List of Well-Known Compensation Resources

ValuationResources.com

Under the "Industry Resources" tab, analysts can search by SIC code to find links to industry specific compensation surveys, many of which are published by trade associations.

BizMiner Industry Financial Reports (Brandow Company)

(http://www.bizminer.com). Contain five-year comparative income statements which provide officer compensation expense in dollars and as a percentage of sales. Brandow analyses raw data derived from an U.S. government and private statistical sources for BizMiner reports.

CompData Surveys (Dolan Technologies Compdata Surveys & Consulting)

(https://www.salary.com/business/surveys/compdata-us-surveys). Executive Compensation provides national and regional data for 130 executive and senior management positions. Executive compensation data is derived from more than 690 participating organizations in the U.S. Also available are the special surveys for particular industries, such as engineering and technology and banking and financial services.

Executive Compensation Assessor (Economic Research Institute-ERI)

(https://www.erieri.com/executivecompensationassessor). Provides competitive wage, salary, and incentive survey data for over 800 executive positions and 1,100 industries. ERI collects salary survey data from internal surveys, third-party salary surveys, and public sources. Subscriptions and one-off reports are available. Data may be adjusted for geographic area, organization size, and compensation valuation date.

DealStats (Business Valuation Resources)

(https://www.bvresources.com/products/dealstats). DealStats is a database of public and private acquisitions. For each transaction, DealStats provides owner compensation data which can be extremely useful, particularly when valuing small- to mid-sized businesses.

RCReports

(https://rcreports.com/about/about-us). Can determine reasonable compensation for small and medium closely held business owners from start-up to those with \$25m in adjusted gross profit and up to 250 employees. Developed for business appraisers, RCReports offers four reports from which to choose: S Corp and C Corp Tax Compliance, Normalizing Compensation for Valuation, and Planning, as well as three approaches: Cost, Market, and Income.

Internal Revenue Service

(www.irs.gov). The IRS has an internal white paper, "Reasonable Compensation Job Aid for IRS Valuation Professionals," dated October 29, 2014. While non-authoritative, the job aid is relevant for both non-profit and for-profit entities, and discusses the methods utilized to determine reasonable compensation. Methods fall under the income, market, and asset approaches. It outlines compensation for Subchapter S corporations, family-owned businesses, other closely held companies, foreign corporations, and other types of business situations.

Officer Compensation Database

(Integra Information) (https://www.microbilt.com/product/integra-officers-compensation). Officer compensation expense expressed in both dollars and as a percentage of sales by industry and company size for over 900 industries.

SalaryExpert.com

(www.salaryexpert.com)

Milliman Northwest Executive Compensation Survey

(www.salarysurveys.milliman.com)

Physician Compensation and Production Survey and Management Compensation Survey (www.mgma.com)

Principals, Partners, and Owners Survey

(www.zweigwhite.com). Architects, consulting engineers, and environmental consulting firms.

Compensation Benchmarking Surveys

(www.haygroup.com). Industry reports, chemical, general market, health, industrial, retail, utilities.