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2016 SALARY GUIDE

ACCOUNTING & FINANCE



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From the Chairman

Dear colleague:

The hiring market is increasingly competitive. To recruit and keep the best talent, more employers say they are willing to negotiate compensation, our research shows. But it's often difficult to know whether an offer is the right one.

For decades, Robert Half has published the annual Salary Guide to help employers remain competitive in their industry and region. In preparing the guide, we tap our deep networks to identify the latest hiring and workplace trends.

I am pleased to present the 2016 Salary Guide, which features a forecast of salary ranges for positions across the accounting and finance fields. I hope you will find it helpful as you grow your organization in 2016.



For more about compensation and staffing, please visit our Salary Center at **roberthalf.com/salary-center**.

Sincerely,

Max Messmer

Chairman and CEO

Understanding the Salary Guide

For decades, the Salary Guide from Robert Half has been a highly regarded resource for employers — and for good reason. Competitive compensation is a company's best line of defense against losing top talent.

The 2016 Salary Guide features salary ranges for more than 400 positions in corporate and public accounting, finance, banking, and financial services. Each year, employers use the guide to set compensation levels for new hires, plan budgets and better understand the hiring environment. The Salary Guide is so highly regarded that the U.S. Department of Labor's Bureau of Labor Statistics has included the guide's data in its Occupational Outlook Handbook.

The salary figures in the 2016 edition are based on a number of sources, most notably the thousands of full-time, temporary and project placements our recruiting and staffing professionals make each year. Our experts interact with hiring managers and job seekers daily, which gives us unique real-world insight into the latest compensation trends.

Other sources include:

- Our surveys of U.S. chief financial officers (CFOs) and hiring managers
- An in-depth analysis of the hiring environment and an extrapolation of current trends into 2016

 Local insights from our recruiting and staffing teams throughout our global branch network

The projected salaries for each position reflect starting pay only. Bonuses, incentives and other forms of compensation are not taken into account. The ranges represent national averages and can be adjusted for your market by using the local variance numbers found immediately after the salary tables.

Visit our Salary Center at roberthalf.com/salary-center for more information and resources.

The Hiring Environment



Companies are capitalizing on growth opportunities and launching new revenue-generating initiatives. To succeed, they need the right people in place.

But top accounting, finance and business systems professionals are hard to find. Those with the most sought-after skills are often already employed.

Many firms have found that turnover, too, is on the rise as financial professionals realize they have a greater number of job opportunities. This is especially true for workers who may feel they're overdue for a significant raise or promotion. If they leave, employers have to staff their positions at a time when they must draw from an increasingly shallow talent pool.

To recruit and hire the best talent, companies are adopting a number of strategies:

Higher salaries

Many companies are adjusting compensation to make sure their offers are in line with or above local averages. They're also enhancing bonuses and perks to retain valued employees.

Recruiting incentives

Firms are offering additional perks such as telecommuting, flexible hours, additional vacation days, tuition reimbursement and relocation assistance.

Offers and counteroffers

It's now common for a single candidate to receive multiple employment offers, adding urgency to the hiring process. Counteroffers, although generally ineffective, are also being extended as firms struggle to keep employees.



Entry-level hiring

Companies seek employees they can groom for roles of greater responsibility. In the absence of experience, employers focus more on a candidate's work ethic and fit with the corporate culture.

Flexible staffing

Companies are bringing on interim professionals to complete projects and maintain productivity while they conduct searches for full-time employees. Businesses are also turning to project professionals to access expertise for strategic initiatives. In addition, organizations are using temporary-to-hire arrangements to evaluate interim workers firsthand for full-time positions.

WHERE THE JOBS ARE

ACCOUNTING AND FINANCE

Business growth is driving healthy demand for accountants in both the corporate and public accounting sectors. General accounting skills are in demand, and payroll, billing and other areas that support business growth continue to see steady hiring activity, as well.

Companies continue to hire financial and business analysts to help them identify growth opportunities. They also seek accountants with specialized experience in revenue recognition, generally accepted accounting principles and Securities and Exchange Commission reporting. In addition, professionals with risk and compliance backgrounds are seeing steady demand for their expertise, especially in financial services.

TECHNOLOGY-RELATED ROLES

Businesses are struggling to keep pace with technology and understand the associated risks and opportunities. In response, they seek individuals proficient in enterprise resource planning (ERP) systems, integrated financial reporting systems, cloud-computing platforms, and information security and data-mining tools, as well as professionals to help with systems conversion projects.

HIRING AT A GLANCE



HOT POSITIONS

- Accounting manager
- Business analyst
- Business systems analyst
- Compliance officer
- · Financial analyst

- Information technology auditor
- Internal auditor
- Payroll professional
- Senior accountant
- Staff accountant

IN-DEMAND ATTRIBUTES

- Advanced Excel skills
- ERP experience (e.g., SAP, Oracle)
- Expertise in data analytics, advanced modeling techniques and SQL
- Knowledge of business intelligence software (e.g., IBM Cognos)
- Aptitude with Hyperion (for analyst and financial reporting roles)
- Microsoft Visual Basic skills
- Cloud-based software experience
- Knowledge of QuickBooks (for positions with small and midsize firms)
- Risk and compliance expertise
- Strong communication abilities
- Project management skills
- Collaborative personality
- Multilingualism

IN-DEMAND CREDENTIALS

- 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)
- PMP (project management professional)

Forty-one percent of CFOs polled in a Robert Half survey said staying current with technology is the greatest pressure facing accounting and finance teams.



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

BOOMER DEPARTURES UNDERSCORE SUCCESSION NEEDS



After years of anticipating baby boomer retirements, companies are now seeing an accelerating number of these experienced workers depart. The results are vacant senior-level positions and lost institutional knowledge. Does your company have a new crop of seasoned professionals at the ready?

If not, consider these suggestions:

- Allow phased retirement options. Boomers may prefer to ease into
 retirement by scaling back their schedules. These arrangements can
 include consulting, part-time work, flexible hours, telecommuting or
 specialized project work. Not only does phased retirement often appeal
 to longtime employees, but having these veterans work with and train
 their successors also helps companies ensure the transfer of valuable
 organizational and professional knowledge.
- Focus on all levels. Senior-level openings often result in vacancies at other levels as people advance. Consider whether there's a pipeline of capable successors for key roles at all levels.
- Groom high-potential individuals. To close knowledge and skill gaps, high-potential employees may need additional career development through mentoring, hands-on experience and continuing education. This effort should begin now.
- Keep an open mind. The best future leaders may not be those workers who are next in line for promotion. Many employees have more advanced skills than their job titles suggest. Survey your team for hidden exceptional characteristics and future potential. Your next rising star may just need some cultivating and polish.

Succession planning isn't just good insurance that your business will be able to go on; it also helps in recruiting and retaining employees. In-demand candidates are drawn to companies known for developing their people and promoting from within. Likewise, top performers are more likely to stay with you if they see a path for advancement.

PUBLIC ACCOUNTING OVERVIEW

As partner-level professionals retire in larger numbers and business opportunities expand, hiring has taken on a greater sense of urgency at public accounting firms. National and regional firms are hiring at all levels. Much of the activity is focused on adding professionals in audit and tax roles, but firms are also looking for expertise in risk, compliance, and mergers and acquisitions.

Experienced and entry-level candidates are in demand. Businesses are seeking senior-level professionals to take on leadership roles. Recent graduates are needed in the talent pipeline, and firms are more open to investing in training new recruits than they have been in recent years.

The fierce competition for talent between public accounting firms and corporate employers continues at all levels. To enhance recruiting and retention efforts, public accounting firms are boosting compensation, offering sign-on bonuses, and, where they can, providing greater flexibility in work arrangements and hours.



FINANCIAL SERVICES TRENDS

Business growth and the demanding regulatory environment are driving hiring in the financial services industry. Activity is robust across all sectors.

To ensure compliance, institutions are hiring risk, compliance and internal audit professionals. Many firms seek candidates with expertise in areas such as:

- Anti-money laundering (AML)
- Know your customer (KYC)
- Financial Industry Regulatory Authority (FINRA)
- Comprehensive Capital Analysis and Review (CCAR)
- The Dodd-Frank Act, particularly rules related to capital adequacy and consumer protection



Candidates proficient in risk model validation methods are in especially high demand as firms aim to pass recently implemented stress tests and comply with capital standards.

An improved lending environment marked by loosening of credit requirements is fueling a rebound in commercial banking. From small community institutions to national firms, banks are adding staff to handle relationship management, business development and credit analysis. Continued low interest rates are also stimulating hiring for operations and compliance positions in the mortgage sector.

Expanding business for investment banking firms is prompting more

hiring in that sector. In-demand specialties include private equity accounting, hedge fund accounting, fund administration, trade clearance and settlement operations, asset management, and collateral and derivatives expertise.

Financial institutions are facing the same talent shortages as other accounting and finance sectors. As part of their hiring strategies, many employers are boosting base salaries, offering sign-on bonuses, and promoting the potential for generous merit raises and bonuses. Firms also are increasing current employees' compensation to improve retention.

HEALTHCARE IN THE UNITED STATES: THE EMPLOYMENT OUTLOOK



Healthcare reform continues to redefine how benefits are offered and delivered. Additional trends are shaping the hiring environment, especially for payers and providers. The following developments are affecting financial hiring in the healthcare industry.

AFFORDABLE CARE ACT (ACA)

Due to the ACA, more Americans than ever before have healthcare insurance. As a result, payers (e.g., insurance carriers, employers and unions) and providers are seeing more members and patients than in recent years, which has a direct effect on their financial performance. More finance, accounting, revenue cycle and operations staff are needed to help manage this shift.

ICD-10

The move to implement the 10th revision of the World Health Organization's International Classification of Diseases (ICD-10) is driving the need for specialized financial staff. The new standards will have a significant impact on the revenue cycle and reimbursement process within provider and payer organizations and their need for finance, revenue cycle and operations staff.

VALUE-BASED REIMBURSEMENT

The industry shift from a traditional fee-for-service to more value-based reimbursement contracts is expected to change how providers generate revenue. The increased adoption of this methodology is expected to create new positions, new processes and more collaboration among finance, revenue cycle and operations departments.

HEALTHCARE MANAGEMENT SYSTEMS

Healthcare-related organizations will need assistance in evaluating and staffing electronic health records and practice management systems. Many providers are turning to specialized consultants to help ensure a seamless transition to a healthcare management system. Companies are also seeking compliance experts for guidance on how to implement systems that meet relevant regulations.

Accounting and Finance Salaries

CORPORATE ACCOUNTING

Title	2015	2016	% Change
Chief Financial Officer a – Com	pany Revenue in Millions		
\$500+	\$ 291,250 - \$ 465,750	\$ 303,500 - \$ 484,500	4.1%
\$250 to \$500	\$ 207,000 - \$ 306,500	\$ 216,000 - \$ 319,000	4.2%
\$100 to \$250	\$ 148,750 - \$ 208,750	\$ 155,250 - \$ 217,250	4.2%
\$50 to \$100	\$ 121,750 - \$ 171,000	\$ 127,250 - \$ 177,750	4.2%
To \$50	\$ 105,250 - \$ 151,750	\$ 109,750 - \$ 157,750	4.1%
(The above category assumes there is a	corporate controller who report	s to the CFO.)	
Treasurera – Company Revenue in M	Millions		
\$500+	\$ 291,000 - \$ 453,750	\$ 304,500 - \$ 471,000	4.1%
\$250 to \$500	\$ 204,500 - \$ 301,750	\$ 214,500 - \$ 313,250	4.2%
\$100 to \$250	\$ 140,250 - \$ 203,750	\$ 147,250 - \$ 211,000	4.1%
\$50 to \$100	\$ 119,250 - \$ 165,250	\$ 124,750 - \$ 171,500	4.1%
To \$50	\$ 103,250 - \$ 141,750	\$ 107,250 - \$ 147,500	4.0%
Vice President of Finance a – C	ompany Revenue in Millions		
\$500+	\$ 231,750 - \$ 375,750	\$ 242,500 - \$ 390,500	4.2%
\$250 to \$500	\$ 188,750 - \$ 285,500	\$ 196,500 - \$ 297,750	4.2%
\$100 to \$250	\$ 146,000 - \$ 204,750	\$ 152,250 - \$ 213,250	4.2%
\$50 to \$100	\$ 119,000 - \$ 165,750	\$ 124,500 - \$ 172,250	4.2%
To \$50	\$ 96,250 - \$ 133,250	\$ 100,750 - \$ 138,250	4.1%
Director of Finance a – Company	Revenue in Millions		
\$500+	\$ 159,250 - \$ 236,500	\$ 166,500 - \$ 246,000	4.2%
\$250 to \$500	\$ 138,250 - \$ 198,500	\$ 145,000 - \$ 206,000	4.2%
\$100 to \$250	\$ 117,500 - \$ 163,500	\$ 123,500 - \$ 169,000	4.1%
\$50 to \$100	\$ 108,500 - \$ 143,500	\$ 113,000 - \$ 149,250	4.1%
To \$50	\$ 97,250 - \$ 125,500	\$ 101,250 - \$ 130,500	4.0%
Director of Accounting - Compe	any Revenue in Millions		
\$500+	\$ 152,500 - \$ 209,000	\$ 159,250 - \$ 218,250	4.4%
\$250 to \$500	\$ 134,500 - \$ 184,500	\$ 140,750 - \$ 192,250	4.4%
\$100 to \$250	\$ 112,000 - \$ 148,500	\$ 117,750 - \$ 154,000	4.3%
\$50 to \$100	\$ 99,250 - \$ 132,250	\$ 104,000 - \$ 137,500	4.3%
To \$50	\$ 85,500 - \$ 116,750	\$ 89,250 - \$ 121,750	4.3%
Director of Financial Reportin	g – Company Revenue in Millio	ns	
\$500+	\$ 154,000 - \$ 217,500	\$ 162,000 - \$ 226,250	4.5%
\$250 to \$500	\$ 142,750 - \$ 188,000	\$ 149,250 - \$ 196,000	4.4%
\$100 to \$250	\$ 128,250 - \$ 169,750	\$ 133,750 - \$ 177,500	4.4%
\$50 to \$100	\$ 111,750 - \$ 151,750	\$ 116,500 - \$ 158,250	4.3%
To \$50	\$ 99,750 - \$ 129,250	\$ 104,250 - \$ 134,500	4.3%

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 <u>Pages 10-24</u> are average national starting salaries. To calculate the appropriate salary range for your market, please refer to the local variance information beginning on <u>Page 25</u>.

Title	2015	2016	% Change
Corporate Controller a – Compo	any Revenue in Millions		
\$500+	\$ 159,000 - \$ 224,750	\$ 166,750 - \$ 234,750	4.6%
\$250 to \$500	\$ 140,000 - \$ 192,000	\$ 146,750 - \$ 200,250	4.5%
\$100 to \$250	\$ 123,500 - \$ 161,250	\$ 129,250 - \$ 168,250	4.5%
\$50 to \$100	\$ 105,000 - \$ 141,250	\$ 110,250 - \$ 146,750	4.4%
To \$50	\$ 92,000 - \$ 123,000	\$ 96,500 - \$ 128,000	4.4%
Controller a – Company Revenue in	Millions		
\$500+	\$ 153,000 - \$ 209,000	\$ 161,250 - \$ 217,250	4.6%
\$250 to \$500	\$ 129,500 - \$ 172,250	\$ 136,000 - \$ 179,250	4.5%
\$100 to \$250	\$ 108,250 - \$ 148,250	\$ 114,750 - \$ 153,000	4.4%
\$50 to \$100	\$ 90,000 - \$ 124,750	\$ 95,000 - \$ 129,250	4.4%
To \$50	\$ 79,250 - \$ 106,000	\$ 83,250 - \$ 110,000	4.3%
Divisional Controller a – Compa	ny Revenue in Millions		
\$500+	\$ 141,750 - \$ 194,500	\$ 148,500 - \$ 203,250	4.6%
\$250 to \$500	\$ 129,000 - \$ 171,750	\$ 135,250 - \$ 179,000	4.5%
\$100 to \$250	\$ 112,500 - \$ 151,000	\$ 118,250 - \$ 156,750	4.4%
\$50 to \$100	\$ 101,500 - \$ 130,500	\$ 107,000 - \$ 135,250	4.4%
To \$50	\$ 89,500 - \$ 117,750	\$ 94,000 - \$ 122,250	4.3%
Assistant Controller a - Compan	y Revenue in Millions		
\$500+	\$ 118,500 - \$ 160,000	\$ 124,250 - \$ 167,000	4.6%
\$250 to \$500	\$ 107,000 - \$ 139,500	\$ 113,000 - \$ 144,500	4.5%
\$100 to \$250	\$ 89,000 - \$ 115,500	\$ 93,250 - \$ 120,250	4.4%
\$50 to \$100	\$ 75,250 - \$ 99,500	\$ 78,500 - \$ 104,000	4.4%
To \$50	\$ 63,500 - \$ 87,750	\$ 67,000 - \$ 90,750	4.3%
Assistant Treasurer – Company I	Revenue in Millions		
\$500+	\$ 114,000 - \$ 159,000	\$ 119,500 - \$ 165,750	4.5%
\$250 to \$500	\$ 104,000 - \$ 137,000	\$ 109,750 - \$ 142,000	4.5%
\$100 to \$250	\$ 89,000 - \$ 113,750	\$ 93,250 - \$ 118,500	4.4%
\$50 to \$100	\$ 74,500 - \$ 98,000	\$ 78,000 - \$ 102,000	4.3%
To \$50	\$ 62,500 - \$ 85,000	\$ 66,000 - \$ 87,750	4.2%
Tax Director a – Company Revenue	in Millions		
\$250+	\$ 158,500 - \$ 257,750	\$ 167,000 - \$ 269,250	4.8%
\$100 to \$250	\$ 114,500 - \$ 176,250	\$ 120,500 - \$ 184,000	4.7%
Tax Manager – Company Revenue			
\$250+	\$ 112,000 - \$ 158,250		4.8%
\$100 to \$250	\$ 88,000 - \$ 124,750	\$ 92,750 - \$ 130,000	4.7%

⁽The title above is a senior management position. The tax manager titles on $\underline{Page 14}$ 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.



Title/Experience	2015	2016	% Change
Compliance – Large Companies b			
Chief Compliance Officer	\$ 169,500 - \$ 240,750	\$ 178,750 - \$ 251,500	4.9%
Compliance Director	\$ 140,000 - \$ 191,750	\$ 147,500 - \$ 200,500	4.9%
Compliance Officer	\$ 109,500 - \$ 150,000	\$ 115,500 - \$ 156,500	
Senior Compliance Analyst	\$ 86,000 - \$ 112,000	\$ 90,500 - \$ 117,000	4.8%
Compliance Analyst	\$ 67,500 - \$ 89,000	\$ 70,750 - \$ 93,250	4.8%
Compliance – Midsize Companies			
Chief Compliance Officer	\$ 141,750 - \$ 197,000	\$ 149,750 - \$ 205,750	4.9%
Compliance Director	\$ 120,500 - \$ 162,250	\$ 126,500 - \$ 170,000	4.9%
Compliance Officer	\$ 99,750 - \$ 132,750	\$ 104,500 - \$ 139,250	4.8%
Senior Compliance Analyst	\$ 76,000 - \$ 103,750	\$ 79,750 - \$ 108,750	4.9%
Compliance Analyst	\$ 62,500 - \$ 84,000	\$ 65,750 - \$ 87,750	4.8%
Compliance – Small Companies b			
Chief Compliance Officer	\$ 116,500 - \$ 156,000	\$ 122,250 - \$ 163,500	4.9%
Compliance Director	\$ 99,000 - \$ 133,250	\$ 103,750 - \$ 139,750	4.8%
Compliance Officer	\$ 82,500 - \$ 108,500	\$ 86,500 - \$ 113,750	4.8%
Senior Compliance Analyst	\$ 67,500 - \$ 89,000	\$ 70,500 - \$ 93,500	4.8%
Compliance Analyst	\$ 54,750 - \$ 71,500	\$ 57,750 - \$ 74,500	4.8%
Chief Audit Executive/Vice Pr Company Revenue in Millions	esident, Internal Audit/I	nternal Audit Director	-
\$500+	\$ 174,750 - \$ 266,500	\$ 183,250 - \$ 279,500	4.9%
\$250 to \$500	\$ 137,250 - \$ 198,000	\$ 144,500 - \$ 207,250	4.9%
\$100 to \$250	\$ 113,500 - \$ 157,500	\$ 119,000 - \$ 165,000	
Internal Auditor – Large Compan	es ^b		
Manager	\$ 100,000 - \$ 144,250	\$ 105,000 - \$ 151,250	4.9%
Senior	\$ 80,000 - \$ 106,250	\$ 84,250 - \$ 111,250	5.0%
1 to 3 Years	\$ 61,500 - \$ 83,250	\$ 65,000 - \$ 86,750	4.8%
Up to 1 Year	\$ 52,000 - \$ 64,250	\$ 55,000 - \$ 67,000	4.9%
Internal Auditor - Midsize Compo	nies ^b		
Manager	\$ 87,500 - \$ 121,250	\$ 92,250 - \$ 127,000	5.0%
Senior	\$ 74,000 - \$ 94,250	\$ 78,000 - \$ 98,500	4.9%
1 to 3 Years	\$ 57,500 - \$ 77,750	\$ 60,250 - \$ 81,750	5.0%
Up to 1 Year	\$ 49,500 - \$ 62,750	\$ 52,250 - \$ 65,500	4.9%
IT Auditor – Large Companies b			
Manager	\$ 110,000 - \$ 158,500	\$ 116,250 - \$ 165,750	5.0%
Senior	\$ 94,750 - \$ 125,500	\$ 99,500 - \$ 131,500	4.9%
1 to 3 Years	\$ 71,000 - \$ 96,250	\$ 75,000 - \$ 100,500	4.9%
Up to 1 Year	\$ 59,750 - \$ 75,500	\$ 63,000 - \$ 78,750	4.8%

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

Title/Experience	_	2015			2016	% Change
IT Auditor – Midsize Companies b						
Manager	\$	101,750 - \$ 14	1,000	\$	107,500 - \$ 147,500	5.0%
Senior	\$	86,000 - \$ 108	8,750	\$	90,500 - \$ 113,750	4.9%
1 to 3 Years	\$	67,000 - \$ 88	8,250	\$	70,750 - \$ 92,000	4.8%
Up to 1 Year	\$	54,500 - \$ 70	0,750	\$	57,000 - \$ 74,250	4.8%
Financial Reporting – Large Con	npani	es ^b				
Manager	\$	108,000 - \$ 143	7,250	\$	113,500 - \$ 154,250	4.9%
Senior	\$	86,500 - \$ 103	7,000	\$	90,250 - \$ 112,500	4.8%
1 to 3 Years	\$	65,250 - \$ 82	2,500	\$	68,000 - \$ 86,500	4.6%
Up to 1 Year	\$	52,500 - \$ 6	4,250	\$	55,000 - \$ 67,000	4.5%
Financial Reporting - Midsize Co	ompo	nies ^b				
Manager	\$	97,250 - \$ 123	7,500	\$	102,000 - \$ 133,750	4.9%
Senior	\$	77,000 - \$ 98	8,500	\$	80,750 - \$ 103,000	4.7%
1 to 3 Years	\$	62,500 - \$ 7	5,500	\$	65,750 - \$ 78,750	4.7%
Up to 1 Year	\$	50,250 - \$ 60	0,250	\$	53,250 - \$ 62,250	4.5%
Financial Reporting - Small Con	npani	es ^b				
Manager	\$	88,000 - \$ 11	1,250	\$	92,250 - \$ 116,500	4.8%
Senior	\$	72,500 - \$ 88	8,500	\$	76,000 - \$ 92,500	4.7%
1 to 3 Years	\$	59,750 - \$ 73	3,000	\$	62,250 - \$ 76,500	4.5%
Up to 1 Year	\$	50,500 - \$ 60	0,500	\$	52,500 - \$ 63,500	4.5%
SEC Financial Reporting – Lar	ge Co	ompanies ^b				
Director	\$	139,250 - \$ 183	3,750	\$	143,750 - \$ 194,750	4.8%
Manager	\$	108,000 - \$ 142	2,750	\$	113,000 - \$ 149,500	4.7%
Analyst	\$	74,750 - \$ 93	7,000	\$	78,250 - \$ 101,500	4.7%
SEC Financial Reporting – Mid	dsize	Companies ^b				
Director	\$	122,250 - \$ 159	9,000	\$	128,000 - \$ 166,750	4.8%
Manager	\$	97,500 - \$ 12	5,250	\$	102,000 - \$ 131,250	4.7%
Analyst	\$	71,500 - \$ 90	0,500	\$	74,750 - \$ 95,000	4.8%
General Accountant – Large Co	mpar	nies ^b				
Manager	\$	84,500 - \$ 118	8,000	\$	89,250 - \$ 123,500	5.1%
Senior	\$	68,750 - \$ 83	7,750	\$	72,000 - \$ 92,250	5.0%
1 to 3 Years	\$	53,750 - \$ 69	9,500	\$	56,250 - \$ 73,250	5.1%
Up to 1 Year	\$	45,250 - \$ 55	5,250	\$	47,500 - \$ 57,750	4.7%
General Accountant – Midsize C	Comp	anies ^b				
Manager	\$	74,500 - \$ 93	7,500	\$	78,500 - \$ 102,250	5.1%
Senior	\$		9,750	\$	64,000 - \$ 84,000	5.0%
1 to 3 Years	\$	49,250 - \$ 65	5,250	\$	52,000 - \$ 68,250	5.0%
Up to 1 Year	\$		2,250	\$	44,750 - \$ 54,750	4.7%
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b. Large companies = \$250+ million in revenue Midsize companies = \$25 million to \$250 million in revenue Small companies = up to \$25 million in revenue

Title/Experience		2015		2016	% Chang	je
General Accountant – Small Con	npan	ies ^b				_
Manager	\$	67,000 - \$ 8	38,750	\$ 70,250 - \$ 93	,500 5.19	%
Senior	\$	57,500 - \$ 7	70,000	\$ 60,750 - \$ 73	,250 5.19	%
1 to 3 Years	\$	45,500 - \$ 5	59,000	\$ 48,000 - \$ 61	,750 5.09	%
Up to 1 Year	\$	40,500 - \$ 4	17,250	\$ 42,500 - \$ 49	,500 4.89	%
Cost Accountant – Large Compan	ies ^b					
Manager	\$	86,500 - \$ 11	16,500	\$ 91,000 - \$ 121	<mark>,500</mark> 4.79	%
Senior	\$	69,750 - \$ 9	71,500	\$ 73,000 - \$ 95	,750 4.79	%
1 to 3 Years	\$	54,750 - \$ 7	71,000	\$ 57,250 - \$ 74	,250 4.69	%
Up to 1 Year	\$	46,750 - \$ 5	57,750	\$ 48,500 - \$ 60	,750 4.59	%
Cost Accountant – Midsize Compo	nies	Ь				
Manager	\$	77,250 - \$ 10	00,000	\$ 80,500 - \$ 105		%
Senior	\$	64,000 - \$ 8	30,500	\$ 66,500 - \$ 84	,500 4.5%	%
1 to 3 Years	\$	51,000 - \$ 6	66,750	\$ 53,750 - \$ 69	,500 4.79	%
Up to 1 Year	\$	44,750 - \$ 5	54,750	\$ 46,500 - \$ 57	,500 4.5%	%
Tax Accountant – Large Companie	s ^b					
Manager	\$	92,500 - \$ 12	29,250	\$ 97,500 - \$ 135	,250 5.09	%
Senior	\$	76,000 - \$ 9	96,000	\$ 79,250 - \$ 101	,000 4.89	%
1 to 3 Years	\$	56,000 - \$ 7	75,500	\$ 58,500 - \$ 79	, <mark>250</mark> 4.8%	%
Up to 1 Year	\$	47,500 - \$ 6	50,000	\$ 50,000 - \$ 62	,500 4.79	%
Tax Accountant – Midsize Compan	ies ^b					
Manager	\$	80,000 - \$ 10	08,500	\$ 84,000 - \$ 113	,750 4.99	%
Senior	\$	64,000 - \$ 8	35,750	\$ 67,250 - \$ 89	,500 4.79	%
1 to 3 Years	\$	53,000 - \$ 6	69,500	\$ 55,500 - \$ 72	,500 4.5%	%
Up to 1 Year	\$	46,000 - \$ 5	57,500	\$ 48,250 - \$ 60	,000 4.69	%
Financial Analyst – Large Compar	nies ^b					
Manager	\$	94,750 - \$ 12	29,750	\$ 99,500 - \$ 136	,500 5.19	%
Senior	\$	77,750 - \$ 10	00,750	\$ 81,250 - \$ 106	, 250 5.09	%
1 to 3 Years	\$	58,500 - \$ 7	78,750	\$ 61,500 - \$ 82	,500 4.99	%
Up to 1 Year	\$	47,500 - \$ 6	61,250	\$ 50,000 - \$ 64	,000 4.89	%
Financial Analyst – Midsize Comp	anie	s ^b				
Manager	\$	83,500 - \$ 11	12,500	\$ 88,000 - \$ 118	, <mark>000</mark> 5.19	%
Senior	\$	70,000 - \$ 9	71,750	\$ 73,750 - \$ 96	, <mark>250</mark> 5.19	%
1 to 3 Years	\$	55,250 - \$ 7	72,500	\$ 58,000 - \$ 76	,000 4.99	%
Up to 1 Year	\$	46,000 - \$ 5	56,250	\$ 48,250 - \$ 59	,000 4.99	%

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

Title/Experience		2015		2016	% Change
Financial Analyst – Small Compar	nies ^b				
Manager	\$	73,500 - \$	94,500	\$ 77,250 - \$ 99,250	5.1%
Senior	\$	60,000 - \$	79,500	\$ 63,000 - \$ 83,500	5.0%
1 to 3 Years	\$	49,250 - \$	65,000	\$ 51,500 - \$ 68,250	4.8%
Up to 1 Year	\$	43,250 - \$	51,250	\$ 45,250 - \$ 53,750	4.8%
Budget Analyst – Large Companie	s ^b				
Manager	\$	90,000 - \$	125,500	\$ 94,500 - \$ 131,000	4.6%
Senior	\$	74,500 - \$	96,750	\$ 78,000 - \$ 101,000	4.5%
1 to 3 Years	\$	56,000 - \$	77,000	\$ 58,500 - \$ 80,500	4.5%
Up to 1 Year	\$	46,250 - \$	59,500	\$ 48,250 - \$ 62,250	4.5%
Budget Analyst – Midsize Compan	ies ^b				
Manager	\$	82,250 - \$	108,500	\$ 85,750 - \$ 113,750	4.6%
Senior	\$	68,500 - \$	88,500	\$ 71,500 - \$ 92,500	4.5%
1 to 3 Years	\$	53,000 - \$	71,750	\$ 55,500 - \$ 74,750	4.4%
Up to 1 Year	\$	44,250 - \$	55,500	\$ 46,250 - \$ 57,750	4.3%
Budget Analyst – Small Companies	s ^b				
Manager	\$	68,000 - \$	93,000	\$ 71,250 - \$ 97,000	4.5%
Senior	\$	57,750 - \$	76,500	\$ 60,500 - \$ 79,750	4.5%
1 to 3 Years	\$	47,000 - \$	63,500	\$ 49,000 - \$ 66,250	4.3%
Up to 1 Year	\$	40,500 - \$	51,000	\$ 42,500 - \$ 53,000	4.4%
Treasury Analyst – Large Compan	ies ^b				
Manager	\$	89,500 - \$	127,000	\$ 94,000 - \$ 132,500	4.6%
Senior	\$	74,500 - \$	97,000	\$ 78,250 - \$ 101,000	
1 to 3 Years	\$	56,500 - \$	76,000	\$ 59,250 - \$ 79,250	
Up to 1 Year	\$	45,500 - \$	59,250	\$ 47,250 - \$ 62,000	4.3%
Treasury Analyst – Midsize Compo	anies	Ь			
Manager	\$	81,500 - \$	107,000	\$ 84,750 - \$ 112,500	4.6%
Senior	\$	67,500 - \$	87,500	\$ 70,750 - \$ 91,250	4.5%
1 to 3 Years	\$	53,500 - \$	69,000	\$ 56,000 - \$ 72,000	4.5%
Up to 1 Year	\$	43,250 - \$	55,500	\$ 45,250 - \$ 57,750	4.3%
Treasury Analyst – Small Compan	ies ^b				
Manager	\$	69,250 - \$	92,250	\$ 73,000 - \$ 95,750	4.5%
Senior	\$	58,500 - \$	75,000	\$ 61,500 - \$ 77,750	4.3%
1 to 3 Years	\$	48,000 - \$	62,500	\$ 50,500 - \$ 64,750	4.3%
Up to 1 Year	\$	40,750 - \$	50,250	\$ 42,500 - \$ 52,250	4.1%

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



Title/Experience		2015	2016	% Change
Cost Analyst – Large Companies b				
Manager	\$	90,000 - \$ 124,750	\$ 94,500 - \$ 130,000	4.5%
Senior	\$	74,500 - \$ 96,000	\$ 78,000 - \$ 100,250	4.5%
1 to 3 Years	\$	57,500 - \$ 75,500	\$ 60,250 - \$ 78,500	4.3%
Up to 1 Year	\$	47,250 - \$ 58,000	\$ 49,500 - \$ 60,250	4.3%
Cost Analyst – Midsize Companies				
Manager	\$	80,750 - \$ 107,000	\$ 85,000 - \$ 111,250	4.5%
Senior	\$	67,000 - \$ 87,500	\$ 70,250 - \$ 91,250	4.5%
1 to 3 Years	\$	52,000 - \$ 70,250	\$ 54,500 - \$ 73,000	4.3%
Up to 1 Year	\$	44,250 - \$ 54,500	\$ 46,500 - \$ 56,250	4.1%
Cost Analyst – Small Companies b				
Manager	\$	70,000 - \$ 92,000	\$ 73,750 - \$ 95,500	4.5%
Senior	\$	57,500 - \$ 76,500	\$ 60,500 - \$ 79,250	4.3%
1 to 3 Years	\$	47,500 - \$ 62,500	\$ 50,000 - \$ 64,750	4.3%
Up to 1 Year	\$	41,000 - \$ 50,000	\$ 43,000 - \$ 51,750	4.1%
Business Analyst – Large Compan	ies ^b			
Manager	\$	90,250 - \$ 123,750	\$ 95,000 - \$ 129,750	5.0%
Senior	\$	78,000 - \$ 100,500	\$ 81,750 - \$ 105,750	5.0%
1 to 3 Years	\$	59,500 - \$ 81,500	\$ 62,750 - \$ 85,250	5.0%
Up to 1 Year	\$	50,000 - \$ 63,750	\$ 52,500 - \$ 66,750	4.8%
Business Analyst - Midsize Compo	ınies	b		
Manager	\$	89,750 - \$ 122,500	\$ 94,750 - \$ 128,250	5.1%
Senior	\$	77,500 - \$ 99,500	\$ 81,500 - \$ 104,250	4.9%
1 to 3 Years	\$	59,000 - \$ 80,500	\$ 62,000 - \$ 84,250	4.8%
Up to 1 Year	\$	49,750 - \$ 63,750	\$ 52,250 - \$ 66,750	4.8%
Data Analyst – Large Companies b				
Manager	\$	93,000 - \$ 120,500	\$ 98,500 - \$ 125,000	4.7%
Senior	\$	75,750 - \$ 94,500	\$ 79,000 - \$ 99,000	4.6%
1 to 3 Years	\$	60,000 - \$ 75,750	\$ 62,750 - \$ 79,250	4.6%
Up to 1 Year	\$	49,750 - \$ 61,000	\$ 51,750 - \$ 64,000	4.5%
Data Analyst – Midsize Companies	b			
Manager	\$	89,000 - \$ 109,250	\$ 93,000 - \$ 114,500	4.7%
Senior	\$	71,750 - \$ 89,000	\$ 75,250 - \$ 93,000	4.7%
1 to 3 Years	\$	57,750 - \$ 71,500	\$ 60,250 - \$ 75,000	4.6%
Up to 1 Year	\$	47,750 - \$ 59,000	\$ 50,250 - \$ 61,500	4.7%

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



Title/Experience	2015	2016	% Change
Business Intelligence Analyst	- Large Companies ^b		
Manager	\$ 107,750 - \$ 136,000	\$ 113,000 - \$ 142,750	4.9%
Senior	\$ 93,750 - \$ 110,000	\$ 98,250 - \$ 115,250	4.8%
1 to 3 Years	\$ 77,500 - \$ 93,750	\$ 80,750 - \$ 98,750	4.8%
Up to 1 Year	\$ 67,250 - \$ 78,750	\$ 71,000 - \$ 82,000	4.8%
Business Intelligence Analyst	- Midsize Companies ^b		
Manager	\$ 105,750 - \$ 127,750	\$ 110,500 - \$ 134,500	4.9%
Senior	\$ 91,750 - \$ 108,500	\$ 96,250 - \$ 113,750	4.9%
1 to 3 Years	\$ 77,250 - \$ 92,000	\$ 81,250 - \$ 96,250	4.9%
Up to 1 Year	\$ 66,250 - \$ 77,000	\$ 69,250 - \$ 80,750	4.7%
Business Systems Analyst – Larg	ge Companies ^b		
Manager	\$ 97,250 - \$ 123,500	\$ 102,500 - \$ 129,750	5.2%
Senior	\$ 81,000 - \$ 99,250	\$ 85,000 - \$ 104,500	5.1%
1 to 3 Years	\$ 65,250 - \$ 80,250	\$ 68,500 - \$ 84,500	5.2%
Up to 1 Year	\$ 53,750 - \$ 65,250	\$ 56,500 - \$ 68,250	4.8%
Business Systems Analyst – Mic	lsize Companies ^b		
Manager	\$ 90,750 - \$ 114,750	\$ 95,500 - \$ 120,750	5.2%
Senior	\$ 75,000 - \$ 92,250	\$ 78,750 - \$ 97,000	5.1%
1 to 3 Years	\$ 60,750 - \$ 74,750	\$ 64,000 - \$ 78,500	5.2%
Up to 1 Year	\$ 50,500 - \$ 61,000	\$ 53,000 - \$ 64,000	4.9%
Financial Systems – Large Compa	nies ^b		
Director	\$ 118,500 - \$ 150,500	\$ 124,250 - \$ 157,500	4.7%
Manager	\$ 97,500 - \$ 120,750	\$ 102,250 - \$ 126,000	4.6%
Project Manager	\$ 78,500 - \$ 102,750	\$ 83,500 - \$ 106,250	4.7%
Administrator	\$ 60,000 - \$ 78,250	\$ 63,500 - \$ 81,250	4.7%
Financial Systems – Midsize Comp	oanies ^b		
Director	\$ 108,500 - \$ 134,750	\$ 113,500 - \$ 141,250	4.7%
Manager	\$ 90,750 - \$ 109,250	\$ 94,500 - \$ 114,750	4.6%
Project Manager	\$ 73,250 - \$ 93,000	\$ 77,500 - \$ 96,500	4.7%
Administrator	\$ 56,250 - \$ 73,000	\$ 59,250 - \$ 76,000	4.6%



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

Title	2015				2016	% Change	
Forensic Accountant – All Compo	nies						
Forensic Accountant	\$	71,500 - \$	111,500	\$	74,750 - \$	116,750	4.6%
Operational Support: Credit	& C	ollections – L	arge Comp	anies	, b		
Credit Manager/Supervisor	\$	73,000 - \$	106,250	\$	77,250 - \$	110,750	4.9%
Assistant Credit Manager	\$	57,500 - \$	79,000	\$	60,500 - \$	82,500	4.8%
Credit/Collections Analyst	\$	45,750 - \$	62,750	\$	48,250 - \$	65,500	4.8%
Credit/Collections Clerk	\$	36,750 - \$	48,500	\$	38,500 - \$	50,750	4.7%
Operational Support: Credit	& C	ollections – /	Midsize Con	npani	es ^b		
Credit Manager/Supervisor	\$	57,000 - \$	82,500	\$	60,250 - \$	86,000	4.8%
Assistant Credit Manager	\$	46,750 - \$	63,000	\$	49,000 - \$	66,000	4.8%
Credit/Collections Clerk	\$	33,000 - \$	45,000	\$	35,000 - \$	46,750	4.8%
Operational Support: Credit	& C	ollections – S	Small Comp	anies	ь		
Credit Manager/Supervisor	\$	48,000 - \$	68,250	\$	50,250 - \$	71,500	4.7%
Assistant Credit Manager	\$	41,250 - \$	54,250	\$	43,250 - \$	56,750	4.7%
Credit/Collections Clerk	\$	32,500 - \$	41,250	\$	34,000 - \$	43,250	4.7%
Operational Support: Bookke	ере	ers – All Compa	ınies				
Full Charge (Financial Statements)	\$	46,750 - \$	62,750	\$	49,000 - \$	65,750	4.8%
Full Charge (General Ledger)	\$	43,000 - \$	55,500	\$	45,000 - \$	58,250	4.8%
Bookkeeper	\$	38,000 - \$	47,250	\$	39,750 - \$	49,500	4.7%
Accounting Clerk	\$	31,750 - \$	41,500	\$	33,250 - \$	43,500	4.8%
Operational Support: Payroll	& C	Other – Large (Companies ^t	,			
AR/AP ^c Manager	\$	53,000 - \$	83,000	\$	55,750 - \$	86,750	4.8%
AR/AP Clerk	\$	34,500 - \$	47,250	\$	36,250 - \$	49,250	4.6%
Billing Manager/Supervisor	\$	49,250 - \$	70,500	\$	52,000 - \$	73,250	4.6%
Billing Clerk	\$	33,500 - \$	44,500	\$	35,000 - \$	46,500	4.5%
Payroll Manager/Supervisor	\$	58,000 - \$	91,500	\$	61,000 - \$	95,500	4.7%
Payroll Coordinator/ Administrator	\$	42,500 - \$	57,750	\$	44,500 - \$	60,500	4.7%
Payroll Clerk	\$	35,750 - \$	46,500	\$	37,250 - \$	48,750	4.6%
Purchasing Manager	\$	52,750 - \$	79,250	\$	55,250 - \$	82,750	4.5%
Inventory Analyst	\$	40,500 - \$	55,250	\$	42,500 - \$	57,500	4.4%
Inventory Clerk	\$	33,750 - \$	42,250	\$	35,250 - \$	44,000	4.3%

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

Title		2015			2016		% Change		
Operational Support: Payroll & Other – Midsize Companies b									
AR/AP ^c Manager	\$	48,500 - \$	67,500	\$	50,500 - \$	70,750	4.5%		
AR/AP ^c Clerk	\$	34,750 - \$	44,000	\$	36,250 - \$	46,000	4.4%		
Billing Manager/Supervisor	\$	46,500 - \$	61,250	\$	48,750 - \$	63,750	4.4%		
Billing Clerk	\$	32,000 - \$	43,000	\$	33,500 - \$	44,750	4.3%		
Payroll Manager/Supervisor	\$	48,500 - \$	72,000	\$	50,500 - \$	75,250	4.4%		
Payroll Clerk	\$	34,000 - \$	46,000	\$	35,500 - \$	48,250	4.7%		
Purchasing Manager	\$	47,750 - \$	67,000	\$	49,750 - \$	70,000	4.4%		
Inventory Clerk	\$	31,750 - \$	41,250	\$	33,000 - \$	43,250	4.5%		
Operational Support: Payroll	& C	Other – Small (Companies ^E						
AR/AP ^c Manager	\$	41,750 - \$	58,000	\$	43,750 - \$	60,500	4.5%		
AR/AP ^c Clerk	\$	31,750 - \$	41,000	\$	33,000 - \$	43,000	4.5%		
Payroll Manager/Supervisor	\$	41,250 - \$	58,750	\$	43,000 - \$	61,500	4.5%		
Payroll Clerk	\$	31,750 - \$	40,750	\$	33,000 - \$	42,750	4.5%		

HEALTHCARE

Title	2015		2016		% Change
All Companies					
Medical Billing Manager/ Supervisor	\$ 53,750 - \$	75,750	\$ 55,250 - \$	81,000	5.2%
Medical Biller	\$ 37,500 - \$	50,000	\$ 39,500 - \$	52,500	5.1%
Billing Support Specialist	\$ 31,750 - \$	39,750	\$ 33,500 - \$	41,500	4.9%
Medical Collections Manager/ Supervisor	\$ 55,500 - \$	77,750	\$ 57,500 - \$	82,500	5.1%
Medical Collections Specialist	\$ 38,500 - \$	50,250	\$ 40,250 - \$	53,000	5.1%
Third-Party Biller	\$ 41,000 - \$	52,000	\$ 43,000 - \$	54,500	4.8%
Payment Poster	\$ 36,000 - \$	44,500	\$ 38,500 - \$	45,750	4.7%
Charge Entry Clerk	\$ 34,750 - \$	42,500	\$ 36,500 - \$	44,500	4.9%
Patient Financial Counselor	\$ 41,000 - \$	53,500	\$ 43,250 - \$	55,750	4.8%
Patient Accountant	\$ 37,500 - \$	52,500	\$ 39,750 - \$	54,750	5.0%
Claims Examiner/Analyst	\$ 43,000 - \$	53,500	\$ 45,250 - \$	55,750	4.7%
Healthcare Claims Processor	\$ 38,000 - \$	49,000	\$ 40,250 - \$	51,000	4.9%

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

PUBLIC ACCOUNTING

Title/Experience	2015	2016	% Change
Tax Services – Large Firms d, e			
Senior Manager/Director a	\$ 119,000 - \$ 198,000	\$ 125,750 - \$ 208,000	5.3%
Manager ^a	\$ 96,000 - \$ 139,000	\$ 101,250 - \$ 146,000	5.2%
Senior	\$ 78,500 - \$ 106,500	\$ 83,000 - \$ 111,250	5.0%
1 to 3 Years	\$ 63,250 - \$ 83,250	\$ 66,750 - \$ 87,000	4.9%
Up to 1 Year	\$ 55,750 - \$ 69,750	\$ 59,000 - \$ 72,500	4.8%
Tax Services – Midsize Firms d, e			
Senior Manager/Director a	\$ 107,750 - \$ 167,500	\$ 114,250 - \$ 175,500	5.3%
Manager ^a	\$ 88,750 - \$ 123,250	\$ 93,500 - \$ 129,500	5.2%
Senior	\$ 70,500 - \$ 96,000	\$ 74,000 - \$ 101,000	5.1%
1 to 3 Years	\$ 56,500 - \$ 75,500	\$ 59,500 - \$ 79,000	4.9%
Up to 1 Year	\$ 49,250 - \$ 62,500	\$ 52,250 - \$ 64,750	4.7%
Tax Services – Small Firms d, e			
Senior Manager/Director a	\$ 95,500 - \$ 136,500	\$ 101,000 - \$ 143,250	5.3%
Manager ^a	\$ 79,500 - \$ 105,250	\$ 83,750 - \$ 110,750	5.3%
Senior	\$ 63,750 - \$ 81,500	\$ 67,500 - \$ 85,000	5.0%
1 to 3 Years	\$ 51,500 - \$ 67,750	\$ 54,750 - \$ 70,500	5.0%
Up to 1 Year	\$ 46,500 - \$ 56,500	\$ 49,000 - \$ 58,750	4.6%
Audit/Assurance Services - Lan	rge Firms ^{d, e}		
Senior Manager/Director a	\$ 118,500 - \$ 191,750	\$ 125,000 - \$ 201,000	5.1%
Manager ^a	\$ 97,250 - \$ 135,500	\$ 103,000 - \$ 141,500	5.0%
Senior	\$ 78,250 - \$ 101,250	\$ 82,500 - \$ 105,750	4.9%
1 to 3 Years	\$ 63,750 - \$ 82,000	\$ 67,250 - \$ 85,250	4.6%
Up to 1 Year	\$ 56,000 - \$ 68,000	\$ 59,000 - \$ 70,750	4.6%
Audit/Assurance Services - Mi	dsize Firms ^{d, e}		
Senior Manager/Director a	\$ 106,000 - \$ 164,750	\$ 111,750 - \$ 172,750	5.1%
Manager ^a	\$ 88,250 - \$ 119,000	\$ 93,000 - \$ 124,750	5.1%
Senior	\$ 71,000 - \$ 92,750	\$ 74,500 - \$ 97,500	5.0%
1 to 3 Years	\$ 56,750 - \$ 74,750	\$ 60,000 - \$ 78,000	4.9%
Up to 1 Year	\$ 49,500 - \$ 61,750	\$ 52,000 - \$ 64,500	4.7%



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.

PUBLIC ACCOUNTING

Title/Experience	2015	2016	% Change	
Audit/Assurance Services – Small Firms d.e				
Senior Manager/Director a	\$ 94,250 - \$ 134,500	\$ 99,250 - \$ 141,250	5.1%	
Manager ^a	\$ 79,500 - \$ 103,500	\$ 83,500 - \$ 108,750	5.1%	
Senior	\$ 62,500 - \$ 81,750	\$ 66,000 - \$ 85,500	5.0%	
1 to 3 Years	\$ 52,000 - \$ 66,750	\$ 55,250 - \$ 69,250	4.8%	
Up to 1 Year	\$ 45,750 - \$ 56,500	\$ 48,250 - \$ 58,750	4.6%	
Management Services – Large F	irms ^{d, e}			
Senior Manager/Director a	\$ 118,250 - \$ 195,250	\$ 124,250 - \$ 205,000	5.0%	
Manager ^a	\$ 96,000 - \$ 137,000	\$ 101,250 - \$ 143,500	5.0%	
Senior	\$ 77,500 - \$ 104,500	\$ 81,500 - \$ 109,500	4.9%	
1 to 3 Years	\$ 65,750 - \$ 82,500	\$ 69,250 - \$ 86,250	4.9%	
Up to 1 Year	\$ 54,750 - \$ 71,250	\$ 57,750 - \$ 74,000	4.6%	
Management Services – Midsize Firms d. e				
Senior Manager/Director a	\$ 102,500 - \$ 167,500	\$ 108,500 - \$ 175,500	5.2%	
Manager ^a	\$ 88,750 - \$ 119,500	\$ 94,000 - \$ 124,750	5.0%	
Senior	\$ 70,000 - \$ 95,250	\$ 73,750 - \$ 99,750	5.0%	
1 to 3 Years	\$ 58,500 - \$ 73,750	\$ 61,750 - \$ 77,250	5.1%	
Up to 1 Year	\$ 48,750 - \$ 63,250	\$ 52,250 - \$ 65,000	4.7%	
Management Services – Small Firms d. e				
Senior Manager/Director a	\$ 95,250 - \$ 136,250	\$ 100,000 - \$ 143,500	5.2%	
Manager ^a	\$ 79,000 - \$ 104,500	\$ 83,000 - \$ 109,750	5.0%	
Senior	\$ 62,500 - \$ 82,750	\$ 65,750 - \$ 86,500	4.8%	
1 to 3 Years	\$ 53,000 - \$ 66,250	\$ 55,750 - \$ 69,250	4.8%	
Up to 1 Year	\$ 46,750 - \$ 58,000	\$ 49,250 - \$ 60,250	4.5%	
Paraprofessional/Bookkeeper - All Firms				
Paraprofessional/Bookkeeper	\$ 40,750 - \$ 61,250	\$ 43,250 - \$ 63,250	4.4%	

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

Salary does not reflect overtime or bonuses, which are significant portions of compensation for these positions.

FINANCIAL SERVICES

Title/Experience	2015	2016	% Change
Banking and Financial Marke	ts		
Managing Director/Partner – Sell Side	\$ 175,250 - \$ 284,750	\$ 183,750 - \$ 297,250	4.6%
Vice President – Sell Side	\$ 132,750 - \$ 196,750	\$ 139,500 - \$ 204,750	4.5%
Associate – Sell Side	\$ 82,750 - \$ 111,250	\$ 86,500 - \$ 116,250	4.5%
Analyst – Sell Side	\$ 68,750 - \$ 89,250	\$ 72,500 - \$ 92,750	4.6%
Managing Director/Partner – Buy Side	\$ 170,000 - \$ 268,500	\$ 177,500 - \$ 281,000	4.6%
Vice President – Buy Side	\$ 131,000 - \$ 187,750	\$ 137,000 - \$ 196,250	4.5%
Associate – Buy Side	\$ 77,750 - \$ 104,000	\$ 81,250 - \$ 108,500	4.4%
Analyst – Buy Side	\$ 69,750 - \$ 90,500	\$ 73,000 - \$ 94,500	4.5%
Business Development Officer	\$ 92,500 - \$ 152,250	\$ 97,250 - \$ 158,500	4.5%
Fund Manager	\$ 122,000 - \$ 178,500	\$ 127,500 - \$ 186,250	4.4%
Portfolio Manager	\$ 109,500 - \$ 158,000	\$ 115,250 - \$ 164,000	4.4%
Commercial Lender – 5+ Years	\$ 91,000 - \$ 130,750	\$ 95,750 - \$ 135,500	4.3%
Commercial Lender – 3 to 5 Years	\$ 70,000 - \$ 110,750	\$ 73,500 - \$ 115,250	4.4%
Commercial Lender – 1 to 3 Years	\$ 54,000 - \$ 86,000	\$ 57,000 - \$ 89,000	4.3%
Private Banker – 5+ Years	\$ 81,500 - \$ 115,250	\$ 85,750 - \$ 119,750	4.4%
Private Banker – 3 to 5 Years	\$ 62,000 - \$ 85,250	\$ 65,000 - \$ 88,750	4.4%
Private Banker – 1 to 3 Years	\$ 50,000 - \$ 70,250	\$ 52,500 - \$ 73,000	4.4%
Credit Analyst – 5+ Years	\$ 71,500 - \$ 95,750	\$ 74,750 - \$ 100,000	4.5%
Credit Analyst – 3 to 5 Years	\$ 59,500 - \$ 76,750	\$ 62,750 - \$ 79,500	4.4%
Credit Analyst – 1 to 3 Years	\$ 45,500 - \$ 62,250	\$ 48,250 - \$ 64,250	4.4%
Wholesaler	\$ 58,250 - \$ 79,750	\$ 61,250 - \$ 83,000	4.5%
Finance and Accounting			
Chief Financial Officer	\$ 155,000 - \$ 275,000	\$ 164,750 - \$ 285,750	4.8%
Controller – Large Firms ^f	\$ 151,500 - \$ 193,000	\$ 160,500 - \$ 201,000	4.9%
Controller – Midsize Firms f	\$ 105,250 - \$ 160,000	\$ 110,250 - \$ 168,000	4.9%
Controller – Small Firms ^f	\$ 92,000 - \$ 123,500	\$ 97,250 - \$ 128,500	4.8%
Accountant – 5+ Years	\$ 70,500 - \$ 89,000	\$ 74,000 - \$ 93,250	4.9%
Accountant – 3 to 5 Years	\$ 58,500 - \$ 74,000	\$ 62,250 - \$ 76,750	4.9%
Accountant – 1 to 3 Years	\$ 46,000 - \$ 59,750	\$ 48,000 - \$ 62,750	4.7%
Product Controller – Manager	\$ 94,000 - \$ 118,500	\$ 98,750 - \$ 124,000	4.8%
Product Controller – 3 to 5 Years	\$ 72,250 - \$ 95,500	\$ 76,000 - \$ 99,750	4.8%
Product Controller – 1 to 3 Years	\$ 57,000 - \$ 73,250	\$ 60,500 - \$ 76,000	4.8%
Financial Planning & Analysis – Manager	\$ 90,000 - \$ 120,500	\$ 94,250 - \$ 126,500	4.9%
Financial Planning & Analysis – 3 to 5 Years	\$ 67,500 - \$ 88,250	\$ 71,250 - \$ 92,000	4.8%
Financial Planning & Analysis – 1 to 3 Years	\$ 56,250 - \$ 75,000	\$ 59,250 - \$ 78,250	4.8%

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

FINANCIAL SERVICES

Title/Experience	2015	2016	% Change
Finance and Accounting (Cont.)			
Hedge Fund Accountant – Manager	\$ 85,750 - \$ 119,250	\$ 90,500 - \$ 124,250	4.8%
Hedge Fund Accountant – 3 to 5 Years	\$ 62,500 - \$ 81,500	\$ 65,750 - \$ 85,000	4.7%
Hedge Fund Accountant – 1 to 3 Years	\$ 51,000 - \$ 64,750	\$ 53,750 - \$ 67,500	4.8%
Mutual Fund Accountant – Manager	\$ 74,750 - \$ 96,250	\$ 78,750 - \$ 100,500	4.8%
Mutual Fund Accountant – 3 to 5 Years	\$ 55,500 - \$ 71,500	\$ 58,500 - \$ 74,500	4.7%
Mutual Fund Accountant – 1 to 3 Years	\$ 45,500 - \$ 59,500	\$ 48,000 - \$ 62,000	4.8%
Internal Auditor – Manager	\$ 91,000 - \$ 126,000	\$ 95,500 - \$ 132,250	5.0%
Internal Auditor – 3 to 5 Years	\$ 67,000 - \$ 88,750	\$ 70,750 - \$ 92,750	5.0%
Internal Auditor – 1 to 3 Years	\$ 53,000 - \$ 73,000	\$ 56,250 - \$ 75,750	4.8%
Regulatory Reporting – Manager	\$ 92,000 - \$ 118,500	\$ 97,000 - \$ 124,250	5.1%
Regulatory Reporting – 3 to 5 Years	\$ 70,250 - \$ 90,500	\$ 74,000 - \$ 94,750	5.0%
Regulatory Reporting – 1 to 3 Years	\$ 54,750 - \$ 71,500	\$ 57,750 - \$ 74,750	5.0%
Financial Analyst	\$ 54,500 - \$ 80,250	\$ 57,750 - \$ 83,750	5.0%
Tax Accountant	\$ 57,250 - \$ 78,000	\$ 60,500 - \$ 81,500	5.0%
Risk and Compliance			
Chief Risk Officer	\$ 152,250 - \$ 234,000	\$ 160,750 - \$ 244,750	5.0%
Market Risk Analyst – Manager	\$ 95,250 - \$ 137,500	\$ 100,750 - \$ 143,500	4.9%
Market Risk Analyst – 3 to 5 Years	\$ 72,000 - \$ 95,000	\$ 75,750 - \$ 99,500	4.9%
Credit Risk Analyst – Manager	\$ 93,000 - \$ 120,750	\$ 97,750 - \$ 126,500	4.9%
Credit Risk Analyst – 3 to 5 Years	\$ 64,500 - \$ 89,250	\$ 68,000 - \$ 93,250	4.9%
Operational Risk Analyst – Manager	\$ 91,500 - \$ 116,500	\$ 96,500 - \$ 121,750	4.9%
Operational Risk Analyst – 3 to 5 Years	\$ 66,000 - \$ 87,500	\$ 69,500 - \$ 91,500	4.9%
Chief Compliance Officer – Large Firms ^f	\$ 161,000 - \$ 238,750	\$ 169,000 - \$ 251,500	5.2%
Chief Compliance Officer – Midsize Firms ^f	\$ 130,500 - \$ 184,000	\$ 137,500 - \$ 193,500	5.2%
Chief Compliance Officer – Small Firms ^f	\$ 111,000 - \$ 143,500	\$ 117,000 - \$ 150,750	5.2%
Compliance Officer – Large Firms f	\$ 102,000 - \$ 137,500	\$ 107,750 - \$ 144,500	5.3%
Compliance Officer – Midsize Firms ^f	\$ 88,250 - \$ 124,750	\$ 93,250 - \$ 131,000	5.3%
Compliance Officer – Small Firms (\$ 73,750 - \$ 102,250	\$ 77,750 - \$ 107,250	5.1%
Compliance Manager – Large Firms ¹	\$ 86,250 - \$ 113,250	\$ 91,000 - \$ 119,000	5.3%
Compliance Manager – Midsize Firms ^f	\$ 76,000 - \$ 102,750	\$ 80,250 - \$ 107,750	5.2%
Compliance Manager – Small Firms ^f	\$ 68,500 - \$ 89,250	\$ 72,250 - \$ 93,750	5.2%
Compliance Analyst	\$ 53,750 - \$ 84,000	\$ 56,500 - \$ 88,500	5.3%
Anti-Money Laundering Specialist	\$ 71,500 - \$ 95,500	\$ 75,500 - \$ 99,750	4.9%
Fraud Investigator	\$ 68,000 - \$ 91,750	\$ 71,750 - \$ 95,500	4.7%
Regulatory Affairs Specialist	\$ 65,750 - \$ 95,250	\$ 68,750 - \$ 99,500	4.5%

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

FINANCIAL SERVICES

Title/Experience	_	2015		2016		% Change
Operations						
Director of Operations	\$	95,250 - \$	136,250	\$ 100,250 - \$	141,250	4.3%
Operations Manager	\$	57,500 - \$	84,250	\$ 60,500 - \$	87,250	4.2%
Banking Operations Specialist – 5+ Years	\$	58,000 - \$	77,000	\$ 60,500 - \$	80,500	4.4%
Banking Operations Specialist – 3 to 5 Years	\$	49,500 - \$	62,750	\$ 51,750 - \$	65,250	4.2%
Banking Operations Specialist – 1 to 3 Years	\$	40,000 - \$	52,750	\$ 42,000 - \$	54,750	4.3%
Fund Operations Specialist – 5+ Years	\$	64,750 - \$	78,000	\$ 68,000 - \$	81,000	4.4%
Fund Operations Specialist – 3 to 5 Years	\$	53,000 - \$	66,750	\$ 55,500 - \$	69,250	4.2%
Fund Operations Specialist – 1 to 3 Years	\$	42,500 - \$	55,500	\$ 44,500 - \$	57,750	4.3%
Client Service Representative – 5+ Years	\$	54,000 - \$	67,500	\$ 56,750 - \$	70,000	4.3%
Client Service Representative – 3 to 5 Years	\$	46,250 - \$	57,500	\$ 48,500 - \$	59,750	4.3%
Client Service Representative – 1 to 3 Years	\$	38,000 - \$	47,000	\$ 40,250 - \$	48,250	4.1%
Sales/Trader Assistant	\$	39,000 - \$	62,250	\$ 41,250 - \$	64,500	4.4%
Performance Analyst	\$	54,500 - \$	74,250	\$ 57,250 - \$	77,000	4.3%
Loan Processor	\$	41,750 - \$	56,000	\$ 44,000 - \$	58,500	4.9%
Loan Underwriter		47,000 - \$	68,500	\$ 49,750 - \$	71,250	4.8%
Loan Administrator		39,250 - \$	59,750	\$ 41,750 - \$	62,000	4.8%
Mortgage Processor	\$	32,500 - \$	44,500	\$ 34,500 - \$	46,250	4.9%
Mortgage Underwriter	\$.	41,500 - \$	61,250	\$ 43,750 - \$	64,000	4.9%

Customizing Salaries for Local Markets



National salary ranges may be customized for more than 135 U.S. cities by using the local variances beginning on Page 26. Factors that may affect actual compensation include company size, employee benefits, a candidate's skill set and market trends.

The salary information is supported by data from the U.S. Department of Labor's Bureau of Labor Statistics and Robert Half's U.S. offices, independent research, and our company's ongoing surveys of CFOs and other senior business leaders. The average salary index for all U.S. markets is 100.

To determine the estimated salary range for a position in your area, move the decimal point in the variance number two places to the left, then multiply this figure by the low and high ends of the position's national average.

Salaries can be customized for additional markets using our Salary Calculator at roberthalf.com/salary-calculator.



LOCAL VARIANCES

CUSTOMIZING SALARIES FOR LOCAL MARKETS

NEW YORK Albany .97.0 Buffalo .95.0 Long Island .120.0 New York .140.0 Rochester .91.7 Syracuse .90.3 NORTH CAROLINA Charlotte .101.5 Greensboro .100.0 Raleigh .104.0	PENNSYLVANIA Harrisburg	UTAH Salt Lake City
OHIO Akron	TENNESSEE Chattanooga 89.0 Cool Springs .99.0 Knoxville .89.0 Memphis .95.0 Nashville .99.5 TEXAS Austin 107.0 Dallas 108.5 El Paso .72.0 Fort Worth 107.5 Houston 107.5 Midland/Odessa 115.0	WISCONSIN Appleton
OREGON Portland 106.5	San Antonio 100.0	

Region-specific insights on positions in demand and growing industries are available at roberthalf.com/salary-center.



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.

Why Today's Businesses Need a Flexible Staffing Strategy



Companies are relying on interim professionals as part of their staffing mix to a greater extent than ever before. Firms use this approach for a number of reasons, but primarily to avoid hiring full-time employees for tasks that don't require full-time attention.

Rigid staffing structures are expensive and inefficient. They don't allow firms to respond quickly and strategically. In order for businesses to have the right people in the right places at the right time, flexibility is required.

Your full-time staff will always be the backbone of your workforce.

But augmenting this core group with interim professionals as needed gives you more control over labor costs and helps keep morale high. You can rapidly increase or reduce staff in response to customer demand while lightening the load for employees who are stretched thin.

Today's project professionals possess a range of in-demand skills. That gives you the flexibility to address staffing gaps across your organization or access senior-level expertise for initiatives that are critical but of limited duration.

Other reasons flexible staffing should be at the heart of your yearround personnel strategy include:

- Relief for overburdened employees at risk of burnout — or leaving your firm altogether
- Minimized overtime expenses
- Reduced recruiting and hiring costs
- Support for core employees temporarily dedicated to special initiatives but whose regular jobs can't go unattended
- Greater job stability for full-time workers who'll be largely protected from cycles of hiring and layoffs as business needs fluctuate

And when you do need to hire full time, you'll already have a potential candidate in place. Because you know the person's strengths firsthand, you can save time and money while maintaining optimum productivity, since you won't need to embark on a long recruiting process.

An increasing number of talented professionals are working on a project basis because of the opportunity to gain experience in different industries and expand their skill set. Taking full advantage of this trend will give you the flexibility your company needs to succeed in today's business environment.



Your Staffing Expert



Robert Half is the world's leading specialized staffing service. Through our Accountemps, Robert Half Finance & Accounting and Robert Half Management Resources divisions, we place highly skilled accounting, finance and business systems professionals on a temporary, full-time and senior-level project basis, respectively. In addition, Robert Half Financial Services specializes in providing highly skilled financial services professionals on a temporary, interim and full-time basis.

We also offer a full spectrum of consulting services through our <u>Protiviti</u> subsidiary, a global consulting firm that helps companies solve problems in finance, technology, operations, governance, risk and internal audit.

Here are just a few of the benefits you enjoy when you let Robert Half assist with your staffing needs:

Immediate attention — Time is money when you're seeking reinforcements for your team. Our staffing specialists, who commonly possess accounting and finance experience, are trained to help find our clients professionals who can start right away. We have access to both active and passive job seekers so you can receive highly skilled candidates best suited to your needs and workplace culture.

Deep networks — Through our extensive internal networks, our staffing professionals collaborate with colleagues near and far to find the best available matches. We also have access to candidates other staffing firms don't because of our alliances and relationships with leading professional associations such as the American Institute of CPAs, the American Payroll Association, the Association of Latino Professionals For America, Financial Executives International and The Institute of Internal Auditors.

Turnkey results — We can handle all aspects of the hiring process for you — from candidate sourcing and interviews to skills evaluations Personalized solutions — Posting a job online is easy and doesn't cost much. But it takes a lot more than a computer to find candidates suited to your needs. While we, too, take full advantage of the latest technology tools, no e-solution can replace the one-on-one attention you receive when sitting down with a skilled recruiter to discuss your hiring needs.

Contact Robert Half at roberthalf.com or 1.866.321.2831 to learn more about how we can help you find skilled talent for your organization.

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