

Atlantic Policy Congress of First Nations Chiefs Secretariat
Compensation Review - DRAFT

September 2011

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01

Executive Summary

Executive Summary

- Compensation for First Nation Band chiefs and councillors is positioned below market based on the 3 comparator markets used in this report
 - Compensation is consistently below the median of each comparator market, and in many cases, below the 10th percentile of each market

	Base Salary			Actual Total Cash Compensation		
	Commercial Industrial Organizations	Broader Public Sector Organizations	All Industrial Organizations	Commercial Industrial Organizations	Broader Public Sector Organizations	All Industrial Organizations
Chief 1	<P10	<P10	<P10	<P10	<P10	<P10
Chief 2	<P10	<P10	<P10	<P10	<P10	<P10
Chief 3	<P10	<P10	<P10	<P10	<P10	<P10
Chief 4	<P10	<P10	<P10	<P10	<P10	<P10
Chief 5	<P10	<P10	<P10	<P10	P27	<P10
Chief 6	P21	P43	P21	<P10	P32	<P10
Chief 7	<P10	<P10	<P10	<P10	P15	<P10
Chief 8	<P10	P12	<P10	P15	P49	P18
Chief 9	<P10	<P10	<P10	<P10	<P10	<P10
Chief 10	P20	P44	P22	<P10	P31	<P10

"<P10" etc indicates the position within a given market – for example <P10 indicates that more than 90 percent of respondents are above and less than 10 percent of respondents are below the Band Chief's compensation. P50 is the median (or middle) position of the market

- Compensation positioning is most competitive when compared to Broader Public Sector organizations

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Background and Mandate

Background & Mandate

- Hay Group Limited (“Hay Group”) has been retained by Atlantic Policy Congress of First Nations Chiefs Secretariat (“APC”) to review and assess its existing compensation practices for its executives. This review includes:
 - Job descriptions for the band chiefs and councillors
 - A framework to classify the band chiefs into grades based on job descriptions and job evaluation
 - Competitive benchmarking of these positions and their compensation against an appropriate comparator group
- This report sets out our methodology and observations

Background & Mandate (cont'd.)

- The compensation review will evaluate the following compensation elements for the First Nation Band chiefs and councillors:
 - Actual Base Salary;
 - Target and Actual Annual Bonus (% of Base Salary);
 - Target Total Cash Compensation (Base Salary *plus* Target Annual Bonus);
 - Actual Total Cash Compensation (Base Salary *plus* Actual Annual Bonus);

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Methodology

Methodology

- As agreed by APC, Hay Group has benchmarked the selected Band chiefs and councillors against 3 comparator groups. (Please see Appendix A for a list of organizations within these comparator groups)
 1. Commercial Industrial market - Private sector organizations both publicly traded and privately held
 2. Broader Public Sector market – Public sector and quasi-public sector organizations
 3. All Industrial Market – Hay Group’s broadest market composed of private and public sector organizations
- By using these comparator groups, Hay Group believes APC will be provided with a sense of compensation levels across all sectors. From this an assessment of the appropriateness of compensation for First Nation band chiefs and councillors can be made
- All market data are as of December 2010

Methodology

- We received confirmed compensation values for a small number of the selected band chiefs and councillors. To provide a complete picture, we will use **estimated** compensation data that was provided to us during the interview phase of this project, where available
- We provided market data for the councillor position. Due to the low number of data points, we did not provide actual councillor compensation data for this review
- Since the First Nation band chiefs and councillors receive tax-free income, we have grossed up compensation to ensure compensation is comparable to the Hay Group market data
 - We will assume a 30% income tax rate for both band chiefs and councillors

Methodology (cont'd.)

Band Chiefs

Ten volunteered for this review

Phase 1: Questionnaires were made available on-line for the Band chiefs to request details as follows:

1. the purpose of their roles
2. principal accountabilities and responsibilities
3. knowledge required
4. challenges faced in undertaking their responsibilities, and
5. how they found solutions to these issues

Phase 2: To supplement this information, Hay Group would conduct interviews with each of the Band chiefs. The number of completed questionnaires was low. The interviews became the primary source of job information

Phase 3: Hay Group developed profiles for each of the Band chiefs. The Band chiefs were then asked to validate this information prior to evaluation, and as a quality assurance step, this evaluation was validated internally by a second Hay Group consultant

Methodology (cont'd.)

Councillors

Phase 1: Councillors were asked to complete similar on-line questionnaires as well. Only two of the Councillors completed and returned the questionnaires for review

Phase 2: As an alternative, based on information provided through the returned questionnaires, and through information provided by the Band chiefs during the interview process, Hay Group worked with APC to develop a job profile for the role of councilor

Phase 3: Councillors were provided an opportunity to suggest amendments to the profile

Phase 4: The profile was then evaluated by Hay Group. As part of the overall review, the evaluation for the councilor role was also validated internally by a second Hay Group consultant

Methodology (cont'd.)

Chief Profile

The Band chief's profile encompasses the general responsibilities undertaken by each of the Band Chiefs. Depending on the circumstances of the band, each of the Band chiefs may have greater focus on one element of the job versus another. The different evaluation results reflect the various complexities of one band to another, the know-how required by these complexities, the size and population of the band, the variety and scope of business undertakings, and debt management

Councillor Profile

The proposed evaluation for the councillor profile is reflective of the direct link between the number of councillors designated to serve each of the bands based on the size and population of the band (from 2 to 12)

Methodology (cont'd.)

- First Nation Band chief and councillor compensation was evaluated against the market data by Job Size
 - A job evaluation was completed on APC's selected roles as displayed below based on individual interviews. Please see Appendix B for a more detailed explanation of the Hay Guide Chart Method® of Job Evaluation

Incumbent	Proposed Evaluation
Band Chiefs	
Chief 1	1372
Chief 2	1372
Chief 3	1372
Chief 4	1372
Chief 5	1192
Chief 6	1192
Chief 7	1040
Chief 8	1040
Chief 9	1040
Chief 10	964
Band Councillors	
	805

04

Compensation Philosophy

Compensation Philosophy

- APC does not have a formal compensation philosophy for its Band chiefs and councillors
- Based on our knowledge of APC and the sector it operates within, we will assume that it is targeting compensation at the median (50th percentile) of its comparator markets

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Compensation Analysis

Compensation Analysis

- The following section summarizes the results in Canadian dollars from the compensation review of APC's selected band chiefs and councillors
- Data has been presented in tables and charts
- All compensation data in the tables is presented by average and quartile to reflect the 25th, 50th, and 75th percentiles of the market data, as well as, the 10th and 90th percentiles, where available

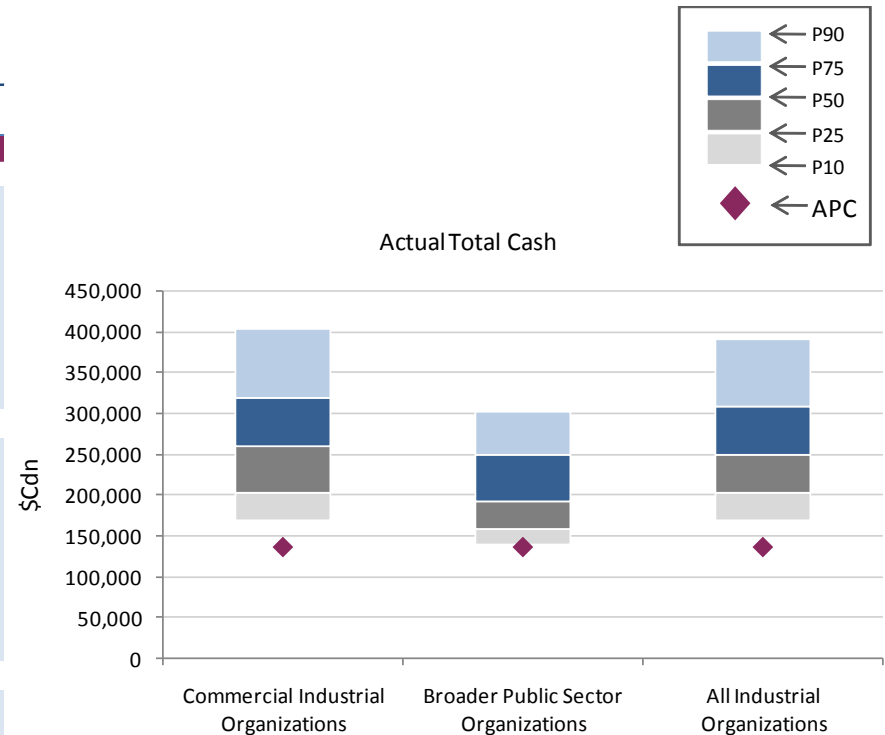
Compensation Analysis

Chief 1

Position:	Chief 1		Total Points: 1372		
Cdn\$	Target Compensation		Actual Compensation		
	Base Salary	Bonus %	Total Cash	Bonus % ¹	Total Cash
Chief 1	128,600	*	*	8,600	137,100
Commercial Industrial Organizations					
P90	266,000	50%	381,000	62%	404,000
P75	231,000	40%	316,000	40%	320,000
P50	203,000	30%	264,000	30%	260,000
P25	172,000	25%	225,000	13%	202,000
P10	147,000	20%	192,000	0%	169,000
Average	207,000	34%	279,000	32%	275,000
Variance from Median	-37%				-47%
Market Position	< P10	*	*	*	< P10
Broader Public Sector Organizations					
P90	230,000	40%	307,000	45%	302,000
P75	205,000	32%	259,000	33%	250,000
P50	175,000	25%	194,000	20%	193,000
P25	152,000	12%	158,000	9%	158,000
P10	133,000	9%	140,000	0%	140,000
Average	182,000	27%	217,000	26%	219,000
Variance from Median	-27%				-29%
Market Position	< P10	*	*	*	< P10
All Industrial Organizations					
P90	263,000	50%	372,000	57%	390,000
P75	227,000	40%	306,000	39%	308,000
P50	200,000	30%	261,000	28%	250,000
P25	172,000	25%	220,000	12%	202,000
P10	149,000	18%	188,000	0%	169,000
Average	205,000	33%	272,000	30%	268,000
Variance from Median	-36%				-45%
Market Position	< P10	*	*	*	< P10

* Insufficient data

(1) Bonus for APC represents any additional compensation above base salary, i.e., travel allowance, honorariums, recognition of financial performance.



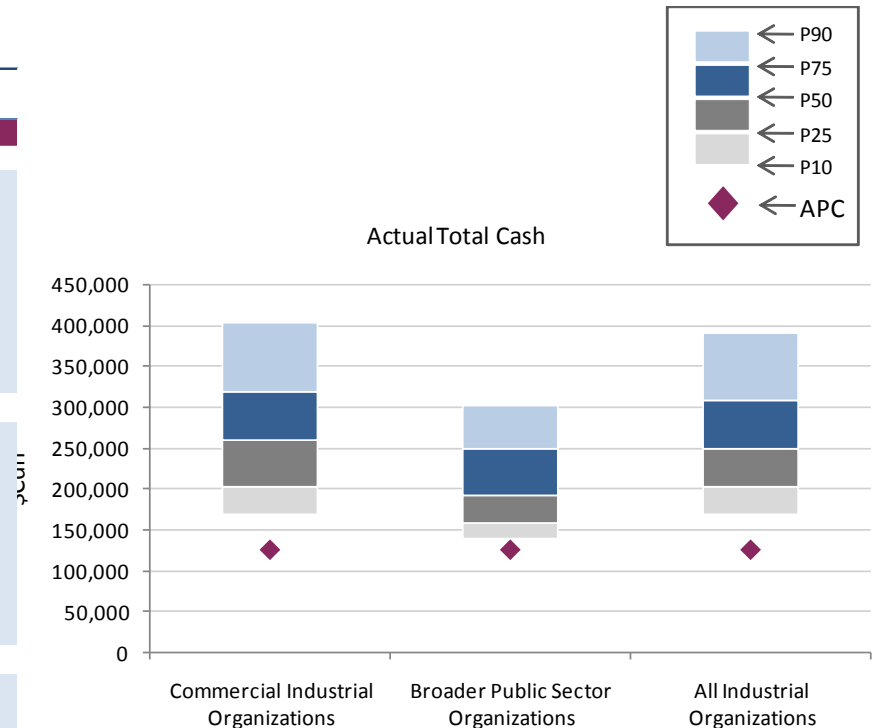
Compensation Analysis

Chief 2

Position:	Chief 2		Total Points: 1372		
	Target Compensation		Actual Compensation		
Cdn\$	Base Salary	Bonus %	Total Cash	Bonus % ¹	Total Cash
Chief 2	100,000	*	*	26,000	126,000
Commercial Industrial Organizations					
P90	266,000	50%	381,000	62%	404,000
P75	231,000	40%	316,000	40%	320,000
P50	203,000	30%	264,000	30%	260,000
P25	172,000	25%	225,000	13%	202,000
P10	147,000	20%	192,000	0%	169,000
Average	207,000	34%	279,000	32%	275,000
Variance from Median	-51%				-52%
Market Position	< P10	*	*	*	< P10
Broader Public Sector Organizations					
P90	230,000	40%	307,000	45%	302,000
P75	205,000	32%	259,000	33%	250,000
P50	175,000	25%	194,000	20%	193,000
P25	152,000	12%	158,000	9%	158,000
P10	133,000	9%	140,000	0%	140,000
Average	182,000	27%	217,000	26%	219,000
Variance from Median	-43%				-35%
Market Position	< P10	*	*	*	< P10
All Industrial Organizations					
P90	263,000	50%	372,000	57%	390,000
P75	227,000	40%	306,000	39%	308,000
P50	200,000	30%	261,000	28%	250,000
P25	172,000	25%	220,000	12%	202,000
P10	149,000	18%	188,000	0%	169,000
Average	205,000	33%	272,000	30%	268,000
Variance from Median	-50%				-50%
Market Position	< P10	*	*	*	< P10

* Insufficient data

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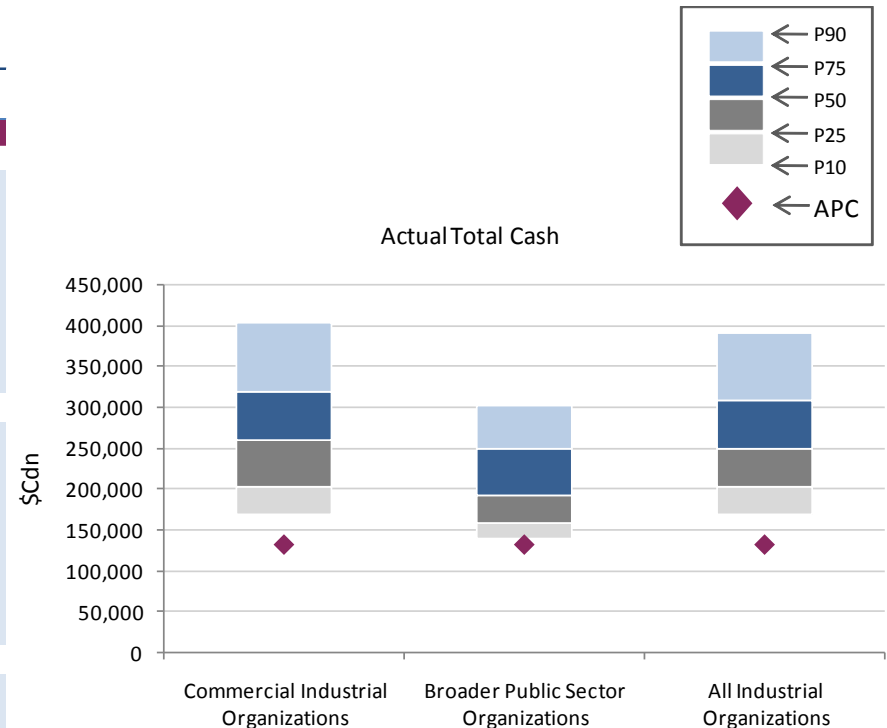
Compensation Analysis

Chief 3

Position:	Chief 3		Total Points: 1372		
	Target Compensation		Actual Compensation		
Cdn\$	Base Salary	Bonus %	Total Cash	Bonus % ¹	Total Cash
Chief 3	111,400	*	*	21,400	132,900
Commercial Industrial Organizations					
P90	266,000	50%	381,000	62%	404,000
P75	231,000	40%	316,000	40%	320,000
P50	203,000	30%	264,000	30%	260,000
P25	172,000	25%	225,000	13%	202,000
P10	147,000	20%	192,000	0%	169,000
Average	207,000	34%	279,000	32%	275,000
Variance from Median	-45%				-49%
Market Position	< P10	*	*	*	< P10
Broader Public Sector Organizations					
P90	230,000	40%	307,000	45%	302,000
P75	205,000	32%	259,000	33%	250,000
P50	175,000	25%	194,000	20%	193,000
P25	152,000	12%	158,000	9%	158,000
P10	133,000	9%	140,000	0%	140,000
Average	182,000	27%	217,000	26%	219,000
Variance from Median	-36%				-31%
Market Position	< P10	*	*	*	< P10
All Industrial Organizations					
P90	263,000	50%	372,000	57%	390,000
P75	227,000	40%	306,000	39%	308,000
P50	200,000	30%	261,000	28%	250,000
P25	172,000	25%	220,000	12%	202,000
P10	149,000	18%	188,000	0%	169,000
Average	205,000	33%	272,000	30%	268,000
Variance from Median	-44%				-47%
Market Position	< P10	*	*	*	< P10

* Insufficient data

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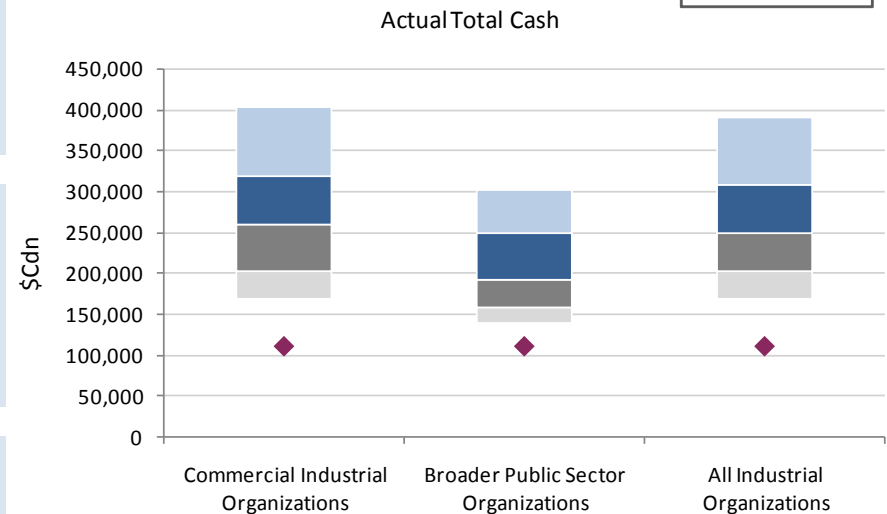
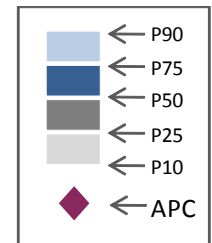
Compensation Analysis

Chief 4

Position:	Chief 4		Total Points: 1372		
Cdn\$	Target Compensation		Actual Compensation		
	Base Salary	Bonus %	Total Cash	Bonus % ¹	Total Cash
Chief 4	92,900	*	*	17,100	110,000
Commercial Industrial Organizations					
P90	266,000	50%	381,000	62%	404,000
P75	231,000	40%	316,000	40%	320,000
P50	203,000	30%	264,000	30%	260,000
P25	172,000	25%	225,000	13%	202,000
P10	147,000	20%	192,000	0%	169,000
Average	207,000	34%	279,000	32%	275,000
Variance from Median	-54%				-58%
Market Position	< P10	*	*	*	< P10
Broader Public Sector Organizations					
P90	230,000	40%	307,000	45%	302,000
P75	205,000	32%	259,000	33%	250,000
P50	175,000	25%	194,000	20%	193,000
P25	152,000	12%	158,000	9%	158,000
P10	133,000	9%	140,000	0%	140,000
Average	182,000	27%	217,000	26%	219,000
Variance from Median	-47%				-43%
Market Position	< P10	*	*	*	< P10
All Industrial Organizations					
P90	263,000	50%	372,000	57%	390,000
P75	227,000	40%	306,000	39%	308,000
P50	200,000	30%	261,000	28%	250,000
P25	172,000	25%	220,000	12%	202,000
P10	149,000	18%	188,000	0%	169,000
Average	205,000	33%	272,000	30%	268,000
Variance from Median	-54%				-56%
Market Position	< P10	*	*	*	< P10

* Insufficient data

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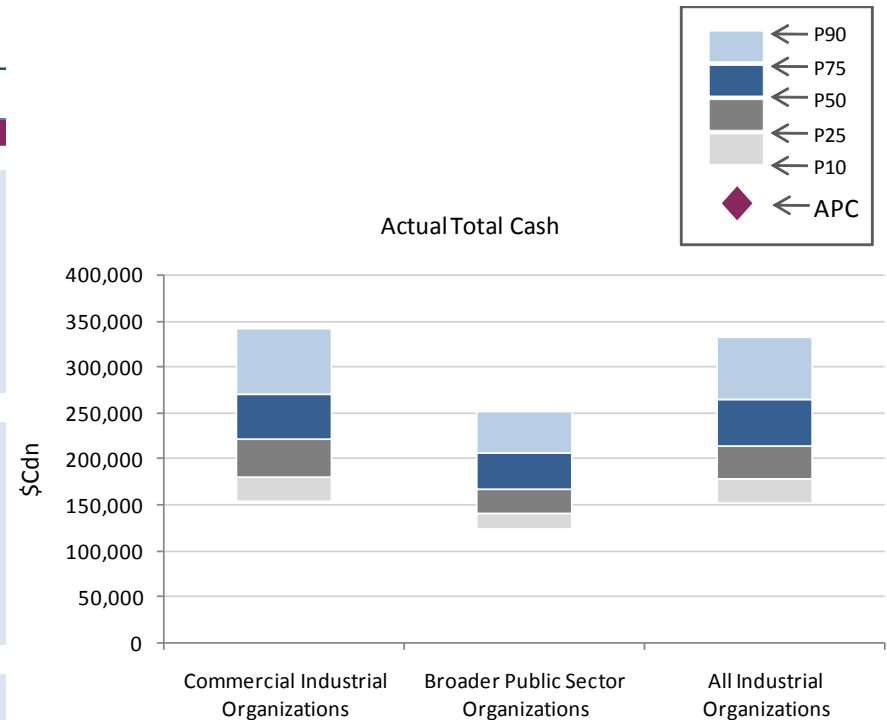
Compensation Analysis

Chief 5

Position:	Chief 5			Total Points: 1192	
Cdn\$	Target Compensation			Actual Compensation	
	Base Salary	Bonus %	Total Cash	Bonus % ¹	Total Cash
Chief 5	107,100	*	*	35,700	142,900
Commercial Industrial Organizations					
P90	235,000	48%	332,000	53%	341,000
P75	205,000	36%	273,000	37%	270,000
P50	179,000	28%	230,000	25%	222,000
P25	154,000	22%	196,000	12%	180,000
P10	136,000	20%	168,000	0%	154,000
Average	184,000	31%	243,000	28%	237,000
Variance from Median	-40%				-36%
Market Position	< P10	*	*	*	< P10
Broader Public Sector Organizations					
P90	202,000	36%	253,000	40%	252,000
P75	177,000	27%	208,000	29%	206,000
P50	154,000	21%	170,000	17%	167,000
P25	136,000	10%	142,000	9%	141,000
P10	121,000	7%	124,000	0%	124,000
Average	159,000	22%	181,000	21%	180,000
Variance from Median	-30%				-14%
Market Position	< P10	*	*	*	P27
All Industrial Organizations					
P90	231,000	43%	323,000	50%	333,000
P75	202,000	33%	265,000	35%	264,000
P50	177,000	26%	226,000	23%	215,000
P25	153,000	21%	190,000	10%	178,000
P10	137,000	18%	166,000	0%	153,000
Average	182,000	30%	236,000	26%	231,000
Variance from Median	-39%				-34%
Market Position	< P10	*	*	*	< P10

* Insufficient data

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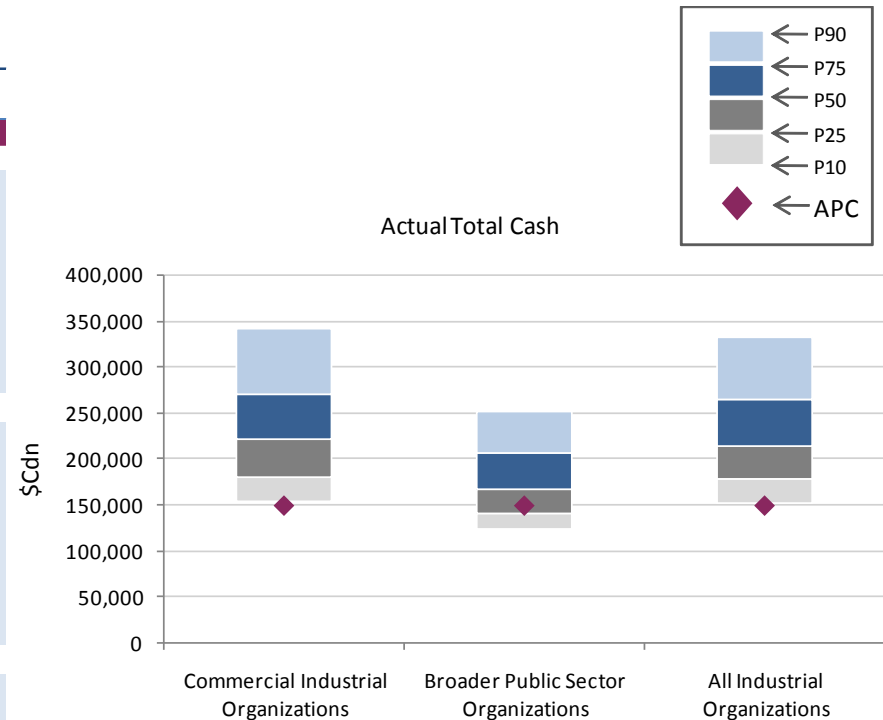
Compensation Analysis

Chief 6

Position:	Chief 6		Total Points: 1192		
	Target Compensation		Actual Compensation		
Cdn\$	Base Salary	Bonus %	Total Cash	Bonus % ¹	Total Cash
Chief 6	148,600	*	*	0	148,600
Commercial Industrial Organizations					
P90	235,000	48%	332,000	53%	341,000
P75	205,000	36%	273,000	37%	270,000
P50	179,000	28%	230,000	25%	222,000
P25	154,000	22%	196,000	12%	180,000
P10	136,000	20%	168,000	0%	154,000
Average	184,000	31%	243,000	28%	237,000
Variance from Median	-17%				-33%
Market Position	P21	*	*	*	< P10
Broader Public Sector Organizations					
P90	202,000	36%	253,000	40%	252,000
P75	177,000	27%	208,000	29%	206,000
P50	154,000	21%	170,000	17%	167,000
P25	136,000	10%	142,000	9%	141,000
P10	121,000	7%	124,000	0%	124,000
Average	159,000	22%	181,000	21%	180,000
Variance from Median	-4%				-11%
Market Position	P43	*	*	*	P32
All Industrial Organizations					
P90	231,000	43%	323,000	50%	333,000
P75	202,000	33%	265,000	35%	264,000
P50	177,000	26%	226,000	23%	215,000
P25	153,000	21%	190,000	10%	178,000
P10	137,000	18%	166,000	0%	153,000
Average	182,000	30%	236,000	26%	231,000
Variance from Median	-16%				-31%
Market Position	P21	*	*	*	< P10

* Insufficient data

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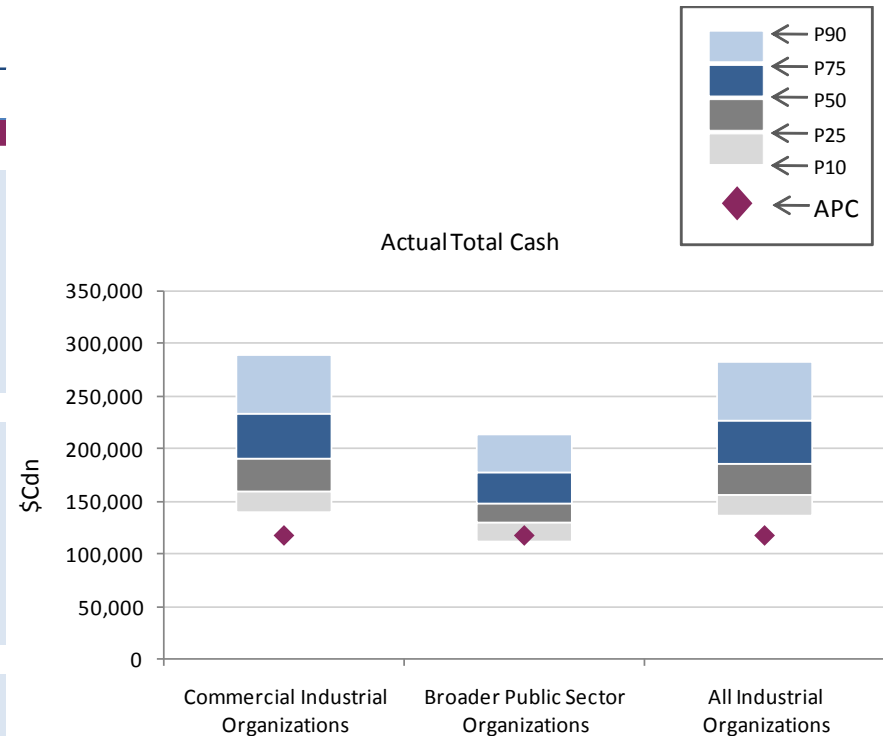
Compensation Analysis

Chief 7

Position:	Chief 7		Total Points: 1040		
	Target Compensation		Actual Compensation		
Cdn\$	Base Salary	Bonus %	Total Cash	Bonus % ¹	Total Cash
Chief 7	100,000	*	*	17,100	117,100
Commercial Industrial Organizations					
P90	211,000	43%	285,000	45%	290,000
P75	181,000	32%	237,000	31%	233,000
P50	158,000	24%	198,000	22%	191,000
P25	140,000	20%	172,000	11%	160,000
P10	123,000	17%	150,000	0%	140,000
Average	164,000	28%	210,000	24%	205,000
Variance from Median	-37%				-39%
Market Position	< P10	*	*	*	< P10
Broader Public Sector Organizations					
P90	180,000	28%	212,000	30%	213,000
P75	158,000	22%	177,000	23%	177,000
P50	138,000	17%	150,000	15%	148,000
P25	124,000	10%	130,000	7%	129,000
P10	110,000	6%	111,000	1%	111,000
Average	142,000	18%	157,000	17%	156,000
Variance from Median	-28%				-21%
Market Position	< P10	*	*	*	P15
All Industrial Organizations					
P90	208,000	39%	279,000	43%	282,000
P75	179,000	30%	230,000	29%	227,000
P50	156,000	22%	193,000	20%	186,000
P25	138,000	20%	166,000	10%	156,000
P10	124,000	16%	146,000	0%	137,000
Average	162,000	27%	204,000	23%	199,000
Variance from Median	-36%				-37%
Market Position	< P10	*	*	*	< P10

* Insufficient data

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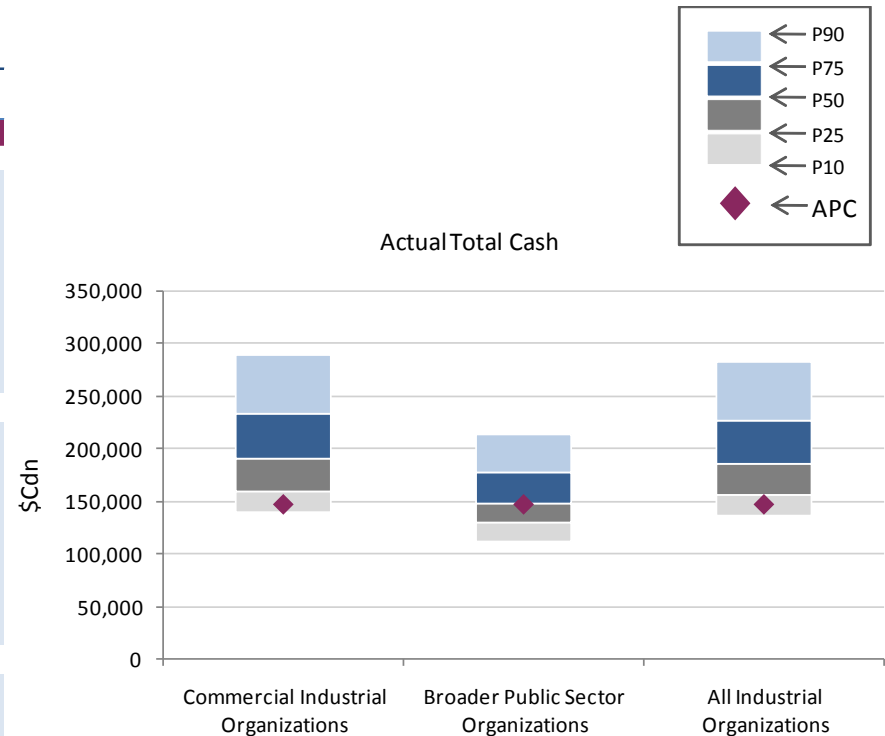
Compensation Analysis

Chief 8

Position:	Chief 8		Total Points: 1040		
	Target Compensation		Actual Compensation		
Cdn\$	Base Salary	Bonus %	Total Cash	Bonus % ¹	Total Cash
Chief 8	111,400	*	*	35,700	147,100
Commercial Industrial Organizations					
P90	211,000	43%	285,000	45%	290,000
P75	181,000	32%	237,000	31%	233,000
P50	158,000	24%	198,000	22%	191,000
P25	140,000	20%	172,000	11%	160,000
P10	123,000	17%	150,000	0%	140,000
Average	164,000	28%	210,000	24%	205,000
Variance from Median	-29%				-23%
Market Position	< P10	*	*	*	P15
Broader Public Sector Organizations					
P90	180,000	28%	212,000	30%	213,000
P75	158,000	22%	177,000	23%	177,000
P50	138,000	17%	150,000	15%	148,000
P25	124,000	10%	130,000	7%	129,000
P10	110,000	6%	111,000	1%	111,000
Average	142,000	18%	157,000	17%	156,000
Variance from Median	-19%				-1%
Market Position	P12	*	*	*	P49
All Industrial Organizations					
P90	208,000	39%	279,000	43%	282,000
P75	179,000	30%	230,000	29%	227,000
P50	156,000	22%	193,000	20%	186,000
P25	138,000	20%	166,000	10%	156,000
P10	124,000	16%	146,000	0%	137,000
Average	162,000	27%	204,000	23%	199,000
Variance from Median	-29%				-21%
Market Position	< P10	*	*	*	P18

* Insufficient data

(1) Bonus for APC represents any additional compensation above base salary, i.e., travel allowance, honorariums, recognition of financial performance.



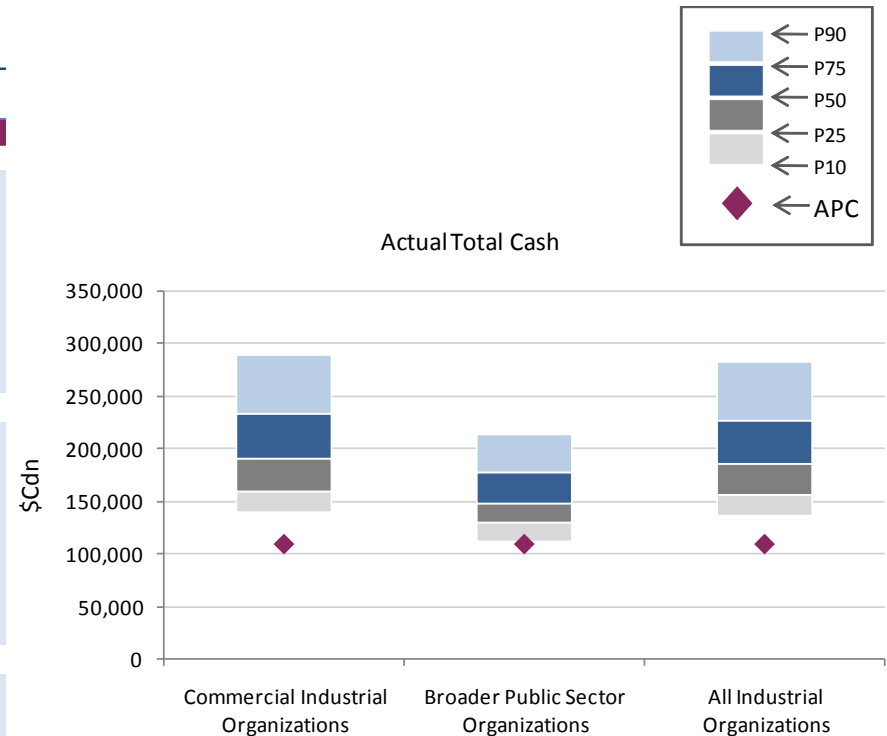
Compensation Analysis

Chief 9

Position:	Chief 9		Total Points: 1040		
	Target Compensation		Actual Compensation		
Cdn\$	Base Salary	Bonus %	Total Cash	Bonus % ¹	Total Cash
Chief 9	42,900	*	*	66,900	109,700
Commercial Industrial Organizations					
P90	211,000	43%	285,000	45%	290,000
P75	181,000	32%	237,000	31%	233,000
P50	158,000	24%	198,000	22%	191,000
P25	140,000	20%	172,000	11%	160,000
P10	123,000	17%	150,000	0%	140,000
Average	164,000	28%	210,000	24%	205,000
Variance from Median	-73%				-43%
Market Position	< P10	*	*	*	< P10
Broader Public Sector Organizations					
P90	180,000	28%	212,000	30%	213,000
P75	158,000	22%	177,000	23%	177,000
P50	138,000	17%	150,000	15%	148,000
P25	124,000	10%	130,000	7%	129,000
P10	110,000	6%	111,000	1%	111,000
Average	142,000	18%	157,000	17%	156,000
Variance from Median	-69%				-26%
Market Position	< P10	*	*	*	< P10
All Industrial Organizations					
P90	208,000	39%	279,000	43%	282,000
P75	179,000	30%	230,000	29%	227,000
P50	156,000	22%	193,000	20%	186,000
P25	138,000	20%	166,000	10%	156,000
P10	124,000	16%	146,000	0%	137,000
Average	162,000	27%	204,000	23%	199,000
Variance from Median	-73%				-41%
Market Position	< P10	*	*	*	< P10

* Insufficient data

(1) Bonus for APC represents any additional compensation above base salary, i.e., travel allowance, honorariums, recognition of financial performance.



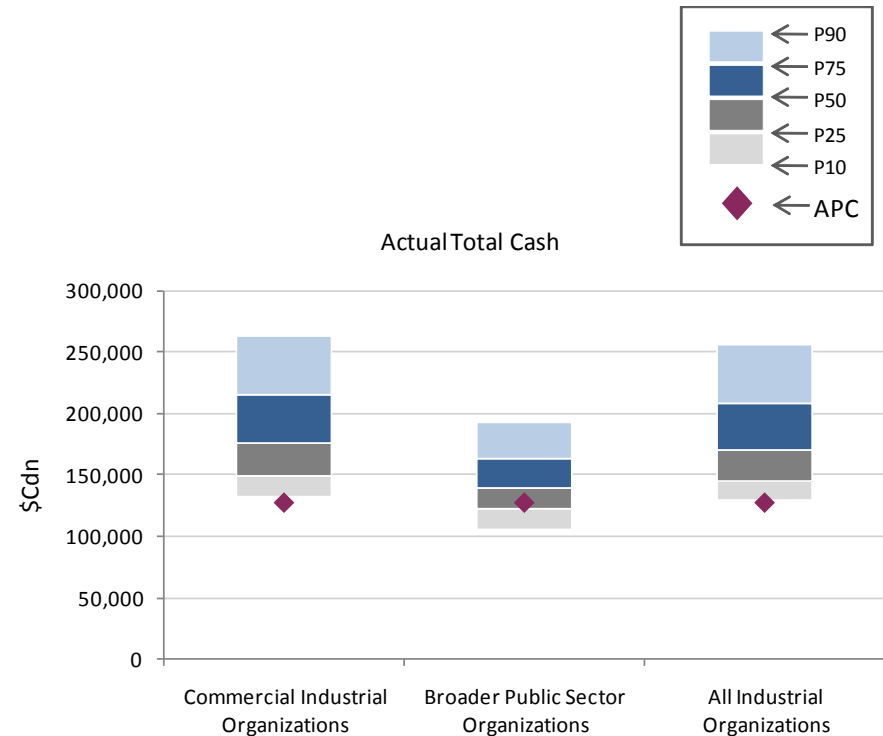
Compensation Analysis

Chief 10

Position:	Chief 10		Total Points: 964		
Cdn\$	Target Compensation		Actual Compensation		
	Base Salary	Bonus %	Total Cash	Bonus % ¹	Total Cash
Chief 10	127,100	*	*	0	127,100
Commercial Industrial Organizations					
P90	199,000	40%	262,000	42%	264,000
P75	169,000	30%	220,000	28%	216,000
P50	147,000	22%	182,000	20%	176,000
P25	133,000	20%	160,000	11%	149,000
P10	116,000	15%	141,000	0%	132,000
Average	153,000	26%	193,000	23%	189,000
Variance from Median	-14%				-28%
Market Position	P20	*	*	*	< P10
Broader Public Sector Organizations					
P90	168,000	24%	193,000	25%	193,000
P75	150,000	20%	164,000	20%	164,000
P50	130,000	15%	141,000	14%	139,000
P25	118,000	9%	124,000	6%	123,000
P10	104,000	5%	105,000	2%	105,000
Average	135,000	15%	146,000	15%	145,000
Variance from Median	-2%				-9%
Market Position	P44	*	*	*	P31
All Industrial Organizations					
P90	197,000	38%	256,000	40%	256,000
P75	167,000	28%	213,000	26%	209,000
P50	146,000	20%	177,000	19%	171,000
P25	130,000	20%	155,000	10%	145,000
P10	116,000	15%	135,000	0%	129,000
Average	151,000	25%	188,000	22%	184,000
Variance from Median	-13%				-26%
Market Position	P22	*	*	*	< P10

* Insufficient data

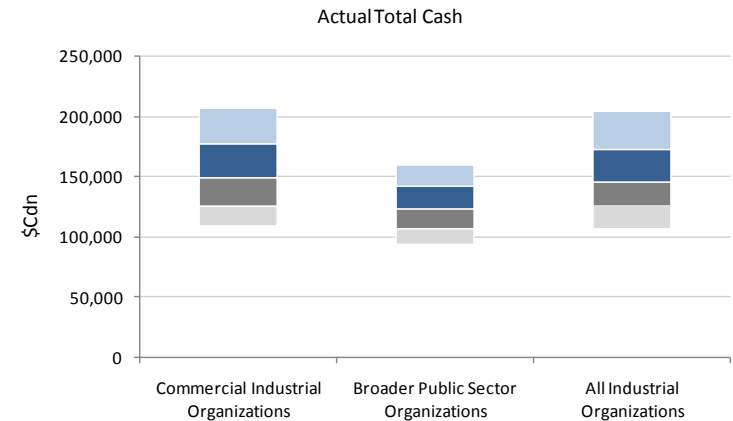
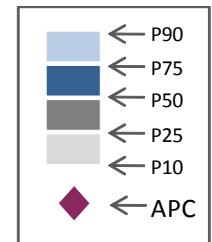
(1) Bonus for APC represents any additional compensation above base salary, i.e., travel allowance, honorariums, recognition of financial performance.



Compensation Analysis

Councillors

Position:	Councillor	Total Points: 805			
		Target Compensation		Actual Compensation	
Cdn\$	Base Salary	Bonus %	Total Cash	Bonus %	Total Cash
Commercial Industrial Organizations					
P90	166,000	30%	209,000	33%	207,000
P75	146,000	25%	181,000	25%	177,000
P50	129,000	20%	153,000	17%	149,000
P25	113,000	15%	133,000	8%	126,000
P10	100,000	12%	115,000	0%	109,000
Average	131,000	22%	159,000	18%	154,000
Broader Public Sector Organizations					
P90	147,000	20%	162,000	20%	160,000
P75	130,000	15%	142,000	16%	142,000
P50	118,000	12%	124,000	10%	123,000
P25	104,000	8%	108,000	4%	107,000
P10	93,000	4%	94,000	0%	94,000
Average	119,000	13%	127,000	11%	126,000
All Industrial Organizations					
P90	165,000	30%	206,000	32%	204,000
P75	145,000	25%	177,000	24%	173,000
P50	127,000	20%	151,000	16%	146,000
P25	112,000	15%	131,000	8%	125,000
P10	100,000	10%	112,000	0%	107,000
Average	130,000	21%	156,000	17%	152,000



06

Observations and Key Findings

Observations and Key Findings

■ Salary

- Base salary for the Band chiefs is positioned below median for all 3 comparator markets
- Base salary is below the median of the markets in all cases, with many of the Band chiefs below the 10th percentile of comparators as well
- Each of the Band chiefs emphasized that the role's top priority and responsibility was ensuring the well being of individual band members. They address this priority by leading in the development of socio-economic programs that address short, mid and long term issues affecting band members. However, on a practical level, this responsibility often translates into donating their own personal income to support individual band members in times of crisis. If this flow through of income were quantified, the positioning of the Band chiefs would weaken even more against all 3 comparator markets
 - The amount of this donation against their own personal net income varies from year to year and from band to band, however, as we understand, it is usually no less than 10% of income and can often reach as high as 25%
 - These supplements to band members from a Band chief's personal income do not include further donations and contributions that Band chiefs are expected to make as the top public figure within the band for fund raising events within their band

Observations and Key Findings

■ Bonus

- It is important to note that what we have defined as bonus in this review for the Band chiefs and councillors is very different than what is represented in the market data
- For the purposes of this review, the Band chiefs' and councillors' bonuses include any additional compensation above base salary, i.e., travel allowance, honorariums and recognition of financial performance
- In the market data, bonus represents the annual at-risk pay in each individual's compensation package

■ Total Cash Compensation

- In general, total compensation positioning for the Band chiefs drops even lower than base salary positioning
- Total compensation remains below the median of the 3 comparator markets for the Band chiefs, with the majority of Band chiefs below the 10th percentile as well
- The Band chiefs' compensation positioning is the highest compared to the Broader Public Sector organizations, with one chief positioned near the median of the market
- Compensation positioning for the chiefs is fairly consistent between the other two markets

Observations and Key Findings

■ Pension

- Although not part of cash compensation, pensions were discussed as Band chiefs do not contribute to formal pension plans as other public servants and figures do. They do not have SERPs with the bands. The Band chiefs put a significant value on the ability to build and contribute to a formal pension plan

■ Summary

- Band chief compensation is positioned below market

07

Next Steps

Next Steps

- Review analysis and findings from the compensation review

08

Appendices

Appendix A – Broader Public Sector Organizations

AMAPCEO	Canada Foundation for Innovation	Educators Financial Group Inc.
ATB Financial	Canada Lands Company CLC Limited	Electrical Safety Authority
The Agency for Co-operative Housing	Canada Mortgage and Housing Corporation	Electricity Distributors Association
AgraPoint International, Inc.	Canada Post Corporation	Enersource Hydro Mississauga
Alberta College of Art + Design	Canadian Bankers Association	Evraz Place
Alberta Institute Purchasing Management Assn. of Canada	Canadian Blood Services	FINTRAC
Alberta Investment Management Corporation	Canadian Cancer Society - British Columbia & Yukon Division	Farm Credit Canada
Alberta Pension Services Corporation	Canadian Centre on Substance Abuse	Federal Co-operative Housing Stabilization Fund
Alberta Securities Commission	Canadian Council of Christian Charities	Financial Institutions Commission of British Columbia
Alcohol and Gaming Commission of Ontario	Canadian Institute of Chartered Accountants	The Good Samaritan Society
Association of Regina REALTORS Inc.	Canadian Life and Health Insurance Association Inc.	Government of Alberta
Association of Saskatchewan Realtors	Canadian Patient Safety Institute	Government of the Northwest Territories
Association of Universities and Colleges of Canada	Canadian Payments Association	Government of Nova Scotia
Assuris	Cape Breton University	Government of Ontario
Autorité des Marchés Financiers du Québec	Centre Street Church	Greater Toronto Airports Authority
B.C. Public Service Agency	Certified Management Accountants of Saskatchewan	Guelph Hydro Electric Systems Inc.
Bank of Canada	Chatham-Kent Health Alliance	Halifax Port Authority
Blue Water Bridge Canada	Christian Reformed Church in North America	Halifax Regional Municipality
Bluewater District School Board	City of Charlottetown	Halifax Regional Water Commission
Bluewater Power Distribution Corporation	City of Corner Brook	Halifax-Dartmouth Bridge Commission
Bow Valley College	City of Edmonton	Health Quality Council
Boys and Girls Clubs of Canada	City of Kamloops	Healthcare of Ontario Pension Plan
British Columbia Hydro and Power Authority	City of Kelowna	Horizon Utilities Corporation
British Columbia Safety Authority	City of Nanaimo	House of Commons
British Columbia Securities Commission	City of Regina	Hydro One Brampton
Build Toronto Inc.	Concordia University College of Alberta	Hydro One Inc.
Business Development Bank of Canada	Construction Sector Council	Hydro Ottawa Limited
CAAT Pension Plan	The Corporation of the District of Peachland	Industry Training Authority
CPP Investment Board	Covenant Health	International Development Research Centre
CSA Group	Credit Union Deposit Guarantee Corporation - Alberta	Investissement Québec
CWB Group Industry Services	Credit Union Deposit Guarantee Corporation - Saskatchewan	LCBO
Cable Public Affairs Channel	Dalhousie University	London Hydro
Calgary Public Library	Deposit Insurance Corporation of Ontario	Marine Atlantic Inc.
The Calgary Stampede	Dessercom Inc.	McMaster University
Calgary Zoo	Downtown Vancouver Business Improvement Association	National Energy Board
Canada Deposit Insurance Corporation	Edmonton Catholic School District	National Research Council of Canada

Appendix A – Broader Public Sector Organizations (cont'd.)

Natural Sciences and Engineering Research Council of Canada	SaskEnergy Incorporated
Newfoundland and Labrador Centre for Health Information	SaskPower
Niagara Fallsview Casino Resort	SaskTel
Northern Lakes College	Strathcona County
Northwest Territories Power Corporation	TBayTel
Nova Scotia Egg Producers	TVOntario
Nova Scotia Pension Agency	Toronto Hydro-Electric System Limited
OMERS Administration Corporation	Toronto Transit Commission
Ontario Assoc. of Cert. Eng. Technicians and Technologists	Town of Ladysmith
Ontario Association of Food Banks	Treasury Board of Canada Secretariat
Ontario Lottery and Gaming Corporation	Trillium Lakelands District School Board
Ontario Pension Board	USC Education Savings Plans Inc.
Ontario Power Authority	Union of Northern Workers
Ontario Power Generation Inc.	The United Church of Canada
Ontario Teachers' Pension Plan Board	United Way of the Alberta Capital Region
OPSEU Pension Trust	University of Alberta
Ordre des ingénieurs du Québec	University of British Columbia
Oshawa PUC Networks Inc.	University of New Brunswick
PowerStream Inc.	University of Regina
Public Sector Pension Investment Board	University of Winnipeg
Red Deer College	VisitBritain
Red River College	Westbank First Nation
Regina Police Service	Western Canadian District, Christian & Missionary Alliance
Regional District of Central Okanagan	Workers Compensation Board of Manitoba
Regional District of Nanaimo	Workers' Compensation Board of Nova Scotia
Regional Municipality of Wood Buffalo	Yellowhead Regional Library
Registered Nurses Association of Northwest Territories and N	Yukon Energy Corporation
Royal Canadian Mint	
Royal Roads University	
Safety Codes Council	
Saskatchewan Association of Health Organizations	
Saskatchewan Housing Authorities	
Saskatchewan Watershed Authority	
Saskatchewan Workers' Compensation Board	
Saskatoon Region Association of REALTORS	

Appendix A – All Industrial Organizations

3M Canada Company	ArcelorMittal Tubular Products - Automotive Division	CHEP Canada	DSM Nutritional Products Canada Inc.
A&W Food Services of Canada Inc.	Arkema Canada Inc.	CKF Inc.	Daishowa-Marubeni International Ltd.
ABB Inc.	Ashland Distribution	CNH America, LLC.	Danfoss Inc.
ACA Co-operative Limited	Association of Regina REALTORS Inc.	CSA Group	Danone Canada Inc.
ALS Laboratory Group	Association of Saskatchewan Realtors	CWB Group Industry Services	Davis + Henderson
AV Nackawic Inc.	Astellas Pharma Canada Inc.	Cable Public Affairs Channel	De Beers Canada Inc., Corporate Division
Abbott Laboratories, Limited	AstraZeneca Canada Inc.	Cabot Canada Ltd.	De Beers Canada Inc., Exploration Division
Abbott Products Inc.	Atlantic Packaging Products Ltd.	Cadbury North America	De Beers Canada Inc., Mining Division
Agfa Healthcare Canada	Atotech Canada Ltd.	The Calgary Stampede	Deeley Harley-Davidson Canada
Agfa Inc.	Autopro Automation Consultants Ltd.	Campbell Company of Canada	Dessercom Inc.
AgraPoint International, Inc.	Axcan Pharma Inc.	Canada Post Corporation	Dow Chemical Canada Inc.
Ainsworth Engineered Canada L. P.	BASF Canada Inc.	Canada Safeway Limited	Dow Corning Canada Inc.
Air New Zealand	BHP Billiton - Ekati Diamond Mines	Canadelle Inc.	Downtown Vancouver Business Improvement Association
Air Products Canada Ltd.	BHP Billiton Canada Inc.	Canadian Forest Products Ltd.	Dr. Oetker Ltd.
Aker Chemetics	BIC Graphic Canada	Canadian Institute of Chartered Accountants	Dundee Precious Metals
Akzo Nobel Canada Inc.	Babcock & Wilcox Canada Ltd.	Canadian National Railway Company	E.I. du Pont Canada Company
Alamos Gold Inc.	BakeMark Ingredients Canada Ltd.	Canadian Pacific Railway	ERCO Worldwide
Alberta Institute Purchasing Management Assn. of Canada	Barrick Gold Corporation	Canexus Limited	Electrical Safety Authority
Alberta-Pacific Forest Industries Inc.	Baxter Corporation	Canfor Pulp Limited Partnership	Electricity Distributors Association
Alcon Canada Inc.	The Bay	Canpotex Limited	Eli Lilly Canada Inc.
Allergan Canada Inc.	Bayer Inc.	Cargill Limited	Elkem Métal Canada Inc.
AltaSteel Ltd.	Beiersdorf Canada Inc.	Caterpillar of Canada Corporation	Enbridge Gas Distribution Inc.
Aluminerie Alouette Inc.	Bekaert Canada	Centerra Gold Inc.	Enersource Hydro Mississauga
Amcor Limited	bioMérieux Canada Inc.	Certified Management Accountants of Saskatchewan	Essar Steel Algoma Inc.
Amgen Canada Inc.	Biovail Corporation	Chubb Edwards	Evraz Place
Amway Canada Corporation	Black Cat Blades Ltd.	The Churchill Corporation	FANUC CNC AMERICA Corporation
Andrew Peller Limited	Blue Water Bridge Canada	Coca-Cola Bottling Company	FMC of Canada, Ltd.
Apotex Inc.	Bluewater Power Distribution Corporation	Cognis Canada Corporation	Ferrero Canada Limited Commercial Division
ArcelorMittal Canada	Boehringer Ingelheim (Canada) Ltd.	Compass Group Canada	Ferrero Canada Limited Industrial Division
ArcelorMittal Canada Contrecoeur-Ouest Inc.	Brink's Canada Limited	Construction Sector Council	Finning (Canada)
ArcelorMittal Canada Hamilton	Bristol-Myers Squibb Canada Co.	Co-op Atlantic	Finning International Inc.
ArcelorMittal Canada Lachine	Britco Structures Inc.	Cooper Industries (Canada) Inc.	Fisher & Paykel Healthcare Inc.
ArcelorMittal Canada Saint-Patrick	British Columbia Hydro and Power Authority	Country Ribbon Inc.	Forbo Linoleum Inc.
ArcelorMittal Dofasco Inc.	British Columbia Safety Authority	Covance (Canada) Inc.	Fortis Inc.
ArcelorMittal Mines Canada	Bronswerk Group	Cytec Canada Inc.	Fortis Ontario Inc.
ArcelorMittal P&T	Bruce Power	DENSO Manufacturing Canada, Inc.	Fortis Properties

Appendix A – All Industrial Organizations (cont'd.)

FortisAlberta Inc.	INVISTA (Canada) Company	McElhanney Consulting Services Ltd.	Ontario Power Generation Inc.
FortisBC Inc.	ITW Construction Products	The McElhanney Group Ltd.	Ordre des ingénieurs du Québec
GDF SUEZ Energy North America, Inc.	Industry Training Authority	McElhanney Land Surveys Ltd.	L'Oréal Canada Inc.
Galderma Canada Inc.	Ingersoll-Rand Canada Inc.	Meridian Lightweight Technologies Inc.	Oshawa PUC Networks Inc.
Gates Canada Inc.	Innophos Canada Inc.	Methanex Corporation	Osler, Hoskin & Harcourt, LLP
General Kinetics Engineering Corporation	J. Ennis Fabrics Ltd.	Michelin North America (Canada) Inc.	PERI Formwork Systems, Inc. Canada
GlaxoSmithKline Inc.	J. H. Ryder Machinery Limited	Minas Basin Pulp & Power Co. Ltd.	PPG Canada Inc.
Graceway Pharmaceuticals	JTI-Macdonald Corp.	Mitsubishi Canada Limited	PPG Canada Inc. - Fine Chemicals Division
Grand & Toy	JYSK CANADA	Montship Inc.	PPG Canada Inc. - Industrial Coatings Division
Greater Toronto Airports Authority	John Deere Limited Canada	Morneau Sobeco Income Fund	PPG Canada Inc. - Performance Glazing Division
Griffith Laboratories Limited	Jubilant Life Sciences Limited - Draximage	The Mosaic Company	Pan American Silver Corporation
Group SEB Canada Inc.	Jubilant Life Sciences Limited - Draxis Pharma	Mother Parkers Tea & Coffee Inc.	Patheon Inc.
Guelph Hydro Electric Systems Inc.	Katz Group Canada Ltd.	Mustang Survival Corp.	Penske Truck Leasing
Gulf Chemical Canada	Kellogg Canada Inc.	Mylan Pharmaceuticals ULC	PepsiCo Canada
HDS Retail North America	Kennametal Ltd.	NOVA Chemicals Corporation	Pfizer Canada Inc.
H. H. Angus & Associates Limited	Kinross Gold Corporation	Neopost Canada	Phantom Mfg. (Int'l) Ltd.
H.J. Heinz Company of Canada Ltd.	Kruger Products	Nestlé Canada Inc.	Philips Electronics Ltd.
Halifax Port Authority	Kuehne + Nagel Ltd.	New Horizon System Solutions LP	Pioneer Hi-Bred Limited
Halifax Regional Water Commission	LANXESS Inc.	Newfoundland Power Inc.	Potash Corporation of Saskatchewan Inc.
Halifax-Dartmouth Bridge Commission	LCBO	Newmont Mining Corporation of Canada Limited	PowerStream Inc.
Hecla Mining Company	Labatt Breweries of Canada	Niagara Fallsview Casino Resort	Praxair Canada Inc.
Henkel Canada Corporation	Lake Shore Gold Corp.	North Atlantic Refining	Puratos Canada Inc.
Hilti (Canada) Ltd.	Lantic Inc.	Northern Pulp Nova Scotia Corp.	QIT-Fer et Titane Inc.
Hobart Food Equipment Services Canada	Lantic Inc. - Rogers Sugar Division	Northwest Territories Power Corporation	Richemont Canada Inc.
Hoffmann-La Roche Ltd.	Lehigh Hanson	Nova Scotia Egg Producers	Rio Tinto - Diavik Diamond Mines
The Home Depot Canada	Levi Strauss & Co. (Canada) Inc.	Nova Scotia Power Inc.	Rio Tinto Iron Ore
Horizon Utilities Corporation	Lilydale Inc.	Novartis Pharmaceuticals Canada Inc.	Ritchie Bros. Auctioneers (Canada) Ltd.
Hudson's Bay Company	Linde Canada Limited	Novo Nordisk Canada	Rogers Communications Inc.
HumanWare	London Hydro	Nycomed Canada Inc.	Rothmans, Benson & Hedges Inc.
Hunter Dickinson Inc.	Lotus Bakeries	Oakrun Farm Bakery Ltd.	Royal Canadian Mint
Huntsman Polyurethane	MDA	Octapharma Canada Inc.	Royal Group, Inc.
Hydro One Brampton	MDS Nordion	Olin Chlor-Alkali Products	Russel Metals Inc.
Hydro One Inc.	MMG Resources Inc.	Omicron	SEMAFO Inc.
Hydro Ottawa Limited	Marine Atlantic Inc.	Ontario Assoc. of Cert. Eng. Technicians and Technologists	SMS Equipment Inc.
IAMGOLD Corporation	Maritime Electric Company	Ontario Lottery and Gaming Corporation	Safety Codes Council
INEOS Canada Partnership	McCormick Canada Co.	Ontario Power Authority	Saint-Gobain Abrasives Canada Inc.

Appendix A – All Industrial Organizations (cont'd.)

Saint-Gobain Ceramic Materials Canada/Abrasive Materials	Tolko Industries Ltd.
sanofi-aventis	TomTom International
Saskatchewan Roughrider Football Club	Toromont CAT, A Division of Toromont Industries Ltd.
Saskatoon Region Association of REALTORS	Toronto Hydro-Electric System Limited
SaskEnergy Incorporated	Toronto Transit Commission
SaskPower	Trane Canada Co.
SaskTel	Twin Rivers Paper Company
Schneider Electric	Ultramar Ltée
Sears Canada Inc.	Union of Northern Workers
The Shaw Group Limited	uniPHARM Wholesale Drugs Ltd.
Sherritt Coal	Vale Inco Limited
Sherritt International Corporation	Valeant Canada Limited
Shiseido (Canada) Inc.	Vanguard Plastics Ltd.
Shore Gold Inc.	Vicwest Income Fund
Sidel Canada Inc.	VisitBritain
Siemens Canada Limited	Viterra Inc.
Silver Standard Resources Inc.	Votorantim Cement North America
Sultran Ltd.	Wal-Mart Canada Corp.
Suncor Energy Inc.	Wescast Industries Inc.
TBayTel	West Fraser Timber Co. Ltd.
TVI Pacific, Inc.	Winners Merchants International L.P.
TVOntario	Xstrata Copper Canada
Takeda Pharmaceuticals North America, Inc.	Xstrata Nickel Canada
Taro Pharmaceuticals Inc.	Xstrata Zinc Canada
Teck Resources Limited	Yukon Energy Corporation
Teck Resources Limited - Highland Valley Copper	Zellers
Teck Resources Limited - Trail Operation	Zellstoff Celgar Partnership Limited
Teekay Corporation	
Tembec Inc.	
Teranet Inc.	
Terasen Gas	
Thales Rail Signalling Solutions	
Thompson Creek Metals Company	
Thrifty Foods Inc.	
TimberWest Forest Corp.	
Timminco Limited	

Appendix A – Commercial Industrial Organizations

3M Canada Company	Atlantic Packaging Products Ltd.	Canpotex Limited
A&W Food Services of Canada Inc.	Atotech Canada Ltd.	Cargill Limited
ABB Inc.	Autopro Automation Consultants Ltd.	Caterpillar of Canada Corporation
ALS Laboratory Group	Axcan Pharma Inc.	Centerra Gold Inc.
AV Nackawic Inc.	BASF Canada Inc.	Chubb Edwards
Abbott Laboratories, Limited	BHP Billiton - Ekati Diamond Mines	The Churchill Corporation
Abbott Products Inc.	BHP Billiton Canada Inc.	Coca-Cola Bottling Company
Agfa Healthcare Canada	BIC Graphic Canada	Cognis Canada Corporation
Agfa Inc.	Babcock & Wilcox Canada Ltd.	Compass Group Canada
Ainsworth Engineered Canada L. P.	BakeMark Ingredients Canada Ltd.	Cooper Industries (Canada) Inc.
Air New Zealand	Barrick Gold Corporation	Country Ribbon Inc.
Air Products Canada Ltd.	Baxter Corporation	Covance (Canada) Inc.
Aker Chemetics	The Bay	Cytec Canada Inc.
Akzo Nobel Canada Inc.	Bayer Inc.	DENSO Manufacturing Canada, Inc.
Alamos Gold Inc.	Beiersdorf Canada Inc.	DSM Nutritional Products Canada Inc.
Alberta-Pacific Forest Industries Inc.	Bekaert Canada	Daishowa-Marubeni International Ltd.
Alcon Canada Inc.	bioMérieux Canada Inc.	Danfoss Inc.
Allergan Canada Inc.	Biovail Corporation	Danone Canada Inc.
AltaSteel Ltd.	Black Cat Blades Ltd.	Davis + Henderson
Aluminerie Alouette Inc.	Boehringer Ingelheim (Canada) Ltd.	De Beers Canada Inc., Corporate Division
Amcor Limited	Brink's Canada Limited	De Beers Canada Inc., Exploration Division
Amgen Canada Inc.	Bristol-Myers Squibb Canada Co.	De Beers Canada Inc., Mining Division
Amway Canada Corporation	Britco Structures Inc.	Deeley Harley-Davidson Canada
Andrew Peller Limited	Bronswerk Group	Dow Chemical Canada Inc.
Apotex Inc.	Bruce Power	Dow Corning Canada Inc.
ArcelorMittal Canada	CHEP Canada	Dr. Oetker Ltd.
ArcelorMittal Canada Contrecoeur-Ouest Inc.	CKF Inc.	Dundee Precious Metals
ArcelorMittal Canada Hamilton	CNH America, LLC.	E.I. du Pont Canada Company
ArcelorMittal Canada Lachine	Cabot Canada Ltd.	ERCO Worldwide
ArcelorMittal Canada Saint-Patrick	Cadbury North America	Eli Lilly Canada Inc.
ArcelorMittal Dofasco Inc.	Campbell Company of Canada	Elkem Métal Canada Inc.
ArcelorMittal Mines Canada	Canada Safeway Limited	Enbridge Gas Distribution Inc.
ArcelorMittal P&T	Canadelle Inc.	Essar Steel Algoma Inc.
ArcelorMittal Tubular Products - Automotive Division	Canadian Forest Products Ltd.	FANUC CNC AMERICA Corporation
Arkema Canada Inc.	Canadian National Railway Company	FMC of Canada, Ltd.
Ashland Distribution	Canadian Pacific Railway	Ferrero Canada Limited Commercial Division
Astellas Pharma Canada Inc.	Canexus Limited	Ferrero Canada Limited Industrial Division
AstraZeneca Canada Inc.	Canfor Pulp Limited Partnership	Finning (Canada)

Appendix A – Commercial Industrial Organizations (cont'd.)

Finning International Inc.	J. H. Ryder Machinery Limited	Mother Parkers Tea & Coffee Inc.
Fisher & Paykel Healthcare Inc.	JTI-Macdonald Corp.	Mustang Survival Corp.
Forbo Linoleum Inc.	JYSK CANADA	Mylan Pharmaceuticals ULC
Fortis Inc.	John Deere Limited Canada	NOVA Chemicals Corporation
Fortis Ontario Inc.	Jubilant Life Sciences Limited - Draximage	Neopost Canada
Fortis Properties	Jubilant Life Sciences Limited - Draxis Pharma	Nestlé Canada Inc.
FortisAlberta Inc.	Katz Group Canada Ltd.	New Horizon System Solutions LP
FortisBC Inc.	Kellogg Canada Inc.	Newfoundland Power Inc.
GDF SUEZ Energy North America, Inc.	Kennametal Ltd.	Newmont Mining Corporation of Canada Limited
Galderma Canada Inc.	Kinross Gold Corporation	North Atlantic Refining
Gates Canada Inc.	Kruger Products	Northern Pulp Nova Scotia Corp.
General Kinetics Engineering Corporation	Kuehne + Nagel Ltd.	Nova Scotia Power Inc.
GlaxoSmithKline Inc.	LANXESS Inc.	Novartis Pharmaceuticals Canada Inc.
Graceway Pharmaceuticals	Labatt Breweries of Canada	Novo Nordisk Canada
Grand & Toy	Lake Shore Gold Corp.	Nycomed Canada Inc.
Griffith Laboratories Limited	Lantic Inc.	Oakrun Farm Bakery Ltd.
Group SEB Canada Inc.	Lantic Inc. - Rogers Sugar Division	Octapharma Canada Inc.
Gulf Chemical Canada	Lehigh Hanson	Olin Chlor-Alkali Products
HDS Retail North America	Levi Strauss & Co. (Canada) Inc.	Omicron
H. H. Angus & Associates Limited	Lilydale Inc.	L'Oréal Canada Inc.
H.J. Heinz Company of Canada Ltd.	Linde Canada Limited	Osler, Hoskin & Harcourt, LLP
Hecla Mining Company	Lotus Bakeries	PERI Formwork Systems, Inc. Canada
Henkel Canada Corporation	MDA	PPG Canada Inc.
Hilti (Canada) Ltd.	MDS Nordion	PPG Canada Inc. - Fine Chemicals Division
Hobart Food Equipment Services Canada	MMG Resources Inc.	PPG Canada Inc. - Industrial Coatings Division
Hoffmann-La Roche Ltd.	Maritime Electric Company	PPG Canada Inc. - Performance Glazing Division
The Home Depot Canada	McCormick Canada Co.	Pan American Silver Corporation
Hudson's Bay Company	McElhanney Consulting Services Ltd.	Patheon Inc.
HumanWare	The McElhanney Group Ltd.	Penske Truck Leasing
Hunter Dickinson Inc.	McElhanney Land Surveys Ltd.	PepsiCo Canada
Huntsman Polyurethane	Meridian Lightweight Technologies Inc.	Pfizer Canada Inc.
IAMGOLD Corporation	Methanex Corporation	Phantom Mfg. (Int'l) Ltd.
INEOS Canada Partnership	Michelin North America (Canada) Inc.	Philips Electronics Ltd.
INVISTA (Canada) Company	Minas Basin Pulp & Power Co. Ltd.	Pioneer Hi-Bred Limited
ITW Construction Products	Mitsubishi Canada Limited	Potash Corporation of Saskatchewan Inc.
Ingersoll-Rand Canada Inc.	Montship Inc.	Praxair Canada Inc.
Innophos Canada Inc.	Morneau Sobeco Income Fund	Puratos Canada Inc.
J. Ennis Fabrics Ltd.	The Mosaic Company	QIT-Fer et Titane Inc.

Appendix A – Commercial Industrial Organizations (cont'd.)

Richemont Canada Inc.
 Rio Tinto - Diavik Diamond Mines
 Rio Tinto Iron Ore
 Ritchie Bros. Auctioneers (Canada) Ltd.
 Rogers Communications Inc.
 Rothmans, Benson & Hedges Inc.
 Royal Group, Inc.
 Russel Metals Inc.
 SEMAFO inc.
 SMS Equipment Inc.
 Saint-Gobain Abrasives Canada Inc.
 Saint-Gobain Ceramic Materials Canada/Abrasive
 Materials
 sanofi-aventis
 Saskatchewan Roughrider Football Club
 Schneider Electric
 Sears Canada Inc.
 The Shaw Group Limited
 Sherritt Coal
 Sherritt International Corporation
 Shiseido (Canada) Inc.
 Shore Gold Inc.
 Sidel Canada Inc.
 Siemens Canada Limited
 Silver Standard Resources Inc.
 Sultran Ltd.
 Suncor Energy Inc.
 TVI Pacific, Inc.
 Takeda Pharmaceuticals North America, Inc.
 Taro Pharmaceuticals Inc.
 Teck Resources Limited
 Teck Resources Limited - Highland Valley Copper
 Teck Resources Limited - Trail Operation
 Teekay Corporation
 Tembec Inc.
 Teranet Inc.
 Terasen Gas
 Thales Rail Signalling Solutions

Thompson Creek Metals Company
 Thrifty Foods Inc.
 TimberWest Forest Corp.
 Timminco Limited
 Tolko Industries Ltd.
 TomTom International
 Toromont CAT, A Division of Toromont Industries Ltd.
 Trane Canada Co.
 Twin Rivers Paper Company
 Ultramar Ltée
 Vale Inco Limited
 Valeant Canada Limited
 Vanguard Plastics Ltd.
 Vicwest Income Fund
 Viterra Inc.
 Votorantim Cement North America
 Wal-Mart Canada Corp.
 Wescast Industries Inc.
 West Fraser Timber Co. Ltd.
 Winners Merchants International L.P.
 Xstrata Copper Canada
 Xstrata Nickel Canada
 Xstrata Zinc Canada
 Zellers
 Zellstoff Celgar Partnership Limited

Appendix B: Job Size Benchmark Methodology

Positions are first evaluated using the Hay Group Guide Chart-Profile Method of Job EvaluationSM and assigned Hay Points. The Hay Points are then used to define market compensations based on a Hay database. Job Size Methodology helps to align jobs of similar size.

Benefits

- Encourages detailed understanding of organizations and their businesses
- Reinforces importance of “relative value” in pay structures
- Enables comparison of unusual or unique jobs to market data based on job size
- Global acceptance of job evaluation methodology
- Promotes consistency across countries, industries, companies and Hay offices
- Reputation of Hay Guide Chart and Profile Methodology or “Hay Points”

Drawbacks

- Requires training and expertise to use effectively

Appendix B: Keys to Job Evaluation

The method is based on Hay Group's long experience (over 50 years) with both private and public sector clients. Job evaluation is the systematic process for ranking jobs logically and fairly by comparing job against job or against a pre-determined scale to determine the relative importance of jobs to an organization.

The evaluations are of jobs not people:

- The performance, potential or current pay of the incumbent is irrelevant
- The number of candidates available for a job or the dollar value the market puts on the job do not make the job any larger or smaller
- These factors are ignored during job evaluation. They are taken into account in the pay administration process.

The Hay job evaluation methodology is based on three main factors:

- Know-How – The total of all knowledge and skill required to do the job.
- Problem Solving – The amount and kind of thinking required such as analyzing, reasoning, evaluating, creating, and using judgment.
- Accountability – The opportunity the job has to bring about results to the organization.