



THE BDO 600

2016 SURVEY OF CEO/CFO COMPENSATION PRACTICES
OF 600 MID-MARKET PUBLIC COMPANIES

CONTENTS

INTRODUCTION	1
HOW TO USE THIS SURVEY.....	2
CEO/CFO COMPENSATION PRACTICES	
Overall Results.....	4
By Company Size.....	5
By Industry.....	10
ABOUT BDO AND SALARY.COM	20
CONTACT US.....	BACK COVER

Introduction

BDO's Global Employer Services practice offers an experienced and dedicated team of professionals who operate nationwide to seamlessly provide a comprehensive array of services to address client needs.

ABOUT BDO'S GLOBAL EMPLOYER SERVICES PRACTICE

BDO offers an experienced and dedicated team of professionals who operate nationwide to seamlessly provide a comprehensive array of services to address client needs. Our team provides tax, accounting, and consulting services for all types of compensation arrangements, including cash and equity incentives, merger and acquisition related issues, employee stock purchase plans, qualified and nonqualified plan arrangements and other related services. We serve a broad base of clients ranging from mid-sized domestic companies to Fortune 500 multinationals.

ABOUT THE BDO 600 SURVEY

The BDO 600 survey details Chief Executive Officer (CEO) and Chief Financial Officer (CFO) compensation practices of publicly traded companies in the following industries:

- ▶ Energy,
- ▶ Financial services–banking,
- ▶ Financial services–nonbanking,
- ▶ Healthcare,
- ▶ Manufacturing,
- ▶ Real estate,
- ▶ Retail, and
- ▶ Technology.

Companies in the six non-financial service industries have annual revenues between \$100 million and \$3 billion. Companies in the two financial services industries have assets between \$100 million and \$6 billion. All data in our survey were extracted from proxy statements that were filed between April, 2015 and March, 2016. Consolidated proxy information was provided by Salary.com.

Our survey is unique because it focuses on middle-market companies; most compensation surveys focus on much larger companies.



3.2%

In fiscal year 2015,
CEO Total Direct
Compensation increased
by an average of 3.2%

4.1%

In fiscal year 2015,
CFO Total Direct
Compensation increased
by an average of 4.1%

How To Use This Survey

The data we collected from the 600 companies surveyed represent the policy in effect at each company as of the fiscal year-end, as disclosed in the executive compensation narrative in public filings. We analyzed the data in aggregate and by the standard five components of compensation: salary, bonus and annual incentives, stock options, other long-term incentives (LTI), and full-value stock awards.

TYPES OF COMPENSATION

- ▶ **"Salary"** is the annualized salary received by the incumbent.
- ▶ **"Bonus and Annual Incentives"** comprises discretionary bonuses earned as well as payments received under annual incentive plans.
- ▶ **"Stock Options"** values are the grant date fair value awards as reported by each company. If a company did not report these values, the values were calculated using the FAS123R assumptions as reported by the company. Irregular grants have been annualized.
- ▶ **"Full-value Stock Awards"** data include both stock and stock unit awards. The grant date fair value of the awards was used in this analysis. Irregular grants have been annualized.
- ▶ **"Other LTI"** comprises of payments received under long-term incentive plans.
- ▶ **"Total Direct Compensation" (TDC)** represents the sum of salary, bonus and annual incentives, stock options, full-value stock awards, and other LTI for each incumbent.

DATA ARRANGEMENT

The survey data are organized by company size and industry. Compensation can be benchmarked by either of these groups to gain different perspectives on compensation practices. The groups are described in more detail on the following pages.

COMPANY SIZE

The most traditional executive compensation benchmarking uses annual revenues (or assets in the case of financial services) as the primary scope factor because of the well-established, direct correlation between company size and executive compensation.

Our survey reports compensation for three groups of companies based on size:

Size Category	Revenue Range	Asset Range (Financial Services)
Group A	\$100 million – \$500 million	\$100 million - \$1.25 billion
Group B	\$500 million – \$1.25 billion	\$1.25 billion - \$2.5 billion
Group C	\$1.25 billion – \$3 billion	\$2.5 billion - \$6 billion

INDUSTRY

Another common factor used when benchmarking executive compensation is industry. In our survey, we report compensation provided to executives of companies in the following industries:

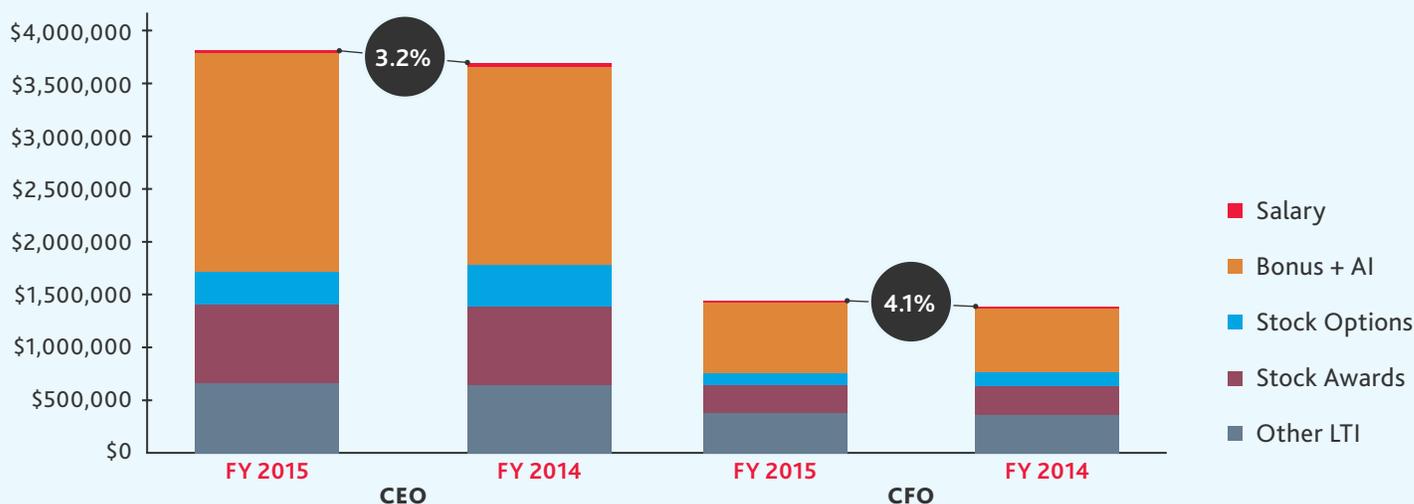
- ▶ Energy
- ▶ Financial Services – Banking
- ▶ Financial Services – Nonbanking
- ▶ Healthcare
- ▶ Manufacturing
- ▶ Real Estate
- ▶ Retail
- ▶ Technology

ADDITIONAL NOTES ON THE SURVEY

In cases where there was more than one CEO or CFO in a given fiscal year, compensation for the incumbent who served in the position for the majority of the year was used.

In order to establish a common comparative base for all 600 companies surveyed, if necessary, data were annualized and a consistent methodology was used to value compensation. If a surveyed company could not be brought into parity with other participant companies, it was excluded from the survey and replaced with a company chosen at random to obtain a representative sample across industries and company size.

OVERALL RESULTS - TDC



Overall Results

The table below summarizes the average 2015 pay for the CEO and CFO.

2015 Average Compensation

Position	Average Salary	Bonus and Annual Incentives	Stock Options	Full Value Stock Awards	Other LTI	TDC
CEO	\$664,952	\$747,013	\$314,675	\$2,060,984	\$24,729	\$3,812,353
CFO	\$382,107	\$263,904	\$112,474	\$677,342	\$10,552	\$1,446,379

The compensation mix for CEOs is weighted more towards long-term incentives, while the mix for CFOs is more evenly split.

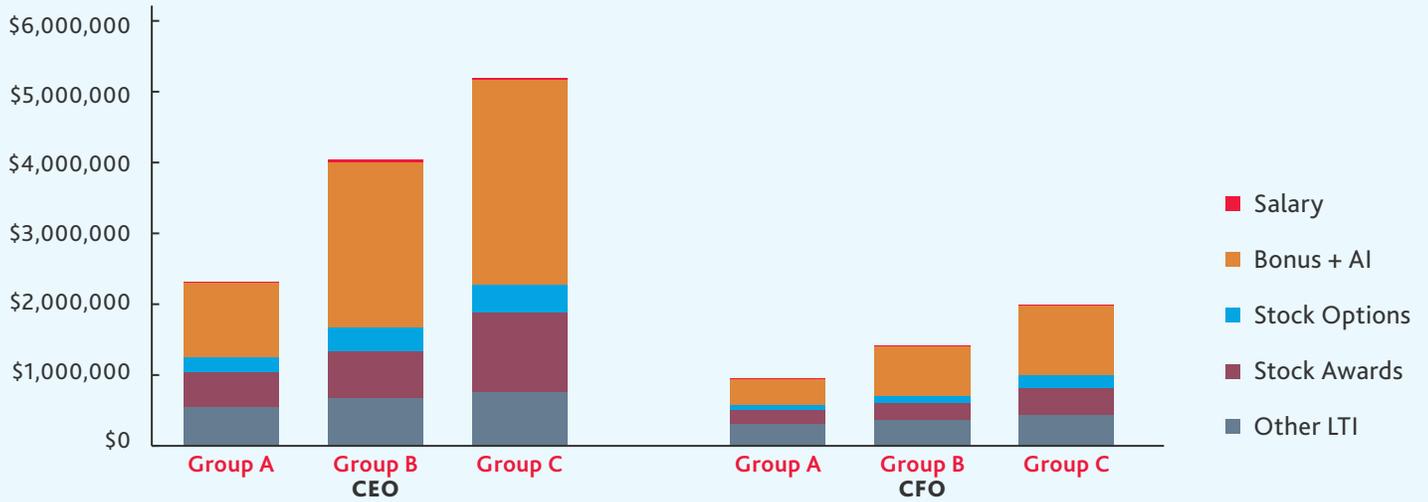
Pay Mix

Position	Annual Cash	LTI
CEO	37%	63%
CFO	45%	55%

Pay mix was largely consistent between FY 2014 and FY 2015. For CEOs in FY 2014, the mix was similar at 38% annual cash and 62% equity/LTI. For CFOs in FY 2014, it was 46% annual cash and 54% equity/LTI. The majority of equity value provided to both CEOs and CFOs is delivered through full-value stock awards.

The remainder of this survey further dissects the collective data and presents results by company size and industry.

OVERALL RESULTS BY COMPANY SIZE



SURVEY BY COMPANY SIZE

Overall Results

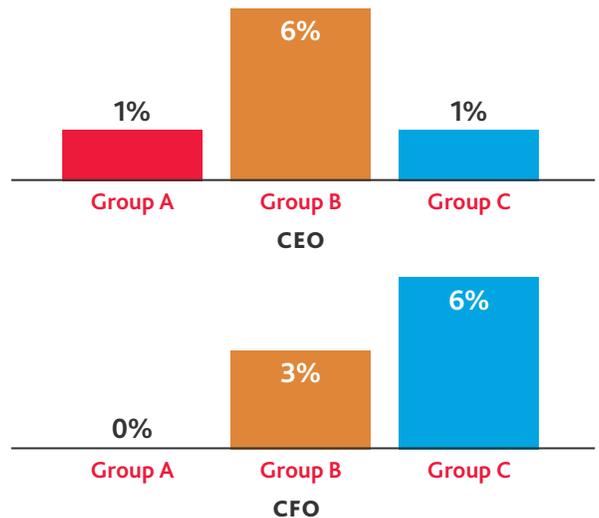
Key findings of our analysis of pay based on company size are summarized here.

1. Pay continues to be highly correlated with company size: As shown in the chart above, CEO and CFO compensation is generally correlated with company size. This result is expected because of the long-established historical link between company size and compensation among executives.

Average CEO total direct compensation ranges from \$2,324,230 for companies in the smallest size category¹ to \$5,187,866 for companies in the largest size category². Average CFO total direct compensation ranges from \$964,824 for companies in the smallest size category to \$1,994,808 for companies in the largest size category.

2. Pay for the CEO increased the most at mid-sized companies. For the CFO, the biggest increases were seen at larger companies. The chart below shows year-over-year changes for the CEO and CFO at each size category.

YEAR-OVER-YEAR CHANGE IN TDC

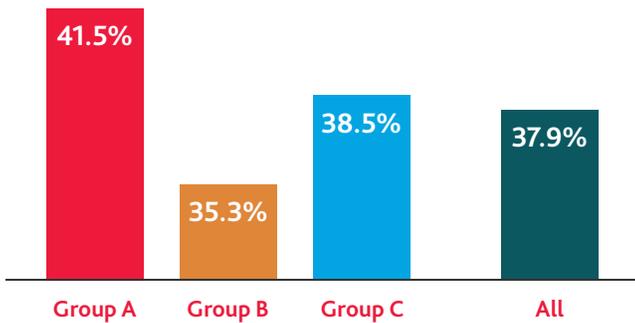


1 \$100 million – \$500 million revenues and \$100 million - \$1.25 billion in assets (financial services)

2 \$1.25 billion – \$3 billion revenues and \$2.5 billion - \$6 billion in assets (financial services)

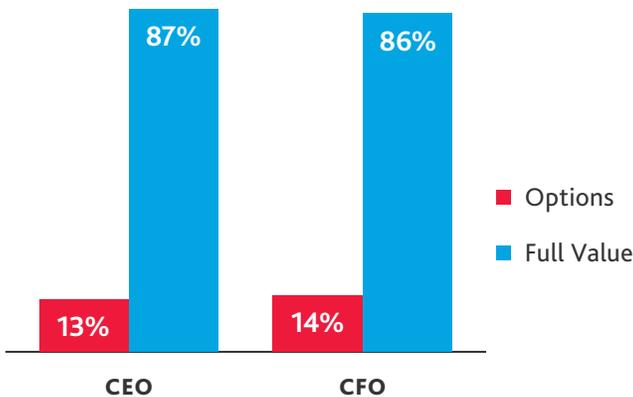
3. The top job is paid significantly more: Total direct compensation for CFOs is significantly less than that of CEOs, averaging slightly below 40% of the CEO pay.

CFO TTDC AS A % OF CEO TDC BY REVENUE



4. Full-value shares dominate long-term incentives: Our findings reveal that full-value stock is favored over stock options for companies of all sizes.

MIX OF OPTIONS VS. FULL VALUE SHARES



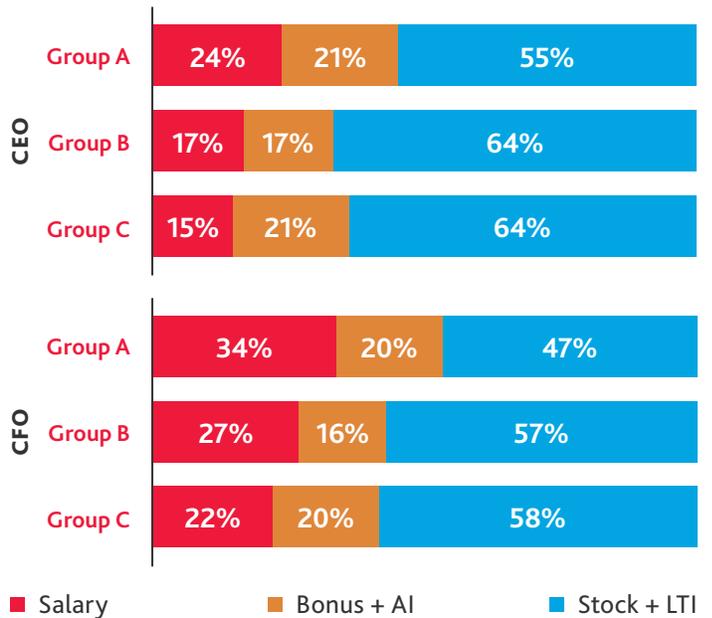
Reducing Employee Stock Option Expense

The decline in options within compensation plans has been a noted trend over the past few years. Companies are required to expense stock options, which has changed stock option grant practices, resulting in employees inquiring about other methods to accrete wealth during their tenure. However, there are three effective techniques companies can leverage to significantly reduce total stock option expense. BDO's Global HR Services practice will be releasing a series of articles starting this Fall which will cover three FAS 123R-compliant techniques and demonstrate specific discounts, features and potential drawbacks.

5. Larger companies place a greater percentage of pay at risk:

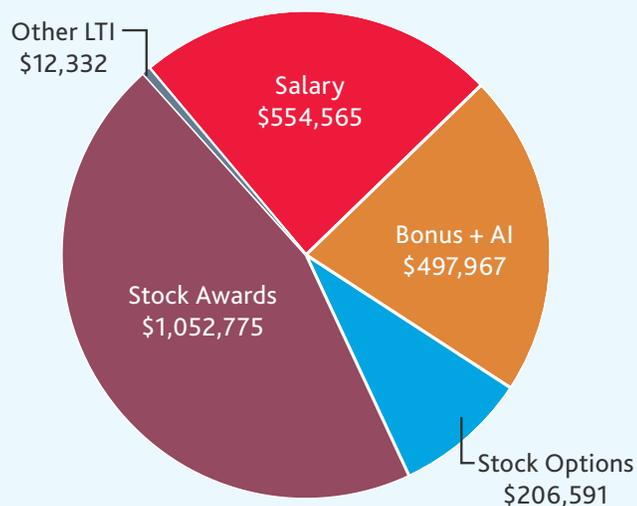
The table below illustrates how the portion of compensation that is variable increases along with the size of the company³. In addition, the percentage of pay at risk for the CEO is greater than that for the CFO.

PAY MIX BY COMPANY SIZE

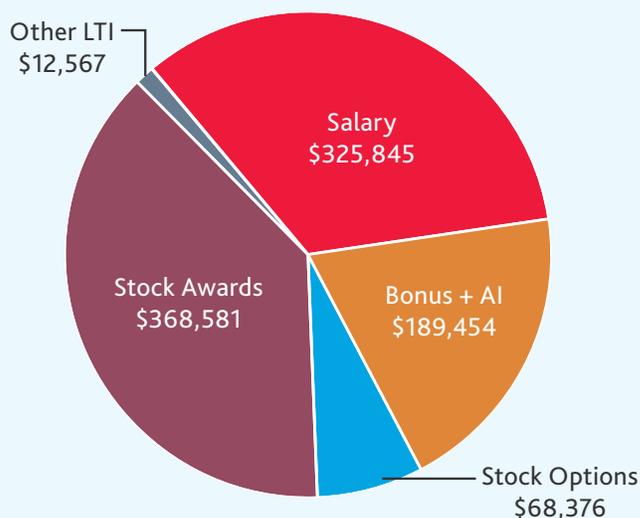


³ \$100 million – \$500 million revenues and \$100 million - \$1.25 billion in assets (financial services)
 \$500 million - \$1.25 billion revenues and \$1.25 billion - \$2.5 billion in assets (financial services)
 \$1.25 billion – \$3 billion revenues and \$2.5 billion - \$6 billion in assets (financial services)

CEO SIZE GROUP A



CFO SIZE GROUP A



SURVEY BY COMPANY SIZE

Size Group A*

The average compensation paid to CEOs and CFOs of companies in the smallest size group* for FY 2015 and 2014 service is provided in the table below.

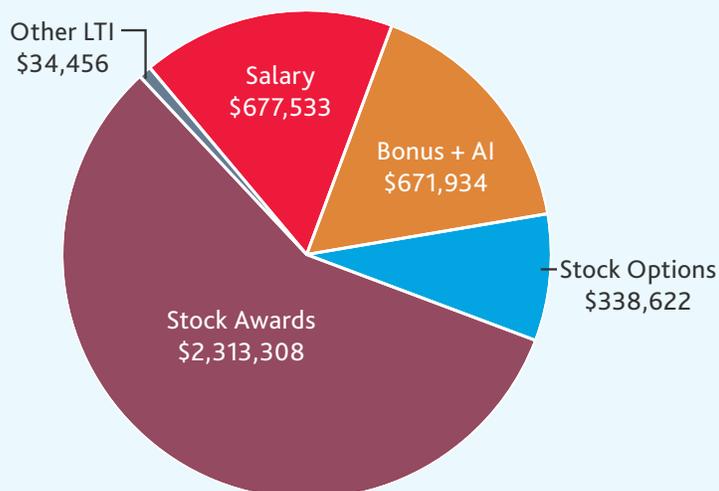
Positions	Average Salary	Bonus and Annual Incentives	Stock Options	Full Value Stock Awards	Other LTI	Total Direct Comp
CEO 2015	\$554,565	\$497,967	\$206,591	\$1,052,775	\$12,332	\$2,324,230
CEO 2014	\$541,401	\$469,706	\$337,886	\$944,830	\$6,742	\$2,300,565
CFO 2015	\$325,845	\$189,454	\$68,376	\$368,581	\$12,567	\$964,824
CFO 2014	\$318,597	\$188,530	\$96,994	\$355,288	\$3,639	\$963,047

The resulting pay mix is shown below:

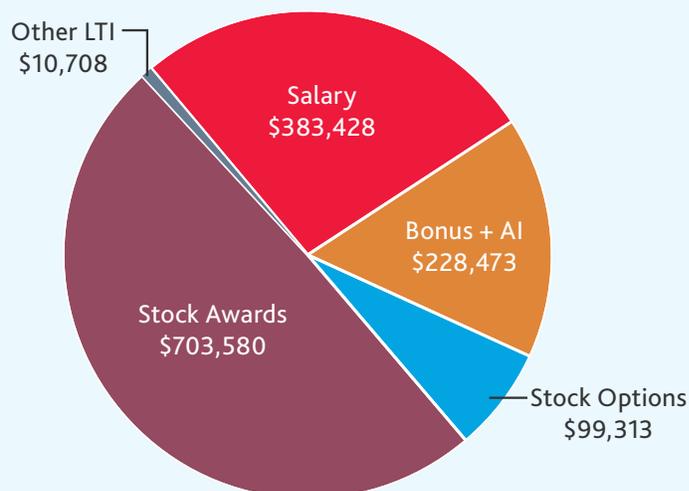
Position	Annual Cash	LTI
CEO	45%	55%
CFO	53%	47%

* \$100 million – \$500 million revenues and \$100 million – \$1.25 billion in assets (financial services)

CEO SIZE GROUP B



CFO SIZE GROUP B



SURVEY BY COMPANY SIZE

Size Group B*

The average compensation paid to CEOs and CFOs of companies in the middle size group* for FY 2015 and 2014 service is provided in the table below.

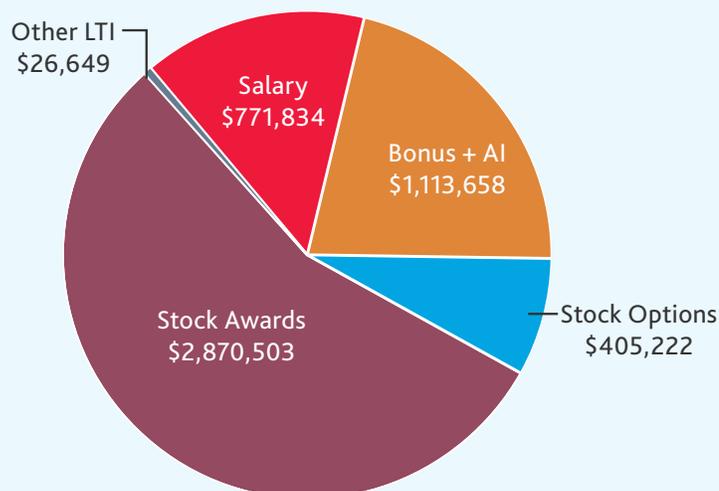
Positions	Average Salary	Bonus and Annual Incentives	Stock Options	Full Value Stock Awards	Other LTI	Total Direct Comp
CEO 2015	\$677,533	\$671,934	\$338,622	\$2,313,308	\$34,456	\$4,035,853
CEO 2014	\$659,420	\$707,606	\$392,468	\$2,013,707	\$36,445	\$3,809,646
CFO 2015	\$383,428	\$228,473	\$99,313	\$703,580	\$10,708	\$1,425,502
CFO 2014	\$365,870	\$245,905	\$104,266	\$652,774	\$9,390	\$1,378,205

The resulting pay mix is shown below:

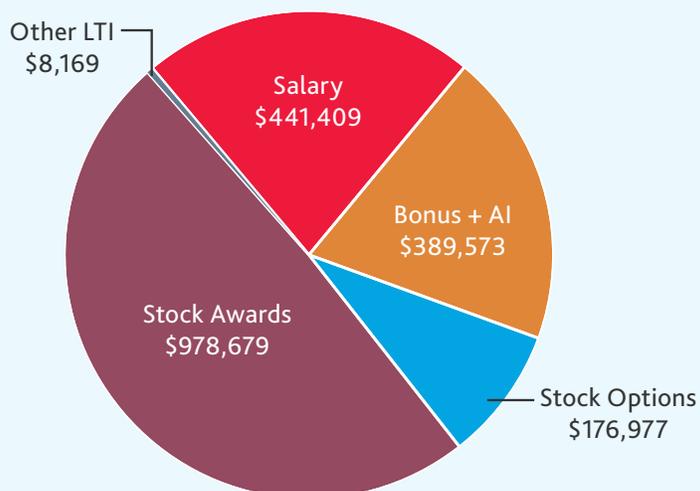
Position	Annual Cash	LTI
CEO	33%	67%
CFO	43%	57%

*\$500 million – \$1.25 billion revenues and \$1.25 billion - \$3 billion in assets (financial services)

CEO SIZE GROUP C



CFO SIZE GROUP C



SURVEY BY COMPANY SIZE

Size Group C*

The average compensation paid to CEOs and CFOs of companies in the largest size group* or FY 2015 and 2014 service is provided in the table below.

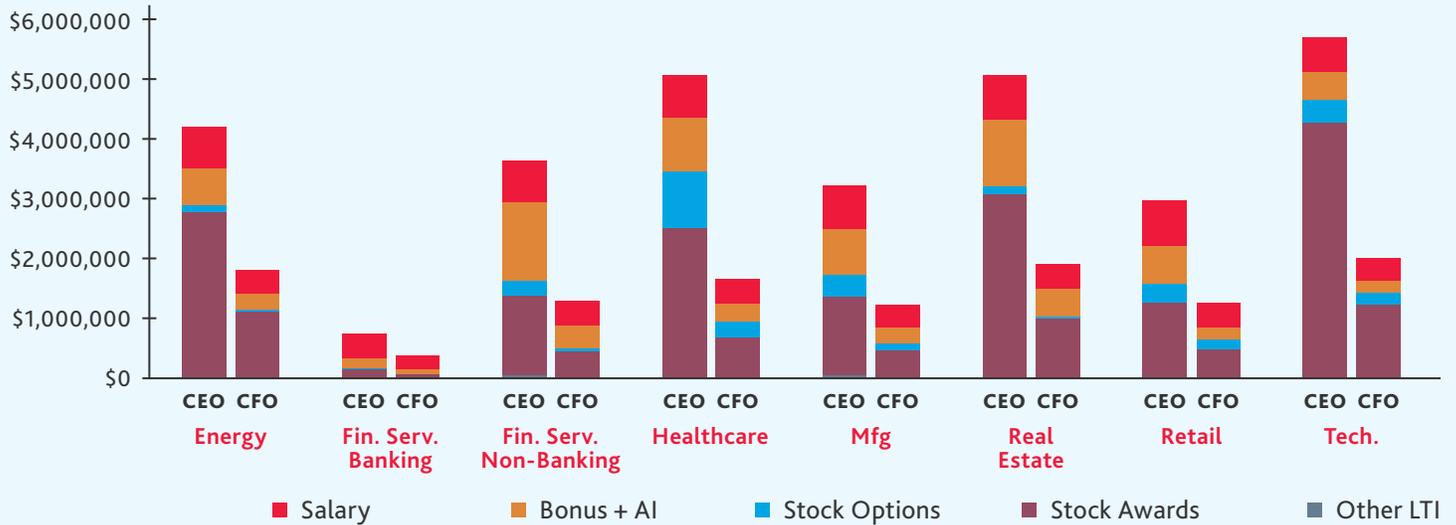
Positions	Average Salary	Bonus and Annual Incentives	Stock Options	Full Value Stock Awards	Other LTI	Total Direct Comp
CEO 2015	\$771,834	\$1,113,658	\$405,222	\$2,870,503	\$26,649	\$5,187,866
CEO 2014	\$746,444	\$1,125,438	\$446,810	\$2,760,832	\$60,578	\$5,140,102
CFO 2015	\$441,409	\$389,573	\$176,977	\$978,679	\$8,169	\$1,994,808
CFO 2014	\$425,828	\$397,506	\$195,175	\$848,906	\$16,134	\$1,883,549

The resulting pay mix is shown below:

Position	Annual Cash	LTI
CEO	36%	64%
CFO	41%	59%

*\$1.25 billion – \$3 billion revenues and \$2.5 billion - \$6 billion in assets (financial services)

OVERALL RESULTS BY INDUSTRY



SURVEY BY INDUSTRY

Overall Results

As shown in the chart above, CEO and CFO compensation varies considerably by industry. For middle market companies, industry is just as important as company size when benchmarking CEO and CFO compensation.

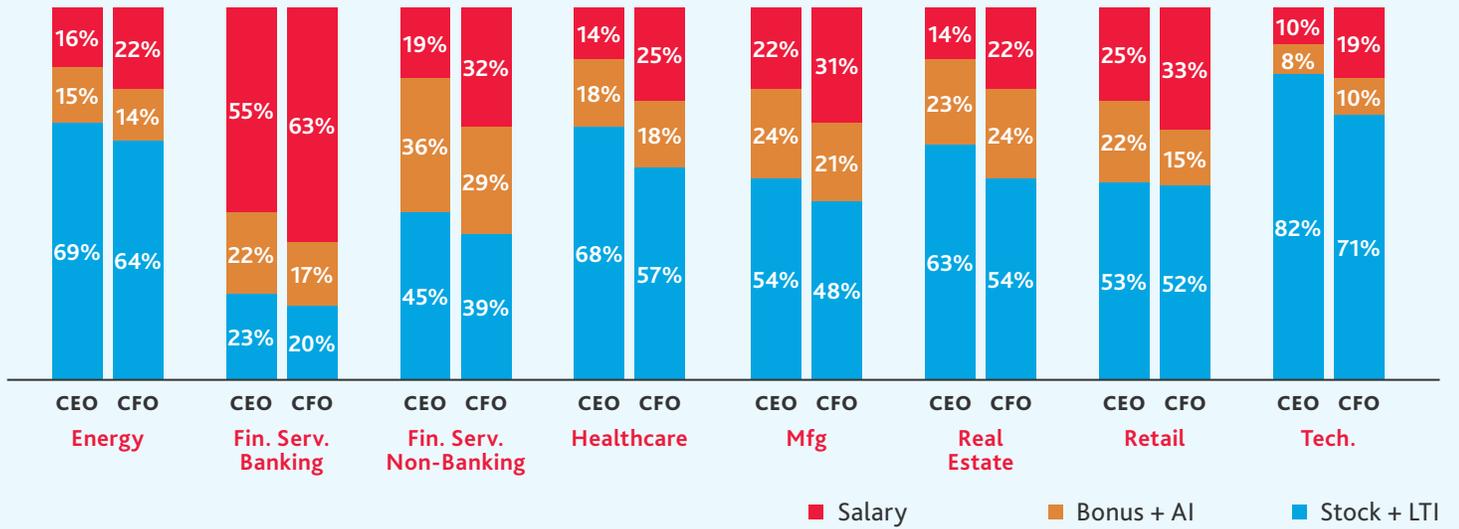
Among CEOs, Technology led the way with a 19% increase in average total direct compensation and financial services-banking was second with an 8% increase. Energy and retail brought up the rear with 4% drop in average compensation for the CEO. Changes in pay for the CFO lead with a 38% increase in Retail as a result of companies paying large bonuses coupled with somewhat larger stock grants.

Average CEO compensation ranges from \$5,691,652 for companies in the technology industry to \$751,174 for companies in the financial services-banking industry. Our findings reveal that companies in the financial services-banking industry favor annual cash over equity/LTI compensation with a mix of 77% annual cash and 23% equity/LTI. Other industries are more leveraged, favoring a mix that has a greater equity/LTI component.

Average CFO compensation ranges from \$2,006,873 for companies in the technology industry to \$388,651 for companies in the financial services-banking industry. Our findings reveal that companies in the financial services-banking industry favor annual cash over equity/LTI compensation for CFOs as well, with a mix of 80% annual Cash and 20% equity/LTI. Other industries are similarly more leveraged, favoring a mix with a larger equity/LTI component.

Stock awards are favored over stock options for companies in all industries.

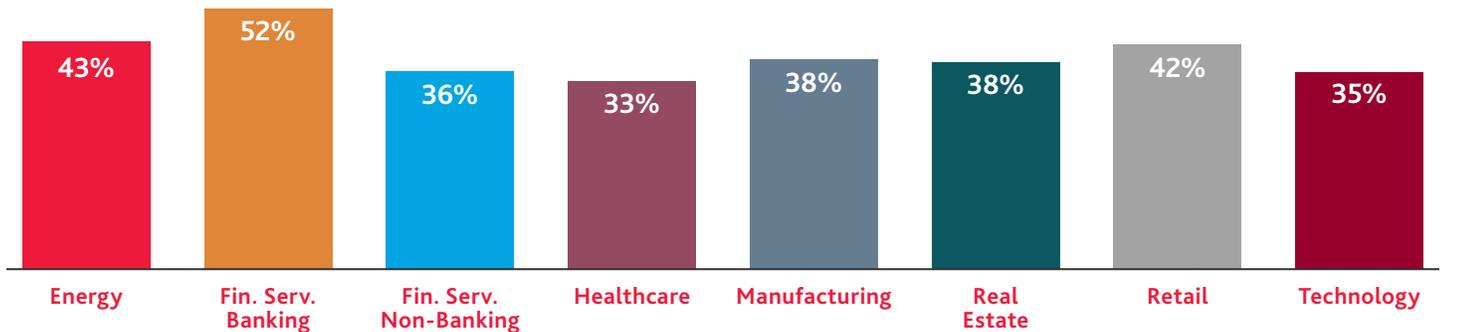
PAY MIX BY INDUSTRY

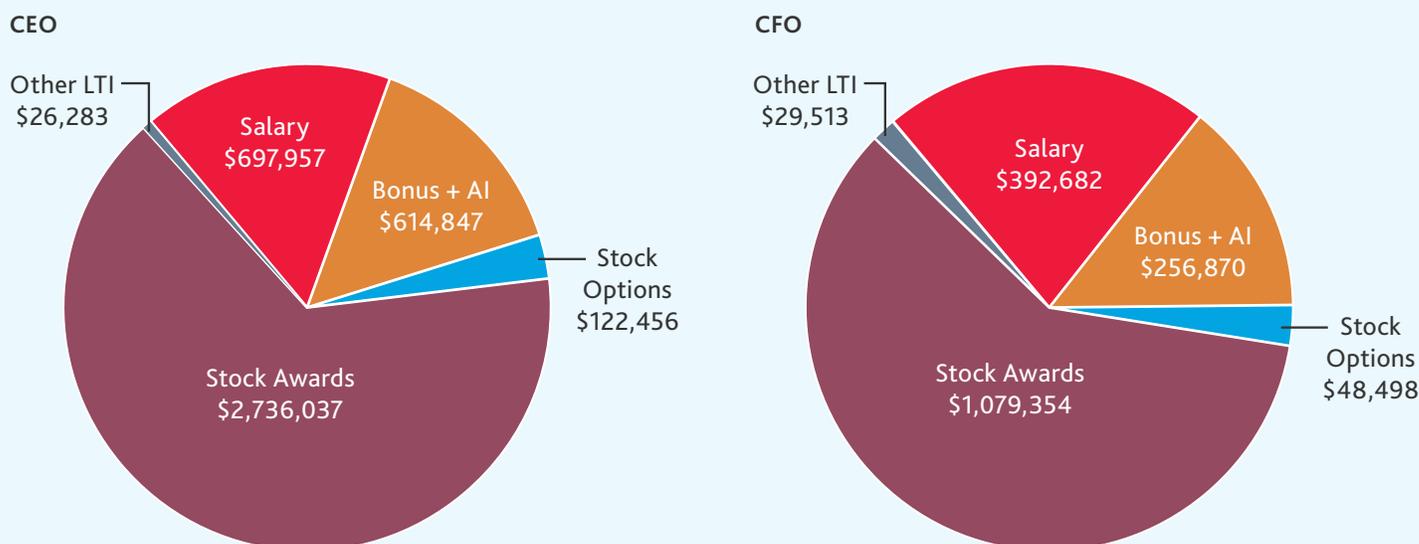


The relationship of CFO to CEO pay varies somewhat by industry. CFOs make the least relative to the CEO in the healthcare (33%) and technology industries (35%) and make a bit more, in relative terms, in the financial services - banking industry (52%).

The following pages detail our findings for each of the eight industries.

CFO TDC AS % OF CEO TDC





SURVEY BY INDUSTRY

Energy

The average compensation paid to Energy industry CEOs and CFOs for FY 2015 service is shown below along with 2014 pay levels.

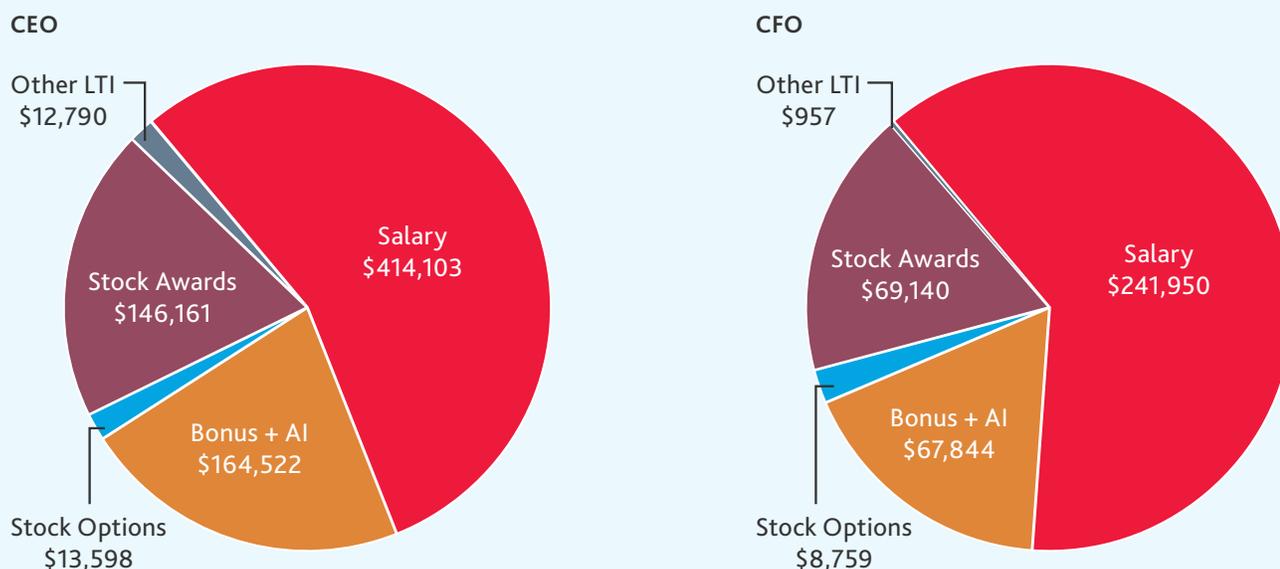
Positions	Average Salary	Bonus and Annual Incentives	Stock Options	Full Value Stock Awards	Other LTI	Total Direct Comp
CEO 2015	\$697,957	\$614,847	\$122,456	\$2,736,037	\$26,283	\$4,197,580
CEO 2014	\$682,591	\$894,769	\$180,875	\$2,556,775	\$77,993	\$4,393,003
CFO 2015	\$392,682	\$256,870	\$48,498	\$1,079,354	\$29,513	\$1,806,917
CFO 2014	\$382,391	\$392,019	\$59,561	\$1,058,805	\$24,206	\$1,916,982

The resulting 2015 pay mix is shown below:

Position	Annual Cash	LTI
CEO	31%	69%
CFO	36%	64%

This is compared with 36% annual cash and 64% equity/LTI in FY 2014 for the CEO and 40% annual cash and 60% equity/LTI for the CFO.

Average CEO Compensation in the energy industry had been the highest of the industries included in our survey in the past, but has fallen behind healthcare, real estate and technology.



SURVEY BY INDUSTRY

Financial Services – Banking

The average compensation paid to CEOs and CFOs of companies in the financial services-banking industry for FY 2015 service is shown below along with 2014 compensation.

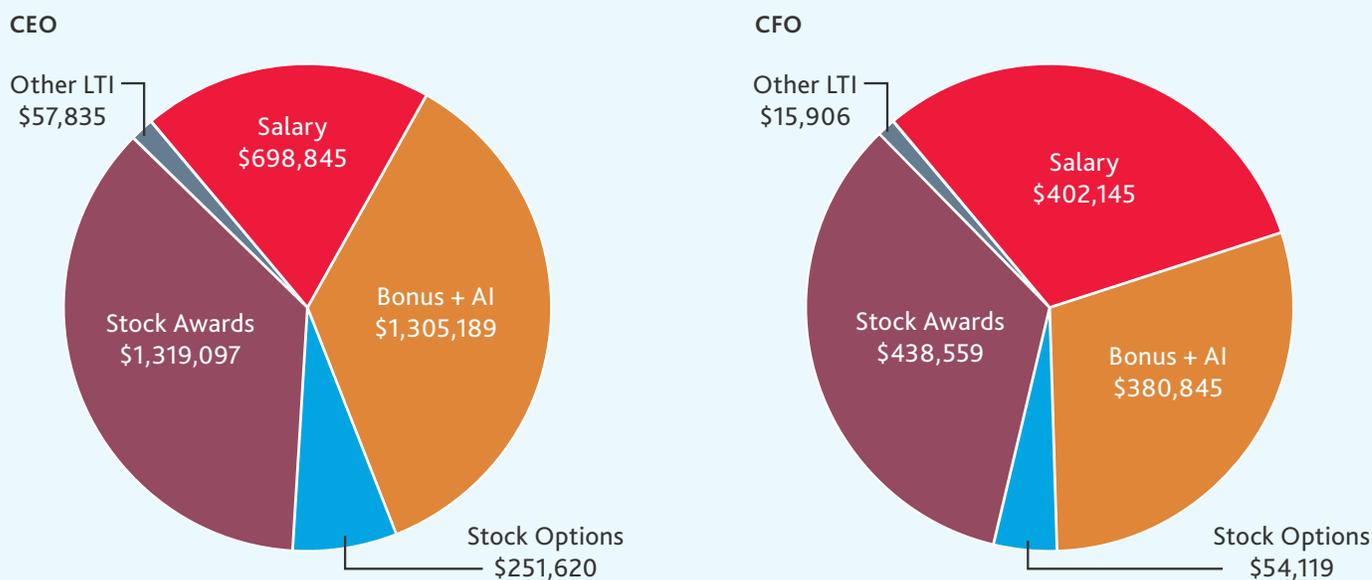
Positions	Average Salary	Bonus and Annual Incentives	Stock Options	Full Value Stock Awards	Other LTI	Total Direct Comp
CEO 2015	\$414,103	\$164,522	\$13,598	\$146,161	\$12,790	\$751,174
CEO 2014	\$396,222	\$156,030	\$18,353	\$113,938	\$11,513	\$696,056
CFO 2015	\$241,950	\$67,844	\$8,759	\$69,140	\$957	\$388,651
CFO 2014	\$229,193	\$57,916	\$11,079	\$59,502	\$1,721	\$359,410

The resulting pay mix is shown below:

Position	Annual Cash	LTI
CEO	77%	23%
CFO	80%	20%

This compares to 79% annual cash and 21% equity/LTI in FY 2014 for the CEO and 80% annual cash and 20% equity/LTI for the CFO.

Our analysis found that financial services–banking companies provide the highest percentage of compensation in annual cash; however, average CEO and CFO compensation in the financial services–banking industry is the lowest of the industries included in our survey.



SURVEY BY INDUSTRY

Financial Services – Nonbanking

The average total compensation paid to CEOs and CFOs of companies in the financial services-nonbanking industry for FY 2015 service is shown below along with 2014 compensation.

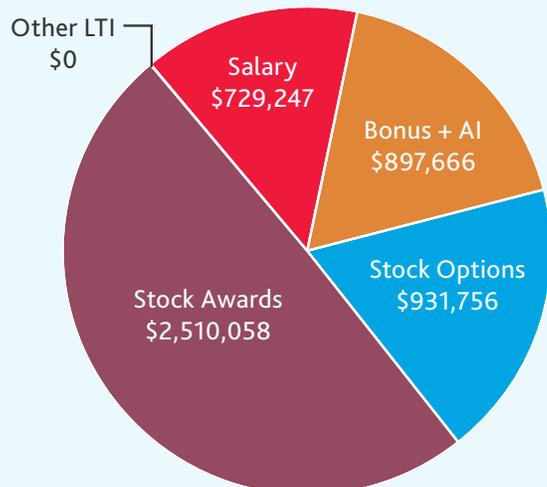
Positions	Average Salary	Bonus and Annual Incentives	Stock Options	Full Value Stock Awards	Other LTI	Total Direct Comp
CEO 2015	\$698,845	\$1,305,189	\$251,620	\$1,319,097	\$57,835	\$3,632,586
CEO 2014	\$678,221	\$1,220,843	\$218,282	\$1,253,305	\$43,236	\$3,413,887
CFO 2015	\$402,145	\$380,845	\$54,119	\$438,559	\$15,906	\$1,291,575
CFO 2014	\$381,232	\$340,193	\$119,005	\$521,326	\$11,689	\$1,373,444

The resulting pay mix is shown below:

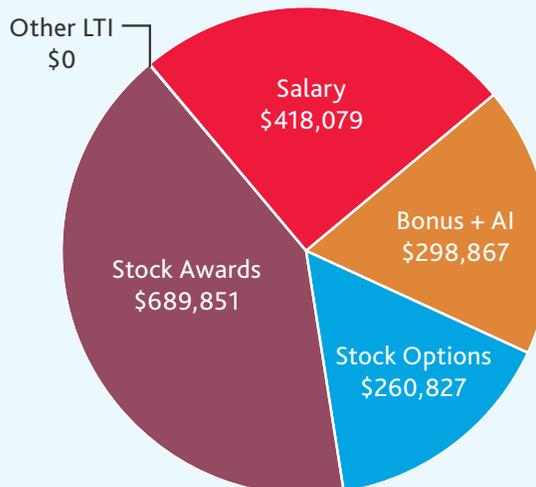
Position	Annual Cash	LTI
CEO	55%	45%
CFO	61%	39%

This compares to 56% annual cash and 44% equity/LTI in FY 2014 for the CEO and 53% annual cash and 47% equity/LTI for the CFO.

CEO



CFO



SURVEY BY INDUSTRY

Healthcare

The average compensation paid to Healthcare industry CEOs and CFOs for FY 2015 service is shown below along with compensation levels in 2014.

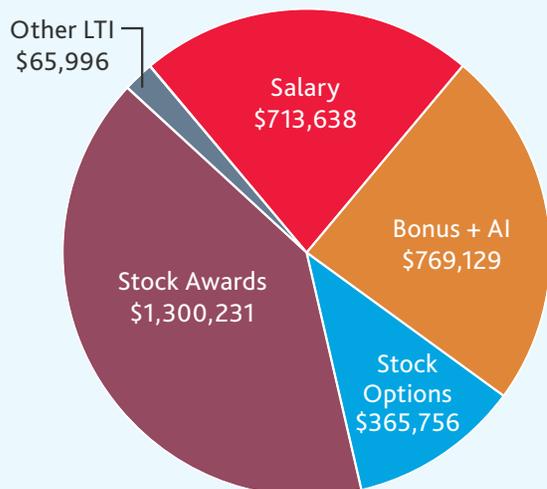
Positions	Average Salary	Bonus and Annual Incentives	Stock Options	Full Value Stock Awards	Other LTI	Total Direct Comp
CEO 2015	\$729,247	\$897,666	\$931,756	\$2,510,058	\$0	\$5,068,727
CEO 2014	\$689,579	\$737,378	\$1,329,204	\$2,216,735	\$0	\$4,972,896
CFO 2015	\$418,079	\$298,867	\$260,827	\$689,851	\$0	\$1,667,624
CFO 2014	\$402,932	\$286,768	\$355,857	\$709,289	\$0	\$1,754,846

The resulting pay mix is shown below:

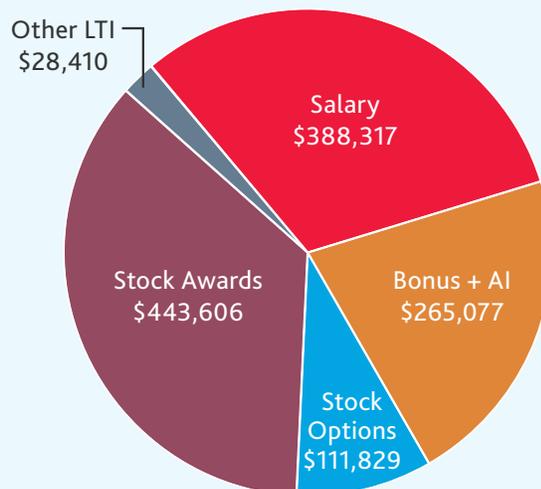
Position	Annual Cash	LTI
CEO	32%	68%
CFO	43%	57%

This is compared to 29% annual cash and 71% equity/LTI in FY 2014 for the CEO and 39% annual cash and 61% equity/LTI for the CFO.

CEO



CFO



SURVEY BY INDUSTRY

Manufacturing

The average compensation paid to Manufacturing CEOs and CFOs for FY 2015 service is shown below along with the year-over-year change from 2014.

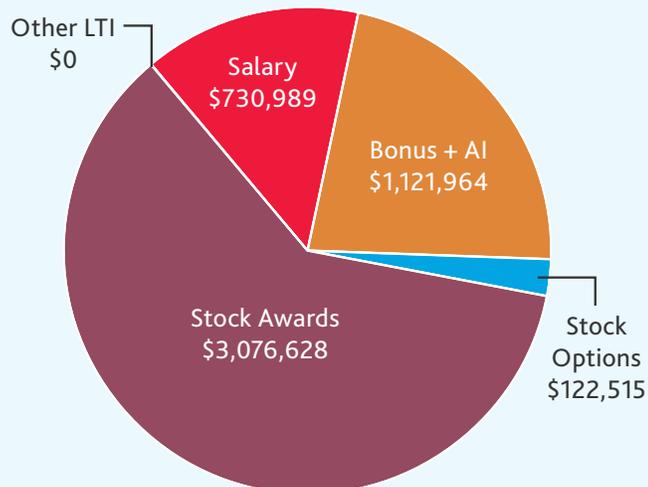
Positions	Average Salary	Bonus and Annual Incentives	Stock Options	Full Value Stock Awards	Other LTI	Total Direct Comp
CEO 2015	\$713,638	\$769,129	\$365,756	\$1,300,231	\$65,996	\$3,214,750
CEO 2014	\$700,011	\$706,009	\$456,102	\$1,203,034	\$92,474	\$3,157,630
CFO 2015	\$388,317	\$265,077	\$111,829	\$443,606	\$28,410	\$1,237,240
CFO 2014	\$376,546	\$273,799	\$137,506	\$327,739	\$21,143	\$1,136,733

The resulting pay mix is shown below:

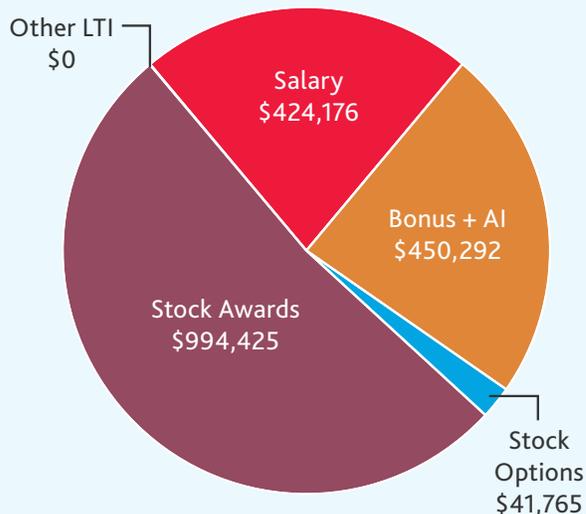
Position	Annual Cash	LTI
CEO	46%	54%
CFO	53%	47%

This is compared to 45% annual cash and 55% equity/LTI in FY 2014 for the CEO and 57% annual cash and 43% equity/LTI for the CFO.

CEO



CFO



SURVEY BY INDUSTRY

Real Estate

The average compensation paid to CEOs and CFOs of companies in the Real Estate industry for FY 2015 service is shown below along with compensation levels in 2014.

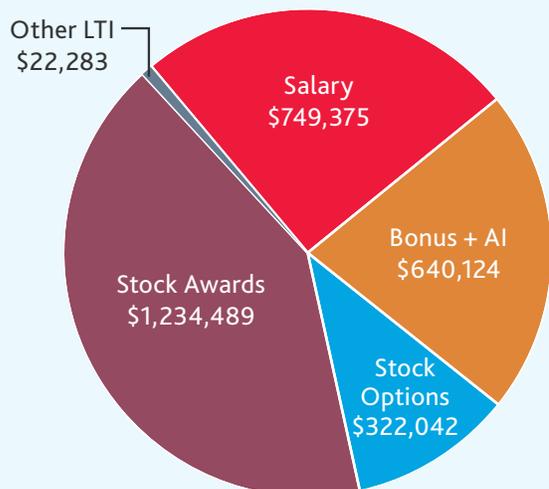
Positions	Average Salary	Bonus and Annual Incentives	Stock Options	Full Value Stock Awards	Other LTI	Total Direct Comp
CEO 2015	\$730,989	\$1,121,964	\$122,515	\$3,076,628	\$0	\$5,052,096
CEO 2014	\$731,109	\$1,131,951	\$87,052	\$3,100,870	\$0	\$5,050,982
CFO 2015	\$424,176	\$450,292	\$41,765	\$994,425	\$0	\$1,910,658
CFO 2014	\$411,536	\$459,903	\$41,779	\$924,271	\$0	\$1,837,489

The resulting pay mix is shown below:

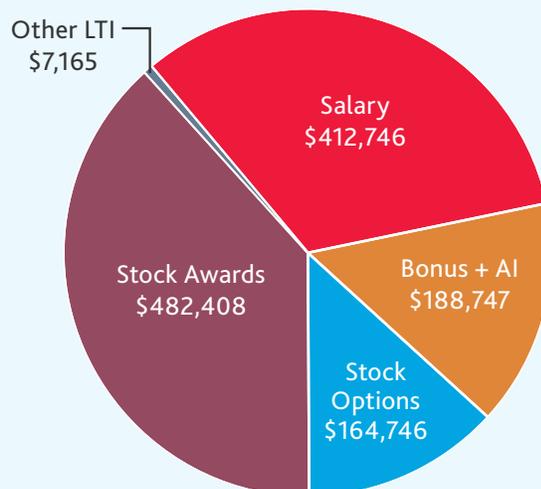
Position	Annual Cash	LTI
CEO	37%	63%
CFO	46%	54%

This is identical to the 37% annual cash and 63% equity/LTI mix in FY 2014 for the CEO and close to the 47% annual cash and 53% equity/LTI for the CFO.

CEO



CFO



SURVEY BY INDUSTRY

Retail

The average TDC paid to Retail Industry CEOs and CFOs for FY 2015 service is shown below along with 2014 pay levels. Retail CFO compensation increases far outpaced other industries in FY 2015 at 38%.

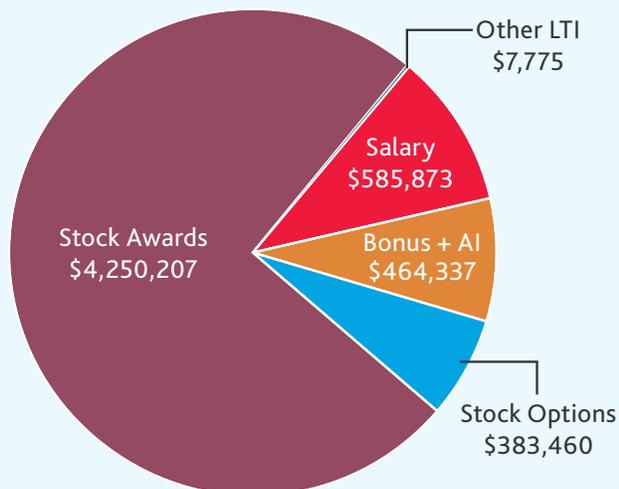
Positions	Average Salary	Bonus and Annual Incentives	Stock Options	Full Value Stock Awards	Other LTI	Total Direct Comp
CEO 2015	\$749,375	\$640,124	\$322,042	\$1,234,489	\$22,283	\$2,968,313
CEO 2014	\$710,166	\$612,355	\$370,818	\$1,378,592	\$17,095	\$3,089,026
CFO 2015	\$412,746	\$188,747	\$164,746	\$482,408	\$7,165	\$1,255,812
CFO 2014	\$387,526	\$154,330	\$122,237	\$236,146	\$10,518	\$910,758

The resulting pay mix is shown below:

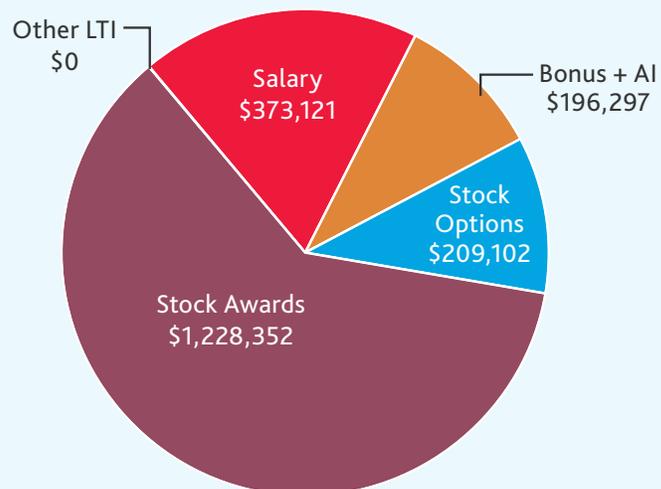
Position	Annual Cash	LTI
CEO	47%	53%
CFO	48%	52%

This is compared to 43% annual cash and 57% equity/LTI in FY 2014 for the CEO and 59% annual cash and 41% equity/LTI for the CFO.

CEO



CFO



SURVEY BY INDUSTRY

Technology

The average compensation paid to Technology industry CEOs and CFOs for FY 2015 service is shown below along with the year-over-year change from 2014.

Positions	Average Salary	Bonus and Annual Incentives	Stock Options	Full Value Stock Awards	Other LTI	Total Direct Comp
CEO 2015	\$585,873	\$464,337	\$383,460	\$4,250,207	\$7,775	\$5,691,652
CEO 2014	\$573,293	\$530,764	\$447,039	\$3,231,952	\$18,130	\$4,801,178
CFO 2015	\$373,121	\$196,297	\$209,102	\$1,228,352	\$0	\$2,006,873
CFO 2014	\$363,412	\$181,999	\$175,170	\$1,046,076	\$4,417	\$1,771,074

The resulting pay mix is shown below:

Position	Annual Cash	LTI
CEO	18%	82%
CFO	28%	72%

This is compared to 23% annual cash and 77% equity/LTI in FY 2014 for the CEO and 31% annual cash and 69% equity/LTI for the CFO.

Our analysis found that technology companies provide the highest percentage of compensation via equity/LTI when compared to the companies in the other industries.

The BDO 600: 2016 Survey of CEO and CFO Compensation Practices of 600 Mid-Market Public Companies examined the compensation practices of publicly-traded companies in the energy, financial services–banking, financial services–nonbanking, healthcare, manufacturing, real estate, retail, and technology industries. Companies in the six non-financial service industries in our survey have annual revenues between \$100 million and \$3 billion. Companies in the two financial services industries in our survey have assets between \$100 million and \$6 billion.

ABOUT BDO

BDO is the brand name for BDO USA, LLP, a U.S. professional services firm providing assurance, tax, advisory and consulting services to a wide range of publicly traded and privately held companies. For more than 100 years, BDO has provided quality service through the active involvement of experienced and committed professionals. The firm serves clients through more than 60 offices and over 500 independent alliance firm locations nationwide. As an independent Member Firm of BDO International Limited, BDO serves multi-national clients through a global network of 1,408 offices in 154 countries.

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO is the brand name for the BDO network and for each of the BDO Member Firms. For more information please visit: www.bdo.com.

ABOUT SALARY.COM

The leader in employer-reported compensation data, software and services, Salary.com provides enterprises and small businesses with reliable information about employee pay levels and compensation-related best practices, trends and policies. Through industry-leading cloud-based software and extensive domain knowledge, the company helps clients win the war for talent by simplifying the connections between people and pay. Salary's proven technology solutions, coupled with actionable data and content, empower businesses to make fast, accurate compensation decisions about pay and deliver superior results.

BDO is the brand name for BDO USA, LLP, a U.S. professional services firm providing assurance, tax, advisory and consulting services to a wide range of publicly traded and privately held companies. For more than 100 years, BDO has provided quality service through the active involvement of experienced and committed professionals. The firm serves clients through more than 60 offices and over 500 independent alliance firm locations nationwide. As an independent Member Firm of BDO International Limited, BDO serves multi-national clients through a global network of 1,408 offices in 154 countries.

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO is the brand name for the BDO network and for each of the BDO Member Firms. For more information please visit: www.bdo.com.

Material discussed is meant to provide general information and should not be acted on without professional advice tailored to your firm's individual needs.

© 2016 BDO USA, LLP. All rights reserved.

Contact Us

If you have any questions, comments or suggestions, please contact our Global Employer Services practice by emailing us at compensation@bdo.com or by calling your local BDO office.

Please visit www.bdo.com/bdo600ceocfo for the electronic copy of this survey.

THE BDO 600 SURVEY TEAM CONTACTS:



ANDY GIBSON
404-979-7106
agibson@bdo.com



RANDY RAMIREZ
212-885-8015
rramirez@bdo.com

FIRST NAME

LAST NAME

EMAIL

PHONE

SUBJECT

MESSAGE

SUBMIT