

# Market Pricing

**ABC**  
**10 February, 2010**

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## 1. Introduction

### 1.1 About Mercer

Mercer is a leading global provider of consulting, outsourcing and investment services, with more than 25,000 clients worldwide. Mercer experts help clients design and manage health, retirement and other benefits and optimise human capital. The firm also provides customised administration, technology and total benefit outsourcing solutions. Mercer's investment services include global leadership in investment consulting and multi-manager investment management.

Mercer's global network of more than 19,000 employees, based in over 40 countries, helps ensure integrated, worldwide solutions. Our consultants work with clients to develop solutions that address global and country-specific challenges and opportunities. Mercer is experienced in assisting both major and growing, midsize organizations.

### 1.2 About the Report

This report contains an analysis on the Total Direct Compensation Package for the following position in Country Name:

Position Title

The report is prepared for ABC. The compensation analysis of the position is represented through Compensation Tables, containing the different statistical measures for each of the elements that compose the Total Remuneration Package generally offered to this position (Base Salary and Variable Pay).

In order to obtain the remuneration references shown in the Total Direct Compensation Tables, Mercer has first identified position in Mercer's 2009 TRS Survey whose duties were similar as the position of xxx. Accordingly, the references included in the report represent the direct market comparison in terms of the sample and the functions of the analyzed position. The comparator group includes similar positions in multinational organizations of comparable size located in Country Name.

## 2. Report Definitions

### 2.1 Terms

We provide below an explanation of the Compensation Item terms used in the Compensation Tables:

Annual Base Salary (Comp1)	Includes only annualized base salary (Monthly Base Salary x Number of Months Paid).
Annual Guaranteed Cash (Comp2)	Includes Comp1 Actual plus the annualized value of guaranteed allowances and cash benefits.
Annual Total Cash Target (Comp3 Target)	Includes Comp2 plus the annualized value of any target Short-term Incentive (STI), Sales Incentive, Profit Sharing, or Other Incentive awards.
Annual Total Cash Actual (Comp3 Actual)	Includes Comp2 Actual plus the annualized value of any actual Short-term Incentive, Sales Incentive, Profit Sharing, or Other Incentive awards. The figures reported reflect the actual amounts of the last awards received.
Annual Total Direct Compensation (Comp4)	Includes Comp3 Actual plus the annualized value of any Long-term Incentive (LTI) awards, valued using Black-Scholes methodology for appreciation-based awards.
Variable Bonus Actual %	The Short-term Incentive Amount (Actual) expressed as a percentage of Annual Base Salary (Comp1).
Variable Bonus Target %	The target amount of the Short-term Incentive award, associated with expected individual, team, and/or corporate performance over the next 12-month period, expressed as a percentage of Annual Base Salary (Comp1).
Variable Bonus Max %	The maximum amount of the Short-term Incentive award, associated with expected individual, team, and/or corporate performance over the next 12-month period, expressed as a percentage of Annual Base Salary (Comp1).
Long-term Incentives %	The annualized value, using Black-Scholes methodology for the appreciation based awards, of all Long-term Incentive awards received over the 12-month period ending on the data effective date, expressed as a percentage of Annual Base Salary (Comp1 Actual).

## 2.2 Statistics

25th Percentile (25th %ile)	The data point that is higher than 25% of all other data in the sample when ranked from low to high. Also known as the first quartile.
Median	The data point that is higher than 50% of all other data in the sample when ranked from low to high. Also known as the 50th percentile.
Average	The sum of all data reported divided by the number of observations in the sample. Also known as mean.
75th Percentile (75th %ile)	The data point that is higher than 75% of all other data in the sample when ranked from low to high. Also known as the third quartile.

## Position Title - Total Direct Compensation (EUR)

## Market Data

	25th Percentile	Average	Median	75th Percentile
Annual Base Salary	135,847	180,003	183,326	249,188
Annual Guaranteed Cash	150,711	201,978	192,645	252,939
Annual Total Cash Target	165,481	231,318	210,529	279,073
Annual Total Cash Actual	161,659	228,717	207,137	279,484
Annual Total Direct Compensation	162,136	232,209	207,137	279,484

## Company Data

Company	ABC
Country	
Location	All regions
Job Title	Position Title

## Short- and Long-term Incentives

	25th Percentile	Average	Median	75th Percentile
Variable Bonus Actual %	13.6%	18.4%	17.5%	25.0%
Variable Bonus Target %	16.1%	19.7%	19.5%	22.5%
Variable Bonus Max %	32.1%	39.4%	39.0%	45.0%
Long-term Incentives %	4.7%	16.5%	13.5%	31.3%
STI Eligible %	89%			
LTI Eligible %	35%			

## Market Data

Position Class	59
Sector	General Industry
Job Match	Job Match
Job Function	Function
Data Effective Date	01 July 2009
Data Aged to	25 February 2010
Salary Increase 2009	2.5%
Salary Increase 2010	3.0%

# MERCER

Argentina

Hong Kong

Portugal

Australia

Hungary

Singapore

Austria

India

South Korea

Belgium

Indonesia

Spain

Brazil

Ireland

Sweden

Canada

Italy

Switzerland

Chile

Japan

Taiwan

China

Malaysia

Thailand

Colombia

Mexico

Turkey

Czech Republic

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United Arab Emirates

Denmark

New Zealand

United Kingdom

Finland

Norway

United States

France

Philippines

Venezuela

Germany

Poland



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