

**Canadian Human Capital Benchmarking Survey © - 2007 Report**
**Company A**
*Based on Operating Results for 2006*


Metric/Measure	Company A	Industry A	Industry B	Industry C
<b>2006 Data</b>		<b>Mean</b>	<b>Mean</b>	<b>Mean</b>
<b>Compensation</b>				
Compensation Revenue Factor	57.87%	36.45%	34.85%	26.22%
Compensation Expense Factor	58.86%	42.08%	42.24%	31.55%
Total Compensation Revenue Factor	76.45%	48.23%	44.52%	33.01%
Total Compensation Expense Factor	77.77%	60.38%	54.71%	40.79%
Compensation Factor	\$56,464.98	\$53,076.84	\$56,861.20	\$59,501.15
Average Total Compensation Factor	\$74,601.13	\$67,143.13	\$68,539.61	\$72,707.58
<b>Benefits</b>				
Benefit Revenue Factor	18.59%	11.96%	11.40%	6.99%
Benefit Expense Factor	18.91%	13.99%	13.41%	8.64%
Benefit Compensation Factor	32.12%	35.67%	28.18%	26.72%
Retiree Benefit Percent	5.26%	4.53%	2.71%	2.36%
<b>Separations</b>				
Total Separation Rate - Total	4.92%	11.08%	11.00%	17.11%
Total Separation Rate - Exempt	6.86%	10.41%	9.95%	14.01%
Total Separation Rate - NonExempt	4.76%	11.68%	12.41%	17.78%
Voluntary Separation Rate - Total	4.08%	8.98%	9.46%	13.24%
Voluntary Separation Rate - Exempt	4.88%	8.85%	8.28%	11.03%
Voluntary Separation Rate - NonExempt	4.01%	9.01%	9.50%	14.22%
Involuntary Separation Rate - Total	0.84%	2.72%	2.38%	3.87%
<b>Staffing</b>				
Accession Rate - External - Total	1.61%	10.13%	9.85%	14.58%
Accession Rate - External - Exempt	3.86%	10.92%	9.82%	13.06%
Accession Rate - External - Non Exempt	1.42%	9.10%	9.99%	16.30%
<b>Education, Training &amp; Development</b>				
Training Days - Total	4.56	4.25	4.00	3.85
Employees Trained Percent - Total	27.10%	51.60%	62.67%	60.59%
<b>Industrial Labour Relations</b>				
Grievances Faced/Settled	90.00%	73.25%	85.64%	87.28%
<b>Health &amp; Safety</b>				
Health & Safety Costs	0.36%	0.25%	0.32%	0.21%
Health & Safety Headcount (1: X)	599.55	388.17	325.25	488.05
<b>HR Structure, Resources and Effectiveness</b>				
HR Expense Percent	1.69%	0.73%	1.08%	0.69%

HR Headcount Ratio (1: X)	84.16	106.75	96.25	93.12
HR Investment Factor	\$1,397.09	\$1,411.84	\$1,826.75	\$2,010.71
<b>Organizational Performance &amp; Effectiveness</b>				
Revenue Factor	\$84,263.59	\$167,806.23	\$206,121.18	\$385,966.14
Expense Factor	\$82,836.81	\$158,931.45	\$186,334.25	\$323,298.17
Income Factor	\$1,426.78	\$10,999.78	\$21,741.26	\$74,229.05
Human Added Value	\$65,822.59	\$75,556.65	\$89,266.54	\$115,510.27
Human Capital ROI *1	\$1.02	\$1.22	\$1.51	\$1.83

