4	33.3	n/a
Gas/Oil	3.2	4.8	0.0		43.2	2.3	0.0	22.2	33.3 16.7	n/a
	48.7	57.1	50.0		50.7	39.5	0.0	33.3	50.0	n/a
Mileage	40.7	37.1	50.0	30.0	50.7	37.3	0.0	აა.ა	50.0	11/4
Cell Phone Arrangements None	4.4	1.5	0.0	2.8	14.4	2.8	12.5	8.0	11.8	0.0
Company Provided	80.7	86.4	66.7	84.7	73.5	79.2	68.8	84.0	82.4	90.0
Employee Owned (reimbursed)	2.9	1.5	20.0		3.8	2.8	0.0	0.0		0.0
Monthly Allowance	12.0	10.6	13.3		8.3	15.3	18.8	8.0	5.9	10.0
Other	0.0	0.0	0.0		0.0	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

2008 Employee Compensation Repo	ort	Co	ppyright 2008 F	Profit Planning	Group, Inc.				Branch 15 of
Branches Copyright © 2008 Profit Planning Group	Mid- Atlantic	Maryland	Baltimore	Wash. D.C. Metro Area	Washington D.C.	Virginia	Norfolk Va. Beach	Richmond Petersburg	Roanoke Lynchburg
Typical Branch Sales (\$Mil)	7.8	15.0	14.4	18.0	6.8	6.3		7.9	2.8
Branch Manager	7.0	13.0	17.7	10.0	0.0	0.5	7.1	7.7	2.0
Salary	53,300	56,800	56,800	62,023	56,700	48,099	46,750	48,243	40,750
Total Compensation	60,000	65,833	62,300	72,488	64,380	56,000	50,953	56,845	55,125
Bonus/Commission (% of salary)	17.2	19.5	11.9	20.3	17.8	18.1	14.2	20.7	46.0
Firms Paying Commission/Bonus	83.3	87.5	92.3	76.3	86.7	78.8	90.0	71.4	87.5
Branch Manager Bonus (% of Firms)	93.0	85.3	83.3	95.0	93.3	95.1	95.1	89.3	100.0
Discretionary	51.6	63.5	68.0	52.6	50.0	46.9	51.4	48.0	36.0
Achievement of Sales Goals	44.2	46.2	48.0	40.4	42.9	42.3	37.8	52.0	36.0
Achievement of Gross Margin Goals	42.8	40.4	32.0	40.4	50.0	36.9	35.1	48.0	28.0
Achievement of Profit Goals	48.4	38.5	28.0	45.6	50.0	45.1	29.7	52.0	60.0
Percentage of Sales	19.1	21.2	24.0	19.3	14.3	14.4	16.2	12.0	8.0
Percentage of Gross Margin	17.7	15.4	12.0	17.5	35.7	10.8	21.6	8.0	0.0
Percentage of Profits	29.8	30.8	32.0	19.3	14.3	22.5	13.5	16.0	48.0
Return on Equity/Assets/Sales	6.1	19.2	20.0	8.8	0.0	2.7	0.0	4.0	8.0
Inside Sales									
Inside Sales Staff (% of firms)	62.7	69.9	72.0	65.6	63.2	61.2	52.9	50.0	72.2
Inside Salespeople (# per branch)	2.0	2.0	2.0	1.0	1.0	1.5	1.0	2.0	1.5
Avg. Length of Employment (years)	8.0	8.0	8.0	7.0	7.0	7.0	4.0	8.0	7.5
Typical Inside Salesperson									
Salary	40,000	44,113	45,577	40,077	40,000	37,002	35,000	35,003	40,656
Total Compensation	43,649	45,317	48,015	43,649	45,125	40,583	40,707	42,000	41,000
Bonus/Commission (% of salary)	13.8	12.0	12.0	11.1	n/a	13.7	16.3	32.8	26.5
Firms Paying Commission/Bonus	76.4	88.2	100.0	81.3	60.0	76.2	92.3	66.7	70.6
Beginning Inside Salesperson									
Salary	30,000	34,625	34,625	35,000	n/a	27,040	27,500	39,000	25,520
Total Compensation	34,500	36,000	39,576	34,500	n/a	35,461	30,000	40,000	28,555
Bonus/Commission (% of salary)	10.2	8.7	2.9	10.2	n/a	17.5	n/a	8.1	n/a
Firms Paying Commission/Bonus	72.7	83.3	90.0	80.0	n/a	58.8	50.0	57.1	n/a
Inside Sales Compensation Plans									
Straight Salary	22.1	8.3	11.1	14.8	33.3	27.1	25.9	41.2	34.6
Hourly	34.1	30.6	30.6	31.2	33.3	36.5	37.0	29.4	23.1
Salary & Commission	32.2	47.2	41.7	45.9	33.3	28.1	29.6	17.7	30.8
Salary & Bonus	5.8	4.2	5.6	1.6	0.0	3.1	0.0	5.9	7.7
Salary & Commission & Bonus	5.8	9.7	11.1	6.6	0.0	5.2	7.4	5.9	3.9
Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Outside Sales	07./	0/ 1	0/.0	07.0	100.0	00.1	100.0	07.1	04.4
Outside Sales Staff (% of firms)	97.6	96.1	96.0	97.9	100.0	98.1	100.0	97.1	94.4
Outside Salespeople (# per branch)	2.0	3.0	4.0	1.5	1.0	2.0		2.0	2.0
Average Employment (years)	8.0	8.0	7.0	8.0	9.0	8.0	8.0	9.5	6.0
Senior Sales Consultant	44 500	42.425	40.000	44,000	40,000	11 211	E1 E42	40 E00	20,000
Salary	44,500	43,425	48,000	44,000	60,000	41,341	51,563	40,500	39,000
Total Compensation	85,500 79.2	102,560 115.8	116,500 101.2	96,437 120.0	110,500 93.3	82,500 79.8	75,803 48.9	93,084 106.6	67,916 150.0
Bonus/Commission (% of salary)	91.7	96.8	100.0	93.8	100.0	92.1	100.0	88.9	86.7
Firms Paying Commission/Bonus	71.7	70.0	100.0	73.0	100.0	72.1	100.0	00.7	00.7
Typical Outside Salesperson	36,000	38,400	40,000	33,678	47,000	33,177	36,000	42,250	25,500
Salary Total Compensation	63,479	70,442	68,900	68,511	72,000	63,295	68,350	66,405	49,580
Bonus/Commission (% of salary)	69.2	69.1	69.1	91.9	59.6	88.8		50.1	122.3
	93.8	97.1	100.0	96.4	100.0	95.3	94.7	95.0	86.7
Firms Paying Commission/Bonus	73.0	77.1	100.0	70.4	100.0	73.3	74.7	73.0	00.7
Beginning Outside Salesperson	35,000	35,000	33,529	30,000	n/a	35,000	31,587	48,000	27,600
Salary	48,017	49,251	40,000	50,000	n/a	45,924	55,229	61,895	37,500
Total Compensation Bonus/Commission (% of salary)	40,017	44.0	44.5	77.6	n/a	37.7	37.7	21.6	n/a
	77.3	89.3	86.7	85.7	n/a	75.0		75.0	75.0
Firms Paying Commission/Bonus Outside Sales Compensation Plans	17.3	07.3	00.7	03.7	IIIa	13.0	03.7	73.0	13.0
				11	0.0	0.7	3.9	0.0	0.0
	1 2	3 U	1 Y	1 1				0.0	0.0
Straight Salary	1.2	3.0	4.2 10.4	1.1	0.0			2 0	0.0
Straight Salary Salary & Bonus	3.4	7.0	10.4	3.3	5.3	2.0	3.9	3.0 48.5	0.0 35.3
Straight Salary Salary & Bonus Salary & Commission	3.4 31.7	7.0 21.0	10.4 18.8	3.3 19.6	5.3 21.1	2.0 37.0	3.9 33.3	48.5	35.3
Straight Salary Salary & Bonus Salary & Commission Salary & Commission & Bonus	3.4 31.7 24.3	7.0 21.0 22.0	10.4 18.8 25.0	3.3 19.6 23.9	5.3 21.1 26.3	2.0 37.0 21.4	3.9 33.3 17.7	48.5 21.2	35.3 17.7
Straight Salary Salary & Bonus Salary & Commission Salary & Commission & Bonus Straight Commission	3.4 31.7 24.3 2.2	7.0 21.0 22.0 3.0	10.4 18.8 25.0 0.0	3.3 19.6 23.9 5.4	5.3 21.1 26.3 5.3	2.0 37.0 21.4 2.0	3.9 33.3 17.7 0.0	48.5 21.2 3.0	35.3 17.7 2.9
Straight Salary Salary & Bonus Salary & Commission Salary & Commission & Bonus	3.4 31.7 24.3	7.0 21.0 22.0	10.4 18.8 25.0	3.3 19.6 23.9	5.3 21.1 26.3	2.0 37.0 21.4	3.9 33.3 17.7	48.5 21.2	35.3 17.7

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Branches									
			5.111	Wash. D.C.	Washington		Norfolk Va.	Richmond	Roanoke
Copyright © 2008 Profit Planning Group	Mid- Atlantic	Maryland	Baltimore	Metro Area	D.C.	Virginia	Beach	Petersburg	Lynchburg
Commission Payment Plans									
Flat Percent of Sales	6.4	9.9	9.5	8.0	0.0	6.7	10.6	6.3	0.0
Escalating Percent of Sales	1.9	2.2	0.0	2.3	0.0	2.0	2.1	6.3	0.0
Flat Percent of Gross Margin	61.7	59.3	59.5	61.4	55.6	60.7	66.0	46.9	67.7
Escalating Percent of Gross Margin	15.1	13.2	7.1	18.2	27.8	16.7	6.4	28.1	20.6
Other Payment Plan	14.8	15.4	23.8	10.2	16.7	14.0	14.9	12.5	11.8
Other Basis for Commission Payments									
Prompt Payment/Billing Discounts	15.2	21.1	19.5	15.9	11.1	14.7	17.0	18.8	5.9
Service	32.4	25.6	26.8	19.3	11.1	32.7	29.8	43.8	32.4
	42.4	40.0	41.5	31.8	38.9	40.0	48.9	43.8	35.3
Repair Parts	45.3	46.7	46.3	38.6	44.4	41.3		50.0	38.2
Accessories/Tooling									
Finance Plans	8.1	10.0	12.2	9.1	5.6	8.0	10.6	9.4	0.0
Cancellation Charges Collected	5.2	7.8	9.8	4.6	0.0	4.0	6.4	3.1	0.0
Lowest Volume Salesperson									
Total Sales	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	885,000	1,053,500
Gross Profit Contribution	273,480	326,760	340,560	263,400	255,840	255,840	255,840	188,682	219,339
Gross Margin	22.8	27.2	28.4	22.0	21.3	21.3	21.3	21.3	20.8
Highest Volume Salesperson									
Total Sales	5,884,495	7,717,500	7,124,469	8,190,000	5,692,248	5,000,000	4,932,027	4,932,027	4,932,027
Gross Profit Contribution	1,176,899	1,543,500	1,471,203	1,513,512	1,099,173	1,000,000	1,008,106	1,008,106	982,460
Gross Margin	20.0	20.0	20.7	18.5	19.3	20.0	20.4	20.4	19.9
Commission Credited									
Order Booked	1.9	1.1	0.0	1.1	0.0	2.7	0.0	0.0	11.8
Order Shipped	14.5	16.5	11.9	15.9	11.1	15.3	12.8	12.5	26.5
	64.0	51.7	54.8	59.1	61.1	65.3	70.2	65.6	52.9
Upon Billing	19.6	30.8	33.3	23.9	27.8	16.7	17.0	21.9	8.8
Payment Received	19.0	30.0	აა.ა	23.9	21.0	10.7	17.0	21.9	0.0
Employment/Commission Policies	40.7	21.0	27.1	25.0	40.1	45.0	27.2	F1 F	(0.0
Written Employment Contract	42.6	31.0	27.1	35.9	42.1	45.2	37.3	51.5	62.9
Ceiling to Prevent Comm. Windfalls	19.0	12.1	14.3	14.8	16.7	20.7	14.9	15.6	35.3
Make Quota Before Comm. Earned	39.6	13.2	11.9	25.0	33.3	44.7	29.8	65.6	52.9
New Salespeople Paid on Backlog	15.1	15.4	14.3	9.1	11.1	16.0	25.5	3.1	26.5
Backlog Paid Upon Termination	29.3	32.6	29.3	37.0	50.0	27.5	24.4	36.7	23.5
Charge Back for Bad Debt	25.7	24.2	19.1	15.9	5.6	23.3	19.2	28.1	44.1
Sales Contests Used									
Never	17.0	17.2	18.8	14.3	21.1	15.6	21.6	18.2	14.7
Rarely	41.1	38.4	35.4	44.0	36.8	42.2	35.3	48.5	35.3
Regularly	42.0	44.4	45.8	41.8	42.1	42.2	43.1	33.3	50.0
Sales Contest Prizes									
Cash	84.8	84.9	78.6	82.3	78.6	85.1	85.7	88.9	93.1
Travel	48.4	58.1	54.8	58.2	42.9	44.8	40.5	40.7	48.3
Merchandise	43.0	48.8	47.6	54.4	57.1	44.8	38.1	44.4	48.3
	33.2	37.2	40.5	40.5	50.0	34.3	42.9	25.9	27.6
Other	33.2	31.2	40.5	40.5	50.0	34.3	42.9	25.7	21.0
Expense Reimbursement Policy	/ = 0	/2.2	/0.4	FO /	F7.0	/ / /	/ / /	F7 /	7/ 5
All Expenses Reimbursed	65.8	62.2	60.4	59.6	57.9	64.6	64.4	57.6	76.5
Per Diem Payment	2.2	0.0	0.0	0.0	0.0	4.1	8.9	3.0	2.9
Compensation Covers Expenses	7.0	3.1	2.1	9.0	15.8	10.9	8.9	18.2	5.9
Travel Expenses Only Reimbursed	17.4	26.5	25.0	29.2	26.3	15.7	15.6	9.1	8.8
Fixed Monthly Expense Allowance	7.6	8.2	12.5	2.3	0.0	4.8	2.2	12.1	5.9
Car Arrangements									
None	10.2	7.1	12.5	7.7	15.8	13.6	9.8	24.2	11.8
Company Leased	16.4	7.1	6.3	9.9	10.5	13.6	3.9	18.2	26.5
Company Owned	26.5	45.5	47.9	28.6	26.3	16.9	21.6	9.1	17.7
Employee Owned (reimbursed)	46.9	40.4	33.3	53.9	47.4	55.8	64.7	48.5	44.1
Reimburse for Emp. Owned Cars									
Monthly Allowance	70.9	71.8	68.8	64.6	44.4	69.8	60.6	62.5	100.0
Gas/Oil	2.0	71.0	12.5	2.1	0.0	0.0	0.0	0.0	0.0
	27.2	20.5	18.8	33.3	55.6	30.2	39.4	37.5	0.0
Mileage	21.2	20.5	18.8	33.3	33.0	30.2	39.4	31.5	0.0
Cell Phone Arrangements		0.1	0.0			o .		0.1	
None	4.0	8.1	8.3	4.4	0.0	2.6	0.0	9.1	2.9
Company Provided	68.2	54.6	50.0	63.7	73.7	74.7	74.5	78.8	70.6
Employee Owned (reimbursed)	0.9	2.0	2.1	1.1	0.0	0.0	0.0	0.0	0.0
Monthly Allowance	26.9	35.4	39.6	30.8	26.3	22.7	25.5	12.1	26.5
Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

2008 Employee Compensation Repo	л		opyright 2008 F	Tont i familing	Огоир, піс.				Branch 17 of
Branches		Charleston			Charlotte		Greenville		
Dianches	West	Huntington	The	North	Gastonia	Greensboro	Spartanburg	Raleigh	Rocky Mount
Copyright © 2008 Profit Planning Group	Virginia	Ashland	Carolinas	Carolina	Rock Hill	High Point	Anderson	Durham	Greenville
Typical Branch Sales (\$Mil)	5.6	5.7	7.3	7.8	7.4	5.7	6.9	10.4	12.2
Branch Manager	0.0	017	7.10	7.10		0.7	0.7		
<u> </u>	53,014	48,319	57,350	58,000	64,000	50,725	48,000	62,221	47,400
Salary Total Componentian	56,000	52,802	68,000	67,766	73,400	62,000	57,250	84,234	72,000
Total Compensation									24.3
Bonus/Commission (% of salary)	13.8	16.2	19.3	19.2	18.2	13.3	14.7	32.9	
Firms Paying Commission/Bonus	89.5	85.0	88.0	85.6	87.3	81.5	84.6	83.3	92.9
Branch Manager Bonus (% of Firms)	97.7	100.0	91.0	91.7	93.4	92.7	92.3	89.5	100.0
Discretionary	50.0	45.0	48.4	47.3	43.9	50.0	41.7	37.5	46.2
Achievement of Sales Goals	47.4	35.0	39.4	45.1	42.1	50.0	33.3	34.4	38.5
Achievement of Gross Margin Goals	60.5	60.0	39.0	41.9	42.1	46.0	33.3	34.4	30.8
Achievement of Profit Goals	71.1	70.0	45.5	46.7	50.9	38.0	58.3	56.3	46.2
Percentage of Sales	31.6	35.0	11.9	10.9	15.8	6.0	16.7	3.1	15.4
Percentage of Gross Margin	34.2	40.0	11.6	14.1	22.8	4.0	8.3	9.4	7.7
Percentage of Profits	55.3	55.0	37.9	35.3	35.1	26.0	50.0	59.4	53.9
Return on Equity/Assets/Sales	0.0	0.0	7.9	9.8	8.8	12.0	0.0	6.3	7.7
Inside Sales									
Inside Sales Staff (% of firms)	52.8	46.4	64.5	65.7	77.7	61.4	56.3	55.1	61.1
	2.0	2.0	2.0	1.0	2.0	1.0	1.0	1.0	1.0
Inside Salespeople (# per branch)	12.0	10.0	6.0	8.0	7.5	7.5	3.0	6.8	15.5
Avg. Length of Employment (years)	12.0	10.0	0.0	0.0	1.5	1.5	3.0	0.8	10.5
Typical Inside Salesperson	20.500	00.075	00.000	00.000	10.000	07.000	44.040	05.400	00.070
Salary	39,500	39,375	38,333	38,333	40,000	37,000	41,042	35,180	39,279
Total Compensation	45,650	45,300	42,629	42,242	44,416	40,378	48,217	48,000	42,242
Bonus/Commission (% of salary)	15.0	14.4	13.5	13.1	13.6	6.0	28.0	45.2	9.2
Firms Paying Commission/Bonus	64.0	71.4	79.9	75.7	81.6	65.5	83.3	70.0	75.0
Beginning Inside Salesperson									
Salary	27,280	27,280	30,000	32,000	32,000	30,000	34,092	36,000	n/a
Total Compensation	29,695	29,695	33,255	35,000	36,766	30,000	34,322	40,000	n/a
Bonus/Commission (% of salary)	12.1	20.1	12.7	11.3	17.5	8.3	n/a	14.7	n/a
Firms Paying Commission/Bonus	75.0	71.4	58.3	52.9	50.0	41.7	n/a	61.5	n/a
Inside Sales Compensation Plans									
Straight Salary	35.7	38.5	23.5	25.3	27.3	30.2	11.1	33.3	18.2
Hourly	35.7	46.2	32.0	22.6	18.2	16.3	77.8	18.5	45.5
	7.1	0.0	22.4	28.4	24.2	20.9	11.1	29.6	27.3
Salary & Commission	21.4	15.4	15.8	20.0	25.8	25.6	0.0	14.8	9.1
Salary & Bonus	0.0	0.0	6.3	3.7	4.6	7.0	0.0	3.7	0.0
Salary & Commission & Bonus									
Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Outside Sales									
Outside Sales Staff (% of firms)	98.1	100.0	98.8	98.6	97.7	100.0	100.0	98.0	
Outside Salespeople (# per branch)	2.0	2.0	2.0	2.0	2.0	2.0	1.5	2.0	
Average Employment (years)	10.0	11.0	6.0	6.6	5.5	6.3	5.6	8.0	7.0
Senior Sales Consultant									
Salary	49,500	50,414	44,084	40,000	47,251	40,000	53,174	50,000	38,550
Total Compensation	74,200	69,952	78,000	78,870	85,000	71,820	54,446	93,065	118,914
Bonus/Commission (% of salary)	40.3	38.3	86.7	106.4	84.0	86.8	23.0	110.3	147.2
Firms Paying Commission/Bonus	82.1	87.5	91.5	90.0	92.7	91.4	83.3	86.4	100.0
Typical Outside Salesperson									
Salary	36,000	36,000	36,000	36,000	44,300	34,790	36,000	40,970	30,000
Total Compensation	52,500	50,692	61,400	62,332	59,705	57,315	56,042	69,285	68,907
·	56.6	45.6	70.9	72.7	65.1	70.5	50.2	74.6	136.8
Bonus/Commission (% of salary)									
Firms Paying Commission/Bonus	82.6	88.2	89.6	88.6	82.2	93.2	100.0	93.3	100.0
Beginning Outside Salesperson	05.000		05.000	0.4.004		05 700	00.400	05.500	50.000
Salary	35,000	30,000	35,000	36,891	44,103	35,700	32,133	35,500	50,000
Total Compensation	52,000	50,000	46,754	50,000	50,014	45,500	48,081	50,550	54,927
Bonus/Commission (% of salary)	n/a	n/a	29.0	29.3	20.4	31.4	27.8	32.9	n/a
Firms Paying Commission/Bonus	20.0	25.0	77.2	77.0	75.8	72.2	83.3	83.3	75.0
Outside Sales Compensation Plans									
Straight Salary	0.0	0.0	1.9	2.5	3.6	2.9	0.0	0.0	0.0
Salary & Bonus	0.0	0.0	3.4	4.6	9.5	1.4	6.3	6.3	0.0
Salary & Commission	40.4	39.3	38.5	42.0	44.1	58.6	37.5	37.5	38.9
Salary & Commission & Bonus	36.5	42.9	25.4	19.9	17.9	18.6	37.5	12.5	27.8
Straight Commission	0.0	0.0	2.7	2.8	1.2	2.9	0.0	4.2	0.0
Commission & Bonus (no salary)	0.0	0.0	2.9	2.8	6.0	0.0	0.0	6.3	
-	23.1	17.9		25.5	17.9	15.7	18.8	33.3	
Commission & Draw Against Commission									
Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

2000 Employee Compensation Repo			5pjg 2000 .	TOTAL FRANKING	C. Cup,c.				Diancii 10 0i
Branches		Charleston			Charlotte		Greenville		
Diancies	West	Huntington	The	North	Gastonia	Greensboro	Spartanburg	Raleigh	Rocky Mount
Copyright © 2008 Profit Planning Group	Virginia	Ashland	Carolinas	Carolina	Rock Hill	High Point	Anderson	Durham	Greenville
Commission Payment Plans						-			
Flat Percent of Sales	1.9	3.6	7.2	5.3	8.3	3.0	13.3	6.7	0.0
	1.9	0.0	5.1	4.9	6.9	4.5	6.7	13.3	0.0
Escalating Percent of Sales	71.2	71.4	52.6	56.2	63.9	4.3	33.3	42.2	44.4
Flat Percent of Gross Margin									
Escalating Percent of Gross Margin	9.6	10.7	20.5	22.6	13.9	34.3	26.7	31.1	33.3
Other Payment Plan	15.4	14.3	14.6	10.9	6.9	9.0	20.0	6.7	22.2
Other Basis for Commission Payments									
Prompt Payment/Billing Discounts	7.8	3.7	19.5	19.7	26.8	29.9	33.3	17.8	0.0
Service	51.0	48.2	44.5	43.9	53.5	50.8	46.7	48.9	44.4
Repair Parts	54.9	55.6	44.2	41.7	47.9	50.8	60.0	35.6	33.3
Accessories/Tooling	54.9	55.6	53.5	48.1	59.2	55.2	60.0	42.2	44.4
Finance Plans	5.9	3.7	6.4	5.3	7.0	7.5	6.7	4.4	0.0
Cancellation Charges Collected	5.9	7.4	5.1	4.6	7.0	1.5	0.0	8.9	0.0
Lowest Volume Salesperson									
Total Sales	651,687	531,715	761,925	761,925	600,000	670,500	601,712	1,053,500	1,053,500
	154,645	-	-	163,281	146,880		-	207,540	185,732
Gross Profit Contribution	-	126,176	171,281			139,665	123,351		
Gross Margin	23.7	23.7	22.5	21.4	24.5	20.8	20.5	19.7	17.6
Highest Volume Salesperson									
Total Sales	3,572,898	3,135,000	4,478,000	5,276,245	4,478,000	3,448,092	3,641,000	4,000,000	7,121,000
Gross Profit Contribution	620,255	767,762	892,465	1,051,556	953,814	734,444	655,380	781,600	1,019,727
Gross Margin	17.4	24.5	19.9	19.9	21.3	21.3	18.0	19.5	14.3
Commission Credited									
Order Booked	1.9	3.6	1.8	1.9	4.2	3.0	0.0	2.2	0.0
Order Shipped	9.6	7.1	22.3	22.3	20.8	31.3	20.0	31.1	16.7
Upon Billing	82.7	85.7	53.1	53.6	59.7	34.3	26.7	53.3	50.0
Payment Received	5.8	3.6	22.8	22.3	15.3	31.3	53.3	13.3	33.3
Employment/Commission Policies	0.0	0.0	22.0	22.0	10.0	01.0	00.0	10.0	00.0
	57.7	60.7	49.5	50.2	45.2	61.4	50.0	64.6	55.6
Written Employment Contract	26.9								
Ceiling to Prevent Comm. Windfalls		21.4	23.1	24.9	23.6	28.4	13.3	17.8	33.3
Make Quota Before Comm. Earned	73.1	75.0	44.9	42.6	37.5	44.8	66.7	57.8	50.0
New Salespeople Paid on Backlog	13.5	10.7	28.5	29.1	38.9	28.4	6.7	22.2	22.2
Backlog Paid Upon Termination	20.9	22.7	41.6	41.2	37.7	36.9	61.5	44.2	50.0
Charge Back for Bad Debt	42.3	42.9	40.5	37.0	44.4	49.3	46.7	33.3	22.2
Sales Contests Used									
Never	19.2	17.9	13.8	12.9	13.3	11.4	12.5	18.8	11.1
Rarely	44.2	50.0	56.4	51.8	56.6	57.1	68.8	52.1	44.4
Regularly	36.5	32.1	29.8	35.3	30.1	31.4	18.8	29.2	44.4
Sales Contest Prizes									
Cash	86.1	91.3	85.9	88.8	89.0	93.4	78.6	92.5	81.3
	41.9	39.1	48.6	55.6	54.8	49.2	28.6	45.0	
Travel									
Merchandise	20.9	13.0	42.8	48.8	46.6	39.3	28.6	50.0	
Other	16.3	13.0	24.6	28.8	32.9	26.2	14.3	5.0	25.0
Expense Reimbursement Policy									
All Expenses Reimbursed	78.9	78.6	71.4	67.5	73.8	57.1	81.3	81.3	
Per Diem Payment	1.9	3.6	1.7	1.1	1.2	0.0	0.0	2.1	0.0
Compensation Covers Expenses	0.0	0.0	8.5	10.8	10.7	17.1	0.0	2.1	5.6
Travel Expenses Only Reimbursed	1.9	3.6	9.7	11.2	6.0	5.7	18.8	4.2	5.6
Fixed Monthly Expense Allowance	17.3	14.3	8.7	9.4	8.3	20.0	0.0	10.4	0.0
Car Arrangements									
None	3.9	3.6	11.4	13.3	15.5	17.1	6.3	8.3	5.6
	44.2	42.9	20.8	23.1	25.0	18.6	37.5	29.2	
Company Leased	19.2	21.4	20.0	21.0	17.9	12.9	6.3	12.5	
Company Owned									
Employee Owned (reimbursed)	32.7	32.1	47.7	42.7	41.7	51.4	50.0	50.0	38.9
Reimburse for Emp. Owned Cars									
Monthly Allowance	88.2	88.9	69.0	75.4	71.4	86.1	62.5	62.5	
Gas/Oil	0.0	0.0	0.5	0.8	0.0	2.8	0.0	0.0	
Mileage	11.8	11.1	30.5	23.8	28.6	11.1	37.5	37.5	14.3
Cell Phone Arrangements									
None	1.9	0.0	5.3	5.6	8.3	4.3	0.0	6.3	0.0
Company Provided	73.1	75.0	64.4	61.5	66.7	61.4	75.0	66.7	55.6
Employee Owned (reimbursed)	1.9	0.0	3.6	3.2	3.6	4.3	0.0	2.1	0.0
· · ·	23.1	25.0	25.2	27.6	21.4	30.0	25.0	22.9	
Monthly Allowance									
Other	0.0	0.0	1.5	2.1	0.0	0.0	0.0	2.1	11.1

Branches	Cauth					
Copyright © 2008 Profit Planning Group	South Carolina	Charleston	Columbia	South East	Georgia	Atlanta
Typical Branch Sales (\$Mil)	5.0	4.8	5.0	7.1	8.5	9.8
Branch Manager						
Salary	53,045	51,075	60,000	61,698	64,536	66,171
Total Compensation	69,750	58,261	77,395	71,135	71,308	72,450
Bonus/Commission (% of salary)	20.1	14.7	26.5	15.7	16.7	17.2
Firms Paying Commission/Bonus	92.4	100.0	88.0	91.3	91.5	90.9
Branch Manager Bonus (% of Firms)	89.7 50.5	92.9 48.0	88.0 52.4	93.3 52.8	91.0 50.4	90.5 60.9
Discretionary Achievement of Sales Goals	28.0	8.0	47.6	44.1	40.9	42.2
Achievement of Gross Margin Goals	33.3	32.0	47.6	40.0	27.0	28.1
Achievement of Profit Goals	43.0	44.0	57.1	36.5	37.4	43.8
Percentage of Sales	14.0	16.0	9.5	12.5	19.1	14.1
Percentage of Gross Margin	6.5	12.0	4.8	9.6	8.7	6.3
Percentage of Profits	43.0	36.0	61.9	19.4	20.9	15.6
Return on Equity/Assets/Sales	4.3	0.0	4.8	8.1	9.6	10.9
Inside Sales						
Inside Sales Staff (% of firms)	61.7	53.3	45.2	57.7	61.6	66.7
Inside Salespeople (# per branch)	2.0	2.0	2.0	1.0	2.0	3.0
Avg. Length of Employment (years)	4.0	2.5	3.0	5.0	5.0	6.2
Typical Inside Salesperson	27,000	27.250	27 711	40 (22	41 5/0	41 704
Salary	36,000 44,000	26,250 37,500	37,711 43,369	40,623 43,625	41,568 46,844	41,784 47,842
Total Compensation Bonus/Commission (% of salary)	18.3	14.3	43,309	43,023	10.4	47,642 8.7
Firms Paying Commission/Bonus	88.7	90.0	91.7	89.1	89.3	90.2
Beginning Inside Salesperson	00.7	70.0	71.7	07.1	07.5	70.2
Salary	29,000	25,890	30,000	36,000	36,251	35,000
Total Compensation	32,000	28,500	34,352	37,934	40,748	40,000
Bonus/Commission (% of salary)	15.2	15.4	21.7	10.2	14.4	18.1
Firms Paying Commission/Bonus	69.7	62.5	75.0	81.3	82.8	82.4
Inside Sales Compensation Plans						
Straight Salary	19.5	25.0	14.3	13.4	12.3	9.7
Hourly	53.7	43.8	71.4	50.5	59.7	54.2
Salary & Commission	8.5	6.3	0.0	25.9	19.3	27.8
Salary & Bonus	6.1	6.3	0.0	6.2	5.3	5.6
Salary & Commission & Bonus	12.2 0.0	18.8 0.0	14.3 0.0	2.0 2.0	2.6 0.9	1.4 1.4
Other Outside Sales	0.0	0.0	0.0	2.0	0.7	1.4
Outside Sales Outside Sales Staff (% of firms)	99.2	100.0	100.0	97.5	97.3	95.4
Outside Salespeople (# per branch)	2.0	2.0	2.0	2.0	3.0	3.0
Average Employment (years)	5.7	5.0	6.0	6.0	6.0	5.0
Senior Sales Consultant						
Salary	50,000	50,528	35,958	40,000	40,000	49,000
Total Compensation	77,080	70,808	87,500	83,511	96,041	117,107
Bonus/Commission (% of salary)	50.7	41.3	51.4	80.5	83.1	84.7
Firms Paying Commission/Bonus	94.9	92.9	100.0	93.5	91.0	88.9
Typical Outside Salesperson	0,,000	0 / 000	40.000	10.110		
Salary	36,000	36,000	40,000	40,412	40,000	43,050
Total Compensation	59,130	63,478	65,000	66,419	70,000	69,520
Bonus/Commission (% of salary)	66.3 91.8	64.0 94.4	45.1 91.7	55.6 95.7	57.8 91.6	49.8 86.5
Firms Paying Commission/Bonus Beginning Outside Salesperson	91.0	94.4	91.7	93.7	91.0	00.3
Salary	33,250	30,000	32,000	36,000	35,500	38,200
Total Compensation	42,250	38,000	52,500	50,000	48,000	53,854
Bonus/Commission (% of salary)	27.8	30.6	84.2	41.2	36.3	30.0
Firms Paying Commission/Bonus	77.6	80.0	92.9	85.1	79.7	85.3
Outside Sales Compensation Plans						
Straight Salary	0.8	0.0	0.0	3.3	3.3	5.7
Salary & Bonus	0.8	0.0	0.0	2.3	5.5	6.7
Salary & Commission	30.7	36.7	19.2	33.5	41.2	41.9
Salary & Commission & Bonus	37.8	30.0	38.5	25.0	18.7	17.1
Straight Commission	2.4	0.0	0.0	5.0	6.6	6.7
Commission & Bonus (no salary)	3.2	0.0	7.7	1.4	2.2	2.9
Commission & Draw Against Commission	24.4	33.3	34.6		22.5	19.1
Other	0.0	0.0	0.0	3.3	0.0	0.0

2000 Employee Compensation Repo			17 3	Tont Flaming	- · · · · · · · ·	
Branches Copyright © 2008 Profit Planning Group	South Carolina	Charleston	Columbia	South East	Georgia	Atlanta
	Caronna	Chaneston	Columbia	Jouin Last	Georgia	Allania
Commission Payment Plans	11.2	10.0	7.7	6.5	10.3	9.9
Flat Percent of Sales	5.6	3.3	7.7	4.3	6.7	6.6
Escalating Percent of Sales	44.8	60.0	42.3		43.6	45.1
Flat Percent of Gross Margin	16.0	13.3	11.5		26.7	26.4
Escalating Percent of Gross Margin	22.4	13.3	30.8		12.7	12.1
Other Payment Plan	22.4	13.3	30.0	21.7	12.7	12.1
Other Basis for Commission Payments	19.2	16.7	11.5	22.9	26.7	27.5
Prompt Payment/Billing Discounts Service	45.6	56.7	50.0	32.7	44.2	42.9
Repair Parts	49.6	50.7	50.0		49.7	55.0
Accessories/Tooling	64.8	73.3	53.9		57.0	57.1
Finance Plans	8.8	16.7	3.9		14.6	15.4
Cancellation Charges Collected	6.4	3.3	7.7	5.8	9.7	11.0
Lowest Volume Salesperson	0.4	3.3	1.1	5.0	7.1	11.0
Total Sales	611,993	611,993	611,500	765,000	600,000	664,000
Gross Profit Contribution	140,758	148,592	108,602	199,206	147,840	168,390
	23.0	24.3	17.8		24.6	25.4
Gross Margin	23.0	24.3	17.0	20.0	24.0	23.4
Highest Volume Salesperson Total Sales	3,741,000	3,680,500	5,200,500	5,000,000	3,600,000	4,148,862
Gross Profit Contribution	739,222	732,788	977,174		810,720	934,324
	19.8	19.9	18.8		22.5	22.5
Gross Margin	19.8	19.9	10.0	22.0	22.5	22.5
Commission Credited	1.4	0.0	0.0	1.1	0.4	11
Order Booked	1.6	0.0 16.7	0.0 19.2		0.6 17.6	1.1
Order Shipped	22.4 52.0	66.7	65.4	19.3 47.7	42.4	20.9 40.7
Upon Billing		16.7	15.4	32.0	39.4	37.4
Payment Received	24.0	10.7	13.4	32.0	39.4	37.4
Employment/Commission Policies	48.0	46.7	46.2	36.1	39.1	36.5
Written Employment Contract	19.2	10.0	23.1		15.8	18.7
Ceiling to Prevent Comm. Windfalls	49.6	50.0	50.0	29.5	28.5	17.6
Make Quota Before Comm. Earned			26.9			23.1
New Salespeople Paid on Backlog	27.2	23.3		18.6	20.0	
Backlog Paid Upon Termination	42.4	40.7 46.7	48.0	42.1	41.1	37.8
Charge Back for Bad Debt	48.0	40.7	42.3	41.7	49.7	47.3
Sales Contests Used	15.8	14.7	19.2	19.7	11 7	10.4
Never	66.9	16.7 73.3	69.2	50.7	11.7 60.6	12.6 60.2
Rarely	17.3	10.0	11.5		27.8	27.2
Regularly	17.3	10.0	11.3	29.0	21.0	21.2
Sales Contest Prizes	79.5	88.5	77.3	79.0	04.0	04.4
Cash	33.0	15.4	77.3 36.4		84.9 39.6	84.4 44.4
Travel		23.1	30.4 31.8			
Merchandise	29.5 15.2		9.1		39.6	45.6 32.2
Other	15.2	11.5	9.1	33.0	25.2	32.2
Expense Reimbursement Policy	00.2	70.0	00.0	70.0	72.0	71 /
All Expenses Reimbursed	80.3	73.3	80.8		72.0	71.4
Per Diem Payment	3.2	6.7	3.9		2.2	3.8
Compensation Covers Expenses	3.2	3.3	3.9		6.0	4.8
Travel Expenses Only Reimbursed	6.3	6.7	3.9	15.3	12.1	12.4
Fixed Monthly Expense Allowance	7.1	10.0	7.7	7.4	7.7	7.6
Car Arrangements					44.5	
None	7.1	3.3	7.7	7.5	11.5	9.5
Company Leased	15.8	16.7	11.5		22.5	22.9
Company Owned	18.1	16.7	15.4		15.4	18.1
Employee Owned (reimbursed)	59.1	63.3	65.4	55.2	50.6	49.5
Reimburse for Emp. Owned Cars						
Monthly Allowance	58.7	63.2	47.1	68.3	62.0	61.5
Gas/Oil	0.0	0.0	0.0		1.1	0.0
Mileage	41.3	36.8	52.9	30.7	37.0	38.5
Cell Phone Arrangements			=	_		_
None	4.7	3.3	7.7	5.4	9.3	9.5
Company Provided	70.9	73.3	73.1	66.0	59.9	59.1
Employee Owned (reimbursed)	4.7	3.3	7.7		5.5	7.6
Monthly Allowance	19.7	20.0	11.5		24.2	23.8
Other	0.0	0.0	0.0	1.2	1.1	0.0

125000600								
Branches			Miami Ft. Laud. West		Tampa St. Pete			Ft. Myers
Copyright © 2008 Profit Planning Group	Florida	Daytona	Palm	Tallahassee	Clearwater	Orlando	Jack- sonville	Naples
Typical Branch Sales (\$Mil)	6.8	1.9	6.8	45.5	12.5	6.1	4.5	45.9
Branch Manager								
Salary	60,000	n/a	68,000	75,306	60,000	62,068	63,826	70,500
Total Compensation	71,503	n/a	89,500	71,757	67,663	71,737	72,649	79,444
Bonus/Commission (% of salary)	17.4	n/a	36.5	32.9	11.3	14.4	15.3	27.8
Firms Paying Commission/Bonus	91.4	n/a	90.2	100.0	92.7	77.3	93.6	90.0
Branch Manager Bonus (% of Firms)	94.4 56.3	n/a n/a	96.1 70.8	100.0 83.3	95.4 43.2	95.5 35.0	97.0 62.5	100.0 41.7
Discretionary Achievement of Sales Goals	41.3	n/a	39.6	83.3	40.5	55.0 55.0	40.6	33.3
Achievement of Gross Margin Goals	44.1	n/a	37.5	33.3	59.5	60.0	37.5	41.7
Achievement of Profit Goals	39.0	n/a	29.2	16.7	51.4	55.0	43.8	41.7
Percentage of Sales	9.9	n/a	10.4	0.0	8.1	10.0	9.4	25.0
Percentage of Gross Margin	10.8	n/a	20.8	0.0	8.1	10.0	6.3	16.7
Percentage of Profits	20.2	n/a	20.8	0.0	16.2	30.0	12.5	33.3
Return on Equity/Assets/Sales	8.0	n/a	12.5	0.0	0.0	10.0	6.3	0.0
Inside Sales								
Inside Sales Staff (% of firms)	57.9	50.0	67.2	66.7	44.1	56.3	57.9	58.8
Inside Salespeople (# per branch)	1.0	n/a	2.0	n/a	1.0	1.0	0.5	1.0
Avg. Length of Employment (years)	4.0	n/a	6.0	n/a	4.5	4.0	5.0	n/a
Typical Inside Salesperson	40,091	n/a	38,000	40,841	33,450	37,500	41,184	42,607
Salary Total Compensation	41,724	n/a	47,990	43,079	44,164	39,087	44,274	35,850
Bonus/Commission (% of salary)	12.2	n/a	19.2	n/a	22.8	7.6	8.3	23.3
Firms Paying Commission/Bonus	87.9	n/a	88.0	75.0	85.0	85.7	81.8	100.0
Beginning Inside Salesperson								
Salary	35,000	n/a	34,301	n/a	32,383	35,000	35,500	39,840
Total Compensation	37,382	n/a	35,350	n/a	33,779	37,219	41,306	39,199
Bonus/Commission (% of salary)	7.8	n/a	14.5	n/a	16.5	42.9	7.8	1.1
Firms Paying Commission/Bonus	79.3	n/a	66.7	n/a	76.9	100.0	75.0	83.3
Inside Sales Compensation Plans								
Straight Salary	14.5	n/a	15.6	16.7	7.7	22.2	22.7	20.0
Hourly	44.1 30.1	n/a n/a	42.2 28.9	66.7 16.7	42.3 38.5	33.3 33.3	50.0 9.1	50.0 30.0
Salary & Commission	7.0	n/a	28.9 8.9	0.0	38.5	5.6	13.6	0.0
Salary & Bonus Salary & Commission & Bonus	1.6	n/a	0.0	0.0	0.0	5.6	0.0	0.0
Other	2.7	n/a	4.4	0.0	7.7	0.0	4.6	0.0
Outside Sales								
Outside Sales Staff (% of firms)	97.5	100.0	97.0	100.0	98.3	93.8	97.4	94.1
Outside Salespeople (# per branch)	2.0	n/a	2.0	1.0	2.0	2.5	1.5	1.0
Average Employment (years)	6.0	n/a	6.0	10.5	4.5	6.0	4.0	6.0
Senior Sales Consultant								
Salary	37,650	n/a	41,373	n/a	52,465	45,000	28,801	54,000
Total Compensation	79,508	n/a	80,000	n/a	92,049	57,672	99,958	71,500
Bonus/Commission (% of salary) Firms Paying Commission/Bonus	104.4 94.7	n/a n/a	53.4 100.0	n/a n/a	101.8 84.6	172.8 100.0	254.3 90.9	n/a 100.0
Typical Outside Salesperson	74.7	II/a	100.0	Illa	04.0	100.0	70.7	100.0
Salary	40,171	n/a	40,010	30,000	44,200	48,500	39,350	45,000
Total Compensation	65,973	n/a	70,402	65,500	69,375	58,910	68,401	52,981
Bonus/Commission (% of salary)	66.2	n/a	69.1	118.3	55.5	40.6	50.0	n/a
Firms Paying Commission/Bonus	97.9	n/a	100.0	100.0	100.0	92.3	100.0	100.0
Beginning Outside Salesperson								
Salary	38,000	n/a	40,500	n/a	38,000	40,479	31,200	29,186
Total Compensation	50,718	n/a	52,342	n/a	50,000	49,333	48,417	65,000
Bonus/Commission (% of salary)	41.8	n/a	44.4	n/a	36.6	37.1	73.0	216.2
Firms Paying Commission/Bonus	88.5	n/a	94.4	n/a	66.7	83.3	90.9	100.0
Outside Sales Compensation Plans	2.5	25.0	1 -	0.0	г э	10.0	2./	0.0
Straight Salary	3.5 0.6	25.0 0.0	1.5 1.5	0.0	5.2 0.0	10.0 3.3	2.6 0.0	0.0
Salary & Bonus Salary & Commission	31.4	25.0	27.3	11.1	32.8	3.3 33.3	47.4	12.5
Salary & Commission & Bonus	28.9	0.0	31.8	66.7	25.9	13.3	29.0	37.5
Straight Commission	4.4	25.0	6.1	11.1	3.5	3.3	0.0	6.3
Commission & Bonus (no salary)	1.0	0.0	0.0	0.0	1.7	0.0	5.3	0.0
			31.8	11.1	31.0	36.7	15.8	43.8
Commission & Draw Against Commission	30.2	25.0	31.0	11.1	31.0	30.7	13.0	73.0

D /			Miomi Et		Tampa Ct			
<i>Branches</i>			Miami Ft. Laud. West		Tampa St. Pete			Ft. Myers
Copyright © 2008 Profit Planning Group	Florida	Daytona	Palm	Tallahassee	Clearwater	Orlando	Jack- sonville	Naples
	Tiorida	Daylona	i aiiii	Tallariassee	Cicarwater	Offarido	Jack- Softville	Napics
Commission Payment Plans Flat Percent of Sales	5.0	n/a	3.1	0.0	9.1	0.0	0.0	6.3
Escalating Percent of Sales	3.3	n/a	7.8	0.0		3.9	0.0	0.0
Flat Percent of Gross Margin	56.8	n/a	46.9	44.4	61.8	53.9		62.5
Escalating Percent of Gross Margin	14.0	n/a	18.8	22.2		19.2		6.3
Other Payment Plan	20.9	n/a	23.4	33.3	23.6	23.1	25.0	25.0
Other Basis for Commission Payments	20.7	11/4	23.4	33.3	23.0	23.1	25.0	25.0
Prompt Payment/Billing Discounts	20.9	n/a	25.4	11.1	20.8	30.8	33.3	12.5
Service	26.6	n/a	27.0	11.1	32.1	26.9	38.9	25.0
Repair Parts	38.4	n/a	39.7	44.4	35.9	19.2		37.5
Accessories/Tooling	41.8	n/a	46.0	44.4	35.7	26.9	44.4	37.5
Finance Plans	9.4	n/a	6.4	0.0	9.4	15.4	13.9	6.3
Cancellation Charges Collected	3.7	n/a	6.4	0.0	1.9	3.9	11.1	0.0
Lowest Volume Salesperson	5.7	11/4	0.4	0.0	1.7	J.7	11.1	0.0
Total Sales	1,000,000	611,993	600,000	1,817,250	1,009,145	1,000,000	649,205	1,200,000
Gross Profit Contribution	314,300	152,998	178,680	617,865	343,109	340,000	164,638	263,400
	31.4	132,770 n/a	29.8	34.0	34.0	34.0	25.4	203,400
Gross Margin	31.4	11/4	27.0	34.0	34.0	34.0	25.4	22.0
Highest Volume Salesperson	5.130.833	4,284,912	3,955,740	11,060,500	3,955,740	5,130,833	6,277,300	15,000,000
Total Sales	1,155,464	1,079,369	945,026	2,278,463	1,043,920	1,334,017	1,381,006	1,800,000
Gross Profit Contribution								
Gross Margin	22.5	n/a	23.9	20.6	26.4	26.0	22.0	12.0
Commission Credited	1.2	nlo	2.1	0.0	1.0	3.9	0.0	0.0
Order Booked	1.3	n/a	3.1	0.0	1.8	3.9 19.2	0.0	0.0 6.3
Order Shipped	20.6	n/a	28.1	22.2	10.9		22.2	
Upon Billing	51.2	n/a	45.3	22.2	61.8	53.9	52.8	62.5
Payment Received	26.9	n/a	23.4	55.6	25.5	23.1	25.0	31.3
Employment/Commission Policies	27.4	50.0	42.0	22.2	20.0	F2 2	50.0	43.8
Written Employment Contract	36.4		43.9	33.3 33.3	28.8	53.3 7.7		43.8 25.0
Ceiling to Prevent Comm. Windfalls	18.6	n/a	15.6		23.6		13.9	
Make Quota Before Comm. Earned	30.6	n/a	37.5	11.1	27.3	42.3	30.6	37.5
New Salespeople Paid on Backlog	17.9	n/a	9.4	0.0	29.1	23.1	13.9	12.5
Backlog Paid Upon Termination	41.8	n/a	44.4	55.6	45.3	44.0	44.4	57.1
Charge Back for Bad Debt	37.9	n/a	54.7	22.2	40.0	26.9	36.1	25.0
Sales Contests Used	20.1	0.0	15.0	22.2	21.0	20.0	21./	10.0
Never	20.1	0.0	15.2	33.3	31.0	20.0	21.6	18.8
Rarely	47.1	25.0	56.1	44.4	43.1	30.0	54.1	56.3 25.0
Regularly	32.8	75.0	28.8	22.2	25.9	50.0	24.3	25.0
Sales Contest Prizes	7/7	100.0	75.0	F0.0	00.0	00.0	71.4	// 7
Cash	76.7	100.0	75.0	50.0	80.0	90.9		66.7
Travel	47.8	50.0	51.8	66.7	40.0	45.5	46.4	50.0
Merchandise	45.3	75.0	37.5	50.0	37.5	68.2	42.9	41.7
Other	38.8	50.0	35.7	33.3	42.5	54.6	39.3	33.3
Expense Reimbursement Policy	(0.2	75.0	/1 5	77.0	(0.4	(2.2	70.0	(0.0
All Expenses Reimbursed	68.3	75.0	61.5	77.8	69.6	63.3		68.8
Per Diem Payment	1.9	0.0	6.2	0.0	0.0	0.0	2.6	0.0
Compensation Covers Expenses	4.2	0.0	6.2	11.1	3.6	3.3	7.9	0.0
Travel Expenses Only Reimbursed	18.3	25.0	16.9	11.1	16.1	20.0	2.6	25.0
Fixed Monthly Expense Allowance	7.4	0.0	9.2	0.0	10.7	13.3	7.9	6.3
Car Arrangements								
None	5.4	0.0	9.1	11.1	8.6	0.0	2.6	6.3
Company Leased	14.9	25.0	7.6	22.2	15.5	23.3	15.8	18.8
Company Owned	19.1	25.0	24.2	11.1	10.3	26.7	2.6	18.8
Employee Owned (reimbursed)	60.6	50.0	59.1	55.6	65.5	50.0	79.0	56.3
Reimburse for Emp. Owned Cars								
Monthly Allowance	70.7	n/a	69.2	100.0	68.4	66.7	66.7	88.9
Gas/Oil	1.1	n/a	0.0	0.0		0.0	0.0	0.0
Mileage	28.3	n/a	30.8	0.0	31.6	33.3	33.3	11.1
Cell Phone Arrangements								
None	3.5	0.0	3.0	11.1	3.5	0.0		6.3
Company Provided	67.3	75.0	68.2	77.8	62.1	76.7		56.3
Employee Owned (reimbursed)	2.5	0.0	3.0	0.0	6.9	0.0	0.0	6.3
Monthly Allowance	25.4	25.0	25.8	11.1	22.4	23.3		31.3
Other	1.3	0.0	0.0	0.0	5.2	0.0	0.0	0.0

Company Contemporary Contempor	2008 Employee Compensation Repo	ort	Ci	opyright 2008 F	Profit Planning	Group, Inc.				Branch 23 of
Spring S			Kentucky	Louisville	Lexinaton	Tennessee	Memphis	Nashville	Knoxville	Chatta- nooga
Salary Salary Section Sectio	17.7	,	,				'			8.2
Salary		7.0	0.7	7.0	7.1	10.2	10.2	10.7	10.0	0.2
Total Compensation	•	59,020	59,020	73,780	61,500	59,456	56,885	61,553	55,351	54,929
Bonus/Commission (% of starbary) File 172 175 115 191 200 129 193 Films Paying Commission (% of Firms) 86 9 847 90.6 95.0 89.7 70.0 100.0 85.7 100.0 1	*			-						72,000
Firms Paying Commission/Borus 919 90.4 97.1 100.0 92.9 92.9 94.7 85.7										23.6
Banch Manager Donus (% of Firms) 86,9 84.7 90.6 95.0 89.7 70.0 100.0 35.7										100.0
Discretionary 510 5.6.6 5.5.2 6.32 44.3 5.00 57.1 25.0										90.0
Achievement of Sales Goals		51.0	56.6	55.2	63.2	44.3	50.0		25.0	44.4
Achievement of Gross Margin Coals	,	45.8	45.8	48.3		45.7	50.0	57.1		33.3
Achievement of Profit Cools		37.3	43.4	44.8	21.1	30.0	35.7	33.3	25.0	11.1
Percentage of Gross Margin	3	42.5	41.0	31.0	36.8	44.3	42.9	33.3	66.7	55.6
Percentage of Profits 36.6 41.0 34.5 26.3 31.4 35.7 28.6 16.7	Percentage of Sales	13.7	16.9	10.3	5.3	10.0	28.6	4.8	8.3	11.1
Return on Equity/Assets/Sales	=	14.4	19.3	6.9	15.8	8.6	21.4	4.8	8.3	0.0
Inside Sales Staff (% of firms) 51.1 56.3 57.9 51.9 44.8 41.7 51.5 52.6 10.0		36.6	41.0	34.5	26.3	31.4	35.7	28.6	16.7	44.4
Inside Sales Salef (% of firms)	=	11.1	4.8	10.3	0.0	18.6	7.1	14.3	25.0	33.3
Inside Salespeople (# per branch)	Inside Sales									
Avg. Length of Employment (years) Flypical Inside Salesperson 38.645 39,000 37.492 43.247 38.645 36.216 38.907 36.120 Salary 38.645 39,000 37.492 43.247 38.645 36.216 38.907 36.120 Salary 38.645 39,000 37.492 43.247 38.645 36.216 38.907 36.120 Salary 38.645 39,000 37.492 43.967 41.936 42.500 37.450 40.000 Salory	Inside Sales Staff (% of firms)	51.1	56.3	57.9	51.9	44.8	41.7	51.5	52.6	33.3
Typical Inside Salesperson Salary 38,645 39,000 37,492 43,247 38,645 36,216 38,907 36,120			1.5	1.0	1.0	1.0	1.0			1.0
Salary	Avg. Length of Employment (years)	6.0	6.0	6.0	10.0	6.0	6.0	5.5	6.0	n/a
Total Compensation 42,601 42,601 42,601 44,627 43,967 41,936 42,500 37,450 40,000 Bonus/Commission (% of salary) 77,3 85,7 62,5 82,8 81,000 80,0 60,0 8eginning inside Salesperson 31,160 30,000 32,250 32,890 35,000 35,000 35,000 36,001 32,500 3	Typical Inside Salesperson									
Bonus/Commission (% of salary)	Salary	38,645	39,000	37,492				38,907		39,645
Firms Paying Commission/Bonus 79.5 77.3 85.7 62.5 82.8 100.0 80.0 60.0	•	42,601		-					40,000	44,374
Beginning Inside Salesperson Salary 31,160 30,000 32,250 32,890 35,000 28,057 33,500 32,000 35,000 36,041 32,500 36,000 35,000 36,041 32,500 36,000 36,000 36,041 32,500 36,000 36,000 36,041 32,500 36,000 36,000 36,041 32,500 36,000 36,041 32,500 36,000 36,041 32,500 36,000 36,041 32,500 36,041										n/a
Salary 31,160 30,000 32,250 32,890 35,000 28,057 33,500 32,000 30,000 35,000 36,001 32,500 36,001 32,500 36,000 36,001 32,500 36,000 36,001 32,500 36,001 32,500 36,000 36,001 32,500 36,001 32,500 36,000 36,001 32,500 36,001 32,500 36,000 36,001 32,500 36,000 36,001 32,500 36,000 36,001 32,500 36,000 36,001 32,500 36,000 36,001 32,500 36,000 36,000 36,000 36,001 32,500 36,000 36,001 32,500 36,000 3		79.5	77.3	85.7	62.5	82.8	100.0	80.0	60.0	75.0
Total Compensation 33,641 33,581 35,000 36,000 35,000 36,001 32,500 Bnous/Commission (% of salary) 13.2 13.7 9.8 n/a 12.7 n/a 16.8 n/a 16.	Beginning Inside Salesperson									
Bonus/Commission (% of salary) 13.2 13.7 9.8 n/a 12.7 n/a 16.8 n/a n/a linside Sales Compensation Plans	Salary			-						36,000
Firms Paying Commission/Bonus Inside Sales Compensation Plans Straight Salary										36,005
Inside Sales Compensation Plans Straight Salary 14.7 17.4 14.3 15.4 10.6 20.0 11.8 0.0										n/a
Straight Salary 14.7 17.4 14.3 15.4 10.6 20.0 11.8 0.0		72.3	75.9	90.9	75.0	66.7	75.0	71.4	n/a	n/a
Hourly 51.7 50.7 42.9 38.5 53.2 30.0 52.9 60.0 Salary & Commission 23.3 29.0 33.3 46.2 14.9 10.0 23.5 0.0 Salary & Commission & Bonus 4.3 1.5 4.8 0.0 8.5 10.0 0.0 30.0 Other 1.7 1.5 4.8 0.0 0.0 10.6 20.0 11.8 10.0 Other 1.7 1.5 4.8 0.0 2.1 10.0 0.0 0.0 0.0 Other 1.7 1.5 4.8 0.0 2.1 10.0 0.0 0.0 Other 1.7 1.5 4.8 0.0 2.1 10.0 0.0 0.0 Other 1.7 1.5 4.8 0.0 2.1 10.0 0.0 0.0 Other 1.8 10.0 Other 1.7 1.5 4.8 0.0 2.1 10.0 0.0 0.0 0.0 Other 1.0 0.0 Other 1.0 0.0 0.0 Other 1.0 0.0 Other 1.0 0.0 Other 1.0 0.0 Other 1.0 0.0 0.0 Other 1.0 Other 1.0 0.0 Other 1.0 0.0 Other 1.0 0.0 Other 1.0 0.0 Other 1.0 Other 1.0 0.0 Other 1.0 Other 1.0 0.0 Other 1.0 Other 1.										
Salary & Commission 23.3 29.0 33.3 46.2 14.9 10.0 23.5 0.0 Salary & Bonus 4.3 1.5 4.8 0.0 8.5 10.0 0.0 30.0 Other 1.7 1.5 4.8 0.0 2.1 10.0 0.0 0.0 Outside Sales Outside Sales Staff (% of firms) 97.9 99.2 97.4 100.0 96.2 91.7 93.9 100.0 Outside Sales Speople (# per branch) 3.0 3.0 3.0 2.0 3.0 3.0 2.0 3.0 3.0 2.0 2.0 2.0 2.0 4.6 8.4 <td>Straight Salary</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.0</td>	Straight Salary									0.0
Salary & Bonus 4.3 1.5 4.8 0.0 8.5 10.0 0.0 30.0 Salary & Commission & Bonus Other 1.7 1.5 4.8 0.0 0.0 10.6 20.0 11.8 10.0 Outside Sales Outside Sales Staff (% of firms) 97.9 99.2 97.4 100.0 96.2 91.7 93.9 100.0 Outside Sales people (# per branch) 3.0 3.0 3.0 2.0 3.0 3.0 2.0 2.0 Average Employment (years) 7.0 7.0 7.0 7.5 7.0 8.0 4.6 8.4 Senior Sales Consultant 83,400 85,000 78,645 96,200 78,500 92,786 70,000 90,000 Bonus/Commission (% of salary) 90.7 72.9 60.3 188.9 116.1 80.0 63.6 246.6 Firms Paying Commission/Bonus 94.5 91.1 90.0 81.8 98.1 100.0 100.0 90.0 Typical Outside Salesperson	9									75.0
Salary & Commission & Bonus 4.3 0.0 0.0 0.0 10.6 20.0 11.8 10.0 Other 1.7 1.5 4.8 0.0 2.1 10.0 0.0 0.0 Outside Sales Slaff (% of firms) 97.9 99.2 97.4 100.0 96.2 91.7 93.9 100.0 Outside Salespeople (# per branch) 3.0 3.0 2.0 3.0 3.0 2.0 2.0 Average Employment (years) 7.0 7.0 7.0 7.5 7.0 8.0 4.6 8.4 Senior Sales Consultant Salary 37,636 44,000 46,308 31,044 35,660 37,900 38,174 33,981 Total Compensation 83,400 85,000 78,645 96,200 78,500 92,786 70,000 90,000 Bonus/Commission (% of salary) 90.7 72.9 60.3 188.9 116.1 80.0 63.6 246.6 Firms Paying Commission/Bonus 94.5 91.1 90.0 81.8 98.1 100.0 100.0 90.0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.0</td>										0.0
Other 1.7 1.5 4.8 0.0 2.1 10.0 0.0 0.0 Outside Sales Staff (% of firms) 97.9 99.2 97.4 100.0 96.2 91.7 93.9 100.0 Outside Sales Staff (% of firms) 3.0 3.0 3.0 2.0 3.0 3.0 2.0 2.0 Average Employment (years) 7.0 7.0 7.0 7.5 7.0 8.0 4.6 8.4 Senior Sales Consultant 8187 37,636 44,000 46,308 31,044 35,660 37,900 38,174 33,981 Total Compensation 83,400 85,000 78,645 96,200 78,500 92,786 70,000 90,000 Bonus/Commission (% of salary) 90.7 72.9 60.3 188.9 116.1 80.0 63.6 246.6 Firms Paying Commission/Bonus 94.5 91.1 90.0 81.8 98.1 100.0 100.0 90.0 Typical Outside Salesperson <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.0</td></t<>										0.0
Outside Sales 97.9 99.2 97.4 100.0 96.2 91.7 93.9 100.0 Outside Salespeople (# per branch) 3.0 3.0 3.0 2.0 3.0 3.0 2.0 2.0 Average Employment (years) 7.0 7.0 7.5 7.0 8.0 4.6 8.4 Senior Sales Consultant 33,636 44,000 46,308 31,044 35,660 37,900 38,174 33,981 Total Compensation 83,400 85,000 78,645 96,200 78,500 92,786 70,000 90,000 Bonus/Commission (% of salary) 90.7 72.9 60.3 188.9 116.1 80.0 63.6 246.6 Firms Paying Commission/Bonus 94.5 91.1 90.0 81.8 98.1 100.0 100.0 90.0 Typical Outside Salesperson Salary 30,000 30,001 37,905 27,180 30,000 31,500 27,401 32,565 Total Compensation 64,000 65,879										25.0
Outside Sales Staff (% of firms) 97.9 99.2 97.4 100.0 96.2 91.7 93.9 100.0 Outside Salespeople (# per branch) 3.0 3.0 3.0 2.0 3.0 3.0 2.0 2.0 Average Employment (years) 7.0 7.0 7.0 7.5 7.0 8.0 4.6 8.4 Senior Sales Consultant 31,044 35,660 37,900 38,174 33,981 Total Compensation 83,400 85,000 78,645 96,200 78,500 92,786 70,000 90,000 Bonus/Commission (% of salary) 90.7 72.9 60.3 188.9 116.1 80.0 63.6 246.6 Firms Paying Commission/Bonus 94.5 91.1 90.0 81.8 98.1 100.0 100.0 90.0 Typical Outside Salesperson 30,000 30,001 37,905 27,180 30,000 31,500 27,401 32,565 Total Compensation 64,000 65,879 64,000 68,396 6		1.7	1.5	4.8	0.0	2.1	10.0	0.0	0.0	0.0
Outside Salespeople (# per branch) 3.0 3.0 3.0 2.0 3.0 3.0 2.0 2.0 Average Employment (years) 7.0 7.0 7.0 7.5 7.0 8.0 4.6 8.4 Senior Sales Consultant 37,636 44,000 46,308 31,044 35,660 37,900 38,174 33,981 Total Compensation 83,400 85,000 78,645 96,200 78,500 92,786 70,000 90,000 Bonus/Commission (% of salary) 90.7 72.9 60.3 188.9 116.1 80.0 63.6 246.6 Firms Paying Commission/Bonus 94.5 91.1 90.0 81.8 98.1 100.0 100.0 90.0 Typical Outside Salesperson 30,000 30,001 37,905 27,180 30,000 31,500 27,401 32,565 Total Compensation 64,000 65,879 64,000 68,396 61,294 58,050 60,044 54,509 Beginning Outside Salesperson 81,50 34,500 <td></td> <td>07.0</td> <td>00.0</td> <td>07.4</td> <td>100.0</td> <td>0/ 0</td> <td>01.7</td> <td>02.0</td> <td>100.0</td> <td>100.0</td>		07.0	00.0	07.4	100.0	0/ 0	01.7	02.0	100.0	100.0
Average Employment (years) 7.0 7.0 7.0 7.0 7.5 7.0 8.0 4.6 8.4 Senior Sales Consultant Salary 37,636 44,000 46,308 31,044 35,660 37,900 38,174 33,981 70tal Compensation 83,400 85,000 78,645 96,200 78,500 92,786 70,000 90,000 80nus/Commission (% of salary) 90.7 72.9 60.3 188.9 116.1 80.0 63.6 246.6 Firms Paying Commission/Bonus 94.5 91.1 90.0 81.8 98.1 100.0 100.0 90.0 Typical Outside Salesperson Salary 30,000 30,001 37,905 27,180 30,000 31,500 27,401 32,565 7041 Compensation 64,000 65,879 64,000 68,396 61,294 58,050 60,044 54,509 80nus/Commission (% of salary) 87.5 57.8 48.4 117.0 110.7 37.5 116.3 127.4 Firms Paying Commission/Bonus 93.7 93.0 95.0 90.9 94.4 100.0 86.7 85.7 Beginning Outside Salesperson Salary 34,500 36,000 41,088 30,000 32,500 20,050 29,532 34,250 7041 Compensation 44,355 50,000 52,500 61,286 41,000 44,000 41,168 40,000 80nus/Commission (% of salary) 35.0 24.9 25.0 n/a 42.4 n/a 37.3 63.6 Firms Paying Commission/Bonus 74.7 75.0 87.5 66.7 74.4 100.0 77.8 66.7 Outside Sales Compensation Plans Straight Salary 0.9 0.8 2.7 0.0 1.0 0.0 0.0 0.0										100.0
Senior Sales Consultant 37,636 44,000 46,308 31,044 35,660 37,900 38,174 33,981 Total Compensation 83,400 85,000 78,645 96,200 78,500 92,786 70,000 90,000 Bonus/Commission (% of salary) 90.7 72.9 60.3 188.9 116.1 80.0 63.6 246.6 Firms Paying Commission/Bonus 94.5 91.1 90.0 81.8 98.1 100.0 100.0 90.0 Typical Outside Salesperson 30,000 30,001 37,905 27,180 30,000 31,500 27,401 32,565 Total Compensation 64,000 65,879 64,000 68,396 61,294 58,050 60,044 54,509 Bouns/Commission (% of salary) 87.5 57.8 48.4 117.0 110.7 37.5 116.3 127.4 Firms Paying Commission/Bonus 93.7 93.0 95.0 90.9 94.4 100.0 86.7 85.7 Beginning Outside Salesperson										4.0
Salary 37,636 44,000 46,308 31,044 35,660 37,900 38,174 33,981 Total Compensation 83,400 85,000 78,645 96,200 78,500 92,786 70,000 90,000 Bonus/Commission (% of salary) 90.7 72.9 60.3 188.9 116.1 80.0 63.6 246.6 Firms Paying Commission/Bonus 94.5 91.1 90.0 81.8 98.1 100.0 100.0 90.0 Typical Outside Salesperson 30,000 30,001 37,905 27,180 30,000 31,500 27,401 32,565 Total Compensation 64,000 65,879 64,000 68,396 61,294 58,050 60,044 54,509 Bonus/Commission/Bonus 93.7 93.0 95.0 90.9 94.4 100.0 86.7 85.7 Beginning Outside Salesperson 34,500 36,000 41,088 30,000 32,500 20,050 29,532 34,250 Total Compensation 44,355 50,000 52,500 61,286 41,000 44,000 41,168 40		7.0	7.0	7.0	7.5	7.0	8.0	4.0	8.4	12.0
Total Compensation 83,400 85,000 78,645 96,200 78,500 92,786 70,000 90,000		27 424	44,000	44 200	21 044	25 440	27 000	20 17/	22 001	33,087
Bonus/Commission (% of salary) 90.7 72.9 60.3 188.9 116.1 80.0 63.6 246.6 Firms Paying Commission/Bonus 94.5 91.1 90.0 81.8 98.1 100.0 100.0 90.0 Typical Outside Salesperson 30,000 30,001 37,905 27,180 30,000 31,500 27,401 32,565 Total Compensation 64,000 65,879 64,000 68,396 61,294 58,050 60,044 54,509 Bonus/Commission (% of salary) 87.5 57.8 48.4 117.0 110.7 37.5 116.3 127.4 Firms Paying Commission/Bonus 93.7 93.0 95.0 90.9 94.4 100.0 86.7 85.7 Beginning Outside Salesperson Salary 34,500 36,000 41,088 30,000 32,500 20,050 29,532 34,250 Total Compensation 44,355 50,000 52,500 61,286 41,000 44,000 41,168 40,000 Bonus/Commission (% of salary) 35.0 24.9 25.0 n/a 42.4 n/a 37.3 63.6 Firms Paying Commission/Bonus 74.7 75.0 87.5 66.7 74.4 100.0 77.8 66.7 Outside Sales Compensation Plans Straight Salary 0.9 0.8 2.7 0.0 1.0 0.0 0.0 0.0	,									69,575
Firms Paying Commission/Bonus 94.5 91.1 90.0 81.8 98.1 100.0 100.0 90.0 Typical Outside Salesperson 30,000 30,001 37,905 27,180 30,000 31,500 27,401 32,565 Total Compensation 64,000 65,879 64,000 68,396 61,294 58,050 60,044 54,509 Bonus/Commission (% of salary) 87.5 57.8 48.4 117.0 110.7 37.5 116.3 127.4 Firms Paying Commission/Bonus 93.7 93.0 95.0 90.9 94.4 100.0 86.7 85.7 Beginning Outside Salesperson 34,500 36,000 41,088 30,000 32,500 20,050 29,532 34,250 Total Compensation 44,355 50,000 52,500 61,286 41,000 44,000 41,168 40,000 Bonus/Commission (% of salary) 35.0 24.9 25.0 n/a 42.4 n/a 37.3 63.6 Firms Paying Commission/Bonus										113.8
Typical Outside Salesperson 30,000 30,001 37,905 27,180 30,000 31,500 27,401 32,565 Total Compensation 64,000 65,879 64,000 68,396 61,294 58,050 60,044 54,509 Bonus/Commission (% of salary) 87.5 57.8 48.4 117.0 110.7 37.5 116.3 127.4 Firms Paying Commission/Bonus 93.7 93.0 95.0 90.9 94.4 100.0 86.7 85.7 Beginning Outside Salesperson 34,500 36,000 41,088 30,000 32,500 20,050 29,532 34,250 Total Compensation 44,355 50,000 52,500 61,286 41,000 41,088 40,000 Bonus/Commission (% of salary) 35.0 24.9 25.0 n/a 42.4 n/a 37.3 63.6 Firms Paying Commission/Bonus 74.7 75.0 87.5 66.7 74.4 100.0 77.8 66.7 Outside Sales Compensation Plans 0.9										100.0
Salary 30,000 30,001 37,905 27,180 30,000 31,500 27,401 32,565 Total Compensation 64,000 65,879 64,000 68,396 61,294 58,050 60,044 54,509 Bonus/Commission (% of salary) 87.5 57.8 48.4 117.0 110.7 37.5 116.3 127.4 Firms Paying Commission/Bonus 93.7 93.0 95.0 90.9 94.4 100.0 86.7 85.7 Beginning Outside Salesperson 34,500 36,000 41,088 30,000 32,500 20,050 29,532 34,250 Total Compensation 44,355 50,000 52,500 61,286 41,000 44,000 41,168 40,000 Bonus/Commission (% of salary) 35.0 24.9 25.0 n/a 42.4 n/a 37.3 63.6 Firms Paying Commission/Bonus 74.7 75.0 87.5 66.7 74.4 100.0 77.8 66.7 Outside Sales Compensation Plans 0.9		74.3	71.1	70.0	01.0	70.1	100.0	100.0	70.0	100.0
Total Compensation 64,000 65,879 64,000 68,396 61,294 58,050 60,044 54,509 Bonus/Commission (% of salary) 87.5 57.8 48.4 117.0 110.7 37.5 116.3 127.4 Firms Paying Commission/Bonus 93.7 93.0 95.0 90.9 94.4 100.0 86.7 85.7 Beginning Outside Salesperson 34,500 36,000 41,088 30,000 32,500 20,050 29,532 34,250 Total Compensation 44,355 50,000 52,500 61,286 41,000 44,000 41,168 40,000 Bonus/Commission (% of salary) 35.0 24.9 25.0 n/a 42.4 n/a 37.3 63.6 Firms Paying Commission/Bonus 74.7 75.0 87.5 66.7 74.4 100.0 77.8 66.7 Outside Sales Compensation Plans 5traight Salary 0.9 0.8 2.7 0.0 1.0 0.0 0.0 0.0		20,000	20 001	27 005	27 100	20,000	21 500	27 401	22 545	33,600
Bonus/Commission (% of salary) 87.5 57.8 48.4 117.0 110.7 37.5 116.3 127.4 Firms Paying Commission/Bonus 93.7 93.0 95.0 90.9 94.4 100.0 86.7 85.7 Beginning Outside Salesperson 34,500 36,000 41,088 30,000 32,500 20,050 29,532 34,250 Total Compensation 44,355 50,000 52,500 61,286 41,000 44,000 41,168 40,000 Bonus/Commission (% of salary) 35.0 24.9 25.0 n/a 42.4 n/a 37.3 63.6 Firms Paying Commission/Bonus 74.7 75.0 87.5 66.7 74.4 100.0 77.8 66.7 Outside Sales Compensation Plans Straight Salary 0.9 0.8 2.7 0.0 1.0 0.0 0.0 0.0	,			-						74,335
Firms Paying Commission/Bonus 93.7 93.0 95.0 90.9 94.4 100.0 86.7 85.7 Beginning Outside Salesperson 34,500 36,000 41,088 30,000 32,500 20,050 29,532 34,250 Total Compensation 44,355 50,000 52,500 61,286 41,000 44,000 41,168 40,000 Bonus/Commission (% of salary) 35.0 24.9 25.0 n/a 42.4 n/a 37.3 63.6 Firms Paying Commission/Bonus 74.7 75.0 87.5 66.7 74.4 100.0 77.8 66.7 Outside Sales Compensation Plans 35.7 35.7 35.7 35.7 36.7 37.2 37.3										66.3
Beginning Outside Salesperson Salary 34,500 36,000 41,088 30,000 32,500 20,050 29,532 34,250 Total Compensation 44,355 50,000 52,500 61,286 41,000 44,000 41,168 40,000 Bonus/Commission (% of salary) 35.0 24.9 25.0 n/a 42.4 n/a 37.3 63.6 Firms Paying Commission/Bonus 74.7 75.0 87.5 66.7 74.4 100.0 77.8 66.7 Outside Sales Compensation Plans Straight Salary 0.9 0.8 2.7 0.0 1.0 0.0 0.0 0.0										100.0
Salary 34,500 36,000 41,088 30,000 32,500 20,050 29,532 34,250 Total Compensation 44,355 50,000 52,500 61,286 41,000 44,000 41,168 40,000 Bonus/Commission (% of salary) 35.0 24.9 25.0 n/a 42.4 n/a 37.3 63.6 Firms Paying Commission/Bonus 74.7 75.0 87.5 66.7 74.4 100.0 77.8 66.7 Outside Sales Compensation Plans 0.9 0.8 2.7 0.0 1.0 0.0 0.0 0.0		73.1	73.0	73.0	70.7	74.4	100.0	00.7	03.7	100.0
Total Compensation		3/1500	36,000	/11 N88	30 000	32 500	20.050	20 532	34 250	50,000
Bonus/Commission (% of salary) 35.0 24.9 25.0 n/a 42.4 n/a 37.3 63.6 Firms Paying Commission/Bonus 74.7 75.0 87.5 66.7 74.4 100.0 77.8 66.7 Outside Sales Compensation Plans Straight Salary 0.9 0.8 2.7 0.0 1.0 0.0 0.0 0.0	,									50,000
Firms Paying Commission/Bonus 74.7 75.0 87.5 66.7 74.4 100.0 77.8 66.7 Outside Sales Compensation Plans										34.1
Outside Sales Compensation Plans0.90.82.70.01.00.00.0Straight Salary0.90.82.70.01.00.00.0										80.0
Straight Salary 0.9 0.8 2.7 0.0 1.0 0.0 0.0 0.0		/4./	75.0	07.5	00.7	74.4	100.0	77.0	00.7	00.0
		nα	nΩ	27	0.0	1 0	0.0	0.0	0.0	8.3
Salary & Ronus	Salary & Bonus	11.7	12.6	10.8	14.8	10.7	13.0	9.4	15.8	8.3
Salary & Bonus 11.7 12.0 10.6 14.6 10.7 13.0 7.4 10.6 Salary & Commission 26.5 26.0 32.4 7.4 27.2 30.4 34.4 31.6										25.0
Salary & Commission & Bonus 18.7 15.8 16.2 29.6 22.3 8.7 25.0 26.3										25.0
Straight Commission 8.7 10.2 16.2 11.1 6.8 4.4 12.5 10.5										0.0
Commission & Bonus (no salary) 1.3	•									0.0
Commission & Draw Against Commission 32.2 33.1 18.9 37.0 31.1 43.5 15.6 15.8	The state of the s									33.3
Other 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.										0.0

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<i>Branches</i>	_								Q1
	Tennessee Valley	Vontuoku	Louisville	Lovington	Tennessee	Memphis	Nashville	Knoxville	Chatta-
Copyright © 2008 Profit Planning Group	valley	Kentucky	Louisville	Lexington	Telliessee	Memphis	Ivasiiville	KHOXVIIIE	nooga
Commission Payment Plans	4.9	4.4	6.1	8.3	5.6	5.0	6.9	13.3	0.0
Flat Percent of Sales	4.9	5.3	3.0	4.2	4.4	15.0	0.9	0.0	0.0
Escalating Percent of Sales	59.8	64.9	66.7	62.5	53.3	50.0	62.1	40.0	40.0
Flat Percent of Gross Margin	19.1	16.7	15.2	12.5	22.2	15.0	20.7	40.0	30.0
Escalating Percent of Gross Margin	11.3	8.8	9.1	12.5	14.4	15.0	10.3	6.7	30.0 30.0
Other Payment Plan	11.3	0.0	9.1	12.3	14.4	13.0	10.3	0.7	30.0
Other Basis for Commission Payments	14.4	16.7	18.2	20.8	11.4	15.0	13.8	15.4	0.0
Prompt Payment/Billing Discounts	45.1	47.4	48.5	54.2	42.1	45.0	31.0	53.9	70.0
Service	56.4	57.0	57.6	45.8	55.7	65.0	37.9	46.2	90.0
Repair Parts	62.4	58.8	63.6	50.0	67.1	70.0	48.3	69.2	100.0
Accessories/Tooling	4.0	2.6	3.0	4.2	5.7	10.0	6.9	7.7	0.0
Finance Plans	8.4	10.5	18.2	12.5	5.7	5.0	3.5	15.4	10.0
Cancellation Charges Collected	0.4	10.3	10.2	12.3	5.7	3.0	3.3	10.4	10.0
Lowest Volume Salesperson Total Sales	742,969	769,689	734,154	553,000	675,547	316.677	450,000	1,000,000	823,744
	181,210	207,123	200,057	156,554	159,834	90,601	109,260	200,000	132,870
Gross Profit Contribution	24.4	26.9	27.3	28.3	23.7	28.6	24.3	200,000	16.1
Gross Margin Highest Volume Salesperson	24.4	20.9	21.3	20.3	23.7	∠0.0	24.3	20.0	10.
	3,577,000	3,807,000	3,453,000	3,963,000	3,400,000	2,694,859	3,559,105	5,416,437	4,108,898
Total Sales Gross Profit Contribution	712,538	810,891	741,704	990,750	601,120	484,266	733,176	968,459	653,726
					,		-		
Gross Margin	19.9	21.3	21.5	25.0	17.7	18.0	20.6	17.9	15.9
Commission Credited	1.0	0.0	2.0	0.0	1.1	0.0	2.5	0.0	0.0
Order Booked	1.0 13.7	0.9 15.8	3.0 15.2	0.0 12.5	1.1 11.0		3.5 17.2	0.0	0.0
Order Shipped		57.9			55.0	15.0		0.0	10.0
Upon Billing	56.6		42.4	62.5		65.0	44.8	75.0	40.0
Payment Received	28.8	25.4	39.4	25.0	33.0	20.0	34.5	25.0	50.0
Employment/Commission Policies	44.0	44.5	447	44.4	49.5	40.0	40.4	E2.4	E0.3
Written Employment Contract	46.8 13.2		44.7	16.7	49.5 15.6	60.9	40.6	52.6 13.3	58.3
Ceiling to Prevent Comm. Windfalls		11.4	6.1			20.0	3.5		20.0
Make Quota Before Comm. Earned	32.7	37.5	28.1	26.1	26.7	25.0	31.0	33.3	40.0
New Salespeople Paid on Backlog	26.7	27.7	28.1	8.7	25.6	25.0	20.7	40.0	30.0
Backlog Paid Upon Termination	38.0	34.2	37.5	39.1	42.7	26.3	44.8	46.7	50.0
Charge Back for Bad Debt	52.2	50.9	46.9	34.8	53.9	75.0	48.3	37.5	60.0
Sales Contests Used	15.0	15.9	29.7	14.0	15.7	10.0	21.0	га	22.2
Never	15.8			14.8	15.7	18.2	21.9	5.3	33.3
Rarely	48.3	50.0	51.4	40.7	46.1	59.1	34.4	47.4	41.7
Regularly	36.0	34.1	18.9	44.4	38.2	22.7	43.8	47.4	25.0
Sales Contest Prizes	05.0	01.4	047	0/ 4	70.1	02.2	04.0	77.0	75.0
Cash	85.8	91.4	84.6	86.4	79.1	83.3	84.0	77.8	75.0
Travel	54.7	54.8	42.3	59.1	54.7	27.8	48.0	55.6	75.0
Merchandise	43.2	34.6	23.1	45.5	53.5	55.6	40.0	55.6	62.5
Other	27.9	26.9	15.4	36.4	29.1	50.0	24.0	22.2	0.0
Expense Reimbursement Policy	/40	FO 4	F 1 1	40.0	71.0	/0.0	FO 4	70.0	100 (
All Expenses Reimbursed	64.8	59.1	54.1	48.2	71.8	60.9	59.4	79.0	100.0
Per Diem Payment	2.6	2.4	2.7	0.0	2.9	4.4	3.1	5.3	0.0
Compensation Covers Expenses	8.3	11.8	13.5	14.8	3.9	8.7	3.1	5.3	0.0
Travel Expenses Only Reimbursed	13.0	15.0	10.8	18.5	10.7	8.7	15.6	10.5	0.0
Fixed Monthly Expense Allowance	11.3	11.8	18.9	18.5	10.7	17.4	18.8	0.0	0.0
Car Arrangements	10 /	17.3	10.0	22.2	/ 0	12.0	2.4	10.5	0.0
None	12.6		18.9		6.8	13.0	3.1	10.5	0.0
Company Leased	13.5	15.0	2.7	7.4	11.7	13.0	18.8	10.5	8.3
Company Owned	29.6	31.5	27.0	37.0	27.2	34.8	18.8	21.1	33.3
Employee Owned (reimbursed)	44.4	36.2	51.4	33.3	54.4	39.1	59.4	57.9	58.3
Reimburse for Emp. Owned Cars	74.0	00.4	04.0	100.0	/1.0	/0.5		07.0	74
Monthly Allowance	71.3	82.6	84.2	100.0	61.8	62.5	68.4	27.3	71.4
Gas/Oil	3.0	2.2	0.0	0.0	3.6	0.0	5.3	0.0	0.0
Mileage	25.7	15.2	15.8	0.0	34.6	37.5	26.3	72.7	28.6
Cell Phone Arrangements			0 =	44.		40.0	2.2	F 0	2.
None	4.8	4.7	2.7	11.1	4.9	13.0	0.0	5.3	0.0
Company Provided	62.2	62.2	64.9	55.6	62.1	60.9	65.6	52.6	75.0
Employee Owned (reimbursed)	4.8	3.2	5.4	3.7	6.8	13.0	6.3	10.5	8.3
Monthly Allowance	27.8	29.1	27.0		26.2	13.0	28.1	31.6	16.7
Other	0.4	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Branches								
Copyright © 2008 Profit Planning Group	Gulf Coast	Alabama	Birmingham	Mobile	Louisiana	New Orleans	Baton Rouge	Shreveport
Typical Branch Sales (\$Mil)	7.5	8.0	8.6	8.6	7.1	7.1	8.1	2.3
Branch Manager								
Salary	53,523	55,000	71,945	53,000	50,375		39,016	55,146
Total Compensation	66,923	70,000	100,000	70,769	70,000	72,000	74,893	74,000
Bonus/Commission (% of salary)	30.2	35.3	30.8	28.3	24.8	15.1	72.2	n/a
Firms Paying Commission/Bonus	89.0 84.2	85.7 81.3	91.7 90.0	86.7 81.3	90.3 88.7	88.2 94.7	100.0 92.6	75.0 80.0
Branch Manager Bonus (% of Firms) Discretionary	34.4	26.5	38.5	25.0	41.7	94.7 44.4	40.0	n/a
Achievement of Sales Goals	39.6	25.0	34.6	25.0	63.3		64.0	n/a
Achievement of Gross Margin Goals	25.3	22.1	23.1	16.7	28.3		44.0	n/a
Achievement of Profit Goals	44.8	55.9	57.7	50.0	36.7	5.6	56.0	n/a
Percentage of Sales	7.8	8.8	7.7	8.3	6.7	11.1	0.0	n/a
Percentage of Gross Margin	11.0	5.9	0.0	8.3	20.0	33.3	4.0	n/a
Percentage of Profits	27.3	33.8	23.1	50.0	10.0		4.0	n/a
Return on Equity/Assets/Sales	18.8	25.0	26.9	8.3	5.0	11.1	4.0	n/a
Inside Sales	50.4	/						400.0
Inside Sales Staff (% of firms)	59.4	57.6	61.0	66.7	65.7	66.7	61.8	100.0
Inside Salespeople (# per branch)	2.0	2.0 6.5	3.0 8.5	2.0 3.9	2.0 5.0		2.0 5.0	0.0
Avg. Length of Employment (years)	6.0	0.0	8.3	3.9	5.0	3.0	5.0	n/a
Typical Inside Salesperson Salary	32,240	31,200	35,100	36,740	35,000	38,670	13,000	n/a
Total Compensation	42,500	41,388	46,034	40,000	46,081	46,954	50,000	n/a
Bonus/Commission (% of salary)	18.2	25.0	30.9	14.3	18.2	11.2	333.3	n/a
Firms Paying Commission/Bonus	90.7	92.5	94.4	80.0	86.5		100.0	n/a
Beginning Inside Salesperson								
Salary	25,000	24,980	29,886	26,000	24,000	24,000	8,000	n/a
Total Compensation	34,992	31,417	32,834	35,000	36,000	31,065	36,000	n/a
Bonus/Commission (% of salary)	16.7	16.0	14.5	13.0	459.5	95.8	500.0	n/a
Firms Paying Commission/Bonus	73.0	66.7	75.0	83.3	72.0	62.5	100.0	n/a
Inside Sales Compensation Plans	12.0	7.0	12.0	10.5	04.5	40.0	4.0	22.2
Straight Salary	13.9 41.8	7.9 56.6	12.0 60.0	12.5 37.5	21.5 27.7	40.0 40.0	4.8 19.1	33.3 33.3
Hourly	23.6	21.1	12.0	25.0	27.7		19.1	22.2
Salary & Commission Salary & Bonus	7.3	2.6	4.0	6.3	12.3		4.8	0.0
Salary & Commission & Bonus	13.3	11.8	12.0	18.8	18.5		52.4	11.1
Other	0.0	0.0	0.0	0.0	0.0		0.0	0.0
Outside Sales								
Outside Sales Staff (% of firms)	97.5	98.5	100.0	100.0	97.0	96.7	100.0	88.9
Outside Salespeople (# per branch)	2.0	2.0	3.5	2.5	2.0	2.0	2.0	2.0
Average Employment (years)	7.0	10.0	7.0	11.0	5.0	10.2	4.0	6.0
Senior Sales Consultant								
Salary	36,000	39,200	42,500	25,200	29,355		28,067	20,000
Total Compensation	81,459	90,784	91,468	104,000	72,800	84,266	76,000	60,000
Bonus/Commission (% of salary) Firms Paying Commission/Bonus	124.5 98.3	123.6 98.4	100.7 95.2	171.7 100.0	145.1 97.6	101.3 93.3	151.3 100.0	n/a 100.0
Typical Outside Salesperson	70.3	70.4	73.2	100.0	71.0	75.5	100.0	100.0
Salary	31,500	36,000	38,969	25,000	30,000	31,308	26,326	41,089
Total Compensation	57,962	60,000	55,462	70,000	56,133	-	60,000	57,128
Bonus/Commission (% of salary)	70.9	66.9	44.2	123.3	75.4	61.3	132.0	n/a
Firms Paying Commission/Bonus	94.2	91.7	96.2	100.0	95.8	100.0	94.7	83.3
Beginning Outside Salesperson								
Salary	28,062	30,000	36,090	28,000	24,000	27,601	24,000	n/a
Total Compensation	45,000	45,902	41,788	59,993	45,000	48,510	45,000	n/a
Bonus/Commission (% of salary)	61.1	146.1	19.8	200.0	61.1	61.1	83.1	n/a
Firms Paying Commission/Bonus	90.7	85.4	89.5	80.0	94.3	93.8	100.0	n/a
Outside Sales Compensation Plans	0.0	0.0	0.0	0.0		0.0	0.0	0.0
Straight Salary	0.0	0.0	0.0	0.0	0.0		0.0	0.0
Salary & Commission	4.0 39.1	3.1 39.2	7.3 39.0	0.0 58.3	6.1 40.4	10.0 33.3	2.9 44.1	0.0 22.2
Salary & Commission	19.7	39.2 19.2	39.0 22.0	58.3 12.5	40.4 22.2	20.0	44.1	0.0
Calany V. Commission V Denvis	17./			8.3	6.1	0.0		
Salary & Commission & Bonus Straight Commission	5.5	6.2) //	~ ·			, u	44.4
Straight Commission	5.5 0.7	6.2 0.0	2.4 0.0				2.9 0.0	33.3 0.0
	5.5 0.7 31.0	6.2 0.0 32.3	2.4 0.0 29.3	0.0 20.8	2.0 23.2	6.7	0.0	0.0 44.4

2000 Employee Compensation Repor	•		opyrigin 2000 i		Pr			
Branches	0 110		S:			N. O.		
Copyright © 2008 Profit Planning Group	Gulf Coast	Alabama	Birmingham	Mobile	Louisiana	New Orleans	Baton Rouge	Shreveport
Commission Payment Plans	40.0	40.0	0.1.1		0.40			
Flat Percent of Sales	18.9	18.3	21.1	8.3	26.3	22.2		0.0
Escalating Percent of Sales	7.6	6.4	5.3	8.3	6.3	11.1	3.0	22.2
Flat Percent of Gross Margin	48.7	57.9	60.5	62.5	31.6	22.2		66.7
Escalating Percent of Gross Margin	16.2	11.9	10.5	16.7	22.1	22.2		0.0
Other Payment Plan	8.7	5.6	2.6	4.2	13.7	22.2	9.1	11.1
Other Basis for Commission Payments								
Prompt Payment/Billing Discounts	19.7	19.2	25.0	20.8	24.2	48.2		11.1
Service	28.2	32.5	44.4	29.2	27.4	33.3		33.3
Repair Parts	46.3	50.0	50.0	50.0	35.8	40.7	45.5	33.3
Accessories/Tooling	47.9	45.8	47.2	45.8	42.1	48.2		44.4
Finance Plans	7.0	7.5	11.1	4.2	5.3	3.7		11.1
Cancellation Charges Collected	5.4	8.3	5.6	8.3	1.1	0.0	3.0	0.0
Lowest Volume Salesperson								
Total Sales	848,641	674,425	398,709	1,000,000	1,000,000	600,000	1,000,000	625,000
Gross Profit Contribution	212,160	168,471	105,140	242,000	250,000	143,400		135,188
Gross Margin	25.0	25.0	26.4	24.2	25.0	23.9	25.0	21.6
Highest Volume Salesperson								
Total Sales	3,950,000	2,900,000	2,403,593	4,552,000	6,000,000	3,400,000	6,000,000	1,925,000
Gross Profit Contribution	817,255	600,010	575,180	937,712	1,500,000	617,780	1,800,000	385,000
Gross Margin	20.7	20.7	23.9	20.6	25.0	18.2	30.0	20.0
Commission Credited								
Order Booked	1.9	2.4	2.6	0.0	2.1	0.0	6.3	0.0
Order Shipped	14.8	27.0	42.1	8.3	2.1	0.0	0.0	11.1
Upon Billing	58.0	41.3	21.1	70.8	75.5	70.4	81.3	66.7
Payment Received	25.4	29.4	34.2	20.8	20.2	29.6	12.5	22.2
Employment/Commission Policies								
Written Employment Contract	32.1	26.9	17.1	37.5	28.3	20.0	32.4	33.3
Ceiling to Prevent Comm. Windfalls	8.8	6.4	7.9	4.2	10.8	22.2	12.1	0.0
Make Quota Before Comm. Earned	27.9	25.4	23.7	20.8	33.7	14.8	45.5	11.1
New Salespeople Paid on Backlog	20.4	22.2	29.0	16.7	19.0	3.7	42.4	11.1
Backlog Paid Upon Termination	28.1	29.3	26.3	41.7	27.7	40.7	9.4	33.3
Charge Back for Bad Debt	46.8	42.1	42.1	41.7	47.4	51.9	33.3	66.7
Sales Contests Used								
Never	20.5	13.1	24.4	8.3	30.6	41.4	11.8	22.2
Rarely	42.5	38.5	36.6	37.5	44.9	44.8	61.8	33.3
Regularly	37.0	48.5	39.0	54.2	24.5	13.8	26.5	44.4
Sales Contest Prizes								
Cash	77.5	76.1	77.4	77.3	76.5	52.9	76.7	100.0
Travel	49.5	47.8	41.9	36.4	55.9	52.9	60.0	57.1
Merchandise	48.6	41.6	38.7	45.5	52.9	23.5	50.0	71.4
Other	38.5	25.7	25.8	18.2	54.4	29.4	70.0	42.9
Expense Reimbursement Policy								
All Expenses Reimbursed	71.5	75.4	80.5	83.3	64.7	63.3	85.3	44.4
Per Diem Payment	2.2	3.9	7.3	0.0	1.0	3.3	0.0	0.0
Compensation Covers Expenses	2.9	3.1	0.0	4.2	4.0	0.0	2.9	11.1
Travel Expenses Only Reimbursed	17.2	13.9	4.9	12.5	21.2	20.0	5.9	33.3
Fixed Monthly Expense Allowance	6.2	3.9	7.3	0.0	9.1	13.3		11.1
Car Arrangements								
None	8.0	6.9	4.9	8.3	11.1	10.0	8.8	33.3
Company Leased	11.0	11.5	17.1	8.3	11.1	10.0		0.0
Company Owned	31.8	41.5	36.6	37.5	10.1	6.7	5.9	22.2
Employee Owned (reimbursed)	49.3	40.0	41.5	45.8	67.7	73.3		44.4
	17.0		11.0	1010	0711	70.0	0	
	43.7	57.7	58.8	36.4	34 3	45.5	13 0	25.0
<u> </u>								25.0
								50.0
	J2.0	40.4	41.2	J4.0	02.7	30.0	07.0	50.0
	Q 1	62	2.4	12.5	17 2	23.3	5.0	33.3
								33.3 44.4
								44.4 11.1
								11.1
								0.0
Reimburse for Emp. Owned Cars Monthly Allowance Gas/Oil Mileage Cell Phone Arrangements None Company Provided Employee Owned (reimbursed) Monthly Allowance Other	43.7 3.7 52.6 9.1 58.0 5.5 27.4 0.0	57.7 1.9 40.4 6.2 60.8 3.9 29.2 0.0	58.8 0.0 41.2 2.4 63.4 2.4 31.7 0.0	36.4 9.1 54.6 12.5 66.7 8.3 12.5 0.0	34.3 3.0 62.7 17.2 47.5 7.1 28.3 0.0	45.5 4.6 50.0 23.3 53.3 6.7 16.7 0.0	13.0 0.0 87.0 5.9 52.9 11.8 29.4	

2008 Employee Compensation Rep	ort		opyright 2008 i	Profit Planning	Group, Inc.	
Branches		Biloxi Gulfport				
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Typical Branch Sales (\$Mil)	6.7	2.5	9.2	5.4	4.2	6.6
Branch Manager	49.431	E1 E00	40 421	EE 000	E2 0EE	88,789
Salary Total Compensation	60,000	51,500 60,000	49,431 54,245	55,000 71,000	53,055 70,533	
Bonus/Commission (% of salary)	11.9	10.6	21.7		20.1	
Firms Paying Commission/Bonus	96.0	100.0	90.9		89.0	
Branch Manager Bonus (% of Firms)	82.4	50.0	92.9		88.1	
Discretionary	38.5	50.0	58.3	56.1	40.4	35.7
Achievement of Sales Goals	23.1	25.0	41.7	44.2	44.7	53.6
Achievement of Gross Margin Goals	26.9	50.0	8.3		24.5	
Achievement of Profit Goals	34.6	25.0	33.3		33.0	
Percentage of Sales	7.7	25.0	0.0		12.8	
Percentage of Gross Margin	3.9 50.0	0.0 50.0	0.0 25.0		14.9 18.1	
Percentage of Profits Return on Equity/Assets/Sales	34.6	25.0	25.0		12.8	
Inside Sales	34.0	23.0	25.0	10.5	12.0	7.1
Inside Sales Staff (% of firms)	51.1	88.9	52.9	47.0	60.0	70.7
Inside Salespeople (# per branch)	1.0	1.0	0.5		2.0	
Avg. Length of Employment (years)	1.5	1.0	n/a	8.0	7.8	7.8
Typical Inside Salesperson						
Salary	31,943	n/a	39,941	37,492	37,246	
Total Compensation	32,936	n/a	45,133		41,413	
Bonus/Commission (% of salary)	12.0	n/a	12.0		9.7	-
Firms Paying Commission/Bonus	100.0	n/a	100.0	81.7	82.1	82.4
Beginning Inside Salesperson Salary	29,503	n/a	n/a	29,000	30,300	37,363
Total Compensation	32,506	34,240	n/a		30,269	-
Bonus/Commission (% of salary)	9.8	n/a	n/a		5.9	· ·
Firms Paying Commission/Bonus	100.0	n/a	n/a	66.7	72.0	72.7
Inside Sales Compensation Plans						
Straight Salary	12.5	12.5	22.2		27.2	
Hourly	33.3	25.0	55.6		43.5	
Salary & Commission	41.7	37.5	11.1		12.0	
Salary & Commission & Banus	8.3 4.2	25.0 0.0	0.0 11.1		12.0 4.4	
Salary & Commission & Bonus Other	0.0	0.0	0.0	1.2	1.1	
Outside Sales	0.0	0.0	0.0	1.2	•••	0.0
Outside Sales Staff (% of firms)	95.7	100.0	94.1	97.4	97.4	95.1
Outside Salespeople (# per branch)	1.0	1.5	1.0	2.0	2.0	3.5
Average Employment (years)	3.0	2.0	4.0	8.0	7.0	6.5
Senior Sales Consultant						
Salary	44,000	n/a	38,000	41,900	42,000	42,000
Total Compensation	77,400 89.5	n/a	100,184 79.0		73,699	
Bonus/Commission (% of salary) Firms Paying Commission/Bonus	100.0	n/a n/a	79.0 100.0	58.5 89.8	53.6 89.9	
Typical Outside Salesperson	100.0	11/4	100.0	07.0	07.7	100.0
Salary	30,000	31,000	34,201	39,000	36,000	40,000
Total Compensation	55,000	56,153	55,000	63,118	59,250	-
Bonus/Commission (% of salary)	62.3	n/a	62.3	37.6	45.9	
Firms Paying Commission/Bonus	100.0	100.0	100.0	91.6	89.3	96.3
Beginning Outside Salesperson						
Salary	30,000	15,000	34,200		34,000	35,000
Total Compensation	42,800	41,025	49,684		46,182	
Bonus/Commission (% of salary)	42.8	n/a	45.6		42.9	
Firms Paying Commission/Bonus	100.0	100.0	100.0	78.9	79.0	89.5
Outside Sales Compensation Plans	0.0	0.0	0.0	2.3	3.9	2.4
Straight Salary Salary & Bonus	2.2	0.0	6.3		2.6	
Salary & Commission	35.6	55.6	37.5		36.0	
Salary & Commission & Bonus	15.6	11.1	25.0		21.6	
Straight Commission	2.2	11.1	0.0		9.2	
Commission & Bonus (no salary)	0.0	0.0	0.0	1.2	0.7	2.4
Commission & Draw Against Commission	44.4	22.2	31.3		26.1	
Other	0.0	0.0	0.0	0.2	0.0	0.0

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Branches		Gulfport				
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Commission Payment Plans						
Flat Percent of Sales	4.6	11.1	6.7	14.1	12.8	5.4
Escalating Percent of Sales	13.6	22.2	13.3	3.7	2.8	5.4
Flat Percent of Gross Margin	59.1	44.4	40.0	49.1	50.4	48.7
Escalating Percent of Gross Margin	15.9	22.2	20.0	25.0	27.0	
Other Payment Plan	6.8	0.0	20.0	8.0	7.1	10.8
Other Basis for Commission Payments						
Prompt Payment/Billing Discounts	11.4	22.2	13.3		19.0	16.7
Service	18.2	22.2	13.3		29.9	47.2
Repair Parts	59.1 65.9	33.3 33.3	60.0 80.0	53.7 59.4	55.5 62.8	63.9 69.4
Accessories/Tooling Finance Plans	9.1	33.3 11.1	13.3		2.9	2.8
Cancellation Charges Collected	6.8	11.1	6.7	7.7	4.4	8.3
Lowest Volume Salesperson	0.0	11.1	0.7	1.2	4.4	0.5
Total Sales	958,057	1,200,000	758,499	650,000	650,000	594,500
Gross Profit Contribution	229,934	240,120	184,164	169,000	182,000	135,546
Gross Margin	24.0	20.0	24.3		28.0	22.8
Highest Volume Salesperson						
Total Sales	4,349,970	4,478,000	4,349,970	3,306,081	3,216,856	3,500,000
Gross Profit Contribution	692,080	916,647	670,765	727,668	734,408	673,050
Gross Margin	15.9	20.5	15.4	22.0	22.8	19.2
Commission Credited						
Order Booked	0.0	0.0	0.0	7.4	7.9	5.4
Order Shipped	6.8	22.2	0.0	13.3	10.0	16.2
Upon Billing	68.2	55.6	60.0	51.1	55.0	43.2
Payment Received	25.0	22.2	40.0	28.3	27.1	35.1
Employment/Commission Policies						
Written Employment Contract	55.6	33.3	62.5		41.8	
Ceiling to Prevent Comm. Windfalls	11.4	0.0	20.0	16.3	7.9	10.8
Make Quota Before Comm. Earned	22.7	11.1	33.3	33.3	27.0	13.5
New Salespeople Paid on Backlog	18.2	33.3	6.7	23.3	19.9	10.8
Backlog Paid Upon Termination	25.6	44.4	26.7	40.9	36.8	46.0
Charge Back for Bad Debt	59.1	66.7	60.0	52.8	50.4	59.5
Sales Contests Used	20.0	າາ າ	31.3	22.7	20.1	23.1
Never	20.0 48.9	33.3 22.2	56.3	22.7 47.9	29.1 53.0	59.0
Rarely	31.1	44.4	12.5		17.9	18.0
Regularly	31.1	44.4	12.3	27.3	17.7	10.0
Sales Contest Prizes Cash	83.8	71.4	81.8	84.5	74.8	80.0
Travel	43.2	57.1	36.4		47.7	40.0
Merchandise	62.2	42.9	45.5		33.6	
Other	48.7	28.6	36.4	27.7	25.2	10.0
Expense Reimbursement Policy		20.0	0011		2012	
All Expenses Reimbursed	75.6	88.9	81.3	72.3	68.4	63.4
Per Diem Payment	0.0	0.0	0.0	1.8	2.6	9.8
Compensation Covers Expenses	0.0	0.0	0.0	7.7	12.5	14.6
Travel Expenses Only Reimbursed	17.8	11.1	12.5	7.7	8.6	4.9
Fixed Monthly Expense Allowance	6.7	0.0	6.3	10.6	7.9	7.3
Car Arrangements						
None	4.4	11.1	0.0	15.6	18.3	22.0
Company Leased	8.9	22.2	6.3	8.5	7.2	2.4
Company Owned	51.1	33.3	50.0	22.9	18.3	12.2
Employee Owned (reimbursed)	35.6	33.3	43.8	53.1	56.2	63.4
Reimburse for Emp. Owned Cars						
Monthly Allowance	37.5	n/a	28.6	61.8	51.2	65.4
Gas/Oil	12.5	n/a			2.3	
Mileage	50.0	n/a	57.1	35.7	46.5	34.6
Cell Phone Arrangements						
None	0.0	0.0	0.0	7.7	11.1	9.8
Company Provided	73.3	66.7	75.0		64.7	65.9
Employee Owned (reimbursed)	6.7	11.1	12.5		9.2	
Monthly Allowance	20.0	22.2	12.5		15.0	
Other	0.0	0.0	0.0	1.7	0.0	0.0

2008 Employee Compensation Repor	T	CC	ppyright 2008 F	Profit Planning (Group, Inc.	
Branches Copyright © 2008 Profit Planning Group	Ohio	Cleveland	Cincinnati	Columbus	Dayton	Toledo
Typical Branch Sales (\$Mil)	6.0	7.1	5.2	8.3	6.2	6.0
Branch Manager						
Salary	55,888	63,055	50,000	56,954	51,466	70,100
Total Compensation	71,000	78,590	60,692	73,174	57,025	81,908
Bonus/Commission (% of salary)	17.3	20.9	17.4	17.3	11.9	15.0
Firms Paying Commission/Bonus	91.9	88.5	96.3	89.6	100.0	90.5
Branch Manager Bonus (% of Firms)	84.6	89.9	93.2	76.9	76.5	65.2
Discretionary	62.3 44.1	62.3 41.0	78.1 48.8	42.5 50.0	57.7 26.9	73.3 33.3
Achievement of Sales Goals Achievement of Gross Margin Goals	39.0	24.6	39.0	45.0	38.5	33.3 46.7
Achievement of Profit Goals	40.3	36.1	45.1	37.5	26.9	53.3
Percentage of Sales	19.1	16.4	23.2	20.0	11.5	13.3
Percentage of Gross Margin	25.0	24.6	30.5	17.5	15.4	20.0
Percentage of Profits	27.1	19.7	36.6	17.5	26.9	26.7
Return on Equity/Assets/Sales	9.3	13.1	4.9	10.0	3.9	6.7
Inside Sales						
Inside Sales Staff (% of firms)	41.6	38.7	45.7	36.1	41.3	40.0
Inside Salespeople (# per branch)	2.0	1.0	1.0	1.0	2.0	1.0
Avg. Length of Employment (years)	8.0	5.8	8.5	3.0	10.0	10.0
Typical Inside Salesperson						
Salary	37,550	36,000	38,220	38,000	35,880	38,022
Total Compensation	40,000	41,740	40,000	40,000	38,600	38,992
Bonus/Commission (% of salary)	9.3	10.2	18.2	7.5	5.8	7.3
Firms Paying Commission/Bonus	81.4	89.3	76.2	80.0	93.3	60.0
Beginning Inside Salesperson	28,901	26,519	30,000	31,000	28,995	32,000
Salary Total Compensation	30,576	30,760	32,076	32,500	30,196	30,000
Bonus/Commission (% of salary)	16.0	6.6	19.7	18.5	13.3	n/a
Firms Paying Commission/Bonus	64.6	79.0	58.3	50.0	80.0	20.0
Inside Sales Compensation Plans						
Straight Salary	24.5	25.0	16.7	27.3	15.8	35.7
Hourly	27.7	16.7	47.9	18.2	42.1	14.3
Salary & Commission	27.1	30.6	20.8	31.8	26.3	35.7
Salary & Bonus	14.8	13.9	12.5	18.2	10.5	7.1
Salary & Commission & Bonus	4.5	11.1	2.1	4.6	0.0	7.1
Other	1.3	2.8	0.0	0.0	5.3	0.0
Outside Sales	07.0	04.4	00.1	00.4	07.0	100.0
Outside Sales Staff (% of firms)	97.3	94.6	99.1	98.4 3.0	97.8 2.0	100.0
Outside Salespeople (# per branch)	3.0 8.5	3.5 8.0	3.0 7.8	9.5	10.5	3.0 10.0
Average Employment (years) Senior Sales Consultant	0.5	0.0	7.0	7.0	10.5	10.0
Salary	41,044	48,080	47,413	36,000	36,000	36,000
Total Compensation	88,044	91,075	89,000	99,923	87,717	71,961
Bonus/Commission (% of salary)	67.3	60.7	44.9	63.0	100.2	57.2
Firms Paying Commission/Bonus	89.8	91.8	92.9	87.1	96.3	87.0
Typical Outside Salesperson						
Salary	40,000	40,000	41,600	34,801	36,143	36,500
Total Compensation	65,346	70,000	62,588	66,140	63,081	67,673
Bonus/Commission (% of salary)	35.7	31.5	33.4	37.3	32.2	46.1
Firms Paying Commission/Bonus	92.5	96.3	88.9	93.9	100.0	88.9
Beginning Outside Salesperson	0.4.500	00.000	00.040	04.000	00.000	0/ 005
Salary	34,500	28,800	39,313	31,200	29,328	36,095
Total Compensation	47,347	44,000	45,292	51,291	49,087	43,091
Bonus/Commission (% of salary)	21.0 78.9	19.8	15.3 75.0	28.3	32.7	34.3
Firms Paying Commission/Bonus	78.9	84.6	75.0	66.7	76.9	72.7
Outside Sales Compensation Plans	1.7	3.4	0.0	1.7	2.2	2.9
Straight Salary Salary & Bonus	11.3	4.5	26.0	6.7	13.3	2.9 17.1
Salary & Commission	31.6	32.6	20.0	40.0	31.1	34.3
Jaiary & Commission	20.6	20.2	20.2	18.3	24.4	14.3
Salary & Commission & Ronus	20.0		8.7	20.0	4.4	11.4
Salary & Commission & Bonus Straight Commission	10.4	7.91	0.71			
Straight Commission	10.4 1.4	7.9 0.0		0.0	4.4	0.0
		7.9 0.0 31.5	1.9 21.2			

2000 Employee Compensation Repo	Л	Cl	opyrigini 2000 i	Tone Flaming	Oroup, inc.	
Branches Consider Con	Ohio	Clausland	Cimainn ati	Calumbus	Deuten	Tolodo
Copyright © 2008 Profit Planning Group	Ohio	Cleveland	Cincinnati	Columbus	Dayton	Toledo
Commission Payment Plans	447	0.0	40.0	05.5	45.0	440
Flat Percent of Sales	14.7	8.8	13.3	25.5	15.8	14.3
Escalating Percent of Sales	4.1	7.5	3.6	3.6	2.6	3.6
Flat Percent of Gross Margin	48.6	46.3	38.6	49.1	55.3	64.3
Escalating Percent of Gross Margin	24.1	30.0	22.9	20.0	23.7	14.3
Other Payment Plan	8.5	7.5	21.7	1.8	2.6	3.6
Other Basis for Commission Payments		4.0				
Prompt Payment/Billing Discounts	24.5	16.3	29.3	33.3	22.9	35.7
Service	50.0	52.5	47.6	47.9	60.0	57.1
Repair Parts	52.9	55.0	52.4	39.6	62.9	71.4
Accessories/Tooling	57.8	57.5	56.1	52.1	60.0	78.6
Finance Plans	10.1	6.3	12.2	12.5	2.9	17.9
Cancellation Charges Collected	8.5	7.5	2.4	12.5	8.6	10.7
Lowest Volume Salesperson						Ĭ
Total Sales	600,000	599,000	500,000	734,154	811,250	700,000
Gross Profit Contribution	150,000	139,627	130,000	165,552	236,561	180,740
Gross Margin	25.0	23.3	26.0	22.6	29.2	25.8
Highest Volume Salesperson						ı
Total Sales	3,306,081	4,400,000	3,289,728	3,500,000	3,000,000	3,000,000
Gross Profit Contribution	721,387	880,000	822,432	700,000	909,600	567,900
Gross Margin	21.8	20.0	25.0	20.0	30.3	18.9
Commission Credited						1
Order Booked	7.2	1.2	6.0	10.9	2.6	0.0
Order Shipped	14.7	19.8	14.5	9.1	10.5	17.9
Upon Billing	49.4	48.2	48.2	54.6	63.2	32.1
Payment Received	28.8	30.9	31.3	25.5	23.7	50.0
Employment/Commission Policies						Ĭ
Written Employment Contract	41.1	43.8	39.1	41.0	28.3	45.7
Ceiling to Prevent Comm. Windfalls	20.0	13.6	21.7	25.5	15.8	10.7
Make Quota Before Comm. Earned	36.1	29.6	30.5	40.0	44.7	32.1
New Salespeople Paid on Backlog	24.8	38.3	17.1	14.6	31.6	32.1
Backlog Paid Upon Termination	42.7	38.8	57.3	38.2	24.3	48.2
Charge Back for Bad Debt	53.9	56.8	41.5	63.6	48.7	64.3
Sales Contests Used						Ĭ
Never	20.0	31.8	17.1	18.0	6.5	17.7
Rarely	45.8	34.1	45.7	52.5	69.6	41.2
Regularly	34.3	34.1	37.1	29.5	23.9	41.2
Sales Contest Prizes						Ĭ
Cash	88.2	93.3	86.9	82.0	80.5	96.4
Travel	38.3	46.7	53.6	26.0	29.3	39.3
Merchandise	38.0	45.0	45.2	24.0	34.2	50.0
Other	28.6	33.3	44.1	24.0	29.3	28.6
Expense Reimbursement Policy						Ĭ
All Expenses Reimbursed	74.0	72.7	77.0	73.3	72.7	64.7
Per Diem Payment	1.4	3.4	1.0	0.0	2.3	0.0
Compensation Covers Expenses	5.6	5.7	3.0	6.7	6.8	11.8
Travel Expenses Only Reimbursed	7.3	6.8	8.0		6.8	5.9
Fixed Monthly Expense Allowance	11.8	11.4	11.0	10.0	11.4	17.7
Car Arrangements				.5.0		
None	14.4	13.5	11.4	13.1	17.4	28.6
Company Leased	9.0	10.1	6.7	1.6	6.5	20.0
Company Owned	24.8	11.2	27.6	36.1	41.3	5.7
Employee Owned (reimbursed)	51.8	65.2	54.3	49.2	34.8	45.7
Reimburse for Emp. Owned Cars	31.0	03.2	34.3	77.2	34.0	TJ.7
The state of the s	66.7	72.4	57.1	58.6	78.6	62.5
Monthly Allowance Gas/Oil	2.7	3.5	57.1	3.5	0.0	0.0
	30.7		5.4 37.5			0.0 37.5
Mileage	30.7	24.1	37.5	37.9	21.4	31.5
Cell Phone Arrangements	6.3	. 7	4.0	4.0	7.5	17.1
None		6.7 62.0	4.8	4.9	6.5	
Company Provided	64.8	62.9	66.4	62.3	63.0	62.9
Employee Owned (reimbursed)	3.3 23.2	4.5	1.9	3.3	4.4	0.0
	13.7	25.8	24.0	23.0	23.9	20.0
Monthly Allowance Other	2.5	0.0	2.9	6.6	2.2	0.0

Typical Branch Sales (Mill) Sales	2008 Employee Compensation Repo	ort	C	opyright 2008 I	Profit Planning	Group, Inc.			
Typical Parach States (SMI)	Rranches								Grand
		Croot Lakaa	Illingia	Chicago Conv	_		Michigan		Rapids
Banch Nanager	The second secon			3 3					Lansing 3.6
Salary Color Col		0.1	7.5	0.9	10.0	4.5	4.4	7.4	3.0
Total Compensation	•	57.289	65.590	67.032	60,000	n/a	52,000	57.200	45,931
Bonus/Commission (% of staley)					-				55,699
Firms Paying Commission/Danus 90.4 90.9 88.1 99.2 n/e 90.3 85.5		16.9				n/a	13.2	19.6	12.4
Branch Manager Bonus (% of Firms) 86.2 88.1 87.3 99.9 n/e 88.1 80.3		90.4	90.9	88.1		n/a	90.3	85.5	93.3
Achievement of Sales Caales Achievement of Sales Sales Achievement of Profit Gaals Achievement of Profit Gasts 50,0 54,1 44,1 70,0 10,0 54,1 64,0 Achievement of Profit Gasts 50,0 54,1 44,1 70,0 10,0 10,0 10,0 10,0 10,0 11,0 11		86.2	88.1	87.3	90.9	n/a	88.1	80.3	91.4
Achtevement of Gross Margin Goals	Discretionary		39.1			n/a			43.3
Achiesement of Profit Goals Percentage of Soles Percentage of Gross Margin Percentage of Gross Margin 18.0 16.5 17.5 18.0 18.0 18.0 18.0 18.0 18.0 18.0 18.0	Achievement of Sales Goals						54.1	67.8	43.3
Percentage of Sales Percentage of Casses Margin Percentage of Cross Margin Percentage of Profits Return on Equity/Asses/Sales Return on Equity/Asses/Sales Sales Staff (% of firms) Inside Sales Sales (% of Sales) Inside Sal	· · · · · · · · · · · · · · · · · · ·								43.3
Percentage of Cross Margin Percentage of Froitins Return on Equity/Asset/Sales Return on Equity/Asset/Sales Size Size Size Size Size Size Size Size									66.7
Peacentage of Profits									10.0
Return on Equity/Assests/Sales 5.2 2.9 2.5 5.0 n/a 6.5 6.8									26.7
Inside Sales									13.3 10.0
Inside Sales Staff (% of firms)		3.2	2.9	2.5	5.0	II/a	0.0	0.0	10.0
Inside Salespeople (# per branch) Avg. Length of Employment (years) Typical Inside Salesperson Salary Salar		54.0	62.7	63.0	58.3	60.0	36.5	34.6	31.8
Avg. Length of Employment (years) 8.0 8.0 10.0 8.9 n/a 8.0 9.0 8.0 9.0 8.0 9.0 8.0 9.0 8.0 9.0 8.0 9.0 9.0 8.0 9.0									2.0
Typical Inside Salesperson Salary 38,155 39,922 42,560 37,902 n/a 36,480 45,000 50,000 4									10.0
Salary 38,155 39,922 42,560 37,902 n/a 36,4800 45,000 30									
Bonus/Commission (% of salary)		38,155	39,922	42,560	37,902	n/a	36,480	45,000	35,661
Films Paying Commission/Bonus 89.8 91.9 91.6 91.7 n/a 91.7 82.8	Total Compensation	46,104	48,731	52,207	49,327	n/a	45,000	50,000	46,000
Salary 30,300 28,067 28,133 28,000 n/a 32,000 32,0	Bonus/Commission (% of salary)		17.4			n/a			26.7
Salary 30,300 28,067 28,133 28,000 n/a 32,000 32,000 Total Compensation 34,446 35,000 36,500 n/a 32,100 32,000 4 80 80 80 80 80 80		89.8	91.9	91.6	91.7	n/a	91.7	82.8	100.0
Total Compensation 34,446 35,000 36,000 35,500 n/a 32,100 32,100 40									
Bonus/Commission (% of salary)					-				n/a
Firms Paying Commission/Bonus 68.0 79.4 85.4 50.0 n/a 42.3 40.0		1							42,989
Inside Sales Compensation Plans Straight Salary 14.4 11.4 11.1 21.4 n/a 25.8 27.8 27.8 27.8 27.8 27.5									n/a n/a
Straight Salary		00.0	77.4	05.4	50.0	Illa	42.3	40.0	11/a
Hourly 34.9 25.7 16.7 21.4 n/a 41.2 47.2		14.4	11 4	11 1	21 4	n/a	25.8	27.8	28.6
Salary & Commission 16.1 16.3 19.1 14.3 n/a 14.4 16.7 Salary & Bonus 20.2 26.7 38.1 21.4 n/a 15.5 8.3 Salary & Commission & Bonus 12.3 18.3 15.1 21.4 n/a 3.1 0.0 Other 2.2 1.5 0.0 0.0 n/a 3.1 0.0 Outside Sales 00 97.9 97.8 96.5 100.0 100.0 98.1 98.1 Outside Sales Staff (% of firms) 97.9 97.8 96.5 100.0 100.0 98.1 98.1 Outside Sales Staff (% of firms) 2.0 2.5 3.0 3.0 3.5 2.0 3.0 Average Employment (years) 7.0 6.9 7.0 9.5 8.5 8.0 9.0 Salary 39,780 38,677 50,000 38,869 n/a 45,000 50,000 3.0 Total Compensation 80,000 90,018 98,425									35.7
Salary & Bonus 20.2 26.7 38.1 21.4 n/a 15.5 8.3									7.1
Salary & Commission & Bonus 12.3 18.3 15.1 21.4 n/a 3.1 0.0	_								21.4
Other 2.2 1.5 0.0 0.0 n/a 0.0 0.0 Outside Sales Staff (% of firms) 97.9 97.8 96.5 100.0 100.0 98.1 98.1 Outside Sales people (# per branch) 2.0 2.5 3.0 3.0 3.5 2.0 3.0 Average Employment (years) 7.0 6.9 7.0 9.5 8.5 8.0 9.0 Senior Sales Consultant 39,780 38,677 50,000 38,869 n/a 45,000 50,000 3 Salary 80,000 90,018 98,425 87,655 n/a 75,000 86,584 7 Total Compensation 80,000 90,018 98,425 87,655 n/a 45,000 86,584 7 Typical Outside Salesperson 38,000 39,600 43,352 38,000 6,000 40,000 41,300 3 Salary 38,000 39,600 43,352 38,000 60,000 60,000 60,000 62,101 6 <td></td> <td></td> <td></td> <td></td> <td>21.4</td> <td>n/a</td> <td></td> <td></td> <td>7.1</td>					21.4	n/a			7.1
Outside Sales Staff (% of firms) 97.9 97.8 96.5 100.0 100.0 98.1 98.1 Outside Salespeople (# per branch) 2.0 2.5 3.0 3.0 3.5 2.0 3.0 Average Employment (years) 7.0 6.9 7.0 9.5 8.5 8.0 9.0 Salary 39,780 38,677 50,000 38,869 n/a 45,000 50,000 3 Total Compensation 80,000 90,018 98.425 87,655 n/a 75,000 86,584 7 Firms Paying Commission/Bonus 94.6 96.1 93.4 100.0 n/a 42.2 55.8 Salary 38,000 39,600 43,352 38,000 6,000 40,000 41,300 3 Salary 38,000 70,500 75,000 73,000 65,000 60,000 62,101 6 Bonus/Commission/Bonus 95.2 95.2 94.3 94.1 100.0 96.2 98.2 Beginning O	-	2.2	1.5	0.0	0.0	n/a	0.0	0.0	0.0
Outside Salespeople (# per branch) Average Employment (years) Senior Sales Consultant Salary	Outside Sales								
Average Employment (years) 7.0 6.9 7.0 9.5 8.5 8.0 9.0									100.0
Salary 39,780 38,677 50,000 38,869 n/a 45,000 50,000 38,584 77,500 38,658 75,655 n/a 75,000 36,584 75,000									1.0
Salary 39,780 38,677 50,000 38,869 n/a 45,000 50,000 3 Total Compensation 80,000 90,018 98,425 87,655 n/a 75,000 86,584 7 Bonus/Commission (% of salary) 66.6 83.4 66.0 101.4 n/a 42.2 55.8 7 Typical Outside Salesperson 38,000 39,600 43,352 38,000 6,000 40,000 41,300 3 Total Compensation 65,000 70,500 75,000 73,000 65,000 60,000 62,101 6 Bouns/Commission (% of salary) 52.7 70.3 68.9 73.7 n/a 44.3 43.5 Firms Paying Commission/Bonus 95.2 95.2 94.3 94.1 100.0 96.2 98.2 Beginning Outside Salesperson 35,000 39,238 45,000 28,000 n/a 34,806 40,000 2 Salary 35,000 39,238 45,000 28,000 n/a		7.0	6.9	7.0	9.5	8.5	8.0	9.0	8.9
Total Compensation 80,000 90,018 98,425 87,655 n/a 75,000 86,584 7 Bonus/Commission (% of salary) 66.6 83.4 66.0 101.4 n/a 42.2 55.8 7 Typical Outside Salesperson 38,000 39,600 43,352 38,000 60,000 40,000 41,300 3 Total Compensation 65,000 70,500 75,000 73,000 65,000 60,000 62,101 6 Bonus/Commission (% of salary) 52.7 70.3 68.9 73.7 n/a 44.3 43.5 7 Firms Paying Commission/Bonus 95.2 95.2 94.3 94.1 100.0 96.2 98.2 Beginning Outside Salesperson 35,000 39,238 45,000 28,000 n/a 34,806 40,000 2 Salary 35,000 39,238 45,000 28,000 n/a 34,806 40,000 2 Bonus/Commission (% of salary) 41.0 41.5 41.6		20.700	20 (77	F0 000	20.040	1-	45.000	F0 000	27.000
Bonus/Commission (% of salary) 66.6 83.4 66.0 101.4 n/a 42.2 55.8 Firms Paying Commission/Bonus 94.6 96.1 93.4 100.0 n/a 93.6 91.5 Typical Outside Salesperson 38,000 39,600 43,352 38,000 60,000 40,000 41,300 33 Total Compensation 65,000 70,500 75,000 73,000 65,000 60,000 62,101 60 Bonus/Commission (% of salary) 52.7 70.3 68.9 73.7 n/a 44.3 43.5 Firms Paying Commission/Bonus 95.2 95.2 94.3 94.1 100.0 96.2 98.2 Beginning Outside Salesperson 35,000 39,238 45,000 28,000 n/a 34,806 40,000 28 Bonus/Commission (% of salary) 41.0 41.5 41.6 66.7 n/a 39.8 25.0 Bonus/Commission/Bonus 73.3 76.2 67.2 100.0 n/a 72.4 71.9 Outside Sales Compensation Plans Straight Salary & Bonus 8.0 6.6 4.6 12.5 0.0 0.0 1.5 1.0 Salary & Commission & Bonus 24.4 24.0 18.0 33.3 60.0 25.7 21.6 Straight Commission & Bonus (no salary) 1.2 1.0 0.5 0.0 0.0 0.8 0.0 Commission & Bonus (no salary) 1.2 1.0 0.5 0.0 0.0 0.8 0.0 Commission & Bonus (no salary) 1.2 1.0 0.5 0.0 0.0 0.8 0.0 Commission & Bonus (no salary) 1.2 1.0 0.5 0.0 0.0 0.0 0.8 0.0 Commission & Bonus (no salary) 1.2 1.0 0.5 0.0 0.0 0.0 0.8 0.0 Commission & Bonus (no salary) 1.2 1.0 0.5 0.0 0.0 0.0 0.8 0.0 Commission & Bonus (no salary) 1.2 1.0 0.5 0.0 0.0 0.0 0.0 0.0 Commission & Bonus (no salary) 1.2 1.0 0.5 0.0 0.0 0.0 0.0 0.0 Commission & Bonus (no salary) 1.2 1.0 0.5 0.0 0.0 0.0 0.0 0.0 Commission & Bonus (no salary) 1.2 1.0 0.5 0.0 0.0 0.0 0.0 0.0 Commission & Bonus (no salary) 1.2 1.0 0.5 0.0 0.0 0.0 0.0 0.0 Commission & Bonus (no salary) 1.2 1.0 0.5 0.0 0.0 0.0 0.0 0.0 Commission & Bonus (no salary) 1.2 1.0 0.5 0.0 0.0 0.0 0.0 0.0	,				-				36,000
Firms Paying Commission/Bonus Typical Outside Salesperson Salary Total Compensation Bonus/Commission/Bonus Salary Total Compensation Salary Total Compensation Bonus/Commission (% of salary) Total Compensation Salary Total Compensation Bonus/Commission (% of salary) Total Compensation Salary Total Commission (% of salary) Total Commission (% of sal									70,693 41.9
Typical Outside Salesperson 38,000 39,600 43,352 38,000 6,000 40,000 41,300 3 Total Compensation 65,000 70,500 75,000 73,000 65,000 60,000 62,101 6 Bonus/Commission (% of salary) 52.7 70.3 68.9 73.7 n/a 44.3 43.5 Firms Paying Commission/Bonus 95.2 95.2 94.3 94.1 100.0 96.2 98.2 Beginning Outside Salesperson 80 45,000 28,000 n/a 34,806 40,000 2 Salary 35,000 39,238 45,000 28,000 n/a 34,806 40,000 2 Bonus/Commission (% of salary) 41.0 41.5 41.6 66.7 n/a 39.8 25.0 Firms Paying Commission/Bonus 73.3 76.2 67.2 100.0 n/a 72.4 71.9 Outside Sales Compensation Plans 8.0 6.6 4.6 12.5 0.0 0.0 1.5 1.0	-								91.3
Salary 38,000 39,600 43,352 38,000 6,000 40,000 41,300 3 Total Compensation 65,000 70,500 75,000 73,000 65,000 60,000 62,101 6 Bonus/Commission (% of salary) 52.7 70.3 68.9 73.7 n/a 44.3 43.5 Firms Paying Commission/Bonus 95.2 95.2 94.3 94.1 100.0 96.2 98.2 Beginning Outside Salesperson 35,000 39,238 45,000 28,000 n/a 34,806 40,000 2 Salary 35,000 39,238 45,000 28,000 n/a 34,806 40,000 2 Bonus/Commission (% of salary) 41.0 41.5 41.6 66.7 n/a 39.8 25.0 Firms Paying Commission/Bonus 73.3 76.2 67.2 100.0 n/a 72.4 71.9 Outside Sales Compensation Plans 8.0 6.6 4.6 12.5 0.0 1.5 1.0 Salary & Commission 40.8 42.0 53.9 37.5 0.0 <td></td> <td>74.0</td> <td>70.1</td> <td>75.4</td> <td>100.0</td> <td>11/4</td> <td>75.0</td> <td>71.5</td> <td>71.5</td>		74.0	70.1	75.4	100.0	11/4	75.0	71.5	71.5
Total Compensation 65,000 70,500 75,000 73,000 65,000 60,000 62,101 6 Bonus/Commission (% of salary) 52.7 70.3 68.9 73.7 n/a 44.3 43.5 Firms Paying Commission/Bonus 95.2 95.2 94.3 94.1 100.0 96.2 98.2 Beginning Outside Salesperson 35,000 39,238 45,000 28,000 n/a 34,806 40,000 2 Salary 49,542 53,572 58,540 50,000 n/a 45,000 46,982 4 Bonus/Commission (% of salary) 41.0 41.5 41.6 66.7 n/a 39.8 25.0 Firms Paying Commission/Bonus 73.3 76.2 67.2 100.0 n/a 72.4 71.9 Outside Sales Compensation Plans 1.6 1.3 1.5 0.0 0.0 1.5 1.0 Salary & Bonus 8.0 6.6 4.6 12.5 0.0 11.9 16.7 Salary	•	38.000	39.600	43.352	38.000	6.000	40.000	41.300	39,000
Bonus/Commission (% of salary) 52.7 70.3 68.9 73.7 n/a 44.3 43.5 Firms Paying Commission/Bonus 95.2 95.2 94.3 94.1 100.0 96.2 98.2 Beginning Outside Salesperson 35,000 39,238 45,000 28,000 n/a 34,806 40,000 2 Total Compensation 49,542 53,572 58,540 50,000 n/a 45,000 46,982 4 Bonus/Commission (% of salary) 41.0 41.5 41.6 66.7 n/a 39.8 25.0 Firms Paying Commission/Bonus 73.3 76.2 67.2 100.0 n/a 72.4 71.9 Outside Sales Compensation Plans Straight Salary 1.6 1.3 1.5 0.0 0.0 1.5 1.0 Salary & Bonus 8.0 6.6 4.6 12.5 0.0 11.9 16.7 Salary & Commission 40.8 42.0 53.9 37.5 0.0 35.6 36.3 Salary & Commission & Bonus 24.4 24.0 18.0 33.3 60.0 25.7 21.6 Straight Commission 9.6 10.4 8.7 12.5 0.0 9.6 8.8 Commission & Bonus (no salary) 1.2 1.0 0.5 0.0 20.0 0.8 0.0					-				68,712
Firms Paying Commission/Bonus 95.2 95.2 94.3 94.1 100.0 96.2 98.2 Beginning Outside Salesperson 35,000 39,238 45,000 28,000 n/a 34,806 40,000 2 Total Compensation 49,542 53,572 58,540 50,000 n/a 45,000 46,982 4 Bonus/Commission (% of salary) 41.0 41.5 41.6 66.7 n/a 39.8 25.0 Firms Paying Commission/Bonus 73.3 76.2 67.2 100.0 n/a 72.4 71.9 Outside Sales Compensation Plans Straight Salary 1.6 1.3 1.5 0.0 0.0 1.5 1.0 Salary & Bonus 8.0 6.6 4.6 12.5 0.0 11.9 16.7 Salary & Commission & Bonus 24.4 24.0 18.0 33.3 60.0 25.7 21.6 Straight Commission & Bonus (no salary) 1.2 1.0 0.5 0.0 20.0 0.8 0.0 </td <td>•</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>75.8</td>	•								75.8
Beginning Outside Salesperson 35,000 39,238 45,000 28,000 n/a 34,806 40,000 2 Total Compensation 49,542 53,572 58,540 50,000 n/a 45,000 46,982 4 Bonus/Commission (% of salary) 41.0 41.5 41.6 66.7 n/a 39.8 25.0 Firms Paying Commission/Bonus 73.3 76.2 67.2 100.0 n/a 72.4 71.9 Outside Sales Compensation Plans Straight Salary 1.6 1.3 1.5 0.0 0.0 1.5 1.0 Salary & Bonus 8.0 6.6 4.6 12.5 0.0 11.9 16.7 Salary & Commission 40.8 42.0 53.9 37.5 0.0 35.6 36.3 Straight Commission & Bonus 24.4 24.0 18.0 33.3 60.0 25.7 21.6 Straight Commission & Bonus (no salary) 1.2 1.0 0.5 0.0 0.0 0.8 0.0		95.2	95.2	94.3	94.1	100.0	96.2	98.2	90.5
Total Compensation 49,542 53,572 58,540 50,000 n/a 45,000 46,982 4 Bonus/Commission (% of salary) 41.0 41.5 41.6 66.7 n/a 39.8 25.0 Firms Paying Commission/Bonus 73.3 76.2 67.2 100.0 n/a 72.4 71.9 Outside Sales Compensation Plans 8.0 1.6 1.3 1.5 0.0 0.0 1.5 1.0 Salary & Bonus 8.0 6.6 4.6 12.5 0.0 11.9 16.7 Salary & Commission 40.8 42.0 53.9 37.5 0.0 35.6 36.3 Salary & Commission & Bonus 24.4 24.0 18.0 33.3 60.0 25.7 21.6 Straight Commission 9.6 10.4 8.7 12.5 0.0 9.6 8.8 Commission & Bonus (no salary) 1.2 1.0 0.5 0.0 20.0 0.8 0.0									
Bonus/Commission (% of salary) 41.0 41.5 41.6 66.7 n/a 39.8 25.0 Firms Paying Commission/Bonus 73.3 76.2 67.2 100.0 n/a 72.4 71.9 Outside Sales Compensation Plans Straight Salary 1.6 1.3 1.5 0.0 0.0 1.5 1.0 Salary & Bonus 8.0 6.6 4.6 12.5 0.0 11.9 16.7 Salary & Commission 40.8 42.0 53.9 37.5 0.0 35.6 36.3 Salary & Commission & Bonus 24.4 24.0 18.0 33.3 60.0 25.7 21.6 Straight Commission 9.6 10.4 8.7 12.5 0.0 9.6 8.8 Commission & Bonus (no salary) 1.2 1.0 0.5 0.0 20.0 0.8 0.0	Salary		39,238		-	n/a	34,806		27,686
Firms Paying Commission/Bonus 73.3 76.2 67.2 100.0 n/a 72.4 71.9 Outside Sales Compensation Plans Straight Salary 1.6 1.3 1.5 0.0 0.0 1.5 1.0 Salary & Bonus 8.0 6.6 4.6 12.5 0.0 11.9 16.7 Salary & Commission 40.8 42.0 53.9 37.5 0.0 35.6 36.3 Salary & Commission & Bonus 24.4 24.0 18.0 33.3 60.0 25.7 21.6 Straight Commission 9.6 10.4 8.7 12.5 0.0 9.6 8.8 Commission & Bonus (no salary) 1.2 1.0 0.5 0.0 20.0 0.8 0.0	Total Compensation		53,572	58,540					40,000
Outside Sales Compensation Plans 1.6 1.3 1.5 0.0 0.0 1.5 1.0 Salary & Bonus 8.0 6.6 4.6 12.5 0.0 11.9 16.7 Salary & Commission 40.8 42.0 53.9 37.5 0.0 35.6 36.3 Salary & Commission & Bonus 24.4 24.0 18.0 33.3 60.0 25.7 21.6 Straight Commission 9.6 10.4 8.7 12.5 0.0 9.6 8.8 Commission & Bonus (no salary) 1.2 1.0 0.5 0.0 20.0 0.8 0.0									52.2
Straight Salary 1.6 1.3 1.5 0.0 0.0 1.5 1.0 Salary & Bonus 8.0 6.6 4.6 12.5 0.0 11.9 16.7 Salary & Commission 40.8 42.0 53.9 37.5 0.0 35.6 36.3 Salary & Commission & Bonus 24.4 24.0 18.0 33.3 60.0 25.7 21.6 Straight Commission 9.6 10.4 8.7 12.5 0.0 9.6 8.8 Commission & Bonus (no salary) 1.2 1.0 0.5 0.0 20.0 0.8 0.0		73.3	76.2	67.2	100.0	n/a	72.4	71.9	90.0
Salary & Bonus 8.0 6.6 4.6 12.5 0.0 11.9 16.7 Salary & Commission 40.8 42.0 53.9 37.5 0.0 35.6 36.3 Salary & Commission & Bonus 24.4 24.0 18.0 33.3 60.0 25.7 21.6 Straight Commission 9.6 10.4 8.7 12.5 0.0 9.6 8.8 Commission & Bonus (no salary) 1.2 1.0 0.5 0.0 20.0 0.8 0.0		4.1	4.0	4.5		0.0	4.5	1.0	0.0
Salary & Commission 40.8 42.0 53.9 37.5 0.0 35.6 36.3 Salary & Commission & Bonus 24.4 24.0 18.0 33.3 60.0 25.7 21.6 Straight Commission 9.6 10.4 8.7 12.5 0.0 9.6 8.8 Commission & Bonus (no salary) 1.2 1.0 0.5 0.0 20.0 0.8 0.0									2.3
Salary & Commission & Bonus 24.4 24.0 18.0 33.3 60.0 25.7 21.6 Straight Commission 9.6 10.4 8.7 12.5 0.0 9.6 8.8 Commission & Bonus (no salary) 1.2 1.0 0.5 0.0 20.0 0.8 0.0									6.8 40.9
Straight Commission 9.6 10.4 8.7 12.5 0.0 9.6 8.8 Commission & Bonus (no salary) 1.2 1.0 0.5 0.0 20.0 0.8 0.0									40.9 31.8
Commission & Bonus (no salary) 1.2 1.0 0.5 0.0 20.0 0.8 0.0									9.1
									0.0
Commission & Draw Against Commission 14.4 14.8 12.8 4.2 20.0 14.9 15.7									9.1
Other 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	_								0.0

Branches				Peoria/Perk				Grand
Copyright © 2008 Profit Planning Group	Great Lakes	Illinois	Chicago Gary	Bloomington Normal	Over d. O'tt's a	Michigan	Detroit Ann Arbor	Rapids Lansing
Commission Payment Plans	Great Lakes	IIIIIIUIS	Chicago Gary	NUITIAI	Quad Cities	Michigan	Albui	Lansing
Flat Percent of Sales	16.1	12.4	14.8	9.5	0.0	24.3	32.1	22.5
Escalating Percent of Sales	3.8	2.4	3.9	0.0	0.0	8.0	6.0	7.5
Flat Percent of Gross Margin	51.5	52.2	46.7	61.9	60.0	51.3	36.9	62.5
Escalating Percent of Gross Margin	20.2	26.5	28.0	28.6	40.0	13.3	20.2	7.5
Other Payment Plan	8.5	6.5	6.6	0.0	0.0	3.1	4.8	0.0
Other Basis for Commission Payments								
Prompt Payment/Billing Discounts	18.2	13.9	13.0	16.7	0.0	27.6	41.0	21.1
Service	32.1	32.1	28.4	27.8	80.0	30.8	33.3	23.7
Repair Parts	48.1	44.2	35.5	44.4	80.0	51.4	51.3	36.8
Accessories/Tooling	56.4 10.3	54.0 11.0	53.3 4.1	38.9 16.7	60.0 20.0	55.6 12.2	56.4 16.7	42.1 13.2
Finance Plans	4.9	5.5	3.0	5.6	20.0	7.5	11.5	2.6
Cancellation Charges Collected Lowest Volume Salesperson	4.7	5.5	3.0	5.0	20.0	7.5	11.5	2.0
Total Sales	750,000	800.000	734,938	1,733,505	n/a	650,000	502,723	750,000
Gross Profit Contribution	183,225	193,600	178,663	310,817	299,520	162,500	116,782	210,000
Gross Margin	24.4	24.2	24.3	17.9	n/a	25.0	23.2	28.0
Highest Volume Salesperson								
Total Sales	4,000,000	3,895,000	3,868,107	7,872,300	2,550,000	3,208,000	4,657,000	3,097,526
Gross Profit Contribution	927,600	944,148	943,431	1,365,057	576,810	795,584	1,079,958	812,791
Gross Margin	23.2	24.2	24.4	17.3	22.6	24.8	23.2	26.2
Commission Credited								
Order Booked	3.3	1.7	2.2	4.8	0.0	5.1	4.8	5.6
Order Shipped	11.2	8.9	13.2	0.0	0.0	13.3	20.2	13.9
Upon Billing	58.2	58.4	48.4	71.4	60.0	54.6	50.0	61.1
Payment Received	27.3	30.9	36.3	23.8	40.0	27.1	25.0	19.4
Employment/Commission Policies	2.4.0	0.4.0						
Written Employment Contract	34.3	36.9	47.2	29.2	20.0	28.7	29.4	36.4
Ceiling to Prevent Comm. Windfalls	17.4	18.3	20.3	23.8	0.0	10.2	15.5	5.0
Make Quota Before Comm. Earned	35.6	35.4	34.6	47.6	40.0	33.2	42.9	30.0
New Salespeople Paid on Backlog	19.3 35.8	14.4 34.5	14.3 28.5	23.8 45.0	0.0 40.0	12.4 42.3	10.7 61.0	12.5 26.3
Backlog Paid Upon Termination	56.9	57.0	64.3	42.9	0.0	42.3 54.6	70.7	40.0
Charge Back for Bad Debt Sales Contests Used	30.7	37.0	04.3	42.7	0.0	34.0	70.7	40.0
Never Never	24.3	18.1	16.1	29.2	20.0	31.0	34.3	22.7
Rarely	45.2	48.9	47.7	50.0	60.0	41.0	37.3	50.0
Regularly	30.5	33.0	36.3	20.8	20.0	28.0	28.4	27.3
Sales Contest Prizes								
Cash	90.1	90.8	90.1	93.3	100.0	90.6	91.0	85.3
Travel	49.3	50.6	54.9	46.7	50.0	57.8	53.7	64.7
Merchandise	44.7	48.2	53.7	40.0	25.0	32.8	46.3	29.4
Other	26.2	29.7	30.9	26.7	25.0	20.6	28.4	8.8
Expense Reimbursement Policy								
All Expenses Reimbursed	74.0	70.7	72.0	69.6	60.0	75.7	84.0	70.5
Per Diem Payment	3.4	6.5	8.3	13.0	0.0	0.4	1.0	0.0
Compensation Covers Expenses	8.3	9.5	11.9	8.7	0.0	7.8	6.0	13.6
Travel Expenses Only Reimbursed	7.3	9.5	4.7	4.4	20.0	5.1	3.0	4.6
Fixed Monthly Expense Allowance	7.1	3.9	3.1	4.4	20.0	11.0	6.0	11.4
Car Arrangements	10.1	44.0	44.0	40.5	0.0	444	10.0	00.5
None	12.1	11.0	11.8	12.5	0.0	14.1	10.0	20.5
Company Leased	12.3	10.1 19.2	11.8	4.2	0.0	13.3	18.0 15.0	11.4
Company Owned	19.5 56.1	19.2 59.6	13.3 63.1	25.0 58.3	20.0 80.0	18.8 53.7	57.0	13.6 54.6
Employee Owned (reimbursed) Reimburse for Emp. Owned Cars	30.1	37.0	03.1	30.3	00.0	55.7	37.0	54.0
Monthly Allowance	59.8	52.2	46.7	78.6	75.0	62.2	73.2	54.2
Gas/Oil	1.2	0.5	0.8	0.0	0.0	3.0	5.4	0.0
Mileage	39.0	47.3	52.5	21.4	25.0	34.8	21.4	45.8
Cell Phone Arrangements	57.0	0	02.0	2	25.0	50		
None	9.1	7.6	7.7	16.7	0.0	10.2	5.0	18.2
Company Provided	64.7	66.3	68.2	75.0	60.0	62.4	67.0	61.4
Employee Owned (reimbursed)	6.0	6.9	8.2	0.0	0.0	3.9	6.0	0.0
Monthly Allowance	18.7	17.0	13.3	8.3	40.0	23.1	22.0	20.5
Other	1.6	2.2	2.6	0.0	0.0	0.4	0.0	0.0

2008 Employee Compensation Repo	2008 Employee Compensation Report Copyright 2008 Profit Planning Group, Inc.						Branch 33 of	48		
Branches Copyright © 2008 Profit Planning Group	Wisconsin	Milwaukee	Appleton Green Bay	Upper Midwest	lowa	Des Moines	Minnesota	Minneapolis St. Paul	North Dakota	South Dakota
13 0	7.4	7.5	6.4	10.7	9.4		13.0	31. Paul	7.7	8.5
Typical Branch Sales (\$Mil) Branch Manager	7.4	7.3	0.4	10.7	9.4	12.0	13.0	10.7	1.1	0.0
Salary	57,278	57,278	67,126	59,158	59,158	59,158	58,319	60,000	61,194	52,000
Total Compensation	69,812	66,000	98,529	80,000	90,753		68,212	70,651	89,250	68,759
Bonus/Commission (% of salary)	24.1	20.8	20.9	22.2	25.7	25.7	14.5	12.3	23.3	53.6
Firms Paying Commission/Bonus	89.5	96.3	81.0		90.6		91.6	89.1	97.4	100.0
Branch Manager Bonus (% of Firms)	79.5	80.3	75.0		91.8		91.6	86.8	87.8	100.0
Discretionary	56.0	45.8	73.3		44.6		64.5	71.7	69.4	61.9
Achievement of Sales Goals	36.0	29.2	46.7	40.7	26.8		48.7	54.4	58.3	19.1
Achievement of Gross Margin Goals	33.0	35.4	20.0	34.9	32.1	30.8	34.2	39.1	33.3	47.6
Achievement of Profit Goals	46.0	41.7	40.0	52.9	46.4	42.3	48.7	50.0	61.1	71.4
Percentage of Sales	10.0	2.1	13.3	15.3	12.5	7.7	22.4	28.3	2.8	19.1
Percentage of Gross Margin	15.0	8.3	20.0	24.3	25.0	23.1	26.3	28.3	11.1	38.1
Percentage of Profits	15.0	12.5	20.0	28.6	39.3	26.9	15.8	21.7	27.8	47.6
Return on Equity/Assets/Sales	8.0	2.1	13.3	29.1	14.3	7.7	22.4	23.9	50.0	57.1
Inside Sales										
Inside Sales Staff (% of firms)	63.9	64.6	72.2	56.5	52.6		59.9	58.5	47.8	67.7
Inside Salespeople (# per branch)	2.0	3.0	3.0		2.5		2.0	2.5	1.5	2.0
Avg. Length of Employment (years)	6.2	5.0	8.0	6.0	5.0	3.5	6.0	6.0	5.0	9.0
Typical Inside Salesperson										
Salary	37,899	37,955	39,334	38,527	35,000		40,000	42,970	34,764	31,813
Total Compensation	42,950	43,850	42,029	43,000	39,121	42,000	44,750	46,003	38,676	42,800
Bonus/Commission (% of salary)	14.6	9.8	18.3	15.5	17.2		10.9	13.1	18.8	33.0
Firms Paying Commission/Bonus	84.2	90.0	76.2	85.4	84.2	88.2	80.0	77.4	100.0	92.9
Beginning Inside Salesperson	00.000	20.000	04.007	00.000	00.000	0/750	00.000	0.4.000	04 500	00440
Salary	32,000	32,000	31,327	32,000	32,000		32,000	34,920	31,583	30,160
Total Compensation	33,108	34,774	33,854	35,160	35,370		37,000	37,500	34,311	32,938
Bonus/Commission (% of salary)	8.8 66.7	9.3 89.5	11.5 50.0	12.8 74.0	13.9 56.0		12.8 76.5	12.8 73.7	12.8 93.8	16.5 75.0
Firms Paying Commission/Bonus	00.7	09.0	30.0	74.0	30.0	40.2	70.3	13.1	93.0	75.0
Inside Sales Compensation Plans	10.3	11.8	3.9	13.3	21.6	19.1	12.7	16.4	9.1	0.0
Straight Salary	45.3	47.1	53.9		29.4	9.5	49.4	45.5	54.6	52.4
Hourly	17.1	11.8	7.7	15.6	7.8		13.9	12.7	22.7	33.3
Salary & Commission Salary & Bonus	12.8	19.6	7.7	17.3	33.3		13.9	12.7	9.1	0.0
Salary & Commission & Bonus	9.4	7.8	15.4	9.3	7.8		10.1	12.7	4.6	14.3
Other	5.1	2.0	11.5	0.0	0.0		0.0	0.0	0.0	0.0
Outside Sales										
Outside Sales Staff (% of firms)	97.8	97.5	100.0	97.1	99.0	100.0	98.5	97.9	95.7	87.1
Outside Salespeople (# per branch)	3.0		3.0		3.0			6.0	3.0	2.0
Average Employment (years)	7.0	7.0	8.0	8.0	6.5		9.0	8.0	7.0	10.0
Senior Sales Consultant										
Salary	38,000	39,163	36,070	36,000	31,663	24,000	49,000	50,000	10,000	9,700
Total Compensation	73,950	74,602	72,140	84,449	75,443	72,573	77,803	90,975	110,800	112,500
Bonus/Commission (% of salary)	74.6	117.1	70.4	75.3	86.8	63.7	63.5	70.0	409.7	214.8
Firms Paying Commission/Bonus	94.2	100.0	96.2	93.4	98.0	100.0	90.1	90.3	100.0	86.7
Typical Outside Salesperson										
Salary	37,500	42,749	37,752	40,000	39,500		40,000	42,042	45,600	14,040
Total Compensation	60,000	62,793	57,000		67,000		63,000	68,777	67,900	56,239
Bonus/Commission (% of salary)	48.0	50.8	30.3		79.0			44.1	35.4	68.2
Firms Paying Commission/Bonus	94.0	97.8	96.8	95.8	93.6	96.3	95.2	94.9	100.0	100.0
Beginning Outside Salesperson	05	0=	25		25	0=	0= :-			a=
Salary	35,000	35,000	35,931	40,000	35,000		37,180	40,000	40,000	37,500
Total Compensation	49,500	52,643	48,817	45,000	45,000		50,000	50,585	44,000	42,700
Bonus/Commission (% of salary)	42.4	52.2	14.3		64.6			21.0	13.1	25.0
Firms Paying Commission/Bonus	70.4	70.3	62.5	79.0	76.1	66.7	76.2	75.5	86.4	91.7
Outside Sales Compensation Plans	2.2	1.0	0.0	1.0	1 0	2.4	1 -	2.2	0.0	0.0
Straight Salary	2.2 5.0	1.3 3.9	0.0 0.0		1.0 2.1	2.4 2.4	1.5 7.6	2.2 9.7	0.0 26.7	0.0 6.7
Salary & Commission	46.4	46.8	47.2	35.4	34.4	35.7	37.4	33.3	33.3	33.3
Salary & Commission Salary & Commission & Bonus	23.2	27.3	27.8	23.5	28.1	19.1	22.1	23.7	17.8	23.3
Straight Commission	8.3	7.8	5.6	14.2	18.8		15.3	15.1	6.7	6.7
Commission & Bonus (no salary)	2.2	0.0	2.8	1.0	0.0		2.3	2.2	0.0	0.0
Commission & Draw Against Commission	12.7	13.0	16.7		15.6		13.7	14.0	15.6	30.0
Other	0.0		0.0		0.0			0.0	0.0	0.0
Office	I 0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

2000 Employee Compensation Repo			5pjg.	Tont Flaming	C. Cup,c.				Dianch 34 0	
Branches			Appleton	Upper	·			Minneapolis	North	South
Copyright © 2008 Profit Planning Group	Wisconsin	Milwaukee	Green Bay	Midwest	lowa	Des Moines	Minnesota	St. Paul	Dakota	Dakota
Commission Payment Plans										
Flat Percent of Sales	11.3	9.6	11.1	12.8	8.6	7.5	9.2	11.0	21.2	32.1
Escalating Percent of Sales	0.6	1.4	0.0	2.9	3.2	5.0	1.7	2.4	9.1	0.0
Flat Percent of Gross Margin	50.6	54.8	55.6	52.4	61.3	65.0	59.7	56.1	30.3	17.9
Escalating Percent of Gross Margin	18.5	17.8	13.9	18.7	16.1	10.0	12.6	12.2	21.2	50.0
Other Payment Plan	19.1	16.4	19.4	13.2	10.8	12.5	16.8	18.3	18.2	0.0
Other Basis for Commission Payments										
Prompt Payment/Billing Discounts	13.0	13.2	14.3	16.4	15.4	17.5	16.2	23.8	21.2	14.3
Service	33.5	32.4	42.9	33.8	48.4	57.5	27.4	31.3	27.3	21.4
Repair Parts	50.3	47.1	57.1	49.8	55.0	57.5	47.9	51.3	54.6	35.7
Accessories/Tooling	61.5	64.7	57.1	55.0	55.0	60.0	57.3	61.3	54.6	46.4
Finance Plans	6.8	11.8	5.7	4.5	6.6	5.0	2.6	3.8	3.0	7.1
Cancellation Charges Collected	0.6	1.5	0.0	6.3	8.8	5.0	4.3	5.0	3.0	10.7
Lowest Volume Salesperson										
Total Sales	843,077	875,000	862,500	600,000	548,741	611,003	622,208	644,416	428,500	920,102
Gross Profit Contribution	205,964	216,563	211,744	133,500	117,156	135,948	155,552	161,104	58,919	231,406
Gross Margin	24.4	24.8	24.6	22.3	21.4	22.3	25.0	25.0	13.8	25.2
Highest Volume Salesperson										
Total Sales	5,000,000	5,000,000	4,715,884	3,891,028	3,135,000	4,300,000	3,379,500	3,725,180	10,462,000	6,902,206
Gross Profit Contribution	1,015,000	1,009,500	943,177	783,264	568,689	712,080	813,784	874,672	1,510,713	996,678
Gross Margin	20.3	20.2	20.0	20.1	18.1	16.6	24.1	23.5	14.4	14.4
Commission Credited										
Order Booked	3.6	2.7	2.8	0.4	0.0	0.0	0.0	0.0	0.0	3.6
Order Shipped	12.5	12.3	5.6	16.1	21.5	27.5	15.1	14.6	15.2	3.6
Upon Billing	62.5	69.9	66.7	50.6	53.8	45.0	54.6	53.7	30.3	46.4
Payment Received	21.4	15.1	25.0	33.0	24.7	27.5	30.3	31.7	54.6	46.4
Employment/Commission Policies										
Written Employment Contract	37.6	29.9	41.7	37.8	43.8	35.7	34.4	33.3	31.8	42.9
Ceiling to Prevent Comm. Windfalls	25.6	31.5	22.2	10.7	5.5	5.1	11.8	9.8	30.3	0.0
Make Quota Before Comm. Earned	39.3	43.8	30.6	31.5	26.9	25.0	33.6	31.7	51.5	14.3
New Salespeople Paid on Backlog	36.9	34.3	41.7	31.5	18.3	22.5	36.1	39.0	45.5	39.3
Backlog Paid Upon Termination	29.5	23.6	30.6	38.2	42.7	39.5	35.9	38.3	24.2	50.0
Charge Back for Bad Debt	59.5	54.8	63.9	50.2	42.4	32.5	56.8	53.1	57.6	39.3
Sales Contests Used										
Never	25.4	31.2	22.2	23.3	19.8	21.4	23.1	23.7	28.9	26.7
Rarely	44.8	40.3	55.6	52.8	51.0	52.4	56.2	54.8	53.3	43.3
Regularly	29.8	28.6	22.2	23.9	29.2	26.2	20.8	21.5	17.8	30.0
Sales Contest Prizes										
Cash	88.2	86.8	82.1	72.7	66.2	48.5	77.0	73.2	64.5	89.5
Travel	35.6	24.5	42.9	33.9	40.3	54.6	29.0	31.0	22.6	52.6
Merchandise	54.1	47.2	53.6	47.6	48.1	54.6	44.0	36.6	35.5	84.2
Other	27.4	30.2	25.0	22.9	27.3	45.5	20.0	16.9	29.0	10.5
Expense Reimbursement Policy										
All Expenses Reimbursed	77.3	81.3	86.1	71.7	79.6	75.0	72.0	71.4	67.4	51.7
Per Diem Payment	2.3	2.7	0.0	3.5	2.2	2.5	2.4	2.2	9.3	3.5
Compensation Covers Expenses	6.8	5.3	5.6	14.8	4.3		16.0	15.4	20.9	34.5
Travel Expenses Only Reimbursed	6.8	2.7	8.3	6.9	7.5	12.5	8.0	8.8	0.0	10.3
Fixed Monthly Expense Allowance	6.8	8.0	0.0	3.1	6.5	5.0	1.6	2.2	2.3	0.0
Car Arrangements										
None	11.2	9.1	5.6	22.2	18.8	35.7	22.1	21.5	15.6	43.3
Company Leased	14.6	19.5	2.8	14.4	8.3		12.6	9.7	33.3	13.3
Company Owned	20.8	14.3	27.8	21.1	27.1	23.8	20.5	18.3	15.6	13.3
Employee Owned (reimbursed)	53.4	57.1	63.9	42.3	45.8	26.2	44.9	50.5	35.6	30.0
Reimburse for Emp. Owned Cars			/	0						2270
Monthly Allowance	71.3	65.9	78.3	51.6	56.8	45.5	56.1	57.5	37.5	22.2
Gas/Oil	0.0	0.0	0.0	5.6	2.3		5.3	6.4	18.8	0.0
Mileage	28.7	34.1	21.7	42.9	40.9	54.6	38.6	36.2	43.8	77.8
Cell Phone Arrangements	20.7	54.1	21.7	72.7	70.7	54.0	30.0	30.2	₹3.0	77.0
None	10.1	9.1	8.3	9.3	7.3	9.5	10.8	9.7	4.4	16.7
Company Provided	65.2	64.9	61.1	64.8	66.7	61.9	63.1	60.2	75.6	50.0
Employee Owned (reimbursed)	7.3	7.8	5.6	7.3	1.0	0.0	6.2	6.5	11.1	26.7
Monthly Allowance	15.2	14.3	22.2	13.3	14.6	4.8	15.4	17.2	8.9	6.7
Other	2.3	3.9	2.8	5.3	10.4	23.8	4.6	6.5	0.0	0.0
Ottiel	2.3	3.9	2.0	ა.ა	10.4	23.0	4.0	0.0	0.0	0.0

2008 Employee Compensation Repo	ort	Co	opyright 2008 F	rofit Planning	Group, Inc.				Branch 35 of
Branches	Lower Midwest	Vanaga	- "	Wichita	Missouri	Ct Louis	Vanage City	Nobrooko	Omaha
Copyright © 2008 Profit Planning Group		Kansas	Topika 6.9	10.3	Missouri	St. Louis	Kansas City	Nebraska	Omaha 5.7
Typical Branch Sales (\$Mil) Branch Manager	5.2	7.8	0.9	10.3	4.6	5.6	6.2	4.5	5.7
Salary	53,880	50,200	55,000	66,062	54,800	56,484	52,500	56,105	60,000
Total Compensation	65,130	63,939	75,000	94,686	62,784	72,880	71,104	67,288	73,071
Bonus/Commission (% of salary)	21.6	25.0	26.6	41.1	17.6	15.0	21.9	25.4	25.4
Firms Paying Commission/Bonus	90.9	95.2	100.0	100.0	91.6	90.9	96.2	91.4	88.0
Branch Manager Bonus (% of Firms)	85.7	90.1	100.0	91.7	83.8	95.2	91.4	87.8	89.7
Discretionary	41.9	26.6	27.3	27.3	40.9	37.0	30.2	69.4	69.2
Achievement of Sales Goals	35.2	29.7	18.2	18.2	39.1	33.3	35.9	36.1	38.5
Achievement of Gross Margin Goals	41.5	40.6	72.7	27.3	53.6	46.3	50.9	30.6	30.8
Achievement of Profit Goals	39.5	25.0	27.3	36.4	48.2	40.7	34.0	38.9	38.5
Percentage of Sales	5.3	4.7	9.1	0.0	8.2	5.6	7.6	2.8	3.9
Percentage of Gross Margin	12.3	12.5	27.3	0.0	8.2	11.1	11.3	13.9	11.5
Percentage of Profits	36.9	50.0 9.4	54.6 18.2	72.7 0.0	30.9 1.8	20.4 1.9	39.6 3.8	41.7 13.9	38.5 11.5
Return on Equity/Assets/Sales Inside Sales	10.0	9.4	18.2	0.0	1.8	1.9	3.8	13.9	11.5
Inside Sales Staff (% of firms)	50.0	48.5	41.7	28.6	57.2	50.6	61.6	30.8	39.5
Inside Sales Stall (% of liffis) Inside Salespeople (# per branch)	2.0	2.0	0.0	3.0	2.0	2.5	2.0	1.0	2.0
Avg. Length of Employment (years)	6.0	5.0	n/a	12.0	7.0	7.5	5.0	5.0	6.0
Typical Inside Salesperson		2.0		0					2.0
Salary	36,000	43,222	n/a	33,635	41,216	43,530	39,215	25,880	32,000
Total Compensation	40,521	45,913	n/a	43,515	42,000	46,143	45,913	40,000	36,000
Bonus/Commission (% of salary)	10.2	8.6	n/a	6.2	8.0	6.1	11.1	135.7	17.1
Firms Paying Commission/Bonus	88.5	91.3	n/a	100.0	86.0	82.1	92.3	77.3	70.6
Beginning Inside Salesperson									
Salary	30,000	30,391	n/a	24,420	32,000	32,000	32,000	20,077	23,527
Total Compensation	30,792	30,000	n/a	29,250	30,415	33,795	34,506	35,000	35,000
Bonus/Commission (% of salary)	6.5	5.6	n/a	n/a	5.7	7.0	5.7	n/a	n/a
Firms Paying Commission/Bonus	69.6	63.6	n/a	75.0	74.1	73.3	64.7	63.6	55.6
Inside Sales Compensation Plans	15.4	21.3	0.0	33.3	10.1	12.6	8.9	25.0	26.7
Straight Salary Hourly	36.8	34.0	60.0	33.3 16.7	46.5	13.6 36.4	46.7	37.5	53.3
Salary & Commission	25.9	17.0	40.0	16.7	22.2	29.6	13.3	6.3	6.7
Salary & Bonus	13.4	19.2	0.0	16.7	14.1	13.6	24.4	6.3	0.0
Salary & Commission & Bonus	6.1	6.4	0.0	0.0	4.0	0.0	4.4	25.0	13.3
Other	2.4	2.1	0.0	16.7	3.0	6.8	2.2	0.0	0.0
Outside Sales									
Outside Sales Staff (% of firms)	98.6	99.0	100.0	100.0	98.8	100.0	97.3	98.1	97.4
Outside Salespeople (# per branch)	2.0	3.0	3.0	3.5	2.0	3.0	3.0	2.0	3.0
Average Employment (years)	7.0	6.7	9.0	9.2	8.0	8.0	6.0	8.0	8.0
Senior Sales Consultant									
Salary	40,000	37,160	36,500	47,105	46,201	52,000	44,000	27,801	38,501
Total Compensation	85,000	90,000	102,322	90,000	85,000	85,000	85,834	84,616	86,253
Bonus/Commission (% of salary)	103.3 93.8	145.6 100.0	155.8 100.0	145.6 100.0	70.0 95.5	44.0 94.4	99.5 97.1	144.5 95.5	118.6 94.4
Firms Paying Commission/Bonus	93.8	100.0	100.0	100.0	90.5	94.4	97.1	90.5	94.4
Typical Outside Salesperson Salary	35,000	34,320	36,500	40,000	37,800	40,000	35,000	21,000	27,601
Total Compensation	61,697	61,266	61,660	61,266	64,651	65,290	62,862	61,500	63,352
Bonus/Commission (% of salary)	76.8	85.6	n/a	53.7	62.5	53.2	52.5	110.8	100.0
Firms Paying Commission/Bonus	92.6	93.9	50.0	100.0	95.2	90.9	97.4	100.0	95.7
Beginning Outside Salesperson									
Salary	30,161	35,050	22,665	44,000	30,000	33,000	32,160	29,769	30,000
Total Compensation	45,000	46,400	58,932	48,000	43,000	51,000	46,400	38,000	39,860
Bonus/Commission (% of salary)	50.0	43.2	n/a	19.6	50.0	37.5	23.3	66.9	60.0
Firms Paying Commission/Bonus	79.5	69.4	75.0	77.8	86.0	78.3	81.3	75.0	81.3
Outside Sales Compensation Plans	_	_		= -					= -
Straight Salary	2.1	2.1	8.3	0.0	1.8	1.2	1.4	0.0	0.0
Salary & Bonus	7.8	8.3	8.3	9.5	7.6	6.9	8.5	5.9	5.4
Salary & Commission	37.7	43.8	25.0	33.3	36.3	32.2	40.9	43.1	46.0 21.6
Salary & Commission & Bonus	23.4 6.8	27.1 4.2	33.3 8.3	23.8 4.8	27.5	28.7 3.5	28.2 7.0	23.5 13.7	21.6 8.1
Straight Commission	1.8	0.0	0.0	4.8 0.0	4.1 2.9	3.5 2.3	1.4	0.0	0.0
Commission & Bonus (no salary) Commission & Draw Against Commission	20.5	14.6	16.7	28.6	19.9	2.s 25.3	12.7	13.7	18.9
Commission & Draw Against Commission Other	0.0	0.0		0.0	0.0	0.0	0.0	0.0	
Ouici	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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Branches	Lower								
Copyright © 2008 Profit Planning Group	Lower Midwest	Kansas	Topika	Wichita	Missouri	St. Louis	Kansas City	Nebraska	Omaha
Commission Payment Plans			Торіка				,		
Flat Percent of Sales	11.3	1.1	0.0	0.0	11.2	15.9	4.6	22.9	20.0
Escalating Percent of Sales	5.1	3.4	0.0	5.0	8.1	1.2	3.0	2.1	2.9
Flat Percent of Gross Margin	51.6	51.7	45.5	75.0	51.6	57.3	53.0	47.9	45.7
Escalating Percent of Gross Margin	26.4	37.1	54.6	20.0	26.7	24.4	33.3	18.8	20.0
Other Payment Plan	5.6	6.7	0.0	0.0	2.5	1.2	6.1	8.3	11.4
Other Basis for Commission Payments									
Prompt Payment/Billing Discounts	19.2	13.5	18.2	15.0	17.0	17.3	21.5	31.3	25.7
Service	34.4	29.2	27.3	30.0	37.7	34.6	40.0	47.9	48.6
Repair Parts	53.8	62.9	63.6	55.0	60.4	54.3	67.7	39.6	42.9
Accessories/Tooling	60.3	65.2	54.6	60.0	70.4	69.1	76.9	47.9	57.1
Finance Plans	13.4	11.2	9.1	25.0	12.0	7.4	15.4	25.0	25.7
Cancellation Charges Collected	6.7	1.1	0.0	5.0	6.3	9.9	4.6	12.5	11.4
Lowest Volume Salesperson	025 000	705 000	1 100 000	/ / / 550	002.000	000 000	1 000 000	450,000	F20,000
Total Sales	825,000	785,000	1,100,000	646,550	903,000	880,000		450,000	520,000
Gross Profit Contribution	200,558	206,298	227,700	149,806	207,690	220,352	249,919	90,900	110,500
Gross Margin	24.3	26.3	20.7	23.2	23.0	25.0	24.4	20.2	21.3
Highest Volume Salesperson	2 125 000	2 000 000	2 441 420	2 441 420	3 005 000	2 005 000	2 002 055	2 212 740	2 000 000
Total Sales	3,135,000 653,021	2,900,000 667,000	3,441,428 642,170	3,441,428 791,528	3,895,000 779,000	3,895,000 806,655	3,982,855 853,128	2,213,740 344,237	3,000,000 544,200
Gross Profit Contribution	20.8	23.0	18.7	23.0	20.0	20.7	21.4	15.6	18.1
Gross Margin Commission Credited	20.8	23.0	18.7	23.0	20.0	20.7	21.4	13.0	18.1
Order Booked	3.6	4.5	0.0	0.0	3.7	3.7	3.0	6.3	2.9
Order Shipped	8.9	6.7	9.1	5.0	13.7	11.0	18.2	0.0	5.7
Upon Billing	46.0	37.1	36.4	45.0	46.6	53.7	36.4	41.7	42.9
Payment Received	41.5	51.7	54.6	50.0	36.0	31.7	42.4	52.1	48.6
Employment/Commission Policies	11.0	01.7	01.0	00.0	00.0	01.7	12.1	02.1	10.0
Written Employment Contract	38.9	52.6	66.7	61.9	33.1	25.3	48.6	49.0	43.2
Ceiling to Prevent Comm. Windfalls	11.0	14.6	18.2	10.0	10.0	4.9	20.0	23.4	20.6
Make Quota Before Comm. Earned	29.1	36.0	45.5	50.0	32.3	34.2	34.9	18.8	17.1
New Salespeople Paid on Backlog	25.8	37.1	54.6	50.0	24.2	15.9	47.0	27.1	25.7
Backlog Paid Upon Termination	35.6	44.3	30.0	50.0	25.5	21.3	33.3	57.5	62.9
Charge Back for Bad Debt	45.0	55.1	45.5	65.0	45.3	53.7	47.0	40.4	44.1
Sales Contests Used									
Never	26.2	27.8	16.7	47.6	24.0	20.7	25.0	33.3	32.4
Rarely	50.7	51.6	75.0	23.8	55.0	55.2	54.2	35.3	43.2
Regularly	23.1	20.6	8.3	28.6	21.1	24.1	20.8	31.4	24.3
Sales Contest Prizes									
Cash	80.9	68.6	40.0	81.8	82.2	80.6	64.8	82.9	80.8
Travel	40.7	38.6	50.0		48.1	44.8		25.7	23.1
Merchandise	50.7	47.1	50.0	54.6	56.6	53.7	59.3	42.9	42.3
Other	26.6	20.0	30.0	18.2	27.1	38.8	14.8	17.1	15.4
Expense Reimbursement Policy									
All Expenses Reimbursed	78.8	91.8	100.0	85.7	81.7	73.8		74.0	80.6
Per Diem Payment	2.1	1.0	0.0	4.8	3.0	4.8	1.4	2.0	2.8
Compensation Covers Expenses	8.0	3.1	0.0	4.8	6.5	7.1	5.6	14.0	8.3
Travel Expenses Only Reimbursed	6.2	1.0	0.0	0.0	4.7	8.3	4.2	2.0	2.8
Fixed Monthly Expense Allowance	5.0	3.1	0.0	4.8	4.1	6.0	2.8	8.0	5.6
Car Arrangements	11 /	11 2	0.0	10.1	7.7	9.3	9.7	4.0	E 4
None	11.4 6.8	11.3 6.2	0.0 16.7	19.1 4.8	10.6	7.0	13.9	4.0 10.0	5.6 11.1
Company Leased	32.2	34.0	16.7	19.1	20.6	15.1	16.7	30.0	25.0
Company Owned	49.6	48.5	66.7	57.1	61.2	68.6	59.7	56.0	58.3
Employee Owned (reimbursed)	47.0	40.3	00.7	37.1	01.2	00.0	37.7	30.0	30.3
Reimburse for Emp. Owned Cars	45.8	40.4	25.0	33.3	43.1	43.9	41.9	50.0	42.9
Monthly Allowance Gas/Oil	1.3	2.1	0.0	8.3	0.0	0.0	0.0	0.0	0.0
Mileage	52.9	57.5	75.0		56.9	56.1	58.1	50.0	57.1
Cell Phone Arrangements	J2.7	31.3	13.0	30.3	30.7	JU. I	30.1	50.0	37.1
None	9.5	16.5	8.3	9.5	5.3	9.3	9.7	4.0	5.6
Company Provided	65.0	66.0	75.0		59.4	50.0		82.0	75.0
Employee Owned (reimbursed)	6.8	4.1	8.3	4.8	10.6	5.8	5.6	2.0	2.8
Monthly Allowance	16.3	11.3	8.3	28.6	20.0	26.7	9.7	10.0	13.9
Other	2.5	2.1	0.0		4.7	8.1	4.2	2.0	2.8
Outo	2.0	۷.۱	0.0	٦.0	7.7	0.1	٦.٢	2.0	2.0

2008 Employee Compensation Repo	port Copyright 2008 Profit Planning Group, Inc. Branch					Branch 37 of	48			
Branches										
		Oklahoma	+ .			_		.		
Copyright © 2008 Profit Planning Group	Oklahoma	City	Tulsa	Arkansas	Little Rock	Texas	Austin	Dallas	Houston	San Antonio
Typical Branch Sales (\$Mil) Branch Manager	8.9	10.0	5.9	3.6	4.5	6.3	10.1	8.4	5.2	7.0
Salary	57,325	74,336	61,717	52,458	58,500	53,050	60,000	56,090	53,291	50,653
Total Compensation	75,276	85,300	84,578	61,500	75,000	64,200	68,700	70,195	62,500	64,000
Bonus/Commission (% of salary)	27.5	18.6	33.3	10.6	18.9	18.1	20.1	16.9	16.1	22.1
Firms Paying Commission/Bonus	89.5	87.0	95.5	84.1	77.3	90.4	94.3	94.6	88.5	91.7
Branch Manager Bonus (% of Firms)	88.3	83.3	87.5	79.2	73.9	88.9	91.2	93.8	81.3	97.1
Discretionary	43.4	45.0	42.9	42.1	41.2	43.4	48.3	50.0	42.5	
Achievement of Sales Goals	35.9	40.0	33.3	31.6	41.2	41.1	48.3	37.8	41.1	55.9
Achievement of Gross Margin Goals	35.9 47.2	35.0 50.0	23.8 38.1	26.3 29.0	29.4 35.3	31.7 42.1	31.0 37.9	38.9 41.1	31.5 54.8	44.1 52.9
Achievement of Profit Goals	5.7	5.0	4.8	0.0	0.0	13.8	17.2	14.4	15.1	11.8
Percentage of Sales Percentage of Gross Margin	28.3	15.0	33.3	0.0	0.0	8.4	3.5	6.7	9.6	8.8
Percentage of Profits	49.1	45.0	52.4	10.5	11.8	22.9	27.6	21.1	32.9	8.8
Return on Equity/Assets/Sales	9.4	15.0	0.0	31.6	35.3	12.1	13.8	13.3	11.0	14.7
Inside Sales										
Inside Sales Staff (% of firms)	54.6	53.7	47.2	42.5	48.6	55.7	41.9	63.7	57.3	54.2
Inside Salespeople (# per branch)	2.0	2.0	2.0	1.0	2.0	2.0	3.0	3.0	2.0	3.0
Avg. Length of Employment (years)	7.0	6.0	7.0	5.5	6.0	5.0	4.6	7.0	4.0	4.0
Typical Inside Salesperson	24 505	21 202	20 505	24 500	40,393	40.000	40.010	10 757	39,000	27 500
Salary Total Componentian	34,585 42,873	31,200 40,000	39,595 45,000	36,500 38,331	40,393	40,000 44,747	40,212 44,116	42,757 45,391	39,000 47,833	37,500 44,000
Total Compensation Bonus/Commission (% of salary)	23.2	31.7	20.9	6.5	5.0	17.9	20.0	15.5	20.7	10.3
Firms Paying Commission/Bonus	100.0	100.0	100.0	90.0	91.7	86.2	91.7	91.2	82.2	100.0
Beginning Inside Salesperson										
Salary	29,535	29,246	35,000	28,800	28,800	32,000	36,834	32,000	30,000	31,669
Total Compensation	31,396	31,396	37,701	29,060	29,500	35,000	37,028	35,000	35,506	38,966
Bonus/Commission (% of salary)	8.9	13.9	3.7	4.5	n/a	11.6	11.2	8.9	14.8	4.5
Firms Paying Commission/Bonus	88.2	87.5	100.0	46.2	37.5	79.0	80.0	74.1	83.3	72.7
Inside Sales Compensation Plans	20.4	10.0	22.5	0.7	17.7	17.0	14.7	10.0	10.7	15.4
Straight Salary Hourly	20.4 29.6	18.2 45.5	23.5 17.7	9.7 22.6	17.7 29.4	17.2 27.9	16.7 44.4	19.0 29.1	12.7 32.4	15.4 26.9
Salary & Commission	35.2	22.7	41.2	45.2	29.4	28.2	16.7	21.5	23.9	34.6
Salary & Bonus	7.4	4.6	11.8	16.1	23.5	16.4	11.1	15.2	25.4	15.4
Salary & Commission & Bonus	5.6	4.6	5.9	3.2	0.0	7.3	5.6	8.9	4.2	3.9
Other	1.9	4.6	0.0	3.2	0.0	3.1	5.6	6.3	1.4	3.9
Outside Sales										
Outside Sales Staff (% of firms)	99.0	100.0	97.2	97.3	97.1	91.5	90.7	88.7	89.5	83.3
Outside Salespeople (# per branch)	2.0	3.0	2.0	2.0	2.0	2.0	2.0	3.0	2.0	
Average Employment (years) Senior Sales Consultant	7.0	7.0	6.0	6.5	5.5	7.0	8.0	7.0	5.5	5.0
Salary	39,800	40,077	12,000	40,000	42,112	40,200	50,000	45,248	36,000	27,601
Total Compensation	100,150	101,025	80,696	65,224	76,500	91,569	88,149	103,975	128,122	87,152
Bonus/Commission (% of salary)	110.3	110.3	66.2	100.0	82.5	105.5	137.8	73.9	141.7	227.0
Firms Paying Commission/Bonus	92.7	87.5	100.0	80.0	80.0	90.7	68.4	100.0	100.0	88.2
Typical Outside Salesperson										
Salary	33,914	36,000	30,000	31,369	35,000	33,600	39,000	35,000	34,000	30,000
Total Compensation	66,179	69,876	66,179	48,000	47,000	72,391	72,581	75,599	81,666	70,168
Bonus/Commission (% of salary)	88.2 92.6	93.1 92.6	37.9 95.7	45.8 76.7	45.1 73.3	75.4 94.3	73.3 82.4	62.2 98.3	80.4 100.0	115.3 88.0
Firms Paying Commission/Bonus Beginning Outside Salesperson	92.0	92.0	93.7	70.7	73.3	94.3	02.4	90.3	100.0	00.0
Salary	38,000	40,000	32,500	30,000	25,400	35,000	36,558	36,000	36,000	34,000
Total Compensation	46,500	48,000	42,500	45,000	45,826	49,929	42,500	50,634	50,964	44,054
Bonus/Commission (% of salary)	27.3	36.7	15.6	77.8	77.8	39.5	28.2	39.8	30.0	72.8
Firms Paying Commission/Bonus	86.2	76.5	100.0	76.0	83.3	76.6	72.2	75.6	85.2	58.8
Outside Sales Compensation Plans										
Straight Salary	0.0	0.0	0.0	7.0	5.9	4.4	2.6	0.0	7.0	2.5
Salary & Bonus	8.1	7.3	11.1	8.5	11.8	5.6	5.1	9.9	3.5	
Salary & Commission	31.3 22.2	31.7 24.4	30.6 16.7	38.0 9.9	38.2 14.7	39.4 19.3	15.4 18.0	34.2 20.7	51.8 14.9	57.5 15.0
Salary & Commission & Bonus Straight Commission	7.1	7.3	5.6	11.3	14.7	8.4	23.1	8.1	14.9 4.4	0.0
Commission & Bonus (no salary)	4.0	7.3	2.8	0.0	0.0	2.8	2.6	4.5	3.5	5.0
Commission & Donas (no salary) Commission & Draw Against Commission	27.3	22.0	33.3	25.4	17.7	20.2	33.3	22.5	14.9	17.5
Other	0.0	0.0			0.0	0.0	0.0	0.0	0.0	
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2008 Employee Compensation Repo	,,,,		pyrigin 2000 i	Profit Planning	oroup, inc.				Branch 38 O	
<i>Branches</i>		Oklahoma								
Copyright © 2008 Profit Planning Group	Oklahoma	City	Tulsa	Arkansas	Little Rock	Texas	Austin	Dallas	Houston	San Antonio
Commission Payment Plans		,								
Flat Percent of Sales	19.6	18.0	15.6	5.0	0.0	19.9	8.3	11.9	28.4	20.5
Escalating Percent of Sales	3.3	5.1	3.1	5.0	7.1	4.1	2.8	5.9	2.9	5.1
Flat Percent of Gross Margin	53.3	48.7	53.1	51.7	57.1	37.9	30.6	43.6	35.3	41.0
Escalating Percent of Gross Margin	16.3	15.4	21.9	31.7	32.1	23.7	44.4	25.7	21.6	12.8
Other Payment Plan	7.6	12.8	6.3	6.7	3.6	14.5	13.9	12.9	11.8	20.5
Other Basis for Commission Payments										
Prompt Payment/Billing Discounts	16.3	20.5	18.8	28.3	35.7	17.7	19.4	15.8	21.6	26.3
Service	30.4	30.8	31.3	28.3	39.3	32.1	16.7	33.7	38.2	34.2
Repair Parts	48.9	51.3	46.9	41.7	35.7	49.0	47.2	51.5	54.9	50.0
Accessories/Tooling	45.7	48.7	46.9	58.3	53.6	52.3	50.0	52.5	58.8	55.3
Finance Plans	12.0	12.8	18.8	13.3	21.4	13.3	11.1	8.9	21.6	13.2
Cancellation Charges Collected	8.7	7.7	15.6	8.3	14.3	11.5	13.9	10.9	18.6	7.9
Lowest Volume Salesperson										
Total Sales	743,099	736,088	743,099	850,000	600,000	729,076	1,093,171	972,800	400,000	324,970
Gross Profit Contribution	170,987	182,918	181,465	243,185	169,440	172,426	228,035	230,067	104,080	70,096
Gross Margin	23.0	24.9	24.4	28.6	28.2	23.7	20.9	23.7	26.0	21.6
Highest Volume Salesperson										
Total Sales	4,088,212	4,815,355	2,584,142	1,600,000	1,925,000	4,133,785	5,156,389	5,063,964	3,000,000	5,212,777
Gross Profit Contribution	860,160	1,013,151	567,219	407,680	490,490	856,107	967,854	1,065,458	621,300	981,045
Gross Margin	21.0	21.0	22.0	25.5	25.5	20.7	18.8	21.0	20.7	18.8
Commission Credited		- 4							40.0	4- 4
Order Booked	3.3	5.1	0.0	0.0	0.0	7.7	2.8	6.9	10.9	15.4
Order Shipped	11.0	12.8	9.7	3.4	0.0	11.5	8.3	26.7	6.9	7.7
Upon Billing	51.7	48.7	48.4	52.5	55.6	56.8	58.3	45.5	57.4	53.9
Payment Received	34.1	33.3	41.9	44.1	44.4	24.0	30.6	20.8	24.8	23.1
Employment/Commission Policies	37.4	41.5	33.3	29.2	31.4	41.2	28.2	50.5	44.7	40.0
Written Employment Contract	6.7	7.9	6.5	5.0	31.4	15.9	16.7	15.8	13.7	30.8
Ceiling to Prevent Comm. Windfalls	30.4	35.9	21.9	16.7	3.0 21.4	31.6	25.0	31.7	41.2	38.5
Make Quota Before Comm. Earned	22.8	28.2	21.9	16.7	14.3	17.3	13.9	16.8	22.6	18.0
New Salespeople Paid on Backlog Backlog Paid Upon Termination	41.8	41.0	37.5	22.0	17.9	41.5	28.6	38.4	51.0	41.0
Charge Back for Bad Debt	34.8	46.2	31.3	48.3	50.0	52.2	55.6	51.5	52.0	64.1
Sales Contests Used	34.0	40.2	31.3	40.5	30.0	32.2	33.0	31.3	32.0	04.1
Never	15.2	14.6	22.2	39.4	35.3	18.4	26.3	13.1	16.8	15.0
Rarely	62.6	58.5	63.9	33.8	38.2	54.7	47.4	51.4	60.2	57.5
Regularly	22.2	26.8	13.9	26.8	26.5	26.9	26.3	35.5	23.0	27.5
Sales Contest Prizes										
Cash	83.3	85.7	82.1	90.7	90.9	84.4	75.0	88.2	88.3	79.4
Travel	34.5	40.0	32.1	46.5	36.4	47.7	57.1	51.6	42.6	55.9
Merchandise	45.2	48.6	42.9	55.8	50.0	50.0	39.3	51.6	43.6	38.2
Other	28.6	25.7	21.4	39.5	27.3	37.6	32.1	33.3	37.2	38.2
Expense Reimbursement Policy										
All Expenses Reimbursed	70.7	70.7	72.2	68.6	64.7	73.1	75.7	71.3	73.0	65.0
Per Diem Payment	2.0	2.4	2.8	1.4	2.9	0.7	0.0	0.9	0.9	
Compensation Covers Expenses	16.2	17.1	16.7	2.9	5.9	9.1	10.8	12.0	12.6	15.0
Travel Expenses Only Reimbursed	7.1	2.4	5.6	18.6	17.7	11.9	10.8	10.2	4.5	
Fixed Monthly Expense Allowance	4.0	7.3	2.8	8.6	8.8	5.2	2.7	5.6	9.0	7.5
Car Arrangements										
None	17.4	24.4	8.6	17.4	24.2	12.5	13.2	16.7	15.9	12.5
Company Leased	3.1	4.9	0.0	1.5	3.0	5.4	5.3	5.6	8.9	0.0
Company Owned	41.8	34.2	48.6	46.4	33.3	26.4	13.2	21.3	14.2	
Employee Owned (reimbursed)	37.8	36.6	42.9	34.8	39.4	55.8	68.4	56.5	61.1	57.5
Reimburse for Emp. Owned Cars										
Monthly Allowance	62.2	60.0	53.3	37.5	30.8	60.9	69.2	60.0	62.3	34.8
Gas/Oil	2.7	6.7	0.0	4.2	7.7	0.0	0.0	0.0	0.0	
Mileage	35.1	33.3	46.7	58.3	61.5	39.2	30.8	40.0	37.7	65.2
Cell Phone Arrangements										
None	13.3	17.1	8.6	8.5	14.7	10.6	21.1	10.2	15.8	10.0
Company Provided	64.3	61.0	65.7	66.2	61.8	56.6	44.7	62.0	50.0	57.5
Employee Owned (reimbursed)	4.1	4.9	2.9	8.5	5.9	5.2	5.3	4.6	4.4	12.5
Monthly Allowance	17.4	17.1	20.0	16.9	17.7	26.8	29.0	22.2	27.2	20.0
Other	1.0	0.0	2.9	0.0	0.0	0.9	0.0	0.9	2.6	0.0

2008 Employee Compensation Rep	ort	Co	pyright 2008 F	Profit Planning (Group, Inc.				Branch 39 of
Branches Copyright © 2008 Profit Planning Group	Rocky Mountains	Arizona	Phoenix	Colorado	Denver	Idaho	Utah	Salt Lake City	Montana
Typical Branch Sales (\$Mil)	7.6	6.3	12.7	9.4	12.8	5.0	5.8	5.8	10.9
Branch Manager	7.0	0.0	12.7	,	12.0	0.0	0.0	0.0	10.7
Salary	55,650	54,947	62,681	61,300	68,650	53,971	58,607	65,520	50,000
Total Compensation	72,226	62,541	75,000	75,000	86,850	66,072	87,300	88,950	65,000
Bonus/Commission (% of salary)	25.0	19.6	25.5	17.3	22.6	37.9	40.2	40.1	30.0
Firms Paying Commission/Bonus	85.3	91.7	92.9	91.3	91.5	82.4	86.7	86.1	81.0
Branch Manager Bonus (% of Firms)	87.2	94.7	94.1	86.4	88.7	80.0	84.9	81.4	92.0
Discretionary	44.4	49.0	41.0	24.7	31.9	44.2	52.3	45.7	73.9
Achievement of Sales Goals	46.2	44.1	54.1	49.4	51.1	32.6	52.3	54.3	47.8
Achievement of Gross Margin Goals	32.6	44.1	37.7	37.1	34.0	7.0	31.8	31.4	43.5
Achievement of Profit Goals	46.9	52.0	47.5	55.1	53.2	30.2	45.5	45.7	47.8
Percentage of Sales	9.2	12.8	14.8	5.6	8.5	2.3	20.5	17.1	8.7
Percentage of Gross Margin	16.4	22.6	24.6	15.7	17.0	11.6	22.7	20.0	8.7
Percentage of Profits	31.8	27.5	31.2	28.1	36.2	48.8	38.6	34.3	30.4
Return on Equity/Assets/Sales	11.0	7.8	9.8	4.5	6.4	16.3	25.0	17.1	13.0
Inside Sales									
Inside Sales Staff (% of firms)	54.1	46.2	48.4	66.9	72.5	68.9	54.2	56.3	25.8
Inside Salespeople (# per branch)	1.0	1.0	1.0	2.0	3.0	1.0	2.0	2.0	1.0
Avg. Length of Employment (years)	5.0	5.0	5.0	3.0	5.0	6.0	8.0	8.0	4.5
Typical Inside Salesperson									
Salary	40,000	40,150	41,550	43,215	42,840	38,272	43,000	42,409	32,037
Total Compensation	44,171	47,343	48,528	43,384	44,584	40,362	45,000	45,000	39,174
Bonus/Commission (% of salary)	14.3	17.3	13.0	11.5	10.6	10.1	11.1	8.9	11.9
Firms Paying Commission/Bonus	85.7	87.5	86.7	88.2	90.9	87.5	76.5	75.0	91.7
Beginning Inside Salesperson									
Salary	33,000	33,620	35,175	33,332	37,240	27,125	34,500	34,000	30,000
Total Compensation	37,051	37,000	38,000	37,674	39,897	33,250	37,051	37,051	40,000
Bonus/Commission (% of salary)	11.8	8.2	14.7	9.6	9.1	16.7	5.5	4.2	33.3
Firms Paying Commission/Bonus	62.8	60.0	54.6	70.8	80.0	71.4	53.9	50.0	77.8
Inside Sales Compensation Plans									
Straight Salary	23.4	36.4	38.6	23.1	26.0	9.5	31.3	33.3	0.0
Hourly	40.3	30.3	29.6	31.9	32.0	61.9	43.8	44.4	62.5
Salary & Commission	21.8	24.2	25.0	27.5	26.0	23.8	6.3	7.4	37.5
Salary & Bonus	11.0	6.1	4.6	14.3	12.0	2.4	12.5	7.4	0.0
Salary & Commission & Bonus	2.9	0.0	0.0	3.3	4.0	2.4	6.3	7.4	0.0
Other	0.7	3.0	2.3	0.0	0.0	0.0	0.0	0.0	0.0
Outside Sales									
Outside Sales Staff (% of firms)	96.3	94.4	92.3	94.1	95.7	100.0	100.0	100.0	96.8
Outside Salespeople (# per branch)	2.0	2.0	2.0	3.0	4.0	1.0	3.0	3.0	1.5
Average Employment (years)	6.0	6.0	6.0	7.0	8.0	4.5	7.0	8.0	4.5
Senior Sales Consultant									
Salary	40,000	41,500	43,000	44,000	33,306	27,601	40,800	41,000	41,000
Total Compensation	83,818	102,995	105,990	84,750	90,105	70,100	86,500	95,000	56,000
Bonus/Commission (% of salary)	93.2	69.7	76.7	93.0	97.9	120.3	115.0	106.5	21.6
Firms Paying Commission/Bonus	90.4	93.2	93.9	94.7	96.4	100.0	92.9	100.0	77.8
Typical Outside Salesperson									
Salary	35,000	36,712	37,999	39,000	40,000	27,900	31,790	30,000	29,204
Total Compensation	62,948	66,507	72,112	72,468	77,900	55,213	67,000	78,480	51,642
Bonus/Commission (% of salary)	54.5	51.8	53.9	58.3	74.6	116.8	73.3	73.3	48.1
Firms Paying Commission/Bonus	88.8	90.7	90.2	91.2	94.6	90.6	96.3	96.0	95.5
Beginning Outside Salesperson									
Salary	32,000	34,000	36,000	40,004	40,000	30,000	31,500	30,750	30,000
Total Compensation	47,444	51,060	58,907	49,054	47,220	40,000	48,000	50,000	35,000
Bonus/Commission (% of salary)	35.1	21.9	35.3	38.2	39.4	73.1	41.7	50.0	11.3
Firms Paying Commission/Bonus	80.7	80.7	81.0	87.5	81.8	85.0	94.1	93.8	81.8
Outside Sales Compensation Plans									
Straight Salary	5.8	1.5	2.4	2.3	1.5	8.2	1.7	2.1	6.7
Salary & Bonus	14.2	15.6	16.7	15.5	16.4	4.9	20.3	18.8	10.0
Salary & Commission	30.7	39.3	40.5	34.9	34.3	29.5	20.3	22.9	10.0
							20.0	05.0	
Salary & Commission & Bonus	25.6	18.5	19.1	17.8	17.9	37.7	28.8	25.0	63.3
Straight Commission	25.6 7.6	18.5 16.3	8.3	1.6	1.5	9.8	5.1	6.3	0.0
Straight Commission Commission & Bonus (no salary)	25.6 7.6 1.3	18.5 16.3 1.5	8.3 2.4	1.6 0.8	1.5 1.5	9.8 0.0	5.1 3.4	6.3 4.2	0.0 0.0
Straight Commission	25.6 7.6	18.5 16.3	8.3	1.6	1.5	9.8	5.1	6.3	0.0 0.0 10.0

2000 Employee Compensation Repo	J1 (opyrigini 2000 i	Tone Flamming	oroup, mo.				Dianch 40 0i
Branches	Rocky							Salt Lake	
Copyright © 2008 Profit Planning Group	Mountains	Arizona	Phoenix	Colorado	Denver	Idaho	Utah	City	Montana
Commission Payment Plans	mountanto	711120110	1 110011111	00.0.440	2011101	iuario	Otali	3,	mornana
Flat Percent of Sales	7.9	7.1	7.4	8.7	9.3	4.2	6.5	7.9	15.4
Escalating Percent of Sales	11.1	13.4	14.7	8.7	7.4	4.2	6.5	7.9	11.5
Flat Percent of Gross Margin	40.0	40.2	50.0	53.4	48.2	27.1	45.7	44.7	3.9
Escalating Percent of Gross Margin	23.1	22.3	8.8	23.3	25.9	33.3	17.4	15.8	30.8
Other Payment Plan	18.0	17.0	19.1	5.8	9.3	31.3	23.9	23.7	38.5
Other Basis for Commission Payments									
Prompt Payment/Billing Discounts	17.6	14.3	14.7	12.8	20.4	16.7	26.1	21.1	28.0
Service	18.8	21.4	13.2	17.7	20.4	14.8	30.4	31.6	16.0
Repair Parts	35.0	36.6	30.9	32.4	37.0	40.7	45.7	47.4	44.0
Accessories/Tooling	41.2	40.2	36.8	41.2	48.2	44.4	60.9	63.2	32.0
Finance Plans	7.3	4.5	4.4	10.8	16.7	3.7	13.0	13.2	0.0
Cancellation Charges Collected	1.4	0.9	1.5	3.9	5.6	0.0	0.0	0.0	0.0
Lowest Volume Salesperson	, , , , , , , ,	(00.000	F00 000	F00 000	(40.000	4 004 000	F00 000	F00 000	4 500 000
Total Sales	600,000	600,000	590,000	580,000	640,000	1,021,000	500,000	500,000	1,500,000
Gross Profit Contribution	169,980	196,980	181,071	165,300	182,400	264,643	138,600	134,300	242,850
Gross Margin	28.3	32.8	30.7	28.5	28.5	25.9	27.7	26.9	16.2
Highest Volume Salesperson	4 000 000	3,600,000	2 600 000	2 211 775	4 000 000	7 676 501	3,000,000	2 000 000	1 222 172
Total Sales	4,000,000 920,000	1,061,280	3,600,000 1,061,280	3,211,775 899,297	4,000,000 1,009,200	7,676,581 1,254,353	612,600	3,000,000 646,800	4,322,172 806,950
Gross Profit Contribution Gross Margin	920,000	1,061,280	29.5	28.0	25.2	1,254,353	20.4	21.6	18.7
Commission Credited	23.0	27.3	27.3	20.0	23.2	10.3	20.4	21.0	10.7
Order Booked	3.7	3.6	4.4	3.9	5.6	4.2	8.7	7.9	0.0
Order Shipped	8.3	8.9	10.3	10.8	11.1	6.3	4.4	5.3	19.2
Upon Billing	65.3	70.5	66.2	69.6	64.8	56.3	69.6	68.4	38.5
Payment Received	22.7	17.0	19.1	15.7	18.5	33.3	17.4	18.4	42.3
Employment/Commission Policies	2217	.,,,		1017		00.0	.,		.2.0
Written Employment Contract	26.2	23.7	31.0	22.5	25.4	23.0	32.2	31.3	23.3
Ceiling to Prevent Comm. Windfalls	17.7	13.4	16.2	13.7	13.0	24.5	15.2	15.8	38.5
Make Quota Before Comm. Earned	29.3	33.9	35.3	18.6	24.1	17.0	21.7	18.4	53.9
New Salespeople Paid on Backlog	22.2	26.8	33.8	26.5	33.3	15.1	26.1	26.3	0.0
Backlog Paid Upon Termination	40.1	24.0	24.2	30.4	37.0	54.7	54.4	50.0	69.2
Charge Back for Bad Debt	33.7	26.8	32.4	31.7	35.2	34.0	56.5	57.9	42.3
Sales Contests Used									
Never	30.9	25.7	20.2	32.8	30.3	23.0	23.7	27.1	23.3
Rarely	48.6	59.6	61.9	39.1	42.4	65.6	66.1	64.6	13.3
Regularly	20.6	14.7	17.9	28.1	27.3	11.5	10.2	8.3	63.3
Sales Contest Prizes									
Cash	76.6	89.1	88.1	76.7	76.1	57.5	77.8	80.0	78.3
Travel	50.1	41.6	44.8	64.0	63.0	48.9	33.3	31.4	78.3
Merchandise	32.8	20.8	22.4	51.2	50.0	34.0	28.9	28.6	13.0
Other	23.9	12.9	14.9	39.5	30.4	25.5	31.1	25.7	8.7
Expense Reimbursement Policy	75.4		70.0	7/ 4	70.7	75.0	77.0	70.0	00.7
All Expenses Reimbursed	75.1	68.7	72.0	76.4	72.7	75.0	77.2	73.9	89.7
Per Diem Payment	1.3	0.8	1.2	2.4	3.0	1.7	0.0	0.0	3.5
Compensation Covers Expenses	4.9	14.2	7.3	0.8	1.5	3.3	3.5	4.4	0.0
Travel Expenses Only Reimbursed	13.8 4.9	11.9	13.4	17.1 3.3	16.7	13.3 6.7	10.5 8.8	13.0 8.7	3.5 3.5
Fixed Monthly Expense Allowance	4.9	4.5	6.1	3.3	6.1	0.7	8.8	8.7	3.5
Car Arrangements	7.6	19.1	13.1	5.5	6.0	1.6	5.1	6.3	0.0
None Company Logged	18.6	22.1	22.6	15.6	13.4	13.1	22.0	16.7	26.7
Company Owned	19.3	8.1	8.3	31.3	26.9	27.9	23.7	25.0	0.0
Company Owned Employee Owned (reimbursed)	54.6	50.7	56.0	47.7	53.7	57.4	49.2	52.1	73.3
Reimburse for Emp. Owned Cars	34.0	30.7	30.0	77.7	33.7	37.4	77.2	32.1	73.3
Monthly Allowance	63.3	68.7	68.9	73.2	68.6	52.9	57.1	58.3	66.7
Gas/Oil	1.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.8
Mileage	35.0	31.3	31.1	26.8	31.4	47.1	42.9	41.7	28.6
Cell Phone Arrangements	33.0	31.3	J1.1	20.0	31.4	77.1	72.7	71.7	20.0
None	4.6	14.7	4.8	1.6	0.0	3.3	0.0	0.0	0.0
Company Provided	68.3	55.9	60.7	62.5	59.7	83.3	79.7	77.1	46.7
Employee Owned (reimbursed)	6.6	11.0	11.9	3.9	4.5	1.7	3.4	4.2	20.0
Monthly Allowance	20.4	18.4	22.6	31.3	34.3	11.7	17.0	18.8	33.3
Other	0.2	0.0	0.0	0.8	1.5	0.0	0.0	0.0	0.0
5,1101	J.2	0.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0

2008 Employee Compensation Repo	JI C		opyrigint 2000 i	Tone i lanning	Group, Inc.	
Branches		Albuquer- que Santa				
Copyright © 2008 Profit Planning Group	New Mexico	Fe	Nevada	Las Vegas	Wyoming	
Typical Branch Sales (\$Mil)	8.0	6.2	10.0	9.3	4.9	
Branch Manager	F0.1/4	E4 (00	(2.010	F/ 000	E2 0E0	
Salary	52,164 61,000	54,600 65,000	62,010 82,970	56,000 78,596	52,858 65,125	
Total Compensation	15.3	15.6	36.0	31.7	42.9	
Bonus/Commission (% of salary) Firms Paying Commission/Bonus	87.9	88.9	75.0	88.0	57.7	
Branch Manager Bonus (% of Firms)	94.4	93.3	90.5	93.1	63.6	
Discretionary	47.1	50.0	54.1	37.0	33.3	
Achievement of Sales Goals	58.8	64.3	48.7	48.2	27.8	
Achievement of Gross Margin Goals	35.3	32.1	16.2	22.2	22.2	
Achievement of Profit Goals	38.2	35.7	35.1	40.7	61.1	
Percentage of Sales	11.8	7.1	2.7	11.1	5.6	
Percentage of Gross Margin	17.7	14.3	8.1	14.8	5.6	
Percentage of Profits	26.5 11.8	25.0 10.7	24.3 10.8	22.2 7.4	44.4 11.1	
Return on Equity/Assets/Sales Inside Sales	11.8	10.7	10.8	7.4	11.1	
Inside Sales Staff (% of firms)	48.9	58.8	47.3	51.3	54.1	
Inside Sales Stall (% of liftis) Inside Salespeople (# per branch)	1.0	1.0	1.0	1.0	0.0	
Avg. Length of Employment (years)	5.0	5.0	5.0	4.0	3.5	
Typical Inside Salesperson						
Salary	40,420	40,040	41,273	40,387	37,200	
Total Compensation	46,792	45,889	52,639	46,200	39,648	
Bonus/Commission (% of salary)	20.2	18.4	34.1	30.9	n/a	
Firms Paying Commission/Bonus	100.0	100.0	66.7	76.9	100.0	
Beginning Inside Salesperson	39,500	43,000	35,000	38,534	32,350	
Salary Total Compensation	40,461	42,492	34,720	48,595	33,910	
Bonus/Commission (% of salary)	20.9	20.9	37.7	n/a	n/a	
Firms Paying Commission/Bonus	83.3	80.0	66.7	75.0	0.0	
Inside Sales Compensation Plans						
Straight Salary	30.4	35.0	15.4	20.0	10.0	
Hourly	52.2	55.0	42.3	50.0	35.0	
Salary & Commission	8.7	5.0	19.2	10.0	20.0	
Salary & Bonus	4.4	5.0	15.4	15.0	35.0	
Salary & Commission & Bonus	4.4 0.0	0.0	7.7 0.0	5.0 0.0	0.0	
Other Outside Sales	0.0	0.0	0.0	0.0	0.0	
Outside Sales Outside Sales Staff (% of firms)	100.0	100.0	94.6	97.4	97.3	
Outside Salespeople (# per branch)	2.0	1.0	1.0	2.0	1.0	
Average Employment (years)	5.3	5.0	5.0	5.0	7.0	
Senior Sales Consultant						
Salary	52,045	53,301	38,500	31,000	50,508	
Total Compensation	79,118	81,726	110,000	110,000	60,150	
Bonus/Commission (% of salary)	39.3	11.8 92.9	123.8 90.9	152.3	198.4	
Firms Paying Commission/Bonus	94.4	92.9	90.9	100.0	46.2	
Typical Outside Salesperson Salary	38,160	33,280	38,000	33,941	45,000	
Total Compensation	61,187	44,745	68,695	70,413	48,000	
Bonus/Commission (% of salary)	19.1	20.8	49.3	66.7	160.8	
Firms Paying Commission/Bonus	95.5	92.9	87.0	100.0	35.7	
Beginning Outside Salesperson						
Salary	27,870	27,870	35,450	37,000	35,000	
Total Compensation	50,000	50,000	54,099	52,011	40,000	
Bonus/Commission (% of salary)	105.4	105.4	34.9	34.8	n/a	
Firms Paying Commission/Bonus	90.9	88.9	83.3	85.7	33.3	
Outside Sales Compensation Plans	L 1	8.8	5.7	0.0	36.1	
Straight Salary	6.4 8.5	11.8	20.8	0.0 28.2	36. I 11.1	
Salary & Bonus Salary & Commission	31.9	38.2	28.3	30.8	22.2	
Salary & Commission & Bonus	34.0	14.7	20.8	12.8	19.4	
Straight Commission	10.6	14.7	5.7	7.7	2.8	
Commission & Bonus (no salary)	0.0	0.0	3.8	5.1	0.0	
Commission & Draw Against Commission	8.5	11.8	15.1	15.4	8.3	
Commission & Draw riganist Commission					0.0	

Dranch Compensation Repo		Albuquer-	13 0	Profit Planning Group, Inc.		
Branches		que Santa				
Copyright © 2008 Profit Planning Group	New Mexico	Fe	Nevada	Las Vegas	Wyoming	
Commission Payment Plans	40.0	44.4	40.0	47.0		
Flat Percent of Sales	10.0	11.1	10.3	17.9	0.0	
Escalating Percent of Sales	17.5	25.9	15.4 30.8	17.9 35.7	15.8 26.3	
Flat Percent of Gross Margin	52.5 2.5	44.4 0.0	23.1	35. <i>1</i> 17.9	47.4	
Escalating Percent of Gross Margin	2.5 17.5	18.5	20.5	10.7	10.	
Other Payment Plan Other Basis for Commission Payments	17.3	10.3	20.3	10.7	10.	
Prompt Payment/Billing Discounts	22.5	29.6	23.1	28.6	10.	
Service	12.5	14.8	18.0	21.4	10.	
Repair Parts	25.0	25.9	33.3	35.7	10.	
Accessories/Tooling	37.5	44.4	38.5	46.4	15.	
Finance Plans	7.5	11.1	10.3	10.7	5.	
Cancellation Charges Collected	2.5	3.7	0.0	0.0	0.	
Lowest Volume Salesperson						
Total Sales	409,569	445,097	600,000	500,000	500,00	
Gross Profit Contribution	128,973	136,823	166,320	150,000	128,55	
Gross Margin	31.5	30.7	27.7	30.0	25.	
Highest Volume Salesperson						
Total Sales	3,147,000	3,147,000	5,100,000	4,000,000	9,225,00	
Gross Profit Contribution	687,620	687,620	1,059,780	1,226,000	1,723,23	
Gross Margin	21.9	21.9	20.8	30.7	18.	
Commission Credited						
Order Booked	2.5	0.0	2.6	3.6	0.	
Order Shipped	2.5	3.7	10.3	7.1	0.	
Upon Billing	65.0	63.0	59.0	60.7	73.	
Payment Received	30.0	33.3	28.2	28.6	26.	
Employment/Commission Policies	47.0	25.2	24.5	20.5	22	
Written Employment Contract	46.8	35.3	24.5 20.5	20.5 17.9	22 5	
Ceiling to Prevent Comm. Windfalls	23.1 50.0	26.9	20.5	21.4	5. 47.	
Make Quota Before Comm. Earned	17.5	44.4 25.9	25.6	25.0	15.	
New Salespeople Paid on Backlog	40.6	33.3	56.4	60.7	31.	
Backlog Paid Upon Termination Charge Back for Bad Debt	30.0	33.3	30.4	39.3	31.	
Sales Contests Used	30.0	33.3	30.0	37.3	31.	
Never	25.5	35.3	37.7	28.2	72.	
Rarely	55.3	44.1	43.4	56.4	11.	
Regularly	19.2	20.6	18.9	15.4	16.	
Sales Contest Prizes						
Cash	74.3	63.6	76.5	86.2	40.	
Travel	48.6	59.1	47.1	41.4	50.	
Merchandise	31.4	31.8	35.3	27.6	50.	
Other	17.1	13.6	11.8	0.0	60.	
Expense Reimbursement Policy						
All Expenses Reimbursed	75.6	71.9	79.6	78.4	73.	
Per Diem Payment	0.0	0.0	2.0	2.7	0.	
Compensation Covers Expenses	4.4	6.3	0.0	0.0	0.	
Travel Expenses Only Reimbursed	13.3	12.5	14.3	13.5	23.	
Fixed Monthly Expense Allowance	6.7	9.4	4.1	5.4	2.	
Car Arrangements	, .	0.0	0.0	F -	_	
None	6.4	8.8	3.8	5.1	0.	
Company Leased	25.5	8.8	13.2	10.3		
Company Owned	17.0 51.1	14.7	26.4 56.6	18.0 66.7	5	
Employee Owned (reimbursed)	51.1	67.7	50.6	00.7	83	
Reimburse for Emp. Owned Cars	04.4	0E 7	447	440	25	
Monthly Allowance	86.4 0.0	85.7 0.0	66.7 14.8	64.0 12.0	25.	
Gas/Oil	13.6	14.3	18.5	24.0	75	
Miloago	13.0	14.3	10.3	24.0	/5	
Mileage						
Cell Phone Arrangements	0.0	0.0	1 0	2.4	Λ	
Cell Phone Arrangements None	0.0 74 5	0.0 64.7	1.9 79.3	2.6 66.7		
Cell Phone Arrangements None Company Provided	74.5	64.7	79.3	66.7	86.	
Cell Phone Arrangements None					0. 86. 8. 5.	

2008 Employee Compensation Rep	ort	Group, Inc.				
Branches Copyright © 2008 Profit Planning Group	California & Hawaii	Northern California	Fresno	Sacramento	Calling	San Francisco
13 0	10.8	10.6	5.2	10.3	Salinas n/a	9.5
Typical Branch Sales (\$Mil) Branch Manager	10.0	10.0	3.2	10.5	Il/a	9.3
Salary	64,292	62,734	59,050	66,545	n/a	70,497
Total Compensation	80,000	78,500	70,620	77,853	n/a	90,008
Bonus/Commission (% of salary)	28.3	18.0	13.3	20.1	n/a	15.8
Firms Paying Commission/Bonus	85.6	86.0	100.0	88.5	n/a	90.9
Branch Manager Bonus (% of Firms)	88.5	88.9	100.0	89.7	n/a	91.5
Discretionary	37.7	42.2	37.5	42.3	n/a	41.5
Achievement of Sales Goals	34.5	36.3	12.5	42.3	n/a	36.6
Achievement of Gross Margin Goals	30.6	35.3	12.5	42.3	n/a	34.2
Achievement of Profit Goals	52.0 18.7	44.1 19.6	62.5 12.5	57.7 23.1	n/a n/a	31.7 14.6
Percentage of Sales Percentage of Gross Margin	19.1	22.6	0.0	23.1	n/a	14.0
Percentage of Profits	19.4	21.6	25.0	11.5	n/a	19.5
Return on Equity/Assets/Sales	2.8	1.0	12.5	0.0	n/a	0.0
Inside Sales						
Inside Sales Staff (% of firms)	54.3	49.4	43.8	46.3	n/a	51.2
Inside Salespeople (# per branch)	2.0	2.0	n/a	1.0	n/a	3.0
Avg. Length of Employment (years)	6.0	5.9	n/a	5.0	n/a	6.0
Typical Inside Salesperson						
Salary	41,700	44,053	n/a	43,790	n/a	45,000
Total Compensation	47,500	47,240	n/a	46,224	n/a	53,367
Bonus/Commission (% of salary)	17.1	13.8	n/a	17.8	n/a	14.3
Firms Paying Commission/Bonus	88.4	81.3	n/a	84.6	n/a	81.8
Beginning Inside Salesperson	34,620	40,000	n/a	38,000	n/a	40,000
Salary Total Compensation	38,348	41,288	n/a	35,000	n/a	45,000
Bonus/Commission (% of salary)	12.5	12.5	n/a	n/a	n/a	12.5
Firms Paying Commission/Bonus	85.1	84.0	n/a	n/a	n/a	87.5
Inside Sales Compensation Plans						
Straight Salary	17.5	21.6	0.0	10.5	n/a	26.2
Hourly	38.3	29.6	28.6	31.6	n/a	35.7
Salary & Commission	33.8	38.6	42.9	42.1	n/a	28.6
Salary & Bonus	6.7	5.7	28.6	10.5	n/a	2.4
Salary & Commission & Bonus	2.9	3.4	0.0	5.3	n/a	4.8
Other	0.8	1.1	0.0	0.0	n/a	2.4
Outside Sales Outside Sales Staff (% of firms)	96.4	95.5	93.8	92.7	n/a	96.3
Outside Sales Stall (% of lifffs) Outside Salespeople (# per branch)	3.0	3.0	1.0	2.0	n/a	4.0
Average Employment (years)	7.0	6.0	5.5	4.0	n/a	7.0
Senior Sales Consultant						
Salary	44,980	45,500	48,500	30,241	n/a	46,411
Total Compensation	92,513	97,184	90,958	95,025	n/a	100,000
Bonus/Commission (% of salary)	68.3	88.4	53.2	109.1	n/a	83.7
Firms Paying Commission/Bonus	97.4	95.6	100.0	100.0	n/a	100.0
Typical Outside Salesperson						
Salary	41,937	40,031	43,242	41,818	n/a	46,000
Total Compensation	70,000	66,151	69,728	65,000	n/a	78,896
Bonus/Commission (% of salary)	58.8 91.6	60.3 89.9	21.8 100.0	54.8 91.3	n/a n/a	44.6 90.9
Firms Paying Commission/Bonus	91.0	09.9	100.0	91.3	II/a	90.9
Beginning Outside Salesperson Salary	40,000	40,000	n/a	32,621	n/a	43,056
Total Compensation	51,675	51,750	n/a	48,702	n/a	65,551
Bonus/Commission (% of salary)	41.7	42.9	n/a	45.8	n/a	29.1
Firms Paying Commission/Bonus	80.8	84.8	n/a	85.7	n/a	85.0
Outside Sales Compensation Plans						
Straight Salary	2.3	4.1	0.0	2.6	n/a	0.0
Salary & Bonus	10.5	8.1	26.7	10.3	n/a	8.8
Salary & Commission	33.0	33.1	53.3	38.5	n/a	27.5
Salary & Commission & Bonus	24.7	24.4	20.0	23.1	n/a	23.8
Straight Commission	4.0	1.2	0.0	2.6	n/a	0.0
Commission & Bonus (no salary)	5.8	11.1	0.0	0.0	n/a	23.8
Commission & Draw Against Commission	19.8	18.0	0.0	23.1	n/a	16.3
Other	0.0	0.0	0.0	0.0	n/a	0.0

2000 Employee Compensation Repor			opyrigini 2000 i	TOTAL F TATIFITING	огоир, птс.	
Branches Copyright © 2008 Profit Planning Group	California &	Northern	Erocno	Cacramonto	0 "	San Francisco
19.0	Hawaii	California	Fresno	Sacramento	Salinas	FIAIICISCO
Commission Payment Plans	11 2	47	0.2	0.0	nla	1.4
Flat Percent of Sales	11.3 7.5	6.7 3.3	8.3 0.0	8.8 2.9	n/a n/a	5.6
Escalating Percent of Sales	53.2	61.3	58.3	55.9	n/a	70.8
Flat Percent of Gross Margin		14.7				9.7
Escalating Percent of Gross Margin	15.9 12.1	14.7	16.7 16.7	14.7 17.7	n/a	9.7 12.5
Other Payment Plan	12.1	14.0	10.7	17.7	n/a	12.5
Other Basis for Commission Payments	15.0	17.2	0.0	29.4	nla	15.3
Prompt Payment/Billing Discounts	18.0	17.3 18.0	0.0 25.0	29.4	n/a	
Service	36.3			50.0	n/a	13.9 34.7
Repair Parts	37.2	39.3 36.7	50.0		n/a	33.3
Accessories/Tooling			33.3	47.1	n/a	
Finance Plans	6.3	4.7	16.7	5.9	n/a	5.6
Cancellation Charges Collected	2.5	0.7	0.0	0.0	n/a	1.4
Lowest Volume Salesperson	705.044	0/7.000	F7F 000	115 101	,	4 000 000
Total Sales	735,341	967,000	575,000	445,484	n/a	1,200,000
Gross Profit Contribution	183,835	196,011	163,875	104,689	n/a	252,000
Gross Margin	25.0	20.3	28.5	23.5	n/a	21.0
Highest Volume Salesperson						
Total Sales	5,260,000	5,180,000	4,000,000	4,157,427	n/a	7,700,000
Gross Profit Contribution	1,206,644	1,033,410	1,030,400	769,124	n/a	1,742,510
Gross Margin	22.9	20.0	25.8	18.5	n/a	22.6
Commission Credited						
Order Booked	9.4	14.7	0.0	0.0	n/a	30.6
Order Shipped	17.7	15.3	25.0	14.7	n/a	15.3
Upon Billing	50.5	47.3	41.7	41.2	n/a	38.9
Payment Received	22.3	22.7	33.3	44.1	n/a	15.3
Employment/Commission Policies						
Written Employment Contract	35.7	32.6	25.0	35.9	n/a	33.8
Ceiling to Prevent Comm. Windfalls	15.1	12.7	8.3	14.7	n/a	12.5
Make Quota Before Comm. Earned	32.5	26.7	58.3	11.8	n/a	27.8
New Salespeople Paid on Backlog	18.6	15.3	16.7	20.6	n/a	15.3
Backlog Paid Upon Termination	36.5	31.7	40.0	47.1	n/a	25.4
Charge Back for Bad Debt	44.1	42.7	33.3	41.2	n/a	50.0
Sales Contests Used						
Never	21.1	23.7	6.7	43.6	n/a	13.0
Rarely	52.7	43.2	73.3	28.2	n/a	49.4
Regularly	26.1	33.1	20.0	28.2	n/a	37.7
Sales Contest Prizes						
Cash	82.0	80.6	78.6	72.7	n/a	88.1
Travel	48.9	55.8	42.9	63.6	n/a	59.7
Merchandise	36.5	48.1	28.6	54.6	n/a	44.8
Other	27.2	27.1	21.4	40.9	n/a	13.4
Expense Reimbursement Policy						
All Expenses Reimbursed	72.5	75.4	86.7	71.8	n/a	77.2
Per Diem Payment	1.2	0.6	0.0	0.0	n/a	1.3
Compensation Covers Expenses	3.8	2.3	6.7	2.6	n/a	2.5
Travel Expenses Only Reimbursed	16.2	17.0	6.7	20.5	n/a	13.9
Fixed Monthly Expense Allowance	6.3	4.7	0.0	5.1	n/a	5.1
Car Arrangements						
None	12.1	7.0	6.7	5.1	n/a	10.1
Company Leased	17.3	18.7	13.3	2.6	n/a	34.2
Company Owned	25.9	31.6	33.3	48.7	n/a	11.4
Employee Owned (reimbursed)	44.8	42.7	46.7	43.6	n/a	44.3
Reimburse for Emp. Owned Cars						
Monthly Allowance	65.6	69.9	57.1	70.6	n/a	62.9
Gas/Oil	2.6	2.7	0.0	0.0	n/a	5.7
	31.8	27.4	42.9	29.4	n/a	31.4
Mileage	00	_,	,		, u	31
Mileage Cell Phone Arrangements						
Cell Phone Arrangements	1.2	0.6	0.0	0.0	n/a	1.3
Cell Phone Arrangements None	1.2 64.3	0.6 56.1	0.0	0.0 64.1	n/a n/a	1.3 49.4
Cell Phone Arrangements None Company Provided	64.3	56.1	80.0	64.1	n/a	49.4
Cell Phone Arrangements None						

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Branches Copyright © 2008 Profit Planning Group	Southern California	Dakarafiald	Los Angeles	San Diego	Santa Barbara	Hawaii	
Typical Branch Sales (\$Mil)	10.3	Bakersfield 16.1	11.9	5.9	5.1	77.2	
Branch Manager							
Salary	67,600	53,452	69,996	56,500	n/a	60,000	
Total Compensation	85,000	65,968	86,250	65,000	n/a	64,000	
Bonus/Commission (% of salary)	31.3	22.5	33.4	26.8	n/a	11.2	
Firms Paying Commission/Bonus	86.6	100.0	85.3	88.2	n/a	57.1	
Branch Manager Bonus (% of Firms)	88.1	100.0	87.7	90.0	n/a	90.9	
Discretionary	31.4 35.0	0.0	32.0 39.0	16.7 33.3	n/a n/a	80.0 10.0	
Achievement of Sales Goals Achievement of Gross Margin Goals	29.3	25.0	28.0	50.0	n/a	0.0	
Achievement of Gross Margin Goals Achievement of Profit Goals	60.7	100.0	62.0	61.1	n/a	10.0	
Percentage of Sales	19.3	25.0	19.0	22.2	n/a	0.0	
Percentage of Gross Margin	17.9	25.0	17.0	33.3	n/a	0.0	
Percentage of Profits	18.6	50.0	18.0	11.1	n/a	10.0	
Return on Equity/Assets/Sales	4.3	0.0	4.0	5.6	n/a	0.0	
Inside Sales							
Inside Sales Staff (% of firms)	57.5	14.3	63.0	48.4	55.6	58.3	
Inside Salespeople (# per branch)	2.0	n/a	2.0	1.5	n/a	2.0	
Avg. Length of Employment (years)	6.0	n/a	6.0	8.5	n/a	6.5	
Typical Inside Salesperson							
Salary	39,499	n/a	39,750	37,899	n/a	42,000	
Total Compensation	48,398	n/a	48,398	43,499	n/a	42,000	
Bonus/Commission (% of salary)	22.9	n/a	22.9	18.9	n/a	16.6	
Firms Paying Commission/Bonus	97.3	n/a	96.5	100.0	n/a	70.0	
Beginning Inside Salesperson	32,400	n/a	34,600	32,240	n/a	27,566	
Salary Total Compensation	36,000	n/a	39,071	33,475	n/a	30,848	
Bonus/Commission (% of salary)	15.1	n/a	16.3	4.8	n/a	4.6	
Firms Paying Commission/Bonus	88.1	n/a	84.9	100.0	n/a	71.4	
Inside Sales Compensation Plans							
Straight Salary	12.3	n/a	13.5	13.3	0.0	42.9	
Hourly	45.7	n/a	50.0	40.0	20.0	21.4	
Salary & Commission	31.2	n/a	29.8	33.3	40.0	28.6	
Salary & Bonus	8.0	n/a	6.7	13.3	0.0	0.0	
Salary & Commission & Bonus	2.9	n/a	0.0	0.0	40.0	0.0	
Other	0.0	n/a	0.0	0.0	0.0	7.1	
Outside Sales	07.1	100.0	07.0	0/.0	100.0	05.0	
Outside Sales Staff (% of firms)	97.1	100.0	97.0 3.0	96.8 2.0	100.0	95.8	
Outside Salespeople (# per branch) Average Employment (years)	3.0 7.7	2.0 10.5	3.0 8.0	4.0	2.0 15.0	2.6 9.0	
Senior Sales Consultant	1.1	10.5	0.0	4.0	13.0	7.0	
Salary	49,840	41,759	52,294	56,579	35,000	20,800	
Total Compensation	93,067	72,000	97,731	87,172	65,000	53,593	
Bonus/Commission (% of salary)	54.2	38.5	54.7	43.8	55.7	142.5	
Firms Paying Commission/Bonus	98.3	100.0	98.7	85.7	100.0	100.0	
Typical Outside Salesperson							
Salary	43,697	n/a	48,001	45,000	35,000	26,929	
Total Compensation	75,000	n/a	79,539	62,957	55,000	53,311	
Bonus/Commission (% of salary)	53.5	n/a	55.9	20.5	57.1	64.9	
Firms Paying Commission/Bonus	95.5	n/a	96.0	85.7	100.0	63.6	
Beginning Outside Salesperson	40 500	,	44.400	40.000	,	10.007	
Salary	40,500	n/a	41,400	40,000	n/a	42,986	
Total Compensation	52,500 41.5	n/a n/a	53,977 41.9	52,581 17.1	n/a n/a	44,289	
Bonus/Commission (% of salary)	80.3		82.5	63.6		0.2 62.5	
Firms Paying Commission/Bonus Outside Sales Compensation Plans	00.3	n/a	02.3	03.0	n/a	02.0	
Straight Salary	0.9	0.0	0.6	0.0	0.0	4.4	
Salary & Bonus	12.8	0.0	12.4	10.0	0.0	4.4	
Salary & Commission	32.3	42.9	29.6	40.0	33.3	39.1	
Salary & Commission & Bonus	24.7	57.1	22.8	20.0	44.4	26.1	
Straight Commission	6.0	0.0	7.4	0.0	0.0	4.4	
Commission & Bonus (no salary)	2.6	0.0	3.1	3.3	0.0	0.0	
	20.9	0.0	24.1	26.7	22.2	21.7	
Commission & Draw Against Commission	20.9	0.0	24.1	20.7	22.2	21.7	

Drop rock to the compensation repu			opyrigini 2000 i	, , , , , , , , , , , , , , , , , , ,		
Branches	Southern				Ventura Santa	
Copyright © 2008 Profit Planning Group	California	Bakersfield	Los Angeles	San Diego	Barbara	Hawaii
Commission Payment Plans		Baltorshold	3	3		
Flat Percent of Sales	14.9	14.3	15.8	15.4	0.0	9.5
Escalating Percent of Sales	11.4	0.0	14.4	7.7	11.1	0.0
Flat Percent of Gross Margin	48.8	57.1	46.0	61.5	44.4	38.1
Escalating Percent of Gross Margin	13.9	28.6	12.2	7.7	33.3	42.9
Other Payment Plan	11.0	0.0	11.5	7.7	11.1	9.5
Other Basis for Commission Payments						
Prompt Payment/Billing Discounts	13.9	0.0	13.3	23.1	28.6	9.5
Service	18.0	28.6	11.9	34.6	28.6	19.1
Repair Parts	32.8	28.6	28.2	42.3	28.6	47.6
Accessories/Tooling	38.0	28.6	37.0	50.0	42.9	33.3
Finance Plans	8.2	14.3	6.7	15.4	0.0	0.0
Cancellation Charges Collected	4.1	0.0	3.7	3.9	14.3	0.0
Lowest Volume Salesperson						
Total Sales	683,660	n/a		540,000	n/a	80,000
Gross Profit Contribution	205,098	606,334		170,964	66,130	18,680
Gross Margin	30.0	n/a	28.9	31.7	n/a	23.4
Highest Volume Salesperson						
Total Sales	5,260,000	n/a		4,014,462	989,000	30,836,591
Gross Profit Contribution	1,353,924	1,930,062	1,285,864	1,287,037	390,952	4,338,708
Gross Margin	25.7	n/a	23.3	32.1	39.5	14.1
Commission Credited						
Order Booked	6.5	0.0		11.5	0.0	0.0
Order Shipped	19.4	14.3		15.4	11.1	19.1
Upon Billing	56.2	71.4	56.1	65.4	66.7	19.1
Payment Received	17.9	14.3	17.3	7.7	22.2	61.9
Employment/Commission Policies						
Written Employment Contract	39.4	57.1	37.7	43.3	77.8	21.7
Ceiling to Prevent Comm. Windfalls	17.4	14.3		19.2	22.2	9.5
Make Quota Before Comm. Earned	36.3	57.1	32.4	23.1	88.9	38.1
New Salespeople Paid on Backlog	21.9	14.3		26.9	11.1	9.5
Backlog Paid Upon Termination	39.9	50.0		29.2	42.9	41.2
Charge Back for Bad Debt	46.8	28.6	45.3	73.1	44.4	28.6
Sales Contests Used	10.0	0.0	17.0	17.0	FF /	21.7
Never	19.2 59.0	0.0 100.0	17.8 59.9	17.2 51.7	55.6 33.3	21.7 60.9
Rarely	21.8	0.0	22.3	31.7	33.3 11.1	17.4
Regularly	21.0	0.0	22.3	31.0	11.1	17.4
Sales Contest Prizes	83.0	100.0	81.3	90.5	80.0	83.3
Cash Travel	42.9	0.0		57.1	20.0	66.7
Merchandise	28.0	14.3		42.9	20.0	41.7
Other	29.1	14.3	32.8	28.6	20.0	0.0
Expense Reimbursement Policy	27.1	14.5	32.0	20.0	20.0	0.0
All Expenses Reimbursed	68.9	85.7	68.5	46.7	77.8	90.0
Per Diem Payment	1.7	0.0		0.0	0.0	0.0
Compensation Covers Expenses	5.1	0.0		10.0	0.0	0.0
Travel Expenses Only Reimbursed	16.2	14.3		20.0	11.1	10.0
Fixed Monthly Expense Allowance	8.1	0.0	6.2	23.3	11.1	0.0
Car Arrangements	0	0.0	0.2	20.0		0.0
None	15.3	0.0	16.7	20.0	0.0	17.4
Company Leased	17.5	42.9		20.0	22.2	4.4
Company Owned	24.3	42.9	19.8	30.0	55.6	0.0
Employee Owned (reimbursed)	43.0	14.3	46.9	30.0	22.2	78.3
Reimburse for Emp. Owned Cars						
Monthly Allowance	63.4	n/a	69.7	44.4	n/a	61.1
Gas/Oil	2.0	n/a		0.0	n/a	5.6
Mileage	34.7	n/a		55.6	n/a	33.3
Cell Phone Arrangements	· · · · ·		33.0	00.0		22.0
None	1.3	0.0	1.9	0.0	0.0	4.4
Company Provided	72.3	100.0	72.2	66.7	77.8	43.5
Employee Owned (reimbursed)	5.1	0.0		3.3	0.0	30.4
Monthly Allowance	21.3	0.0		30.0	22.2	21.7
Other	0.0	0.0		0.0	0.0	0.0
Othor	0.0	3.0	0.0	0.0	5.0	3.0

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Branches					Wash-			
Copyright © 2008 Profit Planning Group	North West	Alaska	Oregon	Portland	ington	Seattle	Puerto Rico	Canada
Typical Branch Sales (\$Mil)	9.3	4.2	7.2	11.7	9.7	12.2	8.2	3.9
Branch Manager								
Salary	60,000	68,929	60,330	66,000	58,777	70,100		65,000
Total Compensation	80,039	75,150	80,000	89,997	80,047	90,000		80,213
Bonus/Commission (% of salary)	25.8 89.9	9.6 87.5	22.7 88.7	23.4 91.4	29.5 90.8	25.7 92.0	8.4 88.2	23.5 91.5
Firms Paying Commission/Bonus Branch Manager Bonus (% of Firms)	83.5	87.5	83.8	87.2	83.1	92.6		83.8
Discretionary	32.9	71.4	26.8	24.2	33.7	36.2		51.5
Achievement of Sales Goals	39.9	57.1	37.5	39.4	40.0	42.6		46.7
Achievement of Gross Margin Goals	27.9	28.6	19.6	21.2	32.6	29.8		38.8
Achievement of Profit Goals	42.4	42.9	39.3	51.5	44.2	40.4	0.0	63.0
Percentage of Sales	10.1	28.6	10.7	9.1	8.4	4.3		7.3
Percentage of Gross Margin	20.9	28.6	10.7	12.1	26.3	23.4		15.2
Percentage of Profits	43.7	28.6	41.1	27.3	46.3	34.0		27.3
Return on Equity/Assets/Sales	5.7	14.3	8.9	15.2	3.2	2.1	0.0	15.8
Inside Sales	56.6	25.0	57.8	4.4.4	57.6	52.1	21.7	56.9
Inside Sales Staff (% of firms)	2.0	1.0	2.0	64.6 3.0	2.0	3.0		2.0
Inside Salespeople (# per branch) Avg. Length of Employment (years)	5.5	8.0	5.0	6.0	5.5	5.3		5.0
Typical Inside Salesperson	5.5	0.0	3.0	0.0	5.5	5.5	11.0	3.0
Salary	38,650	47,000	39,760	40.000	38,039	39,800	41.764	42,500
Total Compensation	43,085	48,287	43,098	44,000	42,846	46,000		49,205
Bonus/Commission (% of salary)	12.0	n/a	10.0	18.1	16.2	21.4		15.9
Firms Paying Commission/Bonus	79.2	75.0	73.3	75.0	82.9	83.3	94.7	89.5
Beginning Inside Salesperson								
Salary	30,000	n/a	32,000	30,000	30,000	30,000		37,000
Total Compensation	33,002	n/a	33,500	35,000	32,837	33,280		40,000
Bonus/Commission (% of salary)	13.0	n/a	26.9	26.9	9.5	11.1		10.0
Firms Paying Commission/Bonus	59.0	n/a	45.0	63.6	65.0	56.5	100.0	79.1
Inside Sales Compensation Plans	22.6	n/o	31.3	29.0	18.4	24.3	0.0	17.1
Straight Salary Hourly	40.2	n/a n/a	29.2	29.0	46.0	24.3 29.7	80.0	17.1
Salary & Commission	20.4	n/a	22.9	25.8	19.5	24.3		24.4
Salary & Bonus	10.2	n/a	10.4	12.9	9.2	16.2		40.7
Salary & Commission & Bonus	5.8	n/a	4.2	3.2	6.9	5.4		6.5
Other	0.7	n/a	2.1	0.0	0.0	0.0	0.0	0.0
Outside Sales								
Outside Sales Staff (% of firms)	95.5	100.0	96.4	93.8	94.7	93.0		91.2
Outside Salespeople (# per branch)	2.0	1.0	2.0	3.0	3.0	3.0		2.0
Average Employment (years)	7.0	6.0	7.0	7.0	7.0	6.5	7.5	7.0
Senior Sales Consultant	27,000	27,000	40.000	40.000	25.200	27,000	F1 400	E4.000
Salary	36,000 77,161	36,000 61,140	40,000 76,081	48,000 83,000	35,399 78,416	36,000 99,923		54,000 77,256
Total Compensation Bonus/Commission (% of salary)	77,101	60.9	70,061	69.8	58.3	78.5		43.5
Firms Paying Commission/Bonus	93.9	80.0	93.2	95.8	95.1	92.9		96.9
Typical Outside Salesperson	7017	00.0	75.2	70.0	7011	,21,	10010	70.7
Salary	36,000	n/a	35,200	36,000	36,000	36,000	41,700	49,000
Total Compensation	60,000	n/a	62,500	66,000	60,000	65,048	56,425	65,000
Bonus/Commission (% of salary)	61.9	n/a	93.0	88.9	50.9	66.7	29.1	37.5
Firms Paying Commission/Bonus	91.7	n/a	91.5	89.7	92.7	92.9	100.0	94.4
Beginning Outside Salesperson								
Salary	35,998	n/a	34,250	31,818	35,998	35,000		42,000
Total Compensation	45,000	n/a	42,000	45,000	49,437	53,514	1	50,000
Bonus/Commission (% of salary)	28.0	n/a	28.0	31.0	25.0	40.1	47.4	18.2
Firms Paying Commission/Bonus	76.7	n/a	68.6	94.4	82.0	82.8	100.0	85.9
Outside Sales Compensation Plans	1.7	0.0	1.3	2.2	2.1	3.0	0.0	0.5
Straight Salary Salary & Bonus	5.6	12.5	6.3	2.2 8.9	4.9	6.0		30.7
Salary & Bonus Salary & Commission	36.2	25.0	32.5	40.0	38.9	40.3		48.6
Salary & Commission & Bonus	26.3	62.5	22.5	22.2	26.4	25.4	21.7	16.5
	17.2	0.0	17.5	2.2	18.1	13.4		2.4
Straight Commission			-	_				
Straight Commission Commission & Bonus (no salary)	0.9	0.0	0.0	0.0	1.4	3.0	0.0	0.0
Commission & Bonus (no salary) Commission & Draw Against Commission		0.0 0.0	0.0 18.8	0.0 22.2	1.4 8.3	3.0 9.0		0.0 1.4

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Branches					Wash-			
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Commission Payment Plans								
Flat Percent of Sales	13.6	42.9	6.9	7.5	15.8	13.6	0.0	21.8
Escalating Percent of Sales	9.6	0.0	15.3	20.0	6.7	5.1	0.0	15.7
Flat Percent of Gross Margin	49.8	42.9	48.6	40.0	50.8	54.2	0.0	36.7
Escalating Percent of Gross Margin	18.1	0.0	18.1	20.0	19.2	22.0	4.4	17.0
Other Payment Plan	9.1	14.3	11.1	12.5	7.5	5.1	95.7	8.8
Other Basis for Commission Payments								
Prompt Payment/Billing Discounts	11.3	14.3	11.0	15.4	11.3	13.6	16.7	8.5
Service	19.7	14.3	21.9	25.6	18.8	22.0	16.7	39.7
Repair Parts	40.4	71.4	43.8	46.2	36.8	33.9		44.7
Accessories/Tooling	36.6	14.3	41.1	38.5	35.3	32.2	66.7	44.7
Finance Plans	8.9	28.6	15.1	15.4	4.5	5.1	0.0	7.1
Cancellation Charges Collected	0.9	0.0	0.0	0.0	1.5	3.4	0.0	0.0
Lowest Volume Salesperson	0.7	0.0	0.0	0.0	1.0	0.1	0.0	0.0
Total Sales	504,254	492,104	500,000	660,000	649,477	703,819	1,661,794	500,000
Gross Profit Contribution	142,855	79,672	136,800	180,972	193,414	193,620		150,000
	28.3	16.2	27.4	27.4	29.8	27.5	26.0	30.0
Gross Margin	20.3	10.2	27.4	27.4	29.0	21.3	20.0	30.0
Highest Volume Salesperson	2 02/ 501	2 52/ ///	2 475 050	4 222 172	2.027.501	4 252 417	0.050.772	2 270 200
Total Sales	3,826,591	3,526,666	3,475,959	4,322,172	3,826,591	4,353,417	8,059,773	2,379,388
Gross Profit Contribution	946,699	775,867	847,786	1,054,178	946,699	1,069,199		681,457
Gross Margin	24.7	22.0	24.4	24.4	24.7	24.6	20.9	28.6
Commission Credited								
Order Booked	5.5	0.0	13.9	10.0	0.8	0.0	0.0	10.3
Order Shipped	20.1	42.9	15.3	15.0	21.7	18.6	0.0	30.1
Upon Billing	55.3	14.3	54.2	60.0	58.3	59.3	16.7	55.5
Payment Received	19.1	42.9	16.7	15.0	19.2	22.0	83.3	4.1
Employment/Commission Policies								
Written Employment Contract	28.7	50.0	29.1	38.6	27.3	37.5	8.7	67.5
Ceiling to Prevent Comm. Windfalls	13.1	28.6	10.8	10.0	13.5	15.3	66.7	4.8
Make Quota Before Comm. Earned	29.9	57.1	20.3	22.5	33.8	35.6	0.0	34.9
New Salespeople Paid on Backlog	25.2	0.0	31.1	40.0	23.3	28.8	16.7	26.7
Backlog Paid Upon Termination	29.0	16.7	25.0	28.2	32.0	33.3		36.3
Charge Back for Bad Debt	41.1	57.1	40.5	47.5	40.6	40.7	16.7	41.1
Sales Contests Used								
Never	27.2	62.5	18.9	18.6	29.5	25.0	78.3	47.6
Rarely	53.4	37.5	54.1	60.5	54.0	56.3		36.3
Regularly	19.5	0.0	27.0	20.9	16.6	18.8		16.0
Sales Contest Prizes	17.5	0.0	27.0	20.7	10.0	10.0	0.0	10.0
	87.0	75.0	85.0	85.7	88.8	85.4	0.0	65.5
Cash	41.4	50.0	40.0	42.9	41.8	47.9		40.9
Travel								
Merchandise	34.6	0.0	33.3	40.0	36.7	33.3		71.8
Other	22.2	0.0	20.0	31.4	24.5	22.9	0.0	51.8
Expense Reimbursement Policy	(400.0	70.0	== 0	70.0	== .	05.7	
All Expenses Reimbursed	77.6	100.0	72.0	75.0	79.3	75.4	95.7	82.6
Per Diem Payment	2.7	0.0	8.0	0.0	0.0	0.0		0.0
Compensation Covers Expenses	2.2	0.0	1.3	0.0	2.9	4.6		3.3
Travel Expenses Only Reimbursed	6.7	0.0	9.3	13.6	5.7	6.2	0.0	12.3
Fixed Monthly Expense Allowance	10.8	0.0	9.3	11.4	12.1	13.9	4.4	1.9
Car Arrangements								
None	9.0	0.0	4.0	4.6	12.1	13.9	4.4	2.8
Company Leased	14.8	25.0	14.7	6.8	14.3	18.5	73.9	22.6
Company Owned	12.6	12.5	12.0	13.6	12.9	10.8	4.4	4.7
Employee Owned (reimbursed)	63.7	62.5	69.3	75.0	60.7	56.9	17.4	69.8
Reimburse for Emp. Owned Cars								
Monthly Allowance	59.9	80.0	60.0	65.6	58.5	74.3	100.0	62.2
Gas/Oil	0.7	20.0	0.0	0.0	0.0	0.0	0.0	2.0
Mileage	39.4	0.0	40.0	34.4	41.5	25.7	0.0	35.8
_	37.4	0.0	JU.U	JT. T	71.3	23.7	0.0	33.0
Cell Phone Arrangements	6.7	0.0	2.7	2.3	9.3	6.2	0.0	1.4
None		75.0		65.9			95.7	85.9
Company Provided	67.3		73.3		63.6	66.2		
Employee Owned (reimbursed)	3.1	0.0	5.3	6.8	2.1	4.6		9.4
Monthly Allowance	22.4	25.0	17.3	22.7	25.0	23.1	4.4	2.8
Other	0.5	0.0	1.3	2.3	0.0	0.0	0.0	0.5