



2017 SALARY GUIDE

ACCOUNTING & FINANCE



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For localized compensation and the latest news on salary and hiring trends, please visit our Salary Center.

roberthalf.com/salary-center

WELCOME TO THE 2017 ROBERT HALF SALARY GUIDE FOR ACCOUNTING AND FINANCE

Competitive compensation is critical in the tug-of-war companies are waging over skilled accounting and finance professionals today. It's also a firm's best line of defense against losing top talent.

To enhance recruiting and retention, more employers are willing to negotiate compensation, our research shows. But to succeed, hiring managers must keep up with the most current pay rates for these professionals.

That's why, for decades, we have published our annual Salary Guide to help employers evaluate compensation trends and develop a talent strategy that aligns with their industry and region. Professionals also look to the research to determine the appropriate salary for their position and experience.

The 2017 Robert Half Salary Guide for Accounting and Finance features a comprehensive list of salary ranges for positions in accounting and finance, including public accounting and financial services, as well as the most recent hiring and workplace trends. It can ensure the compensation you offer helps attract and retain today's top performers.

We also understand each hiring situation is different. That's where the personal expertise of our recruiting and staffing professionals comes in. Let us be your resource as you set compensation levels for new hires, plan budgets and seek insights on the hiring environment.

ABOUT THE DATA IN THE GUIDE

The 2017 Robert Half Salary Guide for Accounting and Finance features salary ranges for more than 400 positions across corporate and public accounting, finance, banking, and financial services.

Our data are based chiefly on the thousands of full-time, temporary and project placements our recruiting and staffing professionals make each year. Hiring trends and other information in the guide are based on our office network and surveys of CFOs and hiring managers.

The projected salaries for each position reflect starting pay only. Bonuses, incentives and other forms of compensation are not taken into account.

Since professionals joining a company may enter at a variety of experience levels, we report salaries in ranges. The ranges represent national averages and can be adjusted for your market by using the local variance numbers on Pages [24-25](#).



THE HIRING ENVIRONMENT

Companies looking for highly skilled accounting and finance professionals continue to face a shortage of job candidates. As a result, competition for top talent can be fierce.

Strategies businesses are adopting to build and maintain solid teams in this environment include the following:

Higher pay

Many firms are increasing salaries and bonuses to ensure they are at or above the average paid by companies in their region and sector.

Work-life balance initiatives

More organizations are offering finance and accounting professionals flexible work schedules, work-from-home arrangements, additional vacation time and flexible time-off policies.

Succession planning

As baby boomers retire, companies need to groom and train top performers to take over key roles. Employers doing the best job at succession planning consider employees at all levels and make

it a priority in the hiring process to look for job candidates with leadership potential.

Flexible staffing

Companies increasingly realize that not every job requires a full-time employee. Experienced accounting and finance professionals can be brought in for everything from addressing staffing gaps to providing senior-level expertise for key initiatives. Firms are also using temporary-to-hire arrangements to evaluate workers before offering a full-time position.

WHERE THE JOBS ARE

Accounting and finance

Companies are hiring accountants at all levels, particularly staff and senior accountants with strong general accounting abilities, proficiency with Excel and excellent nontechnical skills. Firms also seek business systems analysts to help manage infrastructure initiatives and system automation, as well as financial analysts who can assist in increasing sales and cutting costs. Payroll professionals and accounts payable and accounts receivable staff are in demand, too.

Risk and compliance, internal audit

Risk and compliance concerns are driving hiring at many companies, particularly in highly regulated industries like banking, insurance, healthcare and financial services. As organizations push to improve internal controls and transparency, they are also looking for internal auditors and information technology (IT) auditors.

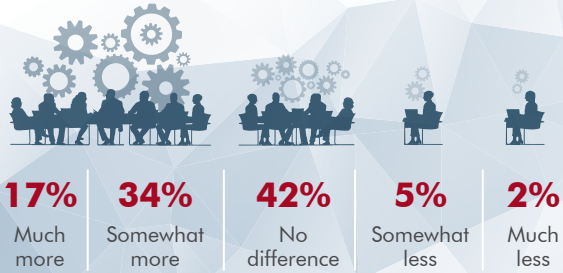
FINANCE AND IT PARTNERSHIPS INCREASING

Technology advancements in accounting and finance functions are prompting more collaboration between technology and financial leaders. The most successful inter-departmental efforts are based on understanding each group's needs and working toward common business goals. Strong partnerships also involve ongoing communication, including consistent messaging and the use of common terms instead of industry jargon.

GREATER COLLABORATION AT THE TOP

51%

of CFOs say they collaborate more with their chief information officer now versus three years ago.



Source: Robert Half Management Resources and Robert Half Technology survey of more than 2,200 CFOs in the United States

HIRING AT A GLANCE

HOT POSITIONS

- Accounting manager
- Business analyst, business systems analyst
- Commercial lender
- Compliance officer
- Controller
- Credit analyst
- Financial analyst
- Internal auditor, IT auditor
- Payroll manager
- Senior accountant
- Staff accountant

IN-DEMAND EXPERIENCE

- Advanced Excel skills
- Knowledge of enterprise resource planning systems, especially SAP, Oracle and Great Plains
- Experience with data analytics and database management software, particularly SQL
- Proficiency in Hyperion, for financial analyst positions

- QuickBooks expertise, in small and midsize businesses
- Strong oral and written communication skills
- Leadership abilities
- Adaptability and flexibility
- Ability to collaborate with multiple departments
- Multilingualism

IN-DEMAND CERTIFICATIONS

- CPA (certified public accountant)
- MBA (master of business administration)
- CFA (chartered financial analyst)
- CGMA (chartered global management accountant)
- CIA (certified internal auditor)
- CISA (certified information systems auditor)
- CMA (certified management accountant)
- CPP (certified payroll professional)

THE HIRING ENVIRONMENT

PUBLIC ACCOUNTING OVERVIEW

Hiring in public accounting remains strong. Candidates with experience in tax and audit are in particular demand, and salaries are increasing.

Firms are hiring throughout the year, not just in the run-up to tax season, and often are offering positions to college students pursuing accounting degrees before they graduate.

Though public accounting firms traditionally have not been able to offer the work-life balance corporate accounting organizations can, some firms have started to introduce job-sharing and flexible work arrangements to attract top talent. To improve retention, many organizations also are providing their best performers with bonuses, raises, promotions, increased vacation time, and mentoring and professional development programs.

FINANCIAL SERVICES TRENDS

Hiring is robust in many parts of financial services, as institutions of all sizes seek skilled financial professionals to support business expansion and meet regulatory compliance demands. To attract top candidates, employers are offering significant salary increases.

Growth in operations, banking and financial markets is especially strong, driving demand for commercial lenders; credit analysts; investment and investment banking analysts; and asset, hedge fund and private equity managers. Firms place a premium on candidates with advanced Excel and Access skills and experience with Visual Basic for Applications (VBA) and SQL. Employers also look for candidates with a CPA or CFA, as well as risk and compliance professionals who can help strengthen internal controls and capital risk management.

TOP RISKS IN FINANCIAL SERVICES

- Regulatory changes and scrutiny
- Cyberthreats
- Privacy/identity management and information security
- Economic conditions in markets served
- Succession, recruiting and retention challenges

Source: *Executive Perspectives on Top Risks for 2016*, Protiviti and North Carolina State University's ERM Initiative (protiviti.com/toprisks)



SPOTLIGHT ON HEALTHCARE EMPLOYMENT

The healthcare and social assistance industry is expected to see faster employment growth and create more jobs than any other sector between 2014 and 2024.

- Healthcare and social assistance is projected to become the largest employment sector by 2024, surpassing local and state government.
- Almost 14 percent of total employment will come from the healthcare and social assistance industry by 2024.
- Healthcare accounts for 17.5 percent of U.S. gross domestic product, and this figure is expected to grow to more than 20 percent by 2025.

Sources: U.S. Bureau of Labor Statistics, Centers for Medicare and Medicaid Services

FINANCIAL HIRING IN HEALTHCARE

Healthcare in the United States continues to evolve, but the primary challenge for those in the industry remains: how to reduce the cost of care while increasing its quality. Along with trying to find cost-effective solutions, organizations must address the [Affordable Care Act](#), as well as:

Revenue cycle improvement

Providers are placing more emphasis on maintaining a streamlined revenue cycle to promote a healthy bottom line. They are adding processes and hiring staff to better mitigate financial, regulatory and operational risks.

Value-based reimbursement and ICD-10

The industry shift from a fee-for-service to a value-based reimbursement model and the implementation of ICD-10 continue to impact payer and provider relationships and boost the need for finance, revenue cycle and operations professionals.

Big data

Organizations of all sizes increasingly rely on data and financial informatics to understand how to provide more cost-effective and higher quality care. The implementation and upgrade of practice management systems, electronic health records and electronic medical records are providing more insight into patient and membership populations and how to better serve them. Business and financial analysts are in demand to help with these initiatives.

Mergers and acquisitions

To reduce the cost of care, consolidation, specifically in the provider and payer segments, continues. Organizations seek operational, technological, financial and product efficiencies and require additional finance, revenue cycle and operations staff throughout this process.

ACCOUNTING AND FINANCE SALARIES

CORPORATE ACCOUNTING

| Title | 2016 | 2017 | % Change |
|---|-------------------------|-------------------------|----------|
| CHIEF FINANCIAL OFFICER^a – Company Revenue in Millions | | | |
| \$500+ | \$ 303,500 - \$ 484,500 | \$ 313,750 - \$ 503,000 | 3.6% |
| \$250 to \$500 | \$ 216,000 - \$ 319,000 | \$ 223,750 - \$ 331,000 | 3.7% |
| \$100 to \$250 | \$ 155,250 - \$ 217,250 | \$ 161,000 - \$ 225,250 | 3.7% |
| \$50 to \$100 | \$ 127,250 - \$ 177,750 | \$ 132,000 - \$ 184,250 | 3.7% |
| To \$50 | \$ 109,750 - \$ 157,750 | \$ 113,250 - \$ 163,750 | 3.6% |
| <i>(The above category assumes there is a corporate controller who reports to the CFO.)</i> | | | |
| TREASURER^a – Company Revenue in Millions | | | |
| \$500+ | \$ 304,500 - \$ 471,000 | \$ 314,500 - \$ 490,000 | 3.7% |
| \$250 to \$500 | \$ 214,500 - \$ 313,250 | \$ 221,750 - \$ 325,000 | 3.6% |
| \$100 to \$250 | \$ 147,250 - \$ 211,000 | \$ 152,000 - \$ 218,250 | 3.3% |
| \$50 to \$100 | \$ 124,750 - \$ 171,500 | \$ 128,750 - \$ 177,500 | 3.4% |
| To \$50 | \$ 107,250 - \$ 147,500 | \$ 110,750 - \$ 152,750 | 3.4% |
| VICE PRESIDENT OF FINANCE^a – Company Revenue in Millions | | | |
| \$500+ | \$ 242,500 - \$ 390,500 | \$ 250,000 - \$ 406,000 | 3.6% |
| \$250 to \$500 | \$ 196,500 - \$ 297,750 | \$ 203,000 - \$ 309,250 | 3.6% |
| \$100 to \$250 | \$ 152,250 - \$ 213,250 | \$ 157,000 - \$ 220,750 | 3.4% |
| \$50 to \$100 | \$ 124,500 - \$ 172,250 | \$ 128,500 - \$ 178,250 | 3.4% |
| To \$50 | \$ 100,750 - \$ 138,250 | \$ 104,500 - \$ 143,250 | 3.7% |
| DIRECTOR OF FINANCE^a – Company Revenue in Millions | | | |
| \$500+ | \$ 166,500 - \$ 246,000 | \$ 170,500 - \$ 256,250 | 3.5% |
| \$250 to \$500 | \$ 145,000 - \$ 206,000 | \$ 150,250 - \$ 213,500 | 3.6% |
| \$100 to \$250 | \$ 123,500 - \$ 169,000 | \$ 127,500 - \$ 175,750 | 3.7% |
| \$50 to \$100 | \$ 113,000 - \$ 149,250 | \$ 117,000 - \$ 154,750 | 3.6% |
| To \$50 | \$ 101,250 - \$ 130,500 | \$ 105,000 - \$ 135,500 | 3.8% |
| DIRECTOR OF ACCOUNTING – Company Revenue in Millions | | | |
| \$500+ | \$ 159,250 - \$ 218,250 | \$ 164,500 - \$ 225,500 | 3.3% |
| \$250 to \$500 | \$ 140,750 - \$ 192,250 | \$ 145,500 - \$ 198,750 | 3.4% |
| \$100 to \$250 | \$ 117,750 - \$ 154,000 | \$ 122,000 - \$ 159,000 | 3.4% |
| \$50 to \$100 | \$ 104,000 - \$ 137,500 | \$ 108,000 - \$ 142,250 | 3.6% |
| To \$50 | \$ 89,250 - \$ 121,750 | \$ 92,500 - \$ 126,000 | 3.6% |
| DIRECTOR OF FINANCIAL REPORTING – Company Revenue in Millions | | | |
| \$500+ | \$ 162,000 - \$ 226,250 | \$ 167,750 - \$ 234,750 | 3.7% |
| \$250 to \$500 | \$ 149,250 - \$ 196,000 | \$ 154,000 - \$ 203,000 | 3.4% |
| \$100 to \$250 | \$ 133,750 - \$ 177,500 | \$ 138,250 - \$ 184,250 | 3.6% |
| \$50 to \$100 | \$ 116,500 - \$ 158,250 | \$ 120,250 - \$ 164,250 | 3.5% |
| To \$50 | \$ 104,250 - \$ 134,500 | \$ 107,750 - \$ 139,000 | 3.4% |

a. Bonuses and incentives reflect an increasingly large part of overall pay at this level and are not included in the salary ranges listed above. Advanced degrees or professional certifications also are assumed at this level. Unless otherwise noted (see footnote "a"), add 5 to 15 percent for graduate degrees or professional certifications. The figures listed on Pages 8-22 are average national starting salaries. To calculate the appropriate salary range for your market, please refer to the local variance information beginning on [Page 23](#).

CORPORATE ACCOUNTING

| Title | 2016 | 2017 | % Change |
|---|-------------------------|-------------------------|----------|
| CORPORATE CONTROLLER ^a – Company Revenue in Millions | | | |
| \$500+ | \$ 166,750 - \$ 234,750 | \$ 172,500 - \$ 245,000 | 4.0% |
| \$250 to \$500 | \$ 146,750 - \$ 200,250 | \$ 151,500 - \$ 208,500 | 3.7% |
| \$100 to \$250 | \$ 129,250 - \$ 168,250 | \$ 133,250 - \$ 176,000 | 3.9% |
| \$50 to \$100 | \$ 110,250 - \$ 146,750 | \$ 113,750 - \$ 153,000 | 3.8% |
| To \$50 | \$ 96,500 - \$ 128,000 | \$ 99,750 - \$ 133,500 | 3.9% |
| CONTROLLER ^a – Company Revenue in Millions | | | |
| \$500+ | \$ 161,250 - \$ 217,250 | \$ 167,500 - \$ 226,000 | 4.0% |
| \$250 to \$500 | \$ 136,000 - \$ 179,250 | \$ 141,750 - \$ 186,250 | 4.0% |
| \$100 to \$250 | \$ 114,750 - \$ 153,000 | \$ 119,250 - \$ 159,750 | 4.2% |
| \$50 to \$100 | \$ 95,000 - \$ 129,250 | \$ 99,250 - \$ 134,500 | 4.2% |
| To \$50 | \$ 83,250 - \$ 110,000 | \$ 86,500 - \$ 115,000 | 4.3% |
| DIVISIONAL CONTROLLER ^a – Company Revenue in Millions | | | |
| \$500+ | \$ 148,500 - \$ 203,250 | \$ 154,250 - \$ 210,750 | 3.8% |
| \$250 to \$500 | \$ 135,250 - \$ 179,000 | \$ 141,000 - \$ 185,500 | 3.9% |
| \$100 to \$250 | \$ 118,250 - \$ 156,750 | \$ 123,000 - \$ 162,500 | 3.8% |
| \$50 to \$100 | \$ 107,000 - \$ 135,250 | \$ 111,500 - \$ 140,250 | 3.9% |
| To \$50 | \$ 94,000 - \$ 122,250 | \$ 98,000 - \$ 126,750 | 3.9% |
| ASSISTANT CONTROLLER ^a – Company Revenue in Millions | | | |
| \$500+ | \$ 124,250 - \$ 167,000 | \$ 128,750 - \$ 173,500 | 3.8% |
| \$250 to \$500 | \$ 113,000 - \$ 144,500 | \$ 117,000 - \$ 150,250 | 3.8% |
| \$100 to \$250 | \$ 93,250 - \$ 120,250 | \$ 97,000 - \$ 124,250 | 3.6% |
| \$50 to \$100 | \$ 78,500 - \$ 104,000 | \$ 81,750 - \$ 107,750 | 3.8% |
| To \$50 | \$ 67,000 - \$ 90,750 | \$ 69,750 - \$ 94,250 | 4.0% |
| ASSISTANT TREASURER – Company Revenue in Millions | | | |
| \$500+ | \$ 119,500 - \$ 165,750 | \$ 123,500 - \$ 171,000 | 3.2% |
| \$250 to \$500 | \$ 109,750 - \$ 142,000 | \$ 113,250 - \$ 146,750 | 3.3% |
| \$100 to \$250 | \$ 93,250 - \$ 118,500 | \$ 96,750 - \$ 122,250 | 3.4% |
| \$50 to \$100 | \$ 78,000 - \$ 102,000 | \$ 80,500 - \$ 105,750 | 3.5% |
| To \$50 | \$ 66,000 - \$ 87,750 | \$ 68,250 - \$ 91,000 | 3.6% |
| TAX DIRECTOR ^a – Company Revenue in Millions | | | |
| \$250+ | \$ 167,000 - \$ 269,250 | \$ 173,500 - \$ 277,000 | 3.3% |
| \$100 to \$250 | \$ 120,500 - \$ 184,000 | \$ 125,500 - \$ 189,250 | 3.4% |
| TAX MANAGER – Company Revenue in Millions | | | |
| \$250+ | \$ 117,750 - \$ 165,500 | \$ 121,750 - \$ 171,500 | 3.5% |
| \$100 to \$250 | \$ 92,750 - \$ 130,000 | \$ 95,750 - \$ 134,500 | 3.4% |

(The title above is a senior management position. The tax manager titles on [Page 12](#) are line-manager positions.)

a. Bonuses and incentives reflect an increasingly large part of overall pay at this level and are not included in the salary ranges listed above. Advanced degrees or professional certifications also are assumed at this level. Unless otherwise noted (see footnote “a”), add 5 to 15 percent for graduate degrees or professional certifications.

CORPORATE ACCOUNTING

| Title/Experience | 2016 | 2017 | % Change |
|--|-------------------------|-------------------------|----------|
| COMPLIANCE – Large Companies^b | | | |
| Chief Compliance Officer | \$ 178,750 - \$ 251,500 | \$ 186,000 - \$ 261,000 | 3.9% |
| Compliance Director | \$ 147,500 - \$ 200,500 | \$ 153,750 - \$ 207,500 | 3.8% |
| Compliance Officer | \$ 115,500 - \$ 156,500 | \$ 120,750 - \$ 161,750 | 3.9% |
| Senior Compliance Analyst | \$ 90,500 - \$ 117,000 | \$ 94,500 - \$ 121,000 | 3.9% |
| Compliance Analyst | \$ 70,750 - \$ 93,250 | \$ 74,000 - \$ 96,500 | 4.0% |
| COMPLIANCE – Midsize Companies^b | | | |
| Chief Compliance Officer | \$ 149,750 - \$ 205,750 | \$ 155,250 - \$ 213,750 | 3.8% |
| Compliance Director | \$ 126,500 - \$ 170,000 | \$ 131,500 - \$ 176,500 | 3.9% |
| Compliance Officer | \$ 104,500 - \$ 139,250 | \$ 108,500 - \$ 145,000 | 4.0% |
| Senior Compliance Analyst | \$ 79,750 - \$ 108,750 | \$ 83,500 - \$ 112,500 | 4.0% |
| Compliance Analyst | \$ 65,750 - \$ 87,750 | \$ 69,000 - \$ 90,500 | 3.9% |
| COMPLIANCE – Small Companies^b | | | |
| Chief Compliance Officer | \$ 122,250 - \$ 163,500 | \$ 127,500 - \$ 169,250 | 3.8% |
| Compliance Director | \$ 103,750 - \$ 139,750 | \$ 108,500 - \$ 144,750 | 4.0% |
| Compliance Officer | \$ 86,500 - \$ 113,750 | \$ 90,750 - \$ 117,500 | 4.0% |
| Senior Compliance Analyst | \$ 70,500 - \$ 93,500 | \$ 74,000 - \$ 96,750 | 4.1% |
| Compliance Analyst | \$ 57,750 - \$ 74,500 | \$ 61,000 - \$ 76,750 | 4.2% |
| CHIEF AUDIT EXECUTIVE/VICE PRESIDENT, INTERNAL AUDIT/ INTERNAL AUDIT DIRECTOR – Company Revenue in Millions | | | |
| \$500+ | \$ 183,250 - \$ 279,500 | \$ 190,500 - \$ 289,500 | 3.7% |
| \$250 to \$500 | \$ 144,500 - \$ 207,250 | \$ 150,500 - \$ 214,000 | 3.6% |
| \$100 to \$250 | \$ 119,000 - \$ 165,000 | \$ 123,250 - \$ 171,000 | 3.6% |
| INTERNAL AUDITOR – Large Companies^b | | | |
| Manager | \$ 105,000 - \$ 151,250 | \$ 109,750 - \$ 156,500 | 3.9% |
| Senior | \$ 84,250 - \$ 111,250 | \$ 88,250 - \$ 115,000 | 4.0% |
| 1 to 3 Years | \$ 65,000 - \$ 86,750 | \$ 68,250 - \$ 89,750 | 4.1% |
| Up to 1 Year | \$ 55,000 - \$ 67,000 | \$ 58,000 - \$ 68,750 | 3.9% |
| INTERNAL AUDITOR – Midsize Companies^b | | | |
| Manager | \$ 92,250 - \$ 127,000 | \$ 96,750 - \$ 131,250 | 4.0% |
| Senior | \$ 78,000 - \$ 98,500 | \$ 82,000 - \$ 101,750 | 4.1% |
| 1 to 3 Years | \$ 60,250 - \$ 81,750 | \$ 63,750 - \$ 84,250 | 4.2% |
| Up to 1 Year | \$ 52,250 - \$ 65,500 | \$ 55,250 - \$ 67,250 | 4.0% |
| IT AUDITOR – Large Companies^b | | | |
| Manager | \$ 116,250 - \$ 165,750 | \$ 121,500 - \$ 171,500 | 3.9% |
| Senior | \$ 99,500 - \$ 131,500 | \$ 104,000 - \$ 136,000 | 3.9% |
| 1 to 3 Years | \$ 75,000 - \$ 100,500 | \$ 78,750 - \$ 103,500 | 3.8% |
| Up to 1 Year | \$ 63,000 - \$ 78,750 | \$ 66,500 - \$ 80,500 | 3.7% |

- b. Large companies = \$250+ million in revenue
 Midsize companies = \$25 million to \$250 million in revenue
 Small companies = up to \$25 million in revenue

Unless otherwise noted (see footnote "a"), add 5 to 15 percent for graduate degrees or professional certifications.

CORPORATE ACCOUNTING

| Title/Experience | 2016 | 2017 | % Change |
|--|-------------------------|-------------------------|----------|
| IT AUDITOR – Midsize Companies^b | | | |
| Manager | \$ 107,500 - \$ 147,500 | \$ 112,250 - \$ 152,750 | 3.9% |
| Senior | \$ 90,500 - \$ 113,750 | \$ 95,000 - \$ 117,000 | 3.8% |
| 1 to 3 Years | \$ 70,750 - \$ 92,000 | \$ 74,250 - \$ 94,750 | 3.8% |
| Up to 1 Year | \$ 57,000 - \$ 74,250 | \$ 60,250 - \$ 76,000 | 3.8% |
| FINANCIAL REPORTING – Large Companies^b | | | |
| Manager | \$ 113,500 - \$ 154,250 | \$ 117,750 - \$ 159,500 | 3.5% |
| Senior | \$ 90,250 - \$ 112,500 | \$ 94,000 - \$ 116,250 | 3.7% |
| 1 to 3 Years | \$ 68,000 - \$ 86,500 | \$ 71,000 - \$ 89,250 | 3.7% |
| Up to 1 Year | \$ 55,000 - \$ 67,000 | \$ 57,750 - \$ 68,750 | 3.7% |
| FINANCIAL REPORTING – Midsize Companies^b | | | |
| Manager | \$ 102,000 - \$ 133,750 | \$ 106,500 - \$ 138,250 | 3.8% |
| Senior | \$ 80,750 - \$ 103,000 | \$ 84,250 - \$ 106,250 | 3.7% |
| 1 to 3 Years | \$ 65,750 - \$ 78,750 | \$ 68,500 - \$ 80,750 | 3.3% |
| Up to 1 Year | \$ 53,250 - \$ 62,250 | \$ 56,250 - \$ 63,500 | 3.7% |
| FINANCIAL REPORTING – Small Companies^b | | | |
| Manager | \$ 92,250 - \$ 116,500 | \$ 96,000 - \$ 120,000 | 3.5% |
| Senior | \$ 76,000 - \$ 92,500 | \$ 79,250 - \$ 95,250 | 3.6% |
| 1 to 3 Years | \$ 62,250 - \$ 76,500 | \$ 65,000 - \$ 78,750 | 3.6% |
| Up to 1 Year | \$ 52,500 - \$ 63,500 | \$ 55,250 - \$ 65,000 | 3.7% |
| SEC FINANCIAL REPORTING – Large Companies^b | | | |
| Director | \$ 143,750 - \$ 194,750 | \$ 150,250 - \$ 201,250 | 3.8% |
| Manager | \$ 113,000 - \$ 149,500 | \$ 118,000 - \$ 153,750 | 3.5% |
| Analyst | \$ 78,250 - \$ 101,500 | \$ 82,000 - \$ 104,250 | 3.6% |
| SEC FINANCIAL REPORTING – Midsize Companies^b | | | |
| Director | \$ 128,000 - \$ 166,750 | \$ 133,500 - \$ 172,250 | 3.7% |
| Manager | \$ 102,000 - \$ 131,250 | \$ 107,000 - \$ 135,000 | 3.8% |
| Analyst | \$ 74,750 - \$ 95,000 | \$ 78,250 - \$ 97,500 | 3.5% |
| GENERAL ACCOUNTANT – Large Companies^b | | | |
| Manager | \$ 89,250 - \$ 123,500 | \$ 92,750 - \$ 128,250 | 3.9% |
| Senior | \$ 72,000 - \$ 92,250 | \$ 75,000 - \$ 95,750 | 4.0% |
| 1 to 3 Years | \$ 56,250 - \$ 73,250 | \$ 58,750 - \$ 75,750 | 3.9% |
| Up to 1 Year | \$ 47,500 - \$ 57,750 | \$ 49,750 - \$ 59,500 | 3.8% |
| GENERAL ACCOUNTANT – Midsize Companies^b | | | |
| Manager | \$ 78,500 - \$ 102,250 | \$ 81,750 - \$ 106,250 | 4.0% |
| Senior | \$ 64,000 - \$ 84,000 | \$ 66,500 - \$ 87,500 | 4.1% |
| 1 to 3 Years | \$ 52,000 - \$ 68,250 | \$ 54,000 - \$ 71,000 | 4.0% |
| Up to 1 Year | \$ 44,750 - \$ 54,750 | \$ 45,750 - \$ 57,750 | 4.0% |

- b. Large companies = \$250+ million in revenue
 Midsize companies = \$25 million to \$250 million in revenue
 Small companies = up to \$25 million in revenue

Unless otherwise noted (see footnote "a"), add 5 to 15 percent for graduate degrees or professional certifications.

CORPORATE ACCOUNTING

| Title/Experience | 2016 | 2017 | % Change |
|---|------------------------|-------------------------|----------|
| GENERAL ACCOUNTANT – Small Companies ^b | | | |
| Manager | \$ 70,250 - \$ 93,500 | \$ 73,000 - \$ 97,000 | 3.8% |
| Senior | \$ 60,750 - \$ 73,250 | \$ 63,250 - \$ 76,250 | 4.1% |
| 1 to 3 Years | \$ 48,000 - \$ 61,750 | \$ 50,000 - \$ 64,250 | 4.1% |
| Up to 1 Year | \$ 42,500 - \$ 49,500 | \$ 44,250 - \$ 51,250 | 3.8% |
| COST ACCOUNTANT – Large Companies ^b | | | |
| Manager | \$ 91,000 - \$ 121,500 | \$ 94,250 - \$ 126,000 | 3.6% |
| Senior | \$ 73,000 - \$ 95,750 | \$ 75,750 - \$ 99,000 | 3.6% |
| 1 to 3 Years | \$ 57,250 - \$ 74,250 | \$ 59,250 - \$ 77,000 | 3.6% |
| Up to 1 Year | \$ 48,500 - \$ 60,750 | \$ 50,750 - \$ 62,750 | 3.9% |
| COST ACCOUNTANT – Midsize Companies ^b | | | |
| Manager | \$ 80,500 - \$ 105,000 | \$ 83,500 - \$ 108,500 | 3.5% |
| Senior | \$ 66,500 - \$ 84,500 | \$ 68,750 - \$ 87,750 | 3.6% |
| 1 to 3 Years | \$ 53,750 - \$ 69,500 | \$ 55,750 - \$ 71,750 | 3.4% |
| Up to 1 Year | \$ 46,500 - \$ 57,500 | \$ 48,250 - \$ 59,750 | 3.8% |
| TAX ACCOUNTANT – Large Companies ^b | | | |
| Manager | \$ 97,500 - \$ 135,250 | \$ 101,000 - \$ 140,250 | 3.7% |
| Senior | \$ 79,250 - \$ 101,000 | \$ 81,750 - \$ 105,000 | 3.6% |
| 1 to 3 Years | \$ 58,500 - \$ 79,250 | \$ 60,750 - \$ 82,000 | 3.6% |
| Up to 1 Year | \$ 50,000 - \$ 62,500 | \$ 51,750 - \$ 64,750 | 3.6% |
| TAX ACCOUNTANT – Midsize Companies ^b | | | |
| Manager | \$ 84,000 - \$ 113,750 | \$ 87,000 - \$ 118,000 | 3.7% |
| Senior | \$ 67,250 - \$ 89,500 | \$ 69,500 - \$ 93,000 | 3.7% |
| 1 to 3 Years | \$ 55,500 - \$ 72,500 | \$ 57,750 - \$ 75,000 | 3.7% |
| Up to 1 Year | \$ 48,250 - \$ 60,000 | \$ 50,250 - \$ 62,000 | 3.7% |
| FINANCIAL ANALYST – Large Companies ^b | | | |
| Manager | \$ 99,500 - \$ 136,500 | \$ 104,000 - \$ 141,750 | 4.1% |
| Senior | \$ 81,250 - \$ 106,250 | \$ 84,750 - \$ 110,250 | 4.0% |
| 1 to 3 Years | \$ 61,500 - \$ 82,500 | \$ 64,500 - \$ 85,750 | 4.3% |
| Up to 1 Year | \$ 50,000 - \$ 64,000 | \$ 52,750 - \$ 66,000 | 4.2% |
| FINANCIAL ANALYST – Midsize Companies ^b | | | |
| Manager | \$ 88,000 - \$ 118,000 | \$ 92,250 - \$ 122,000 | 4.0% |
| Senior | \$ 73,750 - \$ 96,250 | \$ 77,250 - \$ 99,500 | 4.0% |
| 1 to 3 Years | \$ 58,000 - \$ 76,000 | \$ 61,250 - \$ 78,500 | 4.3% |
| Up to 1 Year | \$ 48,250 - \$ 59,000 | \$ 50,750 - \$ 61,000 | 4.2% |

b. Large companies = \$250+ million in revenue
 Midsize companies = \$25 million to \$250 million in revenue
 Small companies = up to \$25 million in revenue

Unless otherwise noted (see footnote "a"), add 5 to 15 percent for graduate degrees or professional certifications.

CORPORATE ACCOUNTING

| Title/Experience | 2016 | 2017 | % Change |
|---|------------------------|------------------------|----------|
| FINANCIAL ANALYST – Small Companies^b | | | |
| Manager | \$ 77,250 - \$ 99,250 | \$ 81,000 - \$ 103,000 | 4.2% |
| Senior | \$ 63,000 - \$ 83,500 | \$ 66,000 - \$ 86,250 | 3.9% |
| 1 to 3 Years | \$ 51,500 - \$ 68,250 | \$ 54,250 - \$ 70,250 | 4.0% |
| Up to 1 Year | \$ 45,250 - \$ 53,750 | \$ 47,500 - \$ 55,750 | 4.3% |
| BUDGET ANALYST – Large Companies^b | | | |
| Manager | \$ 94,500 - \$ 131,000 | \$ 97,750 - \$ 135,500 | 3.4% |
| Senior | \$ 78,000 - \$ 101,000 | \$ 81,000 - \$ 104,500 | 3.6% |
| 1 to 3 Years | \$ 58,500 - \$ 80,500 | \$ 61,250 - \$ 83,000 | 3.8% |
| Up to 1 Year | \$ 48,250 - \$ 62,250 | \$ 50,000 - \$ 64,500 | 3.6% |
| BUDGET ANALYST – Midsize Companies^b | | | |
| Manager | \$ 85,750 - \$ 113,750 | \$ 88,750 - \$ 117,500 | 3.4% |
| Senior | \$ 71,500 - \$ 92,500 | \$ 73,750 - \$ 95,250 | 3.0% |
| 1 to 3 Years | \$ 55,500 - \$ 74,750 | \$ 57,500 - \$ 76,750 | 3.1% |
| Up to 1 Year | \$ 46,250 - \$ 57,750 | \$ 47,750 - \$ 59,500 | 3.1% |
| BUDGET ANALYST – Small Companies^b | | | |
| Manager | \$ 71,250 - \$ 97,000 | \$ 74,000 - \$ 100,000 | 3.4% |
| Senior | \$ 60,500 - \$ 79,750 | \$ 63,000 - \$ 82,500 | 3.7% |
| 1 to 3 Years | \$ 49,000 - \$ 66,250 | \$ 50,750 - \$ 68,000 | 3.0% |
| Up to 1 Year | \$ 42,500 - \$ 53,000 | \$ 44,250 - \$ 54,500 | 3.4% |
| TREASURY ANALYST – Large Companies^b | | | |
| Manager | \$ 94,000 - \$ 132,500 | \$ 97,500 - \$ 136,750 | 3.4% |
| Senior | \$ 78,250 - \$ 101,000 | \$ 81,250 - \$ 104,250 | 3.5% |
| 1 to 3 Years | \$ 59,250 - \$ 79,250 | \$ 61,750 - \$ 81,750 | 3.6% |
| Up to 1 Year | \$ 47,250 - \$ 62,000 | \$ 49,250 - \$ 64,000 | 3.7% |
| TREASURY ANALYST – Midsize Companies^b | | | |
| Manager | \$ 84,750 - \$ 112,500 | \$ 88,750 - \$ 115,750 | 3.7% |
| Senior | \$ 70,750 - \$ 91,250 | \$ 73,500 - \$ 94,250 | 3.5% |
| 1 to 3 Years | \$ 56,000 - \$ 72,000 | \$ 58,250 - \$ 74,250 | 3.5% |
| Up to 1 Year | \$ 45,250 - \$ 57,750 | \$ 47,000 - \$ 59,750 | 3.6% |
| TREASURY ANALYST – Small Companies^b | | | |
| Manager | \$ 73,000 - \$ 95,750 | \$ 76,000 - \$ 99,000 | 3.7% |
| Senior | \$ 61,500 - \$ 77,750 | \$ 64,000 - \$ 80,250 | 3.6% |
| 1 to 3 Years | \$ 50,500 - \$ 64,750 | \$ 52,500 - \$ 66,750 | 3.5% |
| Up to 1 Year | \$ 42,500 - \$ 52,250 | \$ 44,250 - \$ 54,000 | 3.7% |

b. Large companies = \$250+ million in revenue
 Midsize companies = \$25 million to \$250 million in revenue
 Small companies = up to \$25 million in revenue

Unless otherwise noted (see footnote "a"), add 5 to 15 percent for graduate degrees or professional certifications.

CORPORATE ACCOUNTING

| Title/Experience | 2016 | 2017 | % Change |
|---|------------------------|-------------------------|----------|
| COST ANALYST – Large Companies^b | | | |
| Manager | \$ 94,500 - \$ 130,000 | \$ 98,250 - \$ 134,750 | 3.8% |
| Senior | \$ 78,000 - \$ 100,250 | \$ 81,250 - \$ 103,500 | 3.6% |
| 1 to 3 Years | \$ 60,250 - \$ 78,500 | \$ 62,500 - \$ 81,250 | 3.6% |
| Up to 1 Year | \$ 49,500 - \$ 60,250 | \$ 51,750 - \$ 62,250 | 3.9% |
| COST ANALYST – Midsize Companies^b | | | |
| Manager | \$ 85,000 - \$ 111,250 | \$ 88,250 - \$ 115,250 | 3.7% |
| Senior | \$ 70,250 - \$ 91,250 | \$ 72,750 - \$ 94,750 | 3.7% |
| 1 to 3 Years | \$ 54,500 - \$ 73,000 | \$ 56,500 - \$ 75,500 | 3.5% |
| Up to 1 Year | \$ 46,500 - \$ 56,250 | \$ 48,250 - \$ 58,250 | 3.6% |
| COST ANALYST – Small Companies^b | | | |
| Manager | \$ 73,750 - \$ 95,500 | \$ 76,250 - \$ 99,250 | 3.7% |
| Senior | \$ 60,500 - \$ 79,250 | \$ 62,750 - \$ 82,250 | 3.8% |
| 1 to 3 Years | \$ 50,000 - \$ 64,750 | \$ 52,000 - \$ 67,000 | 3.7% |
| Up to 1 Year | \$ 43,000 - \$ 51,750 | \$ 44,500 - \$ 53,500 | 3.4% |
| BUSINESS ANALYST – Large Companies^b | | | |
| Manager | \$ 95,000 - \$ 129,750 | \$ 99,500 - \$ 134,500 | 4.1% |
| Senior | \$ 81,750 - \$ 105,750 | \$ 85,250 - \$ 109,500 | 3.9% |
| 1 to 3 Years | \$ 62,750 - \$ 85,250 | \$ 65,500 - \$ 88,250 | 3.9% |
| Up to 1 Year | \$ 52,500 - \$ 66,750 | \$ 54,750 - \$ 69,000 | 3.8% |
| BUSINESS ANALYST – Midsize Companies^b | | | |
| Manager | \$ 94,750 - \$ 128,250 | \$ 98,250 - \$ 133,500 | 3.9% |
| Senior | \$ 81,500 - \$ 104,250 | \$ 85,000 - \$ 108,000 | 3.9% |
| 1 to 3 Years | \$ 62,000 - \$ 84,250 | \$ 64,500 - \$ 87,250 | 3.8% |
| Up to 1 Year | \$ 52,250 - \$ 66,750 | \$ 54,500 - \$ 69,000 | 3.8% |
| DATA ANALYST – Large Companies^b | | | |
| Manager | \$ 98,500 - \$ 125,000 | \$ 102,750 - \$ 129,500 | 3.9% |
| Senior | \$ 79,000 - \$ 99,000 | \$ 82,250 - \$ 102,750 | 3.9% |
| 1 to 3 Years | \$ 62,750 - \$ 79,250 | \$ 65,000 - \$ 82,250 | 3.7% |
| Up to 1 Year | \$ 51,750 - \$ 64,000 | \$ 53,750 - \$ 66,000 | 3.5% |
| DATA ANALYST – Midsize Companies^b | | | |
| Manager | \$ 93,000 - \$ 114,500 | \$ 96,500 - \$ 118,750 | 3.7% |
| Senior | \$ 75,250 - \$ 93,000 | \$ 78,000 - \$ 96,500 | 3.7% |
| 1 to 3 Years | \$ 60,250 - \$ 75,000 | \$ 62,500 - \$ 77,750 | 3.7% |
| Up to 1 Year | \$ 50,250 - \$ 61,500 | \$ 52,000 - \$ 64,000 | 3.8% |

b. Large companies = \$250+ million in revenue
 Midsize companies = \$25 million to \$250 million in revenue
 Small companies = up to \$25 million in revenue

Unless otherwise noted (see footnote "a"), add 5 to 15 percent for graduate degrees or professional certifications.

CORPORATE ACCOUNTING

| Title/Experience | 2016 | 2017 | % Change |
|--|-------------------------|-------------------------|----------|
| BUSINESS INTELLIGENCE ANALYST – Large Companies^b | | | |
| Manager | \$ 113,000 - \$ 142,750 | \$ 117,250 - \$ 148,250 | 3.8% |
| Senior | \$ 98,250 - \$ 115,250 | \$ 102,250 - \$ 119,250 | 3.7% |
| 1 to 3 Years | \$ 80,750 - \$ 98,750 | \$ 84,000 - \$ 102,250 | 3.8% |
| Up to 1 Year | \$ 71,000 - \$ 82,000 | \$ 73,750 - \$ 85,000 | 3.8% |
| BUSINESS INTELLIGENCE ANALYST – Midsize Companies^b | | | |
| Manager | \$ 110,500 - \$ 134,500 | \$ 115,000 - \$ 139,500 | 3.9% |
| Senior | \$ 96,250 - \$ 113,750 | \$ 100,500 - \$ 118,000 | 4.0% |
| 1 to 3 Years | \$ 81,250 - \$ 96,250 | \$ 84,500 - \$ 99,750 | 3.8% |
| Up to 1 Year | \$ 69,250 - \$ 80,750 | \$ 71,750 - \$ 83,750 | 3.7% |
| BUSINESS SYSTEMS ANALYST – Large Companies^b | | | |
| Manager | \$ 102,500 - \$ 129,750 | \$ 106,750 - \$ 135,500 | 4.3% |
| Senior | \$ 85,000 - \$ 104,500 | \$ 88,750 - \$ 108,750 | 4.2% |
| 1 to 3 Years | \$ 68,500 - \$ 84,500 | \$ 71,250 - \$ 88,000 | 4.1% |
| Up to 1 Year | \$ 56,500 - \$ 68,250 | \$ 58,750 - \$ 71,000 | 4.0% |
| BUSINESS SYSTEMS ANALYST – Midsize Companies^b | | | |
| Manager | \$ 95,500 - \$ 120,750 | \$ 99,250 - \$ 126,000 | 4.2% |
| Senior | \$ 78,750 - \$ 97,000 | \$ 82,000 - \$ 101,000 | 4.1% |
| 1 to 3 Years | \$ 64,000 - \$ 78,500 | \$ 66,500 - \$ 81,500 | 3.9% |
| Up to 1 Year | \$ 53,000 - \$ 64,000 | \$ 55,250 - \$ 66,250 | 3.8% |
| FINANCIAL SYSTEMS – Large Companies^b | | | |
| Director | \$ 124,250 - \$ 157,500 | \$ 129,000 - \$ 163,250 | 3.7% |
| Manager | \$ 102,250 - \$ 126,000 | \$ 106,000 - \$ 130,750 | 3.7% |
| Project Manager | \$ 83,500 - \$ 106,250 | \$ 86,500 - \$ 110,250 | 3.7% |
| Administrator | \$ 63,500 - \$ 81,250 | \$ 65,500 - \$ 84,000 | 3.3% |
| FINANCIAL SYSTEMS – Midsize Companies^b | | | |
| Director | \$ 113,500 - \$ 141,250 | \$ 117,250 - \$ 147,000 | 3.7% |
| Manager | \$ 94,500 - \$ 114,750 | \$ 98,000 - \$ 119,000 | 3.7% |
| Project Manager | \$ 77,500 - \$ 96,500 | \$ 80,250 - \$ 100,250 | 3.7% |
| Administrator | \$ 59,250 - \$ 76,000 | \$ 61,250 - \$ 78,750 | 3.5% |

b. Large companies = \$250+ million in revenue
 Midsize companies = \$25 million to \$250 million in revenue
 Small companies = up to \$25 million in revenue

Unless otherwise noted (see footnote "a"), add 5 to 15 percent for graduate degrees or professional certifications.

CORPORATE ACCOUNTING

| Title | 2016 | 2017 | % Change |
|--|------------------------|------------------------|----------|
| FORENSIC ACCOUNTANT – All Companies | | | |
| Forensic Accountant | \$ 74,750 - \$ 116,750 | \$ 77,250 - \$ 121,000 | 3.5% |
| OPERATIONAL SUPPORT: CREDIT & COLLECTIONS – Large Companies^b | | | |
| Credit Manager/Supervisor | \$ 77,250 - \$ 110,750 | \$ 80,000 - \$ 114,250 | 3.3% |
| Assistant Credit Manager | \$ 60,500 - \$ 82,500 | \$ 63,000 - \$ 85,000 | 3.5% |
| Credit/Collections Analyst | \$ 48,250 - \$ 65,500 | \$ 50,250 - \$ 67,250 | 3.3% |
| Credit/Collections Clerk | \$ 38,500 - \$ 50,750 | \$ 40,000 - \$ 52,250 | 3.4% |
| OPERATIONAL SUPPORT: CREDIT & COLLECTIONS – Midsize Companies^b | | | |
| Credit Manager/Supervisor | \$ 60,250 - \$ 86,000 | \$ 62,750 - \$ 88,500 | 3.4% |
| Assistant Credit Manager | \$ 49,000 - \$ 66,000 | \$ 51,000 - \$ 67,750 | 3.3% |
| Credit/Collections Clerk | \$ 35,000 - \$ 46,750 | \$ 36,500 - \$ 48,000 | 3.4% |
| OPERATIONAL SUPPORT: CREDIT & COLLECTIONS – Small Companies^b | | | |
| Credit Manager/Supervisor | \$ 50,250 - \$ 71,500 | \$ 52,250 - \$ 73,500 | 3.3% |
| Assistant Credit Manager | \$ 43,250 - \$ 56,750 | \$ 45,000 - \$ 58,250 | 3.3% |
| Credit/Collections Clerk | \$ 34,000 - \$ 43,250 | \$ 35,500 - \$ 44,500 | 3.6% |
| OPERATIONAL SUPPORT: BOOKKEEPERS – All Companies | | | |
| Full Charge (Financial Statements) | \$ 49,000 - \$ 65,750 | \$ 50,750 - \$ 67,750 | 3.3% |
| Full Charge (General) | \$ 45,000 - \$ 58,250 | \$ 46,750 - \$ 60,000 | 3.4% |
| Bookkeeper | \$ 39,750 - \$ 49,500 | \$ 41,500 - \$ 50,750 | 3.4% |
| Accounting Clerk | \$ 33,250 - \$ 43,500 | \$ 34,750 - \$ 44,500 | 3.3% |
| OPERATIONAL SUPPORT: PAYROLL & OTHER – Large Companies^b | | | |
| AR/AP ^c Manager | \$ 55,750 - \$ 86,750 | \$ 58,250 - \$ 89,500 | 3.7% |
| AR/AP ^c Clerk | \$ 36,250 - \$ 49,250 | \$ 38,000 - \$ 50,500 | 3.5% |
| Billing Manager/Supervisor | \$ 52,000 - \$ 73,250 | \$ 54,000 - \$ 75,500 | 3.4% |
| Billing Clerk | \$ 35,000 - \$ 46,500 | \$ 36,000 - \$ 48,250 | 3.4% |
| Payroll Manager/Supervisor | \$ 61,000 - \$ 95,500 | \$ 63,750 - \$ 98,750 | 3.8% |
| Payroll Coordinator/ Administrator | \$ 44,500 - \$ 60,500 | \$ 46,500 - \$ 62,250 | 3.6% |
| Payroll Clerk | \$ 37,250 - \$ 48,750 | \$ 38,750 - \$ 50,250 | 3.5% |
| Purchasing Manager | \$ 55,250 - \$ 82,750 | \$ 57,500 - \$ 85,500 | 3.6% |
| Inventory Analyst | \$ 42,500 - \$ 57,500 | \$ 44,000 - \$ 59,250 | 3.3% |
| Inventory Clerk | \$ 35,250 - \$ 44,000 | \$ 36,750 - \$ 45,250 | 3.5% |

- b. Large companies = \$250+ million in revenue
 Midsize companies = \$25 million to \$250 million in revenue
 Small companies = up to \$25 million in revenue

c. AR/AP = Accounts Receivable/Accounts Payable

Unless otherwise noted (see footnote "a"), add 5 to 15 percent for graduate degrees or professional certifications.

CORPORATE ACCOUNTING

| Title | 2016 | 2017 | % Change |
|---|-----------------------|-----------------------|----------|
| OPERATIONAL SUPPORT: PAYROLL & OTHER – Midsize Companies^b | | | |
| AR/AP ^c Manager | \$ 50,500 - \$ 70,750 | \$ 52,750 - \$ 73,000 | 3.7% |
| AR/AP ^c Clerk | \$ 36,250 - \$ 46,000 | \$ 38,000 - \$ 47,000 | 3.3% |
| Billing Manager/Supervisor | \$ 48,750 - \$ 63,750 | \$ 51,000 - \$ 65,500 | 3.6% |
| Billing Clerk | \$ 33,500 - \$ 44,750 | \$ 35,000 - \$ 46,000 | 3.5% |
| Payroll Manager/Supervisor | \$ 50,500 - \$ 75,250 | \$ 52,500 - \$ 78,000 | 3.8% |
| Payroll Clerk | \$ 35,500 - \$ 48,250 | \$ 37,000 - \$ 49,750 | 3.6% |
| Purchasing Manager | \$ 49,750 - \$ 70,000 | \$ 51,750 - \$ 72,250 | 3.5% |
| Inventory Clerk | \$ 33,000 - \$ 43,250 | \$ 34,250 - \$ 44,750 | 3.6% |
| OPERATIONAL SUPPORT: PAYROLL & OTHER – Small Companies^b | | | |
| AR/AP ^c Manager | \$ 43,750 - \$ 60,500 | \$ 45,500 - \$ 62,500 | 3.6% |
| AR/AP ^c Clerk | \$ 33,000 - \$ 43,000 | \$ 34,250 - \$ 44,250 | 3.3% |
| Payroll Manager/Supervisor | \$ 43,000 - \$ 61,500 | \$ 44,750 - \$ 63,500 | 3.6% |
| Payroll Clerk | \$ 33,000 - \$ 42,750 | \$ 34,500 - \$ 43,750 | 3.3% |

HEALTHCARE

| Title | 2016 | 2017 | % Change |
|--|-----------------------|-----------------------|----------|
| <i>All Companies</i> | | | |
| Medical Billing Manager/Supervisor | \$ 55,250 - \$ 81,000 | \$ 57,250 - \$ 84,250 | 3.9% |
| Medical Biller | \$ 39,500 - \$ 52,500 | \$ 41,250 - \$ 54,250 | 3.8% |
| Billing Support Specialist | \$ 33,500 - \$ 41,500 | \$ 34,750 - \$ 43,000 | 3.7% |
| Medical Collections Manager/Supervisor | \$ 57,500 - \$ 82,500 | \$ 59,500 - \$ 86,000 | 3.9% |
| Medical Collections Specialist | \$ 40,250 - \$ 53,000 | \$ 41,750 - \$ 55,250 | 4.0% |
| Third-Party Biller | \$ 43,000 - \$ 54,500 | \$ 44,500 - \$ 56,750 | 3.8% |
| Payment Poster | \$ 38,500 - \$ 45,750 | \$ 39,750 - \$ 47,750 | 3.9% |
| Charge Entry Clerk | \$ 36,500 - \$ 44,500 | \$ 38,000 - \$ 46,000 | 3.7% |
| Patient Financial Counselor | \$ 43,250 - \$ 55,750 | \$ 45,000 - \$ 57,750 | 3.8% |
| Patient Accountant | \$ 39,750 - \$ 54,750 | \$ 41,250 - \$ 57,000 | 4.0% |
| Claims Examiner/Analyst | \$ 45,250 - \$ 55,750 | \$ 47,250 - \$ 57,500 | 3.7% |
| Healthcare Claims Processor | \$ 40,250 - \$ 51,000 | \$ 41,750 - \$ 53,000 | 3.8% |

- b. Large companies = \$250+ million in revenue
 Midsize companies = \$25 million to \$250 million in revenue
 Small companies = up to \$25 million in revenue

c. AR/AP = Accounts Receivable/Accounts Payable

Unless otherwise noted (see footnote "a"), add 5 to 15 percent for graduate degrees or professional certifications.

PUBLIC ACCOUNTING

| Title/Experience | 2016 | 2017 | % Change |
|--|-------------------------|-------------------------|----------|
| TAX SERVICES – Large Firms^{d, e} | | | |
| Senior Manager/Director ^a | \$ 125,750 - \$ 208,000 | \$ 133,000 - \$ 213,500 | 3.8% |
| Manager ^a | \$ 101,250 - \$ 146,000 | \$ 105,000 - \$ 151,500 | 3.7% |
| Senior | \$ 83,000 - \$ 111,250 | \$ 86,000 - \$ 115,000 | 3.5% |
| 1 to 3 Years | \$ 66,750 - \$ 87,000 | \$ 69,250 - \$ 90,000 | 3.6% |
| Up to 1 Year | \$ 59,000 - \$ 72,500 | \$ 61,250 - \$ 75,000 | 3.6% |
| TAX SERVICES – Midsize Firms^{d, e} | | | |
| Senior Manager/Director ^a | \$ 114,250 - \$ 175,500 | \$ 118,250 - \$ 182,250 | 3.7% |
| Manager ^a | \$ 93,500 - \$ 129,500 | \$ 97,000 - \$ 134,250 | 3.7% |
| Senior | \$ 74,000 - \$ 101,000 | \$ 76,750 - \$ 104,750 | 3.7% |
| 1 to 3 Years | \$ 59,500 - \$ 79,000 | \$ 61,750 - \$ 81,750 | 3.6% |
| Up to 1 Year | \$ 52,250 - \$ 64,750 | \$ 54,250 - \$ 67,000 | 3.6% |
| TAX SERVICES – Small Firms^{d, e} | | | |
| Senior Manager/Director ^a | \$ 101,000 - \$ 143,250 | \$ 104,500 - \$ 149,000 | 3.8% |
| Manager ^a | \$ 83,750 - \$ 110,750 | \$ 86,750 - \$ 115,000 | 3.7% |
| Senior | \$ 67,500 - \$ 85,000 | \$ 70,250 - \$ 88,000 | 3.8% |
| 1 to 3 Years | \$ 54,750 - \$ 70,500 | \$ 57,250 - \$ 72,750 | 3.8% |
| Up to 1 Year | \$ 49,000 - \$ 58,750 | \$ 51,000 - \$ 60,750 | 3.7% |
| AUDIT/ASSURANCE SERVICES – Large Firms^{d, e} | | | |
| Senior Manager/Director ^a | \$ 125,000 - \$ 201,000 | \$ 132,750 - \$ 206,500 | 4.1% |
| Manager ^a | \$ 103,000 - \$ 141,500 | \$ 107,500 - \$ 147,250 | 4.2% |
| Senior | \$ 82,500 - \$ 105,750 | \$ 85,750 - \$ 109,750 | 3.9% |
| 1 to 3 Years | \$ 67,250 - \$ 85,250 | \$ 70,000 - \$ 88,500 | 3.9% |
| Up to 1 Year | \$ 59,000 - \$ 70,750 | \$ 61,500 - \$ 73,500 | 4.0% |
| AUDIT/ASSURANCE SERVICES – Midsize Firms^{d, e} | | | |
| Senior Manager/Director ^a | \$ 111,750 - \$ 172,750 | \$ 116,250 - \$ 180,000 | 4.1% |
| Manager ^a | \$ 93,000 - \$ 124,750 | \$ 96,750 - \$ 130,250 | 4.2% |
| Senior | \$ 74,500 - \$ 97,500 | \$ 77,500 - \$ 101,500 | 4.1% |
| 1 to 3 Years | \$ 60,000 - \$ 78,000 | \$ 62,500 - \$ 81,250 | 4.2% |
| Up to 1 Year | \$ 52,000 - \$ 64,500 | \$ 54,250 - \$ 67,000 | 4.1% |

a. Bonuses and incentives reflect an increasingly large part of overall pay at this level and are not included in the salary ranges listed above. Advanced degrees or professional certifications also are assumed at this level.

d. Large firms = \$250+ million in revenue
 Midsize firms = \$25 million to \$250 million in revenue
 Small firms = up to \$25 million in revenue

e. Salary does not reflect overtime or bonuses, which are significant portions of compensation for these positions. Unless otherwise noted (see footnote “a”), add 5 to 15 percent for graduate degrees or professional certifications.

PUBLIC ACCOUNTING

| Title/Experience | 2016 | 2017 | % Change |
|---|-------------------------|-------------------------|----------|
| AUDIT/ASSURANCE SERVICES – Small Firms^{d,e} | | | |
| Senior Manager/Director ^a | \$ 99,250 - \$ 141,250 | \$ 103,500 - \$ 146,750 | 4.1% |
| Manager ^a | \$ 83,500 - \$ 108,750 | \$ 86,250 - \$ 113,500 | 3.9% |
| Senior | \$ 66,000 - \$ 85,500 | \$ 68,500 - \$ 89,000 | 4.0% |
| 1 to 3 Years | \$ 55,250 - \$ 69,250 | \$ 57,500 - \$ 72,000 | 4.0% |
| Up to 1 Year | \$ 48,250 - \$ 58,750 | \$ 50,000 - \$ 61,250 | 4.0% |
| MANAGEMENT SERVICES – Large Firms^{d,e} | | | |
| Senior Manager/Director ^a | \$ 124,250 - \$ 205,000 | \$ 131,750 - \$ 210,250 | 3.9% |
| Manager ^a | \$ 101,250 - \$ 143,500 | \$ 105,000 - \$ 149,000 | 3.8% |
| Senior | \$ 81,500 - \$ 109,500 | \$ 84,250 - \$ 113,750 | 3.7% |
| 1 to 3 Years | \$ 69,250 - \$ 86,250 | \$ 71,750 - \$ 89,500 | 3.7% |
| Up to 1 Year | \$ 57,750 - \$ 74,000 | \$ 59,750 - \$ 76,750 | 3.6% |
| MANAGEMENT SERVICES – Midsize Firms^{d,e} | | | |
| Senior Manager/Director ^a | \$ 108,500 - \$ 175,500 | \$ 114,250 - \$ 180,500 | 3.8% |
| Manager ^a | \$ 94,000 - \$ 124,750 | \$ 97,500 - \$ 129,500 | 3.8% |
| Senior | \$ 73,750 - \$ 99,750 | \$ 76,500 - \$ 103,250 | 3.6% |
| 1 to 3 Years | \$ 61,750 - \$ 77,250 | \$ 64,250 - \$ 79,750 | 3.6% |
| Up to 1 Year | \$ 52,250 - \$ 65,000 | \$ 54,250 - \$ 67,000 | 3.4% |
| MANAGEMENT SERVICES – Small Firms^{d,e} | | | |
| Senior Manager/Director ^a | \$ 100,000 - \$ 143,500 | \$ 103,500 - \$ 149,250 | 3.8% |
| Manager ^a | \$ 83,000 - \$ 109,750 | \$ 86,250 - \$ 113,500 | 3.6% |
| Senior | \$ 65,750 - \$ 86,500 | \$ 68,250 - \$ 89,500 | 3.6% |
| 1 to 3 Years | \$ 55,750 - \$ 69,250 | \$ 58,000 - \$ 71,500 | 3.6% |
| Up to 1 Year | \$ 49,250 - \$ 60,250 | \$ 51,000 - \$ 62,500 | 3.7% |
| PARAPROFESSIONAL/BOOKKEEPER – All Firms | | | |
| Paraprofessional/ Bookkeeper | \$ 43,250 - \$ 63,250 | \$ 44,750 - \$ 65,500 | 3.5% |

a. Bonuses and incentives reflect an increasingly large part of overall pay at this level and are not included in the salary ranges listed above. Advanced degrees or professional certifications also are assumed at this level.

d. Large firms = \$250+ million in revenue
 Midsize firms = \$25 million to \$250 million in revenue
 Small firms = up to \$25 million in revenue

e. Salary does not reflect overtime or bonuses, which are significant portions of compensation for these positions. Unless otherwise noted (see footnote "a"), add 5 to 15 percent for graduate degrees or professional certifications.

FINANCIAL SERVICES

| Title/Experience | 2016 | 2017 | % Change |
|--|-------------------------|-------------------------|----------|
| BANKING AND FINANCIAL MARKETS | | | |
| Managing Director/Partner – Sell Side | \$ 183,750 - \$ 297,250 | \$ 190,000 - \$ 308,750 | 3.7% |
| Vice President – Sell Side | \$ 139,500 - \$ 204,750 | \$ 144,250 - \$ 212,750 | 3.7% |
| Associate – Sell Side | \$ 86,500 - \$ 116,250 | \$ 89,500 - \$ 121,000 | 3.8% |
| Analyst – Sell Side | \$ 72,500 - \$ 92,750 | \$ 75,250 - \$ 96,250 | 3.8% |
| Managing Director/Partner – Buy Side | \$ 177,500 - \$ 281,000 | \$ 184,000 - \$ 292,000 | 3.8% |
| Vice President – Buy Side | \$ 137,000 - \$ 196,250 | \$ 142,250 - \$ 204,750 | 4.1% |
| Associate – Buy Side | \$ 81,250 - \$ 108,500 | \$ 84,500 - \$ 113,000 | 4.1% |
| Analyst – Buy Side | \$ 73,000 - \$ 94,500 | \$ 75,750 - \$ 98,500 | 4.0% |
| Business Development Officer | \$ 97,250 - \$ 158,500 | \$ 100,750 - \$ 165,500 | 4.1% |
| Fund Manager | \$ 127,500 - \$ 186,250 | \$ 132,500 - \$ 194,250 | 4.1% |
| Portfolio Manager | \$ 115,250 - \$ 164,000 | \$ 119,250 - \$ 170,500 | 3.8% |
| Commercial Lender – 5+ Years | \$ 95,750 - \$ 135,500 | \$ 99,500 - \$ 141,250 | 4.1% |
| Commercial Lender – 3 to 5 Years | \$ 73,500 - \$ 115,250 | \$ 76,000 - \$ 120,250 | 4.0% |
| Commercial Lender – 1 to 3 Years | \$ 57,000 - \$ 89,000 | \$ 59,000 - \$ 92,750 | 3.9% |
| Private Banker – 5+ Years | \$ 85,750 - \$ 119,750 | \$ 88,750 - \$ 124,250 | 3.6% |
| Private Banker – 3 to 5 Years | \$ 65,000 - \$ 88,750 | \$ 67,250 - \$ 92,250 | 3.7% |
| Private Banker – 1 to 3 Years | \$ 52,500 - \$ 73,000 | \$ 54,500 - \$ 75,750 | 3.8% |
| Credit Analyst – 5+ Years | \$ 74,750 - \$ 100,000 | \$ 77,500 - \$ 104,000 | 3.9% |
| Credit Analyst – 3 to 5 Years | \$ 62,750 - \$ 79,500 | \$ 65,250 - \$ 82,750 | 4.0% |
| Credit Analyst – 1 to 3 Years | \$ 48,250 - \$ 64,250 | \$ 50,250 - \$ 66,750 | 4.0% |
| Wholesaler | \$ 61,250 - \$ 83,000 | \$ 63,750 - \$ 86,500 | 4.2% |
| FINANCE AND ACCOUNTING | | | |
| Chief Financial Officer ^a | \$ 164,750 - \$ 285,750 | \$ 170,250 - \$ 296,750 | 3.7% |
| Controller ^a – Large Firms ^f | \$ 160,500 - \$ 201,000 | \$ 166,750 - \$ 208,750 | 3.9% |
| Controller ^a – Midsize Firms ^f | \$ 110,250 - \$ 168,000 | \$ 114,250 - \$ 174,500 | 3.8% |
| Controller ^a – Small Firms ^f | \$ 97,250 - \$ 128,500 | \$ 100,250 - \$ 133,750 | 3.7% |
| Accountant – 5+ Years | \$ 74,000 - \$ 93,250 | \$ 77,000 - \$ 96,500 | 3.7% |
| Accountant – 3 to 5 Years | \$ 62,250 - \$ 76,750 | \$ 64,750 - \$ 79,750 | 4.0% |
| Accountant – 1 to 3 Years | \$ 48,000 - \$ 62,750 | \$ 50,000 - \$ 65,000 | 3.8% |
| Product Controller – Manager | \$ 98,750 - \$ 124,000 | \$ 102,500 - \$ 128,500 | 3.7% |
| Product Controller – 3 to 5 Years | \$ 76,000 - \$ 99,750 | \$ 79,000 - \$ 103,500 | 3.8% |
| Product Controller – 1 to 3 Years | \$ 60,500 - \$ 76,000 | \$ 63,000 - \$ 79,000 | 4.0% |
| Financial Planning & Analysis – Manager | \$ 94,250 - \$ 126,500 | \$ 98,000 - \$ 131,000 | 3.7% |
| Financial Planning & Analysis – 3 to 5 Years | \$ 71,250 - \$ 92,000 | \$ 74,000 - \$ 95,250 | 3.7% |
| Financial Planning & Analysis – 1 to 3 Years | \$ 59,250 - \$ 78,250 | \$ 61,500 - \$ 81,000 | 3.6% |

a. Bonuses and incentives reflect an increasingly large part of overall pay at this level and are not included in the salary ranges listed above. Advanced degrees or professional certifications also are assumed at this level.

f. Large firms = \$250+ million in revenue
 Midsize firms = \$25 million to \$250 million in revenue
 Small firms = up to \$25 million in revenue

Unless otherwise noted (see footnote "a"), add 5 to 15 percent for graduate degrees or professional certifications.

FINANCIAL SERVICES

| Title/Experience | 2016 | 2017 | % Change |
|--|-------------------------|-------------------------|-------------|
| FINANCE AND ACCOUNTING (Cont.) | | | |
| Hedge Fund Accountant – Manager | \$ 90,500 - \$ 124,250 | \$ 93,750 - \$ 129,000 | 3.7% |
| Hedge Fund Accountant – 3 to 5 Years | \$ 65,750 - \$ 85,000 | \$ 68,250 - \$ 88,000 | 3.6% |
| Hedge Fund Accountant – 1 to 3 Years | \$ 53,750 - \$ 67,500 | \$ 56,000 - \$ 69,750 | 3.7% |
| Mutual Fund Accountant – Manager | \$ 78,750 - \$ 100,500 | \$ 81,750 - \$ 104,000 | 3.6% |
| Mutual Fund Accountant – 3 to 5 Years | \$ 58,500 - \$ 74,500 | \$ 61,000 - \$ 77,000 | 3.8% |
| Mutual Fund Accountant – 1 to 3 Years | \$ 48,000 - \$ 62,000 | \$ 50,000 - \$ 64,250 | 3.9% |
| Internal Auditor – Manager | \$ 95,500 - \$ 132,250 | \$ 99,250 - \$ 137,500 | 4.0% |
| Internal Auditor – 3 to 5 Years | \$ 70,750 - \$ 92,750 | \$ 73,500 - \$ 96,500 | 4.0% |
| Internal Auditor – 1 to 3 Years | \$ 56,250 - \$ 75,750 | \$ 58,750 - \$ 78,500 | 4.0% |
| Regulatory Reporting – Manager | \$ 97,000 - \$ 124,250 | \$ 100,750 - \$ 128,750 | 3.7% |
| Regulatory Reporting – 3 to 5 Years | \$ 74,000 - \$ 94,750 | \$ 76,750 - \$ 98,250 | 3.7% |
| Regulatory Reporting – 1 to 3 Years | \$ 57,750 - \$ 74,750 | \$ 60,000 - \$ 77,250 | 3.6% |
| Financial Analyst | \$ 57,750 - \$ 83,750 | \$ 60,250 - \$ 87,000 | 4.1% |
| Tax Accountant | \$ 60,500 - \$ 81,500 | \$ 63,000 - \$ 84,000 | 3.5% |
| RISK AND COMPLIANCE | | | |
| Chief Risk Officer | \$ 160,750 - \$ 244,750 | \$ 166,750 - \$ 254,000 | 3.8% |
| Market Risk Analyst – Manager | \$ 100,750 - \$ 143,500 | \$ 104,750 - \$ 149,500 | 4.1% |
| Market Risk Analyst – 3 to 5 Years | \$ 75,750 - \$ 99,500 | \$ 78,750 - \$ 103,750 | 4.1% |
| Credit Risk Analyst – Manager | \$ 97,750 - \$ 126,500 | \$ 102,250 - \$ 131,250 | 4.1% |
| Credit Risk Analyst – 3 to 5 Years | \$ 68,000 - \$ 93,250 | \$ 70,250 - \$ 97,500 | 4.0% |
| Operational Risk Analyst – Manager | \$ 96,500 - \$ 121,750 | \$ 100,250 - \$ 127,000 | 4.1% |
| Operational Risk Analyst – 3 to 5 Years | \$ 69,500 - \$ 91,500 | \$ 72,000 - \$ 95,250 | 3.9% |
| Chief Compliance Officer – <i>Large Firms^f</i> | \$ 169,000 - \$ 251,500 | \$ 174,750 - \$ 262,250 | 3.9% |
| Chief Compliance Officer – <i>Midsize Firms^f</i> | \$ 137,500 - \$ 193,500 | \$ 142,500 - \$ 202,000 | 4.1% |
| Chief Compliance Officer – <i>Small Firms^f</i> | \$ 117,000 - \$ 150,750 | \$ 121,250 - \$ 157,000 | 3.9% |
| Compliance Officer – <i>Large Firms^f</i> | \$ 107,750 - \$ 144,500 | \$ 111,500 - \$ 150,750 | 4.0% |
| Compliance Officer – <i>Midsize Firms^f</i> | \$ 93,250 - \$ 131,000 | \$ 96,750 - \$ 137,000 | 4.2% |
| Compliance Officer – <i>Small Firms^f</i> | \$ 77,750 - \$ 107,250 | \$ 80,750 - \$ 112,000 | 4.2% |
| Compliance Manager – <i>Large Firms^f</i> | \$ 91,000 - \$ 119,000 | \$ 94,500 - \$ 124,250 | 4.2% |
| Compliance Manager – <i>Midsize Firms^f</i> | \$ 80,250 - \$ 107,750 | \$ 83,250 - \$ 112,500 | 4.1% |
| Compliance Manager – <i>Small Firms^f</i> | \$ 72,250 - \$ 93,750 | \$ 74,750 - \$ 98,000 | 4.1% |
| Compliance Analyst | \$ 56,500 - \$ 88,500 | \$ 58,500 - \$ 92,500 | 4.1% |
| Anti-Money Laundering Specialist | \$ 75,500 - \$ 99,750 | \$ 78,000 - \$ 104,500 | 4.1% |
| Fraud Investigator | \$ 71,750 - \$ 95,500 | \$ 74,500 - \$ 99,500 | 4.0% |
| Regulatory Affairs Specialist | \$ 68,750 - \$ 99,500 | \$ 70,750 - \$ 104,000 | 3.9% |

f. Large firms = \$250+ million in revenue
 Midsize firms = \$25 million to \$250 million in revenue
 Small firms = up to \$25 million in revenue

Unless otherwise noted (see footnote "a"), add 5 to 15 percent for graduate degrees or professional certifications.

FINANCIAL SERVICES

| Title/Experience | 2016 | 2017 | % Change |
|--|-------------------------|-------------------------|----------|
| OPERATIONS | | | |
| Director of Operations | \$ 100,250 - \$ 141,250 | \$ 104,000 - \$ 146,750 | 3.8% |
| Operations Manager | \$ 60,500 - \$ 87,250 | \$ 63,000 - \$ 90,250 | 3.7% |
| Banking Operations Specialist – 5+ Years | \$ 60,500 - \$ 80,500 | \$ 63,000 - \$ 83,250 | 3.7% |
| Banking Operations Specialist – 3 to 5 Years | \$ 51,750 - \$ 65,250 | \$ 53,750 - \$ 67,500 | 3.6% |
| Banking Operations Specialist – 1 to 3 Years | \$ 42,000 - \$ 54,750 | \$ 43,750 - \$ 56,500 | 3.6% |
| Fund Operations Specialist – 5+ Years | \$ 68,000 - \$ 81,000 | \$ 70,250 - \$ 83,750 | 3.4% |
| Fund Operations Specialist – 3 to 5 Years | \$ 55,500 - \$ 69,250 | \$ 57,500 - \$ 71,500 | 3.4% |
| Fund Operations Specialist – 1 to 3 Years | \$ 44,500 - \$ 57,750 | \$ 46,000 - \$ 59,750 | 3.4% |
| Client Service Representative – 5+ Years | \$ 56,750 - \$ 70,000 | \$ 59,000 - \$ 71,750 | 3.2% |
| Client Service Representative – 3 to 5 Years | \$ 48,500 - \$ 59,750 | \$ 50,000 - \$ 61,750 | 3.2% |
| Client Service Representative – 1 to 3 Years | \$ 40,250 - \$ 48,250 | \$ 41,750 - \$ 49,500 | 3.1% |
| Sales/Trader Assistant | \$ 41,250 - \$ 64,500 | \$ 42,750 - \$ 66,500 | 3.3% |
| Performance Analyst | \$ 57,250 - \$ 77,000 | \$ 59,250 - \$ 79,750 | 3.5% |
| Loan Processor | \$ 44,000 - \$ 58,500 | \$ 45,750 - \$ 60,250 | 3.4% |
| Loan Underwriter | \$ 49,750 - \$ 71,250 | \$ 51,750 - \$ 73,250 | 3.3% |
| Loan Administrator | \$ 41,750 - \$ 62,000 | \$ 43,250 - \$ 64,250 | 3.6% |
| Mortgage Processor | \$ 34,500 - \$ 46,250 | \$ 35,750 - \$ 47,750 | 3.4% |
| Mortgage Underwriter | \$ 43,750 - \$ 64,000 | \$ 45,250 - \$ 66,250 | 3.5% |

Unless otherwise noted (see footnote "a"), add 5 to 15 percent for graduate degrees or professional certifications.

CUSTOMIZING SALARIES FOR LOCAL MARKETS

The salaries listed in the guide can be customized for more than 135 U.S. cities using the local variance numbers on Pages 24-25.

To customize the salary range for your area, move the decimal point in the variance number two places to the left, and multiply that number by the low and high ends of the position's national average.

The variances are based on average annual wage data from the U.S. Department of Labor's Bureau of Labor Statistics, information from Robert Half's U.S. offices and independent research. The average salary index for all cities is 100.

In addition to local trends, other factors affecting actual compensation include company size, employee benefits, candidates' skill sets and other market forces.



roberthalf.com/salary-calculator

Salaries can be customized for additional cities using the Robert Half Salary Calculator.

LOCAL MARKET VARIANCES

ALABAMA

Birmingham 95.0
 Huntsville 94.0
 Mobile 86.0

ARIZONA

Phoenix 112.5
 Tucson 104.5

ARKANSAS

Fayetteville 95.0
 Little Rock 95.0

CALIFORNIA

Fresno 90.0
 Irvine 128.0
 Los Angeles 130.0
 Oakland 129.0
 Ontario 119.0
 Sacramento 103.5
 San Diego 125.0
 San Francisco 140.0
 San Jose 137.0
 Santa Barbara 127.0
 Santa Rosa/Marin 120.0
 Stockton 85.0

COLORADO

Boulder 116.5
 Colorado Springs 95.3
 Denver 107.0
 Fort Collins 97.0
 Greeley 88.0
 Loveland 94.0
 Pueblo 82.0

CONNECTICUT

Hartford 116.5
 New Haven 112.0
 Stamford 131.0

DELAWARE

Wilmington 105.0

DISTRICT OF COLUMBIA

Washington 133.0

FLORIDA

Fort Myers 90.5
 Jacksonville 95.0
 Melbourne 90.5
 Miami/Fort
 Lauderdale 107.0
 Orlando 100.0
 St. Petersburg 96.5
 Tampa 98.5
 West Palm Beach 100.5

GEORGIA

Atlanta 103.0
 Macon 82.0
 Savannah 84.0

HAWAII

Honolulu 107.0

IDAHO

Boise 86.1

ILLINOIS

Chicago 123.0
 Naperville 112.0
 Rockford 85.0

INDIANA

Fort Wayne 83.0
 Indianapolis 96.0

IOWA

Cedar Rapids 94.0
 Davenport 95.0

Des Moines 100.0
 Sioux City 84.0
 Waterloo/
 Cedar Falls 87.0

KANSAS

Overland Park 100.5

KENTUCKY

Lexington 91.5
 Louisville 92.0

LOUISIANA

Baton Rouge 99.0
 New Orleans 99.0

MAINE

Portland 95.0

MARYLAND

Baltimore 103.0

MASSACHUSETTS

Boston 133.0
 Springfield 101.0

MICHIGAN

Ann Arbor 101.5
 Detroit 100.0
 Grand Rapids 85.5
 Kalamazoo 80.0
 Lansing 85.0

MINNESOTA

Bloomington 105.5
 Duluth 79.6
 Minneapolis 106.0
 Rochester 101.0
 St. Cloud 82.5
 St. Paul 103.0

CUSTOMIZING SALARIES FOR LOCAL MARKETS

MISSOURI

| | |
|-----------------------|------|
| Kansas City | 99.5 |
| St. Joseph | 90.0 |
| St. Louis | 99.0 |

NEBRASKA

| | |
|-----------------|------|
| Omaha | 97.0 |
|-----------------|------|

NEVADA

| | |
|---------------------|-------|
| Las Vegas | 99.0 |
| Reno | 100.0 |

NEW HAMPSHIRE

| | |
|---------------------------------|-------|
| Manchester/ Nashua | 112.0 |
|---------------------------------|-------|

NEW JERSEY

| | |
|------------------------|-------|
| Mount Laurel | 115.0 |
| Paramus | 130.0 |
| Princeton | 125.0 |
| Woodbridge | 126.5 |

NEW MEXICO

| | |
|-----------------------|------|
| Albuquerque | 91.5 |
|-----------------------|------|

NEW YORK

| | |
|-----------------------|-------|
| Albany | 99.0 |
| Buffalo | 95.0 |
| Long Island | 120.0 |
| New York | 140.5 |
| Rochester | 91.7 |
| Syracuse | 90.3 |

NORTH CAROLINA

| | |
|----------------------|-------|
| Charlotte | 101.5 |
| Greensboro | 100.0 |
| Raleigh | 104.0 |

OHIO

| | |
|----------------------|------|
| Akron | 89.0 |
| Canton | 82.0 |
| Cincinnati | 97.5 |
| Cleveland | 96.0 |
| Columbus | 98.0 |
| Dayton | 87.0 |
| Toledo | 85.5 |
| Youngstown | 76.0 |

OKLAHOMA

| | |
|-------------------------|------|
| Oklahoma City | 93.0 |
| Tulsa | 93.0 |

OREGON

| | |
|--------------------|-------|
| Portland | 106.5 |
|--------------------|-------|

PENNSYLVANIA

| | |
|------------------------|-------|
| Harrisburg | 95.0 |
| Philadelphia | 115.0 |
| Pittsburgh | 98.0 |

RHODE ISLAND

| | |
|----------------------|-------|
| Providence | 101.5 |
|----------------------|-------|

SOUTH CAROLINA

| | |
|----------------------|------|
| Charleston | 93.5 |
| Columbia | 93.5 |
| Greenville | 92.0 |

SOUTH DAKOTA

| | |
|-----------------------|------|
| Sioux Falls | 84.0 |
|-----------------------|------|

TENNESSEE

| | |
|------------------------|-------|
| Chattanooga | 89.0 |
| Cool Springs | 100.0 |
| Knoxville | 89.0 |

| | |
|---------------------|-------|
| Memphis | 95.0 |
| Nashville | 100.5 |

TEXAS

| | |
|--------------------------|-------|
| Austin | 108.0 |
| Dallas | 109.0 |
| El Paso | 72.0 |
| Fort Worth | 108.0 |
| Houston | 107.0 |
| Midland/Odessa | 110.0 |
| San Antonio | 101.0 |

UTAH

| | |
|--------------------------|-------|
| Salt Lake City | 104.0 |
|--------------------------|-------|

VIRGINIA

| | |
|-------------------------------------|-------|
| Norfolk/ Hampton Roads | 97.0 |
| Richmond | 98.5 |
| Tysons Corner | 132.0 |

WASHINGTON

| | |
|-------------------|-------|
| Seattle | 120.0 |
| Spokane | 82.0 |

WISCONSIN

| | |
|---------------------|-------|
| Appleton | 85.0 |
| Green Bay | 86.5 |
| Madison | 98.5 |
| Milwaukee | 101.0 |
| Waukesha | 99.0 |

Source: U.S. Department of Labor's Bureau of Labor Statistics and Robert Half. City index figures are reflective of all industries and are not specific to accounting and finance. For more information on average starting salaries in your city, please contact the Robert Half office nearest you.

THE CAREER CITY INDEX: MAKING THE MOST OF LOCATION

To career-minded professionals, what makes one city more attractive than another? The answer may help hiring managers develop and refine their recruitment strategies.

The Career City Index — a result of a study conducted by The Economist Intelligence Unit for

Robert Half — examines key factors influencing livability and career opportunities in U.S. cities across four categories:

- Career prospects
- Quality of life
- Cost of living
- Cultural diversity

TOP 5
CITIES TO
LIVE AND
WORK IN



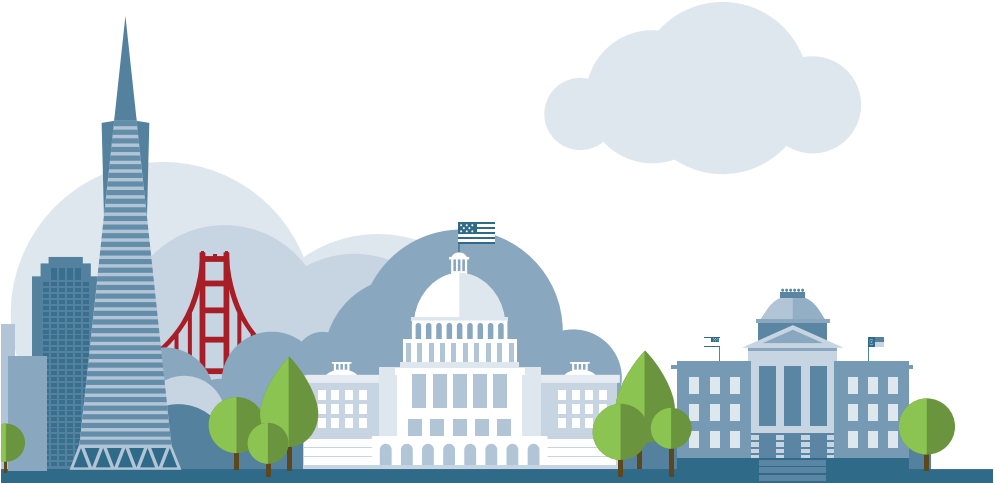
1
Seattle

2
Boston

These factors include the employment outlook, average commute time, median monthly rent and internet connectivity, among others.

Seattle took the overall No. 1 position as the top career city in the United States, buoyed by strong rankings in the cost-of-living (first) and career-prospects (second) categories. Boston, the San Francisco Bay Area, the District of Columbia and Raleigh, North Carolina, rounded out the top five.

From sunshine in Phoenix and Sacramento, California, to the wide variety of restaurants in Los Angeles and New York to shorter commute times in Salt Lake City and Des Moines, Iowa, each of the top 25 cities has unique selling points. Companies can highlight local and regional factors such as these to pique the interest of prospective employees.



For the full report, visit roberthalf.com/career-city-index.

3

San Francisco

4

Washington, D.C.

5

Raleigh

WHAT MATTERS TO MILLENNIALS

What makes job seekers choose one company over another? It's often higher pay, of course. But for millennials — Generation Y and Generation Z workers born between 1978 and 1999 — opportunity for career growth and the ability to gain new skills follow closely behind.

Still, many managers don't discuss career paths or professional training with job candidates or employees, missing a vital chance to win over — and retain — top performers. Try these tips to promote career growth for your team:

TALK TO STAFF ABOUT THEIR IDEAL CAREER PATH

Some people hope to steadily climb the ladder to the C-suite, but others have different ideas about what success looks like. Discuss short- and long-term objectives with your staff, and you'll be better equipped to help guide them along their career path.

LAY OUT A PLAN

Educate employees about skills and certifications they need to advance, and partner with them to create a strategy for completing each step. Check in more often than just at performance review time to assess their progress and support them in overcoming any obstacles.

PROMOTE PROFESSIONAL DEVELOPMENT

Offer employees training, subsidized access to offsite classes and other learning opportunities. Implement a mentorship program in which seasoned employees share their knowledge with your next generation of leaders.

ADDITIONAL INSIGHTS ON MANAGING MILLENNIALS

- Creating a Leadership Pipeline: Developing the Millennial Generation Into Finance Leaders
- Get Ready for Generation Z

Visit roberthalf.com/workplace-research to download the reports.



85% of CFOs are confident millennial employees at their firms are prepared to take on leadership positions.

Source: Robert Half survey of more than 2,200 CFOs in the United States

ABOUT ROBERT HALF

Robert Half is the world's first and largest specialized staffing firm. We match businesses of all types with the accounting and finance professionals they need.

- **Accountemps** provides accounting and finance professionals on a temporary and temporary-to-hire basis.
- **Robert Half Finance & Accounting** places full-time accounting and finance professionals.

- **Robert Half Management Resources** provides senior-level accounting, finance and business systems professionals on a project and interim basis.

- **Robert Half Financial Services** places full-time, temporary and project professionals with financial institutions.

We offer unique services to meet your staffing and project needs. Our **Salaried Professional Service**, available in select markets across



the country, provides companies access to full-time consultants for recurring projects and long-term interim work. This affords businesses greater continuity.

Robert Half also is the parent company of **Protiviti**, a global consulting firm that helps organizations solve problems in finance, technology, operations, governance, risk and internal audit.

We can provide a suite of consulting services, from a single project professional or a financial team to full-service options. Combining the experience of Robert Half consultants with the consulting professionals at Protiviti, we can work with your team or independently to help you complete your initiatives.

Our staffing and recruiting experts are available for personal consultation to help you locate top financial professionals well-suited to your workplace culture. We also offer a wealth of management and career advice and thought leadership on our websites and blogs. To access our resources, visit **roberthalf.com/workplace-research**.

Contact us at **roberthalf.com** or **1.844.900.0333** to learn more about salaries in your market and how we can help you find the accounting and finance professionals your organization needs.

TOP 8 REASONS COMPANIES USE SPECIALIZED STAFFING FIRMS

- 1 To vastly expand their recruiting networks
- 2 To reach job seekers not actively looking for a new position but open to a change
- 3 To bring in critical talent on demand
- 4 To get help when they don't have the time to conduct a rigorous search and evaluation on their own
- 5 To staff projects that don't require a full-time employee
- 6 To reduce the burden on overworked staff
- 7 To lower overtime expenses caused by understaffing
- 8 To provide support to core employees temporarily assigned to special projects

OFFICE LOCATIONS

UNITED STATES

Alabama

Birmingham

Arizona

Chandler
Phoenix
Phoenix – West
Tucson

Arkansas

Fayetteville
Little Rock

California

Bakersfield
Burbank
Carlsbad
Cerritos
City of Industry
Fairfield
Fremont
Fresno
Irvine
La Jolla
Laguna Niguel
Long Beach
Los Angeles
Los Angeles – LAX
Modesto
Monterey
Oakland
Ontario
Orange
Oxnard
Palm Springs
Palo Alto
Pasadena
Pleasanton
Rancho Bernardo
Rancho Cordova
Riverside
Sacramento
San Diego
San Francisco
San Jose
San Mateo
Santa Barbara
Santa Clara
Santa Rosa
Stockton
Torrance
Visalia
Walnut Creek
Westlake Village
Westwood
Woodland Hills

Colorado

Boulder
Colorado Springs

Denver
Englewood
Fort Collins
Lakewood

Connecticut

Danbury
Hartford
New Haven
Shelton
Stamford

Delaware

Wilmington

District of Columbia

Washington

Florida

Boca Raton
Brandon
Coral Gables
Fort Lauderdale
Fort Myers
Heathrow
Jacksonville
Miami – Downtown
Orlando
St. Petersburg
Tampa
West Palm Beach

Georgia

Alpharetta
Atlanta – Buckhead
Atlanta – Galleria
Atlanta – South
Gwinnett
Macon
Savannah

Hawaii

Honolulu

Idaho

Boise

Illinois

Chicago
Gurnee
Hoffman Estates
Naperville
Northbrook
Oakbrook Terrace
Rosemont
Tinley Park

Indiana

Fishers
Fort Wayne
Indianapolis – Downtown
Indianapolis – West
Merrillville

Iowa

Cedar Rapids
Davenport
Des Moines

Kansas

Overland Park

Kentucky

Lexington
Louisville

Louisiana

Baton Rouge
New Orleans

Maine

Portland

Maryland

Baltimore
Bethesda
Columbia
Greenbelt
Hunt Valley

Massachusetts

Boston
Burlington
Cambridge
Danvers
Framingham
Quincy
Springfield
Westborough

Michigan

Ann Arbor
Dearborn
Grand Rapids
Kalamazoo
Lansing
Southfield
Troy

Minnesota

Bloomington
Burnsville
Minneapolis
Minnetonka
St. Cloud
St. Paul

Missouri

Creve Coeur
Kansas City
St. Louis

Nebraska

Omaha

Nevada

Las Vegas
Reno

New Hampshire

Manchester
Nashua
Portsmouth

New Jersey

Bridgewater
Jersey City
Mount Laurel
Parsippany
Princeton
Red Bank
Rutherford
Saddle Brook
Woodbridge

New Mexico

Albuquerque

New York

Albany
Brooklyn
Buffalo
Hauppauge
New York – Midtown
New York – Wall Street
Queens
Rochester
Syracuse
Union Square
Uniondale
White Plains

North Carolina

Chapel Hill
Charlotte
Charlotte – South
Greensboro
Raleigh

Ohio

Akron
Beachwood
Blue Ash
Canton
Cincinnati
Cleveland
Columbus

OFFICE LOCATIONS

Call **1.844.900.0333** or visit **roberthalf.com/locations** to contact the office nearest you.

Dayton
Dublin
Easton
North Olmsted
Toledo
West Chester
Youngstown

Oklahoma
Oklahoma City
Tulsa

Oregon
Beaverton
Eugene
Portland

Pennsylvania
Harrisburg
Hermitage
King of Prussia
Lehigh Valley
Moon
Philadelphia

Pittsburgh
Reading
Trevose
Wexford

Rhode Island
Providence

South Carolina
Charleston
Columbia
Greenville
Spartanburg

South Dakota
Sioux Falls

Tennessee
Chattanooga
Knoxville
Memphis – Downtown
Memphis – East
Nashville – Cool Springs
Nashville – Downtown

Texas
Austin
Dallas – Downtown
Dallas – Galleria
El Paso
Fort Worth
Houston – Clear Lake
Houston – Downtown
Houston – Galleria
Houston – Northwest
Houston – West
Irving
Midland/Odessa
Plano
San Antonio –
Colonnade
The Woodlands

Utah
Salt Lake City
Thanksgiving Point

Virginia
Alexandria
Dulles
Norfolk
Richmond – Downtown
Richmond – West
Tysons Corner

Washington
Bellevue
Federal Way
Lynnwood
Seattle
Spokane

Wisconsin
Appleton
Madison
Milwaukee
Waukesha

INTERNATIONAL

Australia
Brisbane
Melbourne
Mount Waverley
Perth
Sydney

Austria
Vienna

Belgium
Antwerp
Brussels
Charleroi
Ghent
Groot-Bijgaarden
Hasselt
Herentals
Liège
Roeselare
Wavre
Zaventem

Brazil
Barra
Belo Horizonte
Campinas
Rio de Janeiro
São Paulo

Canada
Alberta
Calgary
Edmonton

British Columbia
Fraser Valley
Vancouver

Manitoba
Winnipeg

Ontario
Brampton
Burlington
Kitchener-Waterloo
Markham
Mississauga
North York
Ottawa
Toronto
Vaughan

Quebec
Laval
Montreal
Quebec City
West Island

Chile
Santiago

China
Hong Kong
Shanghai

France
Aix-en-Provence
La Défense
Lyon
Marsy

Paris
Stade de France
Versailles

Germany
Berlin
Bonn
Cologne
Düsseldorf
Essen
Frankfurt
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