

## 2016 Professional and Sales Personnel Compensation Survey

### III. Policies and Practices – Sales Personnel (Continued)

**TABLES 4 – Does The Company Provide A Cell Phone To Sales Management Positions?**

	As a %
Yes	60%
No	40%

**TABLES 5 – Does The Company Provide A Cell Phone To Outside Sales Positions?**

	As a %
Yes	60.0%
No	40.0%

**Exhibit 3.4.**

Incidental Out-Of-Pocket

**TABLES 6 – How Does The Company Reimburse For Entertainment Expenses?**

	Sales Management	Outside Sales Positions
	As a %	As a %
Pays Reasonable Expenses	60%	57%
Pays Established Maximum	25%	29%
Pays Flat or Fixed Amount for Given Period	0.0%	0.0%
Pays Only When Assigned and Approved	13%	14%
Does Not Apply	0.0%	14%

**TABLES 7 – How Does The Company Reimburse For Lodging And Meal Expenses?**

	Sales Management	Outside Sales Positions
	As a %	As a %
Pays reasonable expenses	37%	25%
Pays established maximum per day for meals and lodging	25%	25%
Pays established maximum for meals only	0.0%	0.0%
Pays established maximum for lodging only	0.0%	0.0%
Pays only when assigned and approved	25%	25%
Does Not Apply	13%	25%

5. Cost Accountant

Under general supervision applies knowledge of concepts, practices and procedures to perform professional cost accounting functions. Computes unit cost of company products or services and establishes cost standards, adjusting them periodically as necessitated by changes in material and/or overhead costs. May compare actual cost to cost standards and prepare reports on variances. Assists in other aspects of cost finding and may provide data for purposes of estimating, budgeting, etc. Usually reports to Senior Accountant or department manager.

	ANNUAL BASE SALARY						ANNUAL BONUS		SALARY RANGES (Annual)			
	# of		Wtd Avg.	(Median)			Actual Bonuses		# of		Average	
	Co.	Emp		25th %	50th %	75th %	# Co.	Avg.	Co.	Minimum	Midpoint	Maximum
<b>CALIFORNIA (ALL FIRMS)</b>	12	16	\$58,965	\$52,760	\$57,528	\$63,389	2	+	3	+	+	+
<b>All Manufacturing</b>	9	13	\$59,492	\$54,668	\$58,323	\$62,852	2	+	3	+	+	+
<b>Mfg. Durable Goods</b>	6	10	\$62,085	\$57,130	\$60,588	\$67,316	0	+	1	+	+	+
<i>Mfg. of High Tech. Equipment</i>	6	10	\$62,085	\$57,130	\$60,588	\$67,316	0	+	1	+	+	+
<b>Mfg. Nondurable Goods</b>	3	3	+	+	+	+	2	+	2	+	+	+
<b>Finance, Ins. &amp; Real Estate</b>	0	0	+	+	+	+	0	+	0	+	+	+
<b>All Nonmanufacturing</b>	3	3	+	+	+	+	0	+	0	+	+	+
<i>Health, Education &amp; Utilities</i>	0	0	+	+	+	+	0	+	0	+	+	+
<i>Services</i>	0	0	+	+	+	+	0	+	0	+	+	+
<i>Wholesale &amp; Retail</i>	1	1	+	+	+	+	0	+	0	+	+	+
<i>By Ees. Size (Empl. 1 - 75)</i>	1	1	+	+	+	+	0	+	0	+	+	+
<i>By Ees. Size (Empl. 50 - 150)</i>	4	4	\$59,366	\$50,471	\$52,521	\$61,416	1	+	1	+	+	+
<i>By Ees. Size (Empl. 100 - 250)</i>	4	5	\$65,862	\$52,760	\$60,902	\$73,268	0	+	0	+	+	+
<i>By Ees. Size (Empl. 200 - 450)</i>	3	6	+	+	+	+	0	+	1	+	+	+
<i>By Ees. Size (Empl. 350 - 700)</i>	3	3	+	+	+	+	1	+	2	+	+	+
<i>By Ees. Size (Empl. 500 - 1,000)</i>	2	2	+	+	+	+	1	+	1	+	+	+
<i>By Ees. Size (Empl. 800 +)</i>	1	1	+	+	+	+	0	+	0	+	+	+
<b>SAN FRANCISCO BAY AREA</b>	0	0	+	+	+	+	0	+	0	+	+	+
<b>METRO LOS ANGELES</b>	12	16	\$58,965	\$52,760	\$57,528	\$63,389	2	+	3	+	+	+
<b>All Manufacturing</b>	9	13	\$59,492	\$54,668	\$58,323	\$62,852	2	+	3	+	+	+
<b>Mfg. Durable Goods</b>	6	10	\$62,085	\$57,130	\$60,588	\$67,316	0	+	1	+	+	+
<i>Mfg. of High Tech. Equipment</i>	6	10	\$62,085	\$57,130	\$60,588	\$67,316	0	+	1	+	+	+
<i>By Ees. Size (Empl. 50 - 150)</i>	4	4	\$59,366	\$50,471	\$52,521	\$61,416	1	+	1	+	+	+
<i>By Ees. Size (Empl. 100 - 250)</i>	4	5	\$65,862	\$52,760	\$60,902	\$73,268	0	+	0	+	+	+
<b>LOS ANGELES COUNTY</b>	6	6	\$53,407	\$48,032	\$52,521	\$58,318	2	+	2	+	+	+
<b>All Manufacturing</b>	4	4	\$53,850	\$46,462	\$53,394	\$60,781	2	+	2	+	+	+
<b>ORANGE COUNTY</b>	6	10	\$62,299	\$57,130	\$61,662	\$67,853	0	+	1	+	+	+
<b>All Manufacturing</b>	5	9	\$61,999	\$56,732	\$58,323	\$68,804	0	+	1	+	+	+
<b>Mfg. Durable Goods</b>	5	9	\$61,999	\$56,732	\$58,323	\$68,804	0	+	1	+	+	+
<i>Mfg. of High Tech. Equipment</i>	5	9	\$61,999	\$56,732	\$58,323	\$68,804	0	+	1	+	+	+
<b>INLAND EMPIRE</b>	0	0	+	+	+	+	0	+	0	+	+	+
<b>SAN DIEGO COUNTY</b>	0	0	+	+	+	+	0	+	0	+	+	+

## 10. Cost Accountant, Senior

Performs professional cost accounting functions requiring thorough knowledge of cost accounting methods, principles and practices, the ability to apply this knowledge creatively in situations where procedures may not be prescribed or well defined, and a broad understanding of overall company operations. Typical projects might include determination of product cost and cost of research and product development, projecting costs of new processes, construction, tooling, etc. Compares actual cost with estimates or standards and analyzes variances. May develop budget data and assist with preparing of company operating budgets. May direct the work of others. However, personnel whose primary activity is supervision are excluded. Within general departmental guidelines possesses latitude to make un-reviewed decisions or actions. Usually reports to Accounting Manager.

	ANNUAL BASE SALARY						ANNUAL BONUS		SALARY RANGES (Annual)			
	# of		Wtd Avg.	All EEs (Median)			Actual Bonuses		# of		Average	
	Co.	Emp		25th %	50th %	75th %	# Co.	Avg.	Co.	Minimum	Midpoint	Maximum
<b>CALIFORNIA (ALL FIRMS)</b>	10	17	\$76,087	\$73,135	\$81,836	\$84,931	3	+	3	+	+	+
<b>All Manufacturing</b>	7	8	\$78,024	\$75,266	\$82,329	\$84,105	2	+	2	+	+	+
<b>Mfg. Durable Goods</b>	4	5	\$78,618	\$79,044	\$84,043	\$85,975	1	+	1	+	+	+
<i>Mfg. of High Tech. Equipment</i>	2	2	+	+	+	+	1	+	0	+	+	+
<b>Mfg. Nondurable Goods</b>	3	3	+	+	+	+	1	+	1	+	+	+
<b>Finance, Ins. &amp; Real Estate</b>	0	0	+	+	+	+	0	+	0	+	+	+
<b>All Nonmanufacturing</b>	3	9	+	+	+	+	1	+	1	+	+	+
<i>Health, Education &amp; Utilities</i>	0	0	+	+	+	+	0	+	0	+	+	+
<i>Services</i>	0	0	+	+	+	+	0	+	0	+	+	+
<i>Wholesale &amp; Retail</i>	1	1	+	+	+	+	0	+	0	+	+	+
<i>By Ees. Size (Empl. 1 - 75)</i>	0	0	+	+	+	+	0	+	0	+	+	+
<i>By Ees. Size (Empl. 50 - 150)</i>	6	7	\$78,557	\$72,473	\$84,043	\$86,408	2	+	2	+	+	+
<i>By Ees. Size (Empl. 100 - 250)</i>	4	4	\$84,733	\$82,082	\$84,043	\$86,694	0	+	0	+	+	+
<i>By Ees. Size (Empl. 200 - 450)</i>	2	8	+	+	+	+	0	+	0	+	+	+
<i>By Ees. Size (Empl. 350 - 700)</i>	1	1	+	+	+	+	1	+	1	+	+	+
<i>By Ees. Size (Empl. 500 - 1,000)</i>	1	1	+	+	+	+	1	+	1	+	+	+
<i>By Ees. Size (Empl. 800 +)</i>	0	0	+	+	+	+	0	+	0	+	+	+
<b>SAN FRANCISCO BAY AREA</b>	1	1	+	+	+	+	0	+	0	+	+	+
<b>METRO LOS ANGELES</b>	8	14	\$76,382	\$75,775	\$81,836	\$83,495	3	+	2	+	+	+
<b>All Manufacturing</b>	5	5	\$80,011	\$81,343	\$82,329	\$82,451	2	+	1	+	+	+
<i>By Ees. Size (Empl. 50 - 150)</i>	4	4	\$81,441	\$78,574	\$84,477	\$87,344	2	+	1	+	+	+
<b>LOS ANGELES COUNTY</b>	4	4	\$78,370	\$74,649	\$79,773	\$83,495	3	+	2	+	+	+
<b>ORANGE COUNTY</b>	3	9	+	+	+	+	0	+	0	+	+	+
<b>INLAND EMPIRE</b>	0	0	+	+	+	+	0	+	0	+	+	+
<b>SAN DIEGO COUNTY</b>	1	2	+	+	+	+	0	+	1	+	+	+

15. General Accountant

Performs professional accounting functions involving the application of established accounting standards, principles and practices. Is concerned with one or several aspects of general and subsidiary ledger maintenance and preparation of operating and financial statements. Typical functions would include verifying of contracts, orders and vouchers, account coding, establishing and reconciling control figures for posting, reconciliation of bank statements, assisting with trial balance and preparing statements and reports. Usually reports to Senior Accountant or Department Manager.

	ANNUAL BASE SALARY						ANNUAL BONUS		SALARY RANGES (Annual)			
	# of		All EEs (Median)				Actual Bonuses		# of		Average	
	Co.	Emp	Wtd Avg.	25th %	50th %	75th %	# Co.	Avg.	Co.	Minimum	Midpoint	Maximum
<b>CALIFORNIA (ALL FIRMS)</b>	113	174	\$52,355	\$45,344	\$50,495	\$58,240	12	\$1,251	7	\$50,509	\$61,632	\$72,754
<b>All Manufacturing</b>	14	22	\$56,725	\$48,921	\$51,922	\$59,241	0	+	1	+	+	+
<b>Mfg. Durable Goods</b>	10	14	\$58,286	\$49,119	\$51,922	\$62,018	0	+	1	+	+	+
<i>Mfg. of High Tech. Equipment</i>	7	10	\$62,032	\$49,844	\$55,506	\$65,094	0	+	1	+	+	+
<b>Mfg. Nondurable Goods</b>	4	8	\$53,993	\$49,013	\$52,890	\$56,582	0	+	0	+	+	+
<b>Finance, Ins. &amp; Real Estate</b>	3	3	+	+	+	+	0	+	0	+	+	+
<b>All Nonmanufacturing</b>	96	149	\$51,686	\$45,170	\$50,002	\$58,360	12	\$1,251	6	\$48,219	\$59,053	\$69,888
<i>Health, Education &amp; Utilities</i>	24	32	\$53,721	\$45,088	\$50,752	\$59,363	2	+	4	\$48,048	\$58,215	\$68,382
<i>Services</i>	2	2	+	+	+	+	0	+	0	+	+	+
<i>Wholesale &amp; Retail</i>	4	5	\$56,661	\$46,220	\$54,624	\$63,672	0	+	0	+	+	+
<i>By Ees. Size (Empl. 1 - 75)</i>	46	59	\$51,115	\$44,066	\$50,002	\$59,046	9	\$1,255	1	+	+	+
<i>By Ees. Size (Empl. 50 - 150)</i>	39	58	\$50,224	\$43,901	\$49,643	\$54,804	4	\$1,109	2	+	+	+
<i>By Ees. Size (Empl. 100 - 250)</i>	33	53	\$51,860	\$45,320	\$49,650	\$60,486	3	+	1	+	+	+
<i>By Ees. Size (Empl. 200 - 450)</i>	23	46	\$52,744	\$45,340	\$50,495	\$57,449	1	+	0	+	+	+
<i>By Ees. Size (Empl. 350 - 700)</i>	12	25	\$52,272	\$47,442	\$52,745	\$56,468	0	+	1	+	+	+
<i>By Ees. Size (Empl. 500 - 1,000)</i>	5	8	\$52,553	\$48,386	\$48,757	\$54,995	0	+	1	+	+	+
<i>By Ees. Size (Empl. 800 +)</i>	6	11	\$53,626	\$50,903	\$53,150	\$55,898	0	+	3	+	+	+
<b>SAN FRANCISCO BAY AREA</b>	1	2	+	+	+	+	0	+	0	+	+	+
<b>METRO LOS ANGELES</b>	93	139	\$52,908	\$46,675	\$50,500	\$59,315	9	\$1,476	5	\$48,466	\$59,847	\$71,228
<b>All Manufacturing</b>	12	19	\$57,487	\$48,393	\$53,286	\$61,412	0	+	1	+	+	+
<b>Mfg. Durable Goods</b>	8	11	\$60,029	\$48,393	\$53,399	\$64,642	0	+	1	+	+	+
<i>Mfg. of High Tech. Equipment</i>	7	10	\$62,032	\$49,844	\$55,506	\$65,094	0	+	1	+	+	+
<b>Mfg. Nondurable Goods</b>	4	8	\$53,993	\$49,013	\$52,890	\$56,582	0	+	0	+	+	+
<b>All Nonmanufacturing</b>	79	118	\$52,173	\$45,495	\$50,003	\$59,017	9	\$1,476	4	\$44,521	\$55,534	\$66,547
<i>Health, Education &amp; Utilities</i>	21	28	\$52,027	\$44,346	\$49,920	\$57,781	2	+	2	+	+	+
<i>Wholesale &amp; Retail</i>	4	5	\$56,661	\$46,220	\$54,624	\$63,672	0	+	0	+	+	+
<i>By Ees. Size (Empl. 1 - 75)</i>	39	47	\$53,319	\$44,996	\$50,980	\$59,717	7	\$1,374	1	+	+	+
<i>By Ees. Size (Empl. 50 - 150)</i>	33	47	\$51,022	\$44,346	\$49,643	\$55,008	3	+	1	+	+	+
<i>By Ees. Size (Empl. 100 - 250)</i>	28	44	\$51,888	\$44,947	\$49,646	\$61,950	2	+	1	+	+	+
<i>By Ees. Size (Empl. 200 - 450)</i>	18	36	\$52,809	\$45,762	\$49,889	\$58,084	0	+	0	+	+	+
<i>By Ees. Size (Empl. 350 - 700)</i>	8	18	\$53,290	\$47,442	\$52,283	\$57,446	0	+	1	+	+	+
<i>By Ees. Size (Empl. 500 - 1,000)</i>	4	7	\$52,204	\$48,325	\$48,572	\$50,901	0	+	1	+	+	+
<i>By Ees. Size (Empl. 800 +)</i>	5	10	\$51,334	\$50,218	\$52,957	\$53,343	0	+	2	+	+	+
<b>LOS ANGELES COUNTY</b>	57	87	\$52,324	\$45,344	\$50,003	\$58,240	6	\$1,169	3	+	+	+
<b>All Nonmanufacturing</b>	53	79	\$52,294	\$45,344	\$50,003	\$59,315	6	\$1,169	3	+	+	+
<i>Health, Education &amp; Utilities</i>	14	21	\$51,810	\$44,593	\$49,823	\$58,932	1	+	2	+	+	+
<i>By Ees. Size (Empl. 1 - 75)</i>	25	29	\$54,621	\$45,646	\$51,987	\$59,925	4	\$838	1	+	+	+
<i>By Ees. Size (Empl. 50 - 150)</i>	26	39	\$50,880	\$44,589	\$48,783	\$54,253	3	+	1	+	+	+
<i>By Ees. Size (Empl. 100 - 250)</i>	16	28	\$50,532	\$44,947	\$49,324	\$56,856	2	+	0	+	+	+
<i>By Ees. Size (Empl. 200 - 450)</i>	10	20	\$53,311	\$45,338	\$49,889	\$55,955	0	+	0	+	+	+
<i>By Ees. Size (Empl. 350 - 700)</i>	5	10	\$50,396	\$45,344	\$48,142	\$56,180	0	+	1	+	+	+

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