Controller

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

SAMPLE TABLE

Table 110
Controller: Salary

	25th Percentile	Median	Mean	75th Percentile
Overall	$82,980	$97,760	$99,304	$118,732
Staff Size 1 to 20	61,000	65,875	76,258	94,938
Staff Size 21 to 50	68,788	76,727	81,153	85,836
Staff Size 51 to 100	85,250	96,000	95,404	106,500
Staff Size 101 to 250	85,859	95,058	98,604	112,500
Staff Size 251 to 500	94,000	120,175	113,345	130,000
Staff Size over 500	111,196	126,612	128,276	143,515
Architectural	86,115	90,000	99,474	121,000
Architectural/Interiors	66,500	87,250	85,753	93,375
Engineering (Prime)	74,880	98,100	97,546	115,000
Engineering (Subconsultant)	77,590	106,050	100,609	115,315
A/E	87,788	107,000	102,893	121,663
A/E/P/I	92,435	105,400	112,154	112,500
Environmental	82,400	86,936	89,464	93,250
Private	85,000	97,930	100,014	115,794
Government	85,058	100,006	99,712	120,930
Mixed	74,900	94,193	97,550	114,625

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

Table 111
Controller: Bonus

	25th Percentile	Median	Mean	75th Percentile
Overall	$3,063	$6,365	$10,520	$14,643
Staff Size 1 to 20	2,075	2,775	3,758	4,563
Staff Size 21 to 50	2,000	5,000	6,666	8,000
Staff Size 51 to 100	3,225	5,910	7,920	14,548
Staff Size 101 to 250	4,725	7,750	11,021	10,151
Staff Size 251 to 500	5,000	10,000	12,932	18,600
Staff Size over 500	9,267	20,031	29,763	23,384
Architectural	2,000	8,000	8,152	14,700
Architectural/Interiors	1,500	3,300	9,283	5,000
Engineering (Prime)	2,500	5,800	11,685	11,750
Engineering (Subconsultant)	5,882	10,000	10,411	14,691
A/E	4,500	6,045	12,790	15,345
A/E/P/I	3,312	6,000	11,946	18,000
Environmental	2,500	4,500	4,920	5,000
Private	4,125	7,675	10,389	14,698
Government	1,975	5,000	9,687	13,938
Mixed	3,375	4,912	11,651	12,475

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Table 112
Controller: Total Direct Compensation

	25th Percentile	Median	Mean	75th Percentile
Overall	$84,700	$104,850	$108,546	$127,335
Staff Size 1 to 20	65,325	68,650	80,017	95,750
Staff Size 21 to 50	72,570	82,690	87,449	95,325
Staff Size 51 to 100	88,875	104,428	102,715	116,400
Staff Size 101 to 250	92,768	104,426	108,777	128,495
Staff Size 251 to 500	99,935	125,320	123,814	140,100
Staff Size over 500	113,719	143,012	146,134	166,760
Architectural	95,265	102,915	107,626	125,550
Architectural/Interiors	70,250	87,250	93,489	95,850
Engineering (Prime)	82,080	104,006	107,336	125,624
Engineering (Subconsultant)	85,396	112,712	109,718	127,325
A/E	99,602	112,660	114,520	142,500
A/E/P/I	99,935	107,500	121,445	141,000
Environmental	84,400	91,936	94,385	103,852
Private	85,000	107,618	109,289	125,993
Government	89,875	104,006	108,978	135,310
Mixed	82,395	101,844	106,705	121,013

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Table 113
Controller: Compensation-FAR Basis

	25th Percentile	Median	Mean	75th Percentile
Overall	$88,200	$107,486	$112,273	$131,701
Staff Size 1 to 20	67,501	71,672	82,657	96,435
Staff Size 21 to 50	74,360	86,476	90,801	101,747
Staff Size 51 to 100	90,888	107,530	106,081	118,320
Staff Size 101 to 250	95,620	106,593	112,255	134,375
Staff Size 251 to 500	103,000	127,173	126,549	142,057
Staff Size over 500	120,023	147,653	154,864	167,945

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

Table 114
Controller: Billing Rate

	25th Percentile	Median	Mean	75th Percentile
Overall	$85	$110	$127	$155
Staff Size 1 to 20	79	93	94	108
Staff Size 21 to 50	75	75	88	105
Staff Size 51 to 100	86	110	116	134
Staff Size 101 to 250	108	150	147	183
Staff Size 251 to 500	98	150	156	206
Staff Size over 500	NR	NR	NR	NR
Architectural	108	148	142	184
Architectural/Interiors	79	118	141	180
Engineering (Prime)	84	108	122	120
Engineering (Subconsultant)	85	93	113	128
A/E	100	105	125	130
A/E/P/I	130	150	149	169
Environmental	NR	NR	NR	NR
Private	76	93	115	141
Government	104	136	138	162
Mixed	101	120	139	149

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

Table 115
Controller: Fringe Benefits

	Company Car	Professional Dues	Health/ Social Club Dues	Educational Expenses Paid	Legal/ Financial Assistance	Paid Overtime	Key Person Insurance
Overall	6%	77%	10%	81%	5%	8%	6%
Staff Size 1 to 20	0	20	0	0	0	20	0
Staff Size 21 to 50	11	67	18	83	6	17	6
Staff Size 51 to 100	8	88	12	100	4	12	4
Staff Size 101 to 250	8	65	12	73	4	4	8
Staff Size 251 to 500	0	95	5	85	5	0	10
Staff Size over 500	0	90	0	80	10	10	0
Architectural	15	54	23	69	8	8	8
Architectural/Interiors	0	100	0	100	20	0	0
Engineering (Prime)	5	76	14	81	3	11	0
Engineering (Subconsultant)	0	74	4	83	4	8	9
A/E	9	82	9	91	0	9	18
A/E/P/I	0	100	0	67	0	0	11
Environmental	20	80	0	80	20	20	0
Private	4	65	7	78	4	9	2
Government	4	96	18	83	4	9	13
Mixed	11	86	7	86	7	7	8

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Table 116
Controller: Compensation Relationships

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

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Table 117
Controller: Other Compensation Factors

	Bonus as Percentage of Salary Median	Percentage Receiving Bonus
Overall	7%	80%
Staff Size 1 to 20	5	83
Staff Size 21 to 50	7	94
Staff Size 51 to 100	7	88
Staff Size 101 to 250	8	73
Staff Size 251 to 500	11	76
Staff Size over 500	13	60
Architectural	9	92
Architectural/Interiors	3	67
Engineering (Prime)	7	73
Engineering (Subconsultant)	10	83
A/E	6	91
A/E/P/I	6	67
Environmental	6	NR
Private	8	84
Government	6	78
Mixed	6	75

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Table 118
Controller: Retirement

	Retirement Contribution		Retirement as Percentage of Salary	
	Median	Mean	Median	Mean
Overall	$3,036	$4,481	3%	4%
Staff Size 1 to 20	2,270	2,641	4	3
Staff Size 21 to 50	3,031	3,548	4	4
Staff Size 51 to 100	2,462	3,647	3	4
Staff Size 101 to 250	2,700	3,931	3	4
Staff Size 251 to 500	3,300	4,417	3	4
Staff Size over 500	8,464	14,551	7	11
Architectural	1,840	1,875	2	2
Architectural/Interiors	NR	NR	NR	NR
Engineering (Prime)	3,276	5,433	3	5
Engineering (Subconsultant)	2,932	4,377	3	4
A/E	3,283	3,959	3	4
A/E/P/I	4,017	4,410	4	4
Environmental	3,634	3,426	4	4
Private	2,894	3,920	3	4
Government	3,400	5,385	4	5
Mixed	3,276	4,754	3	5

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Table 119
Controller: Time Charges

(Medians)	Projects	Business Development	Overtime (if works OT)	Direct Labor Multiplier	Revenue Factor
Overall	0%	0%	10%	2.91	0.00
Staff Size 1 to 20	2	0	10	2.30	0.03
Staff Size 21 to 50	0	0	5	2.74	0.00
Staff Size 51 to 100	0	0	6	3.01	0.00
Staff Size 101 to 250	0	0	14	2.74	0.00
Staff Size 251 to 500	NR	NR	NR	NR	NR
Staff Size over 500	0	0	9	2.90	0.02
Architectural	0	0	NR	NR	NR
Architectural/Interiors	0	0	8	NR	NR
Engineering (Prime)	0	0	8	3.09	0.00
Engineering (Subconsultant)	0	0	15	2.79	0.00
A/E	0	0	5	2.73	0.00
A/E/P/I	0	0	16	3.11	0.00
Environmental	0	0	NR	NR	NR
Private	0	0	10	2.64	0.00
Government	0	0	8	3.07	0.00
Mixed	0	0	6	3.11	0.00

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

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

Table 120
Controller: Ownership and Insurance

Item	Median	Mean
Percentage of Firm Owned	1%	2%
Insurance Costs Paid by the Firm		
Health	$5,700	$7,391
Life	128	283
Disability	330	360
Dental	540	622
Hearing/Vision	93	103
Face Value Insurance		
Life Insurance	100,000	116,431
Key Person Insurance	NR	NR

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