



CONSTRUCTION COMPENSATION REPORT

released April 2025

Prepared for you by:



PAS, Inc.





PAS, Inc., the source for construction industry salary and benefit benchmark data and CICPAC, the CPAs who know construction have developed this packet of the most comprehensive pay data available in the construction industry. The packet includes the following positions:

1. Senior Project Manager
2. Senior Estimator
3. Controller

The Senior Project Manager and Senior Estimator positions were pulled from the 2024 Construction / Construction Management Staff Salary Survey and the Controller data was pulled from the 2025 Executive Compensation Survey for Contractors. Visit www.pas1.com for the most up-to-date compensation data and many more positions in the industry.

To order a more comprehensive report for your use, contact Jeff Robinson at (800) 553-4655 or order@pas1.com.

Any additional information or questions, contact:

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About the Survey

The survey results have been summarized using a variety of categories and sub-breakdowns to provide a multidimensional look at the salaries paid for three chosen positions. It is important that as you evaluate the survey information, you do not take any one variable by itself. Look at the three or four categories that would best apply to your situation for each position. We suggest starting with the Total Revenue category for your base sort.

In matching your positions with the survey positions, use the position description (not the title) to determine the best fit with your company. If the content of the survey position description represents the majority of the functions performed by your incumbent, then there probably is a match. It may be necessary to look at two survey positions to test your compensation levels against the survey. For example, a Project Manager may also perform Senior Estimator functions on a regular basis. Therefore, you need to consider the importance of each of these functions in evaluating the survey data.

It is important to consider the information as a general indicator of the compensation practices in the construction industry. Factors not covered by the survey such as your company's organizational structure, economic conditions of your area, and the like need to be considered in evaluating the survey data and how it applies to you. Remember, you cannot take any one number from the survey and use it exclusively. You must temper the survey information to meet the uniqueness of your company.

Also, compensation directly related to the profitability of a company such as bonus will vary from survey to survey. Again, it is important to view this information as a general indicator of what other organization's practices include.

To begin your review, we suggest comparing your company data with the national summary of all firms in the survey. Likely, your company's compensation data will either be higher or lower than the average and median figures shown in the survey. From this point we suggest that you begin analyzing the various sub-breakdowns and categories of the compensation data which relate to your firm's demographic profile and unique needs.

About the Survey *continued*

General Information: All numbers shown are base salary unless identified as “Bonus Amount”, “Total Compensation - Bonus”, “Total Compensation - All”, or columns identified as “Average Total Compensation”.

Base Salary: Base salary of all companies reporting for a particular position. Does not include bonus, incentive, cash profit sharing, or additional forms of extra compensation.

Base Salary - No Bonus: Base salary of those companies that did not give additional cash compensation such as bonus.

Base Salary - Bonus: Base salary of those firms which give a bonus, incentive, or cash profit sharing.

Bonus Amount: The amount of additional cash compensation provided in the form of a bonus, incentive, or cash profit sharing. Does not include deferred compensation or overtime payments.

Total Compensation - Bonus: Base salary plus any bonus, incentive, or cash profit sharing for only those companies which provide additional compensation.

Total Compensation - All: Base salary plus any additional compensation for all companies reporting for a particular position. This includes all companies regardless of whether or not they paid a bonus.

15th Percentile: Value within the sample which is higher than 15% and lower than 85% of the rates reported.

25th Percentile: Value within the sample which is higher than 25% and lower than 75% of the rates reported.

50th Percentile: Value within the sample which is higher (Median) than 50% and lower than 50% of the rates reported.

75th Percentile: Value within the sample which is higher than 75% and lower than 25% of the rates reported.

85th Percentile: Value within the sample which is higher than 85% and lower than 15% of the rates reported.

Average: The sum of the average rate reported by each company divided by the number of companies in the sample.

Weighted Average: The average salary reported by each firm multiplied by the number of employees in the position which is then totaled and divided by the total number of employees.

Percent of CEO: Using average rates reported, this is the percent of the current position as compared to the President - CEO classification.

Average of Top Three: The average of the highest three numbers reported in a given row.

Asterisk (*): Insufficient data reported to provide any useful analysis.

MANAGEMENT POSITION

SENIOR PROJECT MANAGER



ALL FIRMS								
	NUMBER OF FIRMS	NUMBER OF EMPLOYEES	15TH PERCENTILE	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	85TH PERCENTILE
BASE SALARY	294	1,800	121,715	128,485	142,586	145,045	158,419	168,597
BASE SAL - NO BONUS	83	401	119,625	129,099	140,300	143,810	155,250	165,000
BASE SAL - BONUS	211	1,399	122,500	128,372	143,000	145,531	159,937	169,891
BONUS AMOUNT	211	1,399	11,000	14,810	20,250	27,502	34,976	45,000
TOTAL COMP - BONUS	211	1,399	138,500	148,933	170,000	173,034	189,949	202,204
TOTAL COMP - ALL	294	1,800	132,071	139,914	159,846	164,783	184,400	197,477
Type of Construction Performed								
	NUMBER OF EMPLOYEES	AVERAGE TOTAL COMP	AVERAGE	WEIGHTED AVERAGE	25TH PERCENTILE	50TH PERCENTILE	75TH PERCENTILE	
BUILDING	1,360	159,598	142,779	145,736	128,333	140,000	154,543	
HIGHWAY	250	180,382	150,705	154,813	135,200	149,261	165,000	
HEAVY	503	178,500	151,943	156,199	136,742	148,449	165,932	
INDUSTRIAL	826	163,536	143,377	144,379	125,250	141,100	155,385	
MUNICIPAL UTIL.	333	158,320	139,778	145,036	121,968	138,345	151,344	
RESIDENTIAL	248	150,309	135,304	139,384	121,503	135,932	152,409	

REVENUE SIZE: UP TO 5 MILLION								
	NUMBER OF FIRMS	NUMBER OF EMPLOYEES	15TH PERCENTILE	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	85TH PERCENTILE
BASE SALARY	2	2	***	***	***	92,800	***	***
BASE SAL - NO BONUS	***	***	***	***	***	***	***	***
BASE SAL - BONUS	2	2	***	***	***	92,800	***	***
BONUS AMOUNT	2	2	***	***	***	12,628	***	***
TOTAL COMP - BONUS	2	2	***	***	***	105,428	***	***
TOTAL COMP - ALL	2	2	***	***	***	105,428	***	***
REVENUE SIZE: 5 TO 25 MILLION								
	NUMBER OF FIRMS	NUMBER OF EMPLOYEES	15TH PERCENTILE	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	85TH PERCENTILE
BASE SALARY	25	53	100,000	106,350	117,800	118,077	130,118	143,000
BASE SAL - NO BONUS	9	20	***	104,998	117,800	113,991	119,625	***
BASE SAL - BONUS	16	33	95,000	108,556	116,810	120,375	137,117	146,760
BONUS AMOUNT	16	33	7,500	9,500	12,250	13,790	15,000	15,659
TOTAL COMP - BONUS	16	33	108,000	115,806	131,810	134,165	150,478	166,000
TOTAL COMP - ALL	25	53	104,998	110,000	119,625	126,902	137,500	155,520

REVENUE SIZE: 25 TO 100 MILLION								
	NUMBER OF FIRMS	NUMBER OF EMPLOYEES	15TH PERCENTILE	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	85TH PERCENTILE
BASE SALARY	86	227	118,760	124,500	139,252	142,242	159,786	165,000
BASE SAL - NO BONUS	29	73	121,503	128,333	138,503	142,294	160,000	165,000
BASE SAL - BONUS	57	154	118,000	124,000	140,000	142,215	157,653	165,000
BONUS AMOUNT	57	154	10,000	14,327	19,890	27,613	35,000	47,300
TOTAL COMP - BONUS	57	154	134,750	141,723	165,000	169,829	186,483	203,000
TOTAL COMP - ALL	86	227	129,482	135,189	154,070	160,544	179,775	188,645
REVENUE SIZE: 100 TO 250 MILLION								
	NUMBER OF FIRMS	NUMBER OF EMPLOYEES	15TH PERCENTILE	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	85TH PERCENTILE
BASE SALARY	75	357	124,000	130,000	142,000	143,203	154,165	160,000
BASE SAL - NO BONUS	23	114	132,142	137,738	140,500	142,496	153,588	154,270
BASE SAL - BONUS	52	243	123,358	128,439	143,105	143,516	156,508	164,508
BONUS AMOUNT	52	243	13,466	17,333	24,829	32,562	37,057	45,231
TOTAL COMP - BONUS	52	243	144,736	153,205	167,722	176,078	189,680	199,750
TOTAL COMP - ALL	75	357	137,800	141,775	155,400	165,779	181,796	195,001

REVENUE SIZE: 250 TO 500 MILLION								
	NUMBER OF FIRMS	NUMBER OF EMPLOYEES	15TH PERCENTILE	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	85TH PERCENTILE
BASE SALARY	64	526	131,395	135,536	146,507	151,793	167,673	181,302
BASE SAL - NO BONUS	12	94	***	134,949	142,446	145,971	154,810	***
BASE SAL - BONUS	52	432	128,085	135,536	148,551	153,137	170,889	182,250
BONUS AMOUNT	52	432	11,000	14,905	24,102	27,843	37,078	46,729
TOTAL COMP - BONUS	52	432	148,500	155,519	178,787	180,980	200,081	215,087
TOTAL COMP - ALL	64	526	139,468	148,500	172,300	174,416	195,569	208,410
REVENUE SIZE: OVER 500 MILLION								
	NUMBER OF FIRMS	NUMBER OF EMPLOYEES	15TH PERCENTILE	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	85TH PERCENTILE
BASE SALARY	42	635	137,225	142,406	153,530	162,332	173,825	183,296
BASE SAL - NO BONUS	10	100	***	147,625	179,721	175,470	198,203	***
BASE SAL - BONUS	32	535	135,016	142,254	150,014	158,226	168,374	174,513
BONUS AMOUNT	32	535	14,648	18,761	23,986	26,317	29,928	43,191
TOTAL COMP - BONUS	32	535	152,703	167,206	177,984	184,543	191,928	206,415
TOTAL COMP - ALL	42	635	151,394	158,849	177,984	182,383	191,928	204,465

MANAGEMENT POSITION

SENIOR ESTIMATOR



ALL FIRMS								
	NUMBER OF FIRMS	NUMBER OF EMPLOYEES	15TH PERCENTILE	25TH PERCENTILE	50TYH PERCENTILE	AVERAGE	75TH PERCENTILE	85TH PERCENTILE
BASE SALARY	230	781	100,125	107,570	124,150	126,049	138,893	151,128
BASE SAL - NO BONUS	67	192	99,514	109,600	119,995	122,206	134,576	143,250
BASE SAL - BONUS	163	589	100,205	107,189	126,088	127,628	139,289	152,739
BONUS AMOUNT	163	589	5,048	8,540	13,994	18,887	23,000	31,327
TOTAL COMP - BONUS	163	589	113,181	122,556	141,694	146,515	161,724	174,320
TOTAL COMP - ALL	230	781	108,434	116,455	132,500	139,434	156,519	169,081
Type of Construction Performed								
	NUMBER OF EMPLOYEES	AVERAGE TOTAL COMP	AVERAGE	WEIGHTED AVERAGE	25TH PERCENTILE	50TH PERCENTILE	75TH PERCENTILE	
BUILDING	563	138,337	125,206	128,042	107,314	124,429	138,000	
HIGHWAY	150	148,537	132,271	140,446	111,750	134,770	146,000	
HEAVY	236	144,279	130,143	135,892	112,160	128,848	146,625	
INDUSTRIAL	418	134,484	122,549	126,685	103,770	122,219	136,200	
MUNICIPAL UTIL.	175	139,020	124,734	130,307	103,500	125,000	136,500	
RESIDENTIAL	81	124,402	115,981	118,842	99,830	113,675	126,000	

REVENUE SIZE: UP TO 5 MILLION								
	NUMBER OF FIRMS	NUMBER OF EMPLOYEES	15TH PERCENTILE	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	85TH PERCENTILE
BASE SALARY	2	2	***	***	***	100,950	***	***
BASE SAL - NO BONUS	***	***	***	***	***	***	***	***
BASE SAL - BONUS	2	2	***	***	***	100,950	***	***
BONUS AMOUNT	2	2	***	***	***	9,088	***	***
TOTAL COMP - BONUS	2	2	***	***	***	110,038	***	***
TOTAL COMP - ALL	2	2	***	***	***	110,038	***	***
REVENUE SIZE: 5 TO 25 MILLION								
	NUMBER OF FIRMS	NUMBER OF EMPLOYEES	15TH PERCENTILE	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	85TH PERCENTILE
BASE SALARY	15	19	90,000	90,000	99,830	100,168	107,500	108,500
BASE SAL - NO BONUS	4	4	***	***	***	109,080	***	***
BASE SAL - BONUS	11	15	***	90,000	95,250	96,927	102,500	***
BONUS AMOUNT	11	15	***	3,750	5,000	6,205	9,000	***
TOTAL COMP - BONUS	11	15	***	96,500	103,750	103,132	108,000	***
TOTAL COMP - ALL	15	19	94,000	96,500	103,750	104,718	115,750	117,500

REVENUE SIZE: 25 TO 100 MILLION								
	NUMBER OF FIRMS	NUMBER OF EMPLOYEES	15TH PERCENTILE	25TH PERCENTILE	MEDIAN 50TH	AVERAGE	75TH PERCENTILE	85TH PERCENTILE
BASE SALARY	56	91	100,040	103,770	118,980	121,863	133,869	143,589
BASE SAL - NO BONUS	22	31	93,410	103,453	118,350	114,940	125,452	130,000
BASE SAL - BONUS	34	60	100,040	103,250	121,380	126,342	143,589	158,775
BONUS AMOUNT	34	60	4,453	9,990	13,695	17,347	21,748	28,876
TOTAL COMP - BONUS	34	60	111,093	120,000	138,988	143,689	156,437	174,342
TOTAL COMP - ALL	56	91	107,803	115,217	122,878	132,395	146,198	156,437
REVENUE SIZE: 100 TO 250 MILLION								
	NUMBER OF FIRMS	NUMBER OF EMPLOYEES	15TH PERCENTILE	25TH PERCENTILE	MEDIAN 50TH	AVERAGE	75TH PERCENTILE	85TH PERCENTILE
BASE SALARY	61	138	103,854	109,000	123,822	123,052	135,000	141,190
BASE SAL - NO BONUS	15	45	99,000	109,000	115,000	117,355	125,209	134,576
BASE SAL - BONUS	46	93	104,436	108,264	124,650	124,910	137,000	145,691
BONUS AMOUNT	46	93	8,626	10,500	13,935	23,070	24,880	37,938
TOTAL COMP - BONUS	46	93	116,900	128,689	138,852	147,980	162,914	173,088
TOTAL COMP - ALL	61	138	111,278	117,599	133,920	140,449	152,753	166,000

REVENUE SIZE: 250 TO 500 MILLION								
	NUMBER OF FIRMS	NUMBER OF EMPLOYEES	15TH PERCENTILE	25TH PERCENTILE	MEDIAN 50TH	AVERAGE	75TH PERCENTILE	85TH PERCENTILE
BASE SALARY	55	226	107,000	115,411	131,147	134,287	150,400	166,759
BASE SAL - NO BONUS	13	53	***	115,075	130,000	131,056	148,750	***
BASE SAL - BONUS	42	173	106,550	119,031	133,400	135,287	152,353	170,319
BONUS AMOUNT	42	173	5,942	7,920	16,230	20,247	31,290	38,449
TOTAL COMP - BONUS	42	173	118,780	128,846	152,474	155,533	174,264	191,337
TOTAL COMP - ALL	55	226	113,181	125,000	144,204	149,748	169,741	180,480
REVENUE SIZE: OVER 500 MILLION								
	NUMBER OF FIRMS	NUMBER OF EMPLOYEES	15TH PERCENTILE	25TH PERCENTILE	MEDIAN 50TH	AVERAGE	75TH PERCENTILE	85TH PERCENTILE
BASE SALARY	41	305	116,225	122,631	135,255	135,866	143,250	157,068
BASE SAL - NO BONUS	13	59	***	119,668	135,255	135,291	153,049	***
BASE SAL - BONUS	28	246	117,456	125,730	135,216	136,133	139,793	151,128
BONUS AMOUNT	28	246	6,977	9,337	14,163	17,530	25,850	30,447
TOTAL COMP - BONUS	28	246	126,523	133,635	149,890	153,662	163,964	175,513
TOTAL COMP - ALL	41	305	122,556	126,642	149,096	147,837	160,208	169,000

EXECUTIVE POSITION

CONTROLLER



REVENUE SIZE: 100 TO 250 MILLION

	NUMBER OF FIRMS	NUMBER OF EXECUTIVES	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	PERCENT OF CEO
BASE SALARY	174	212	120,000	140,000	142,249	164,340	41.40%
BASE SAL - NO BONUS	29	29	120,000	136,500	135,592	149,092	40.30%
BASE SAL - BONUS	145	183	120,000	141,024	143,580	170,000	41.40%
BONUS AMOUNT	145	183	11,025	25,000	30,853	44,500	10.00%
TOTAL COMP - BONUS	145	183	138,705	170,154	174,433	210,724	26.60%
TOTAL COMP - ALL	174	212	133,500	157,750	167,960	202,566	29.10%

Type of Construction Performed

	NUMBER OF EXECUTIVES	AVERAGE TOTAL COMP	25TH PERCENTILE	50TH PERCENTILE	AVERAGE BASE SALARY	75TH PERCENTILE	PERCENT OF CEO
BUILDING	148	169,395	120,000	142,270	143,286	164,340	41.00%
HIGHWAY	58	170,516	123,562	130,500	144,610	170,331	38.40%
HEAVY	84	182,390	121,662	152,500	148,800	176,750	41.20%
INDUSTRIAL	94	182,357	123,562	148,092	148,344	169,500	40.90%
MUNICIPAL	58	175,411	124,300	142,804	145,667	165,740	39.90%
OTHER	37	166,773	114,180	139,000	140,276	160,000	40.80%

REVENUE SIZE: UP TO 5 MILLION							
	NUMBER OF FIRMS	NUMBER OF EXECUTIVES	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	AVERAGE OF TOP THREE
BASE SAL - NO BONUS	***	***	***	***	***	***	***
BASE SAL - BONUS	2	2	***	***	91,240	***	***
BONUS AMOUNT	2	2	***	***	2,600	***	***
TOTAL COMP - BONUS	2	2	***	***	93,840	***	***
TOTAL COMP - ALL	2	2	***	***	93,840	***	***
REVENUE SIZE: 5 TO 25 MILLION							
	NUMBER OF FIRMS	NUMBER OF EXECUTIVES	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	AVERAGE OF TOP THREE
BASE SAL - NO BONUS	1	1	***	***	120,000	***	***
BASE SAL - BONUS	17	17	100,000	109,000	108,829	116,650	170,480
BONUS AMOUNT	17	17	6,250	10,000	10,448	18,500	23,333
TOTAL COMP - BONUS	17	17	109,800	116,150	119,278	136,500	186,313
TOTAL COMP - ALL	18	18	109,800	116,150	119,318	128,478	164,647

REVENUE SIZE: 25 TO 100 MILLION

	NUMBER OF FIRMS	NUMBER OF EXECUTIVES	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	AVERAGE OF TOP THREE
BASE SAL - NO BONUS	15	15	115,584	132,500	131,360	146,592	155,333
BASE SAL - BONUS	43	43	121,000	135,100	134,570	155,125	182,667
BONUS AMOUNT	43	43	15,307	20,000	24,983	29,700	94,667
TOTAL COMP - BONUS	43	43	141,833	156,250	159,553	178,000	252,099
TOTAL COMP - ALL	58	58	129,750	149,092	152,262	170,424	246,720

REVENUE SIZE: 100 TO 250 MILLION

	NUMBER OF FIRMS	NUMBER OF EXECUTIVES	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	AVERAGE OF TOP THREE
BASE SAL - NO BONUS	9	9	121,500	139,000	132,563	150,000	151,667
BASE SAL - BONUS	30	35	120,000	144,610	141,101	169,125	183,404
BONUS AMOUNT	30	35	11,000	31,000	32,047	44,250	75,857
TOTAL COMP - BONUS	30	35	142,018	171,610	173,148	201,500	250,687
TOTAL COMP - ALL	39	44	138,000	157,400	163,782	182,500	267,901

REVENUE SIZE: 250 TO 500 MILLION							
	NUMBER OF FIRMS	NUMBER OF EXECUTIVES	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	AVERAGE OF TOP THREE
BASE SALARY	3	3	***	***	166,200	***	***
BASE SAL - NO BONUS	29	35	135,260	163,975	157,429	182,378	211,559
BASE SAL - BONUS	29	35	14,900	34,744	39,511	57,379	111,667
BONUS AMOUNT	29	35	157,900	205,606	196,939	231,826	283,417
TOTAL COMP - BONUS	32	38	157,900	192,125	194,057	229,750	275,061
TOTAL COMP - ALL							
REVENUE SIZE: OVER 500 MILLION							
	NUMBER OF FIRMS	NUMBER OF EXECUTIVES	25TH PERCENTILE	MEDIAN 50TH PERCENTILE	AVERAGE	75TH PERCENTILE	AVERAGE OF TOP THREE
BASE SALARY	25	52	149,048	165,822	174,065	211,771	237,174
BASE SAL - NO BONUS	1	1	***	***	150,100	***	***
BASE SAL - BONUS	24	51	151,648	165,822	175,064	199,090	231,158
BONUS AMOUNT	24	51	25,100	45,000	46,226	55,805	112,396
TOTAL COMP - BONUS	24	51	194,498	213,683	221,290	260,504	294,313
TOTAL COMP - ALL	25	52	186,646	213,683	218,442	263,524	300,253

About the Presenters

		
Construction Industry CPAs / Consultants Association (CICPAC) is a network of 75+ national accounting firms who serve over 13,000 construction companies. With vast knowledge, respectable histories, and high quality financial and consulting service teams, we are the CPAs who know construction! Since 1989, CICPAC members have been recognized for the outstanding contributions to the construction industry, as well as the communities in which they reside.	PAS provides wage and salary data on over 200 positions in the construction industry. PAS also publishes <i>Contractors Compensation Quarterly</i>. It summarizes the five major surveys PAS conducts each year as they relate to national and industry trends. First published in 1993, CCQ analyzes the industry's historical trends in compensation and benefits for executives, staff professionals and non-union craft personnel. CCQ is an informative and useful publication for maintaining competitive wages and benefits.	Iannuzzi Manetta is your Michigan and Florida Construction CPA firm, dedicated to serving the unique accounting and tax needs of construction companies. For more than 30 years, our firm has provided services to the construction industry. Whether you are a utility contractor, general contractor, sub-contractor, or supplier to the industry, our long-standing expertise and proven success working with construction companies will give you the advantage you need in today's challenging business environment. Beyond high-quality tax, accounting, and auditing support, we offer extensive insight into the business issues and challenges many construction firms face today.
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