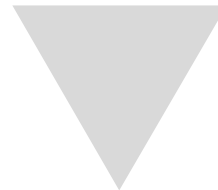
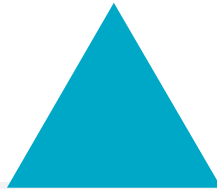


COMPARISON OF REMUNERATION SENIOR CIVIL SERVICE ASSOCIATION

9 June 2015

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Dublin



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- Comparison of Assistant Secretary with the private sector
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COMPARISON WITH THE IRISH PRIVATE SECTOR ASSISTANT SECRETARY

Pay element	2015 Irish Private Sector			Assistant Secretary	
	Lower Quartile	Median	Upper Quartile	Bottom of Scale	Top of Scale
Base salary (€)	173,544	215,668	266,344	119,572	136,496
Pension Levy (€)				(10,380)	(12,157)
Performance Award / Bonus	20,825	51,760	93,220		
Pension (DB) (€)	26,379	40,977	58,596	38,263	43,679
Pension (DC) (€)	14,231	26,527	42,615		
Car/Allowance (€)	12,000	16,800	19,500		
LTIs (€)	8,677	30,194	69,249		
Other Benefits (€)	4,686	5,607	6,126		
Total Remuneration (€)	268,993	360,166	479,418	147,455	168,018

Source: Private sector data from the Mercer 2015 Total Remuneration Database. See Appendix 1 for methodology.

COMPARISON WITH THE 2015 IRISH PRIVATE SECTOR MID POINT OF SCALE - ASSISTANT SECRETARY GRADE TO MARKET

Comparison with Irish private sector 2015 remuneration	% of Lower Quartile*	% of Median*
Assistant Secretary base salary compared to private sector base salary.	74%	59%
Assistant Secretary base salary (net of pensions levy) compared to private sector base salary.	67%	54%
Assistant Secretary total remuneration compared to private sector total remuneration.	63%	47%
Assistant Secretary total remuneration (net of pension levy) compared to private sector total remuneration.	59%	44%

Source: Private sector data from the Mercer 2015 Total Remuneration Database.

* Note: Assistant Secretary **scale mid point** used for comparison.

COMPARISON WITH THE 2015 IRISH PRIVATE SECTOR TOP OF SCALE - ASSISTANT SECRETARY GRADE TO MARKET

Comparison with Irish private sector 2015 remuneration	% of Lower Quartile*	% of Median*
Assistant Secretary base salary compared to private sector base salary.	79%	63%
Assistant Secretary base salary (net of pensions levy) compared to private sector base salary.	72%	58%
Assistant Secretary total remuneration compared to private sector total remuneration.	67%	50%
Assistant Secretary total remuneration (net of pension levy) compared to private sector total remuneration.	62%	47%

Source: Private sector data from the Mercer 2015 Total Remuneration Database.

* Note: Assistant Secretary **top of scale** used for comparison.

COMPARISON WITH THE IRISH PRIVATE SECTOR SECRETARY GENERAL

Pay element	2015 Irish Private Sector			Secretary General II
	Lower Quartile	Median	Upper Quartile	
Base salary (€)	254,223	318,410	402,000	176,350
Pension Levy (€)	36,100	58,906	88,440	(16,342)
Performance Award / Bonus	66,098	127,364	201,000	
Pension (DB) (€)	42,964	63,682	88,440	56,432
Pension (DC) (€)	21,609	38,209	64,320	
Car/Allowance (€)	15,500	19,500	22,500	
LTIs (€)	40,676	82,787	201,804	
Other Benefits (€)	4,805	7,992	11,256	
Total Remuneration (€)	419,468	604,979	771,840	216,440

Source: Private sector data from the Mercer 2015 Total Remuneration Database. See Appendix 1 for methodology.

PAY DIFFERENTIAL

- The table below shows the differential between the base pay levels of the Chief Executive and their direct reports in the Irish private sector

	Function Head as a percentage of CEO Salary
	Irish Private Sector
Next Most Senior Director, Typically Finance	65-75%
Other Directors	55-70%

- Typically, the differential is greater in the quoted Irish companies compared to the subsidiaries of multinationals or the Irish non-quoted companies.
- The table below presents the base pay differentials for the Assistant Secretary and Secretary General.

	Percentage of Secretary General II Salary
Assistant Secretary (Scale minimum)	68%
Assistant Secretary (Scale Mid Point)	73%
Assistant Secretary (Scale maximum)	77%

APPENDIX 1 - METHODOLOGY

Irish Private Sector Data

- The private sector comparisons are based on the Mercer Remuneration database for 2015. This includes a broad range of local companies and subsidiaries of multinational organisations across industry. The employee numbers range from 20 to over 5,000.
- The comparison is based on roles of a similar size and scope using the Mercer points factor evaluation methodology (IPE). Each element of compensation is valued separately using our consistent valuation methodology.
- For the private sector, the data is effective as of May 2015.
- For the private sector data, the lower quartile, median and upper quartile are reported for each element of remuneration. As each element is valued separately the totals do not necessarily add up.

Assistant Secretary and Secretary General II Data

- The pay scales applying to the majority of existing staff have been used in this Report. A comparison with the Secretary General grade II is provided.
- For the Assistant Secretary data, comparisons are shown for both the scale mid point (average between range min and max) and the top of the scale with the market median and lower quartile.

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