

Salary Survey report for sample positions of:

AR Accountant	- Accounting / Finance Dpt.
Applications Administrator (inc. SAP)	- IT Dpt.
Helpdesk Specialist	- IT Dpt.
Customer Service Specialist	- Customer Service Dpt.

Elaboration based on TEST Salary Survey, Autumn 2012 edition - a remuneration market research, comprising salary data of 76,000 employees from nearly 300 companies operating in Poland.

www.SalarySurvey.pl



challenging projects for SSC / BPO / ITO market leaders

TEST have been conducting Salary Surveys since 1999. The Survey steadily grew to its current position of the biggest remuneration research amongst those conducted by Polish consulting companies.

Salary Surveys are developed twice a year in cooperation with approximately 300 companies. Their salary data is transferred by HR departments directly onto TEST's web-based platform. To ensure the data's reliability, a unique positions-mapping methodology was introduced, allowing precise salary comparison.

Salary Surveys are utilised by HR departments and business owners in a number of ways: to attract the best candidates, keep the key employees within the organisation or plan pay raises without going over the budget, just to name a few. Corporations often use TEST's Surveys alongside global market research tools, to have both an overview of the European market as well as detailed data specific to Poland.

Basic data is obtainable by participating in the project, while more detailed Surveys can be purchased.

In the following pages research methodology is further explained. Next you will find information regarding remuneration & benefits on four selected positions representing typical SSC / BPO area of speciality (F&A, IT, Customer Service). The data originates from Salary Survey - Autumn 2012 edition and comprises salaries as of July 31st 2012.

For more details visit www.SalarySurvey.pl or contact our consultant:

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Salary Survey Methodology

Positions included in the Salary Surveys have been divided into **15 functional areas**, which break down to **61 specialisations** in total.

Companies, who transfer their remuneration, later perform position mapping. This is the key stage of participation in our research, as it ensures that positions within the company's structure and those listed in the Salary Survey have been precisely benchmarked. It comprises several questions about the nature of any given position, the requirements and responsibilities related.

Based on the given answers the position is assigned an adequate grade. Next the functional area and specialisation are chosen. The last step is choosing a position from a list provided for a given specialty. Short descriptions of the position's role are displayed to facilitate the decision.

Importantly, a position in the Salary Surveys can exist on a few grades simultaneously. For example, an accountant on grades 4, 5 and 6 would be equivalent to a junior, regular, and senior level specialist respectively, according to the path matrix. Each grade is characterised by a slightly different set of competencies in the position - those differences are displayed in position description section for every grade separately.

Path matrix

Grade	General Director's path	Board Member's path	Functional Director's path	Manager's path	Team Leader's path	Specialist's / clerk's path	Foreman's / production leader's path	Worker's path
16	General Director V	Board Member VI						
15	General Director IV	Board Member V	Functional Director VII					
14	General Director III	Board Member IV	Functional Director VI					
13	General Director II	Board Member III	Functional Director V					
12	General Director I	Board Member II	Functional Director IV	Manager VI				
11		Board Member I	Functional Director III	Manager V				
10			Functional Director II	Manager IV	Team Leader VI	Leading / main Specialist IV		
9			Functional Director I	Manager III	Team Leader V	Leading / main Specialist III		
8				Manager II	Team Leader IV	Leading / main Specialist II		
7				Manager I	Team Leader III	Leading / main Specialist I		
6					Team Leader II	Senior Specialist	Foreman V	
5					Team Leader I	Specialist	Foreman IV	Key Worker
4						Junior Specialist	Foreman III	Senior / Qualified Worker
3						Assistant	Foreman II	Worker – operator
2						Clerk	Foreman I	Floor hand
1								Assistant Worker

Our analyses include the following statistical measures:

D9: Ninth decile: 90% of employees in the sample earn less than this value; 10% earn more than this value.

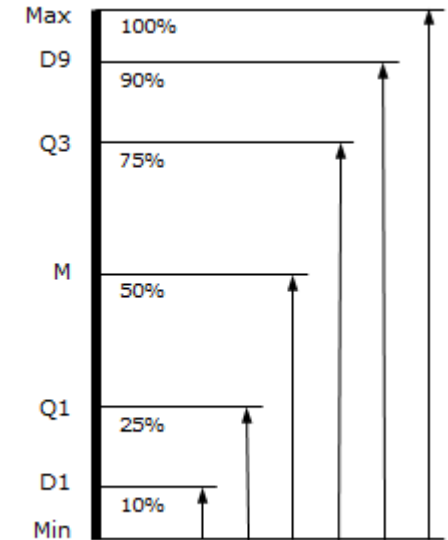
Q3: Upper (3rd) quartile: 75% of employees in the sample earn less than this value; 25% earn more than this value.

M: Median: The middle value. If values are lined up in order of increasing value, the median is the one in the centre of the row, therefore there is exactly 50% of the data below it, and further 50% above it. If the distribution is bell-shaped, the median has the same value as the mean. It is less prone to perturbation due to extreme values than the mean.

Arithmetic mean

Q1: lower (1st) quartile: 75% of employees in the sample earn more than this value; 25% earn less than this value.

D1: First decile: 90% of employees in the sample earn more than this value; 10% earn less than this value.



The following pay types are analysed:

Monthly Base Pay (MBP) - the constant part of gross the total monthly remuneration, excluding elements such as bonuses, result-based commission, and others , the value of which depends on output, effectiveness or results.

Monthly Total Pay (MTP) - monthly gross remuneration (basic) combined with all bonuses and commissions related to the employee's output, effectiveness or results.

Annual Basic Pay (ABP) - total basic gross remuneration for the period of one year.

Annual Total Pay (ATP) - total gross remuneration for the period of one year, combined with all bonuses and commissions related to the employee's output, effectiveness or results.

Accountant - Accounts Receivable [grade 6-5-4-3]

Description: Conducting current accounting operations within a given process.

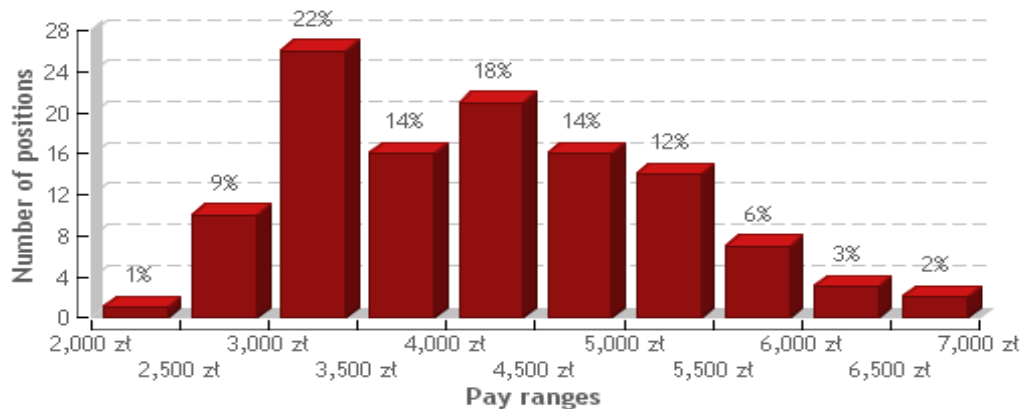
	Pay presentation	First decile	Lower quartile	Median	Upper quartile	Ninth decile	Mean	Number of observations
All grades	MBP	2,848	3,200	3,833	4,631	5,300	3,968	116
	MTP	3,000	3,274	4,098	4,878	5,495	4,151	
	ABP	34,176	38,400	45,996	55,582	63,600	47,625	
	ATP	36,000	39,293	49,186	58,550	65,947	49,821	
Accountant - Accounts Receivable 6	MBP	-	-	6,000	-	-	5,710	5
	MTP	-	-	6,285	-	-	5,990	
	ABP	-	-	72,000	-	-	68,522	
	ATP	-	-	75,429	-	-	71,893	
Accountant - Accounts Receivable 5	MBP	3,762	3,814	3,959	4,295	4,950	4,125	21
	MTP	4,030	4,157	4,397	4,867	5,487	4,540	
	ABP	45,144	45,768	47,508	51,540	59,400	49,502	
	ATP	48,370	49,890	52,771	58,409	65,853	54,486	
Accountant - Accounts Receivable 3	MBP	2,613	2,613	3,429	3,820	3,973	3,287	13
	MTP	2,763	2,831	3,902	4,107	4,459	3,591	
	ABP	31,356	31,356	41,150	45,840	47,686	39,454	
	ATP	33,170	33,978	46,828	49,293	53,517	43,106	

MBP - Monthly Basic Pay, MTP - Monthly Total Pay, ABP - Annual Basic Pay, ATP - Annual Total Pay,

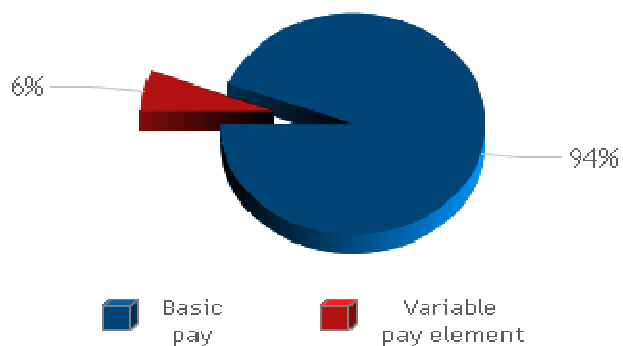
all amounts in PLN

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Breakdown of total pay per position



Relationships between individual pay constituents



Benefits for the position of Accountant - Accounts Receivable

Subsidies	%
Commuting cost subsidies	29
Culture and entertainment subsidies	28
Education subsidies (third level education, language courses etc.)	29
Private health care	57
Meals subsidies	29
Sports subsidies	57
Vouchers	29
Other benefits	%
Additional insurance	57
External training courses	62

The percentage values stand for the proportion of employees, who are entitled to a given benefit, out of all of the employees in this position.

Benefits are common in the position of Accountant (AR) - around 60% of them are granted additional insurance & health care, subsidies toward sports and all-cost covered trainings. A third of them is entitled to different kinds of subsidies or vouchers.

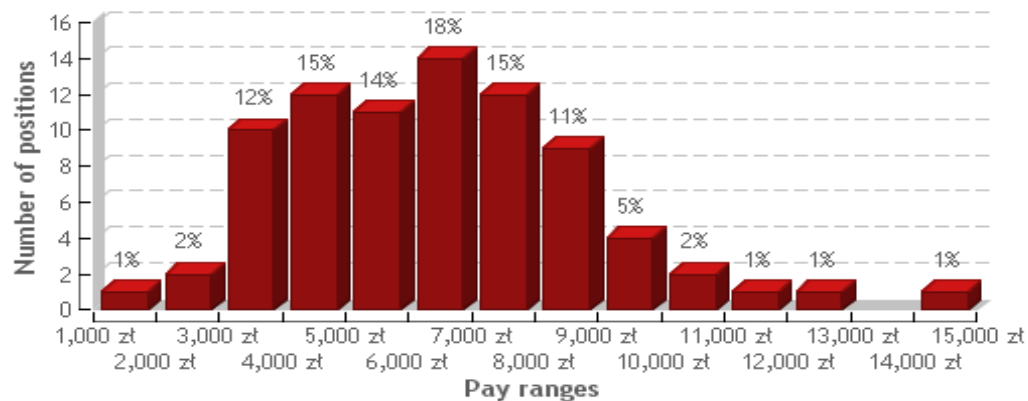
Applications Administrator (inc. SAP) [grade 8-7-6-5-4]

Description: Updating the software versions and installing system updates as well as solving issues related to applications.

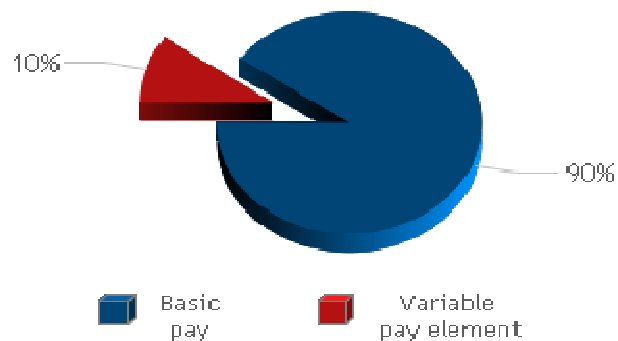
	Pay presentation	First decile	Lower quartile	Median	Upper quartile	Ninth decile	Mean	Number of observations
All grades	MBP	3,150	4,260	5,529	6,768	8,036	5,728	80
	MTP	3,606	4,666	6,262	7,806	9,054	6,348	
	ABP	37,804	51,129	66,350	81,217	96,434	68,745	
	ATP	43,288	55,997	75,155	93,685	108,663	76,180	
Applications Administrator (inc. SAP) 7	MBP	-	-	6,000	-	-	8,608	5
	MTP	-	-	8,468	-	-	9,286	
	ABP	-	-	72,000	-	-	103,297	
	ATP	-	-	101,620	-	-	111,439	
Applications Administrator (inc. SAP) 6	MBP	3,252	4,859	5,909	6,593	7,677	5,747	35
	MTP	3,486	5,650	6,503	7,592	8,536	6,439	
	ABP	39,026	58,315	70,910	79,125	92,128	68,973	
	ATP	41,839	67,803	78,047	91,112	102,443	77,276	
Applications Administrator (inc. SAP) 5	MBP	3,018	4,109	4,741	7,133	8,450	5,397	31
	MTP	3,911	4,480	5,265	7,533	8,812	5,896	
	ABP	36,220	49,310	56,892	85,596	101,400	64,772	
	ATP	46,932	53,762	63,180	90,404	105,750	70,762	

MBP - Monthly Basic Pay, MTP - Monthly Total Pay, ABP - Annual Basic Pay, ATP - Annual Total Pay, all amounts in PLN

Breakdown of total pay per position



Relationships between individual pay constituents



Benefits for the position of Applications Administrator

Work tools	%
Company car	1
Mobile phone	41
Laptop	35
Subsidies	%
Commuting cost subsidies	5
Culture and entertainment subsidies	14
Education subsidies (third level education, language courses etc.)	22
Private health care	19
Accommodation subsidies	5
Meals subsidies	17
Sports subsidies	35
Vouchers	15
Other benefits	%
Additional insurance	10
Long-term benefits	4
External training courses	60

The percentage values stand for the proportion of employees, who are entitled to a given benefit, out of all of the employees in this position.

In the position of Applications Administrator it is fairly common to attend external trainings. Around a third of them is entitled to a laptop, mobile phone and sports subsidies. On the other hand, subsidies towards the cost of commuting or accommodation are rare.

Helpdesk Specialist [grade 8-6-5-4]

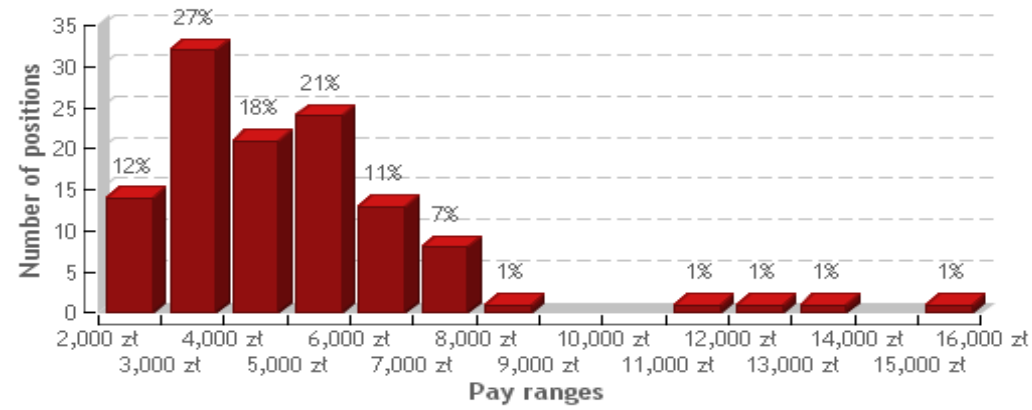
Description: Supporting the end-user in case of IT problems.

	Pay presentation	First decile	Lower quartile	Median	Upper quartile	Ninth decile	Mean	Number of observations
All grades	MBP	2,800	3,300	4,250	5,303	6,364	4,558	117
	MTP	2,984	3,512	4,455	5,937	7,078	4,948	
	ABP	33,600	39,600	51,000	63,636	76,368	54,699	
	ATP	35,818	42,152	53,468	71,245	84,940	59,381	
Helpdesk Specialist 5	MBP	3,213	3,700	4,600	5,500	6,108	4,825	57
	MTP	3,570	4,145	5,129	6,000	6,978	5,292	
	ABP	38,563	44,400	55,200	66,000	73,305	57,905	
	ATP	42,848	49,742	61,550	72,000	83,741	63,517	
Helpdesk Specialist 4	MBP	2,800	3,200	3,442	3,947	5,266	3,712	19
	MTP	2,998	3,231	3,500	4,412	5,671	3,988	
	ABP	33,600	38,400	41,304	47,365	63,204	44,549	
	ATP	35,987	38,783	42,000	52,956	68,061	47,862	
Helpdesk Specialist 3	MBP	-	2,450	3,078	4,517	-	3,453	8
	MTP	-	2,479	3,599	5,336	-	3,909	
	ABP	-	29,400	36,943	54,207	-	41,444	
	ATP	-	29,757	43,194	64,040	-	46,912	

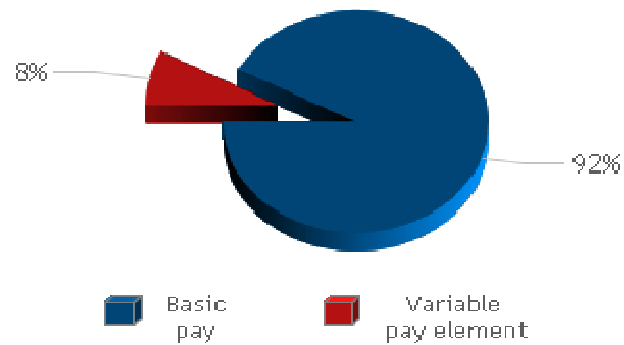
MBP - Monthly Basic Pay, MTP - Monthly Total Pay, ABP - Annual Basic Pay, ATP - Annual Total Pay,

all amounts in PLN

Breakdown of total pay per position



Relationships between individual pay constituents



Benefits for the position of Helpdesk Specialist

Work tools	%
Company car	15
Mobile phone	50
Laptop	34
Subsidies	%
Commuting cost subsidies	20
Culture and entertainment subsidies	32
Education subsidies (third level education, language courses etc.)	19
Private health care	44
Accommodation subsidies	1
Meals subsidies	34
Sports subsidies	54
Vouchers	30
Other benefits	%
Additional insurance	26
Long-term benefits	4
External training courses	51

The percentage values stand for the proportion of employees, who are entitled to a given benefit, out of all of the employees in this position.

Among many benefits often enjoyed by Helpdesk Specialists, the most popular are: external trainings, sports subsidies, mobile phones and private health care. Subsidies towards accommodation and long term benefits (eg. stock options), are extremely rare.

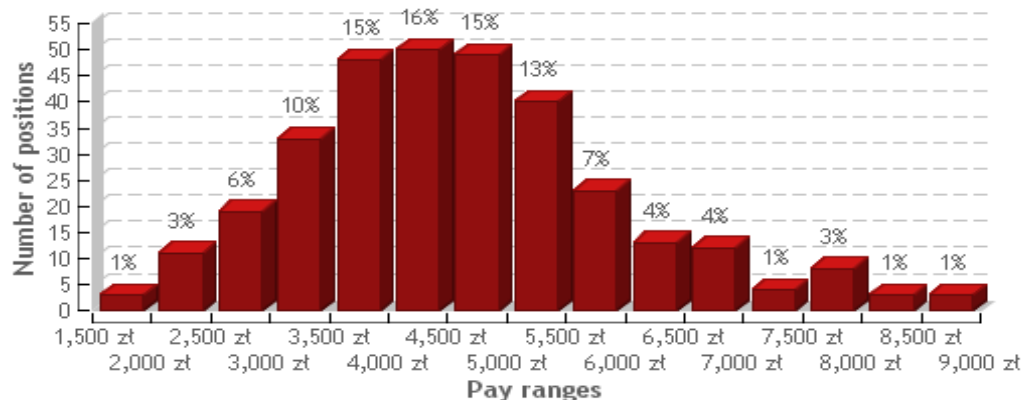
Customer Service Specialist [grade 8-7-6-5-4]

Description: Handling customers in terms of providing information, collecting customer complaints and solving issues.

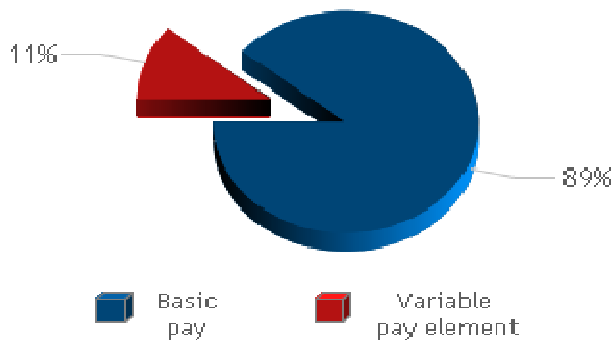
	Pay presentation	First decile	Lower quartile	Median	Upper quartile	Ninth decile	Mean	Number of observations
All grades	MBP	2,730	3,260	4,000	4,696	5,565	4,070	319
	MTP	2,897	3,573	4,464	5,320	6,437	4,570	
	ABP	32,760	39,126	48,000	56,360	66,789	48,850	
	ATP	34,768	42,881	53,576	63,852	77,248	54,854	
Customer Service Specialist 7	MBP	3,200	3,883	5,000	6,572	6,935	5,022	21
	MTP	3,500	4,090	5,191	7,669	7,817	5,642	
	ABP	38,400	46,596	60,000	78,864	83,220	60,275	
	ATP	42,000	49,080	62,303	92,030	93,815	67,718	
Customer Service Specialist 5	MBP	2,502	3,200	4,136	4,928	5,512	4,121	152
	MTP	2,709	3,664	4,701	5,534	6,608	4,678	
	ABP	30,024	38,400	49,638	59,136	66,144	49,461	
	ATP	32,520	43,971	56,418	66,420	79,307	56,145	
Customer Service Specialist 4	MBP	2,785	3,019	3,426	3,872	4,143	3,539	34
	MTP	3,019	3,428	3,991	4,635	5,391	4,076	
	ABP	33,428	36,234	41,118	46,464	49,719	42,471	
	ATP	36,240	41,142	47,893	55,632	64,693	48,926	

MBP - Monthly Basic Pay, MTP - Monthly Total Pay, ABP - Annual Basic Pay, ATP - Annual Total Pay, all amounts in PLN

Breakdown of total pay per position



Relationships between individual pay constituents



Benefits for the position of Customer Service Specialist

Work tools	%
Company car	2
Mobile phone	51
Laptop	23
Subsidies	%
Commuting cost subsidies	24
Culture and entertainment subsidies	26
Education subsidies (third level education, language courses etc.)	32
Private health care	38
Accommodation subsidies	1
Meals subsidies	24
Sports subsidies	48
Vouchers	50
Other benefits	%
Additional insurance	30
Long-term benefits	2
External training courses	64

The percentage values stand for the proportion of employees, who are entitled to a given benefit, out of all of the employees in this position.

The most popular benefits in the position of Customer Service Specialist are no surprise: mobile phone, sports subsidies, vouchers and external trainings. Similarly to previous positions, they are rarely entitled to a company car, accommodation subsidies or long-term benefits.