

TABLE XIV  
SALARIES FOR ASSISTANT TREASURERS, AUDITORS  
AND CONTROLLERS  
(No bonuses given)

Salary range	Number of officers
\$ 4,500 to \$10,000 .....	9
10,001 to 15,000 .....	3
15,001 to 20,000 .....	1
20,001 to 25,000 .....	1
25,001 to 30,000 .....	1
	15
Minimum salary .....	\$ 4,500
Maximum salary .....	30,000
Average salary paid .....	11,579

The officers above dealt with form the apical group of these organizations. Under general direction from this group are the main lines of development of these enterprises. One line has to do with the manufacturing processes, plant and machinery, headed by the works manager. The sale of the product is carried on by another suborganization headed by the general sales manager or merchandise manager.

*General sales manager.* The salaries paid to general sales and merchandise managers are frequently on a sliding scale supplemented by a range of bonuses likewise on a sliding scale. This makes it somewhat difficult to condense the data at hand into a compact table. Hence in cases some assumptions

TABLE XV  
SALARIES PLUS BONUSES PAID TO GENERAL SALES AND  
MERCHANDISE MANAGERS

Pay rates	Number of men concerned
\$ 7,500 to \$10,000 .....	3
10,001 to 15,000 .....	4
15,001 to 20,000 .....	12
20,001 to 25,000 .....	2
10,000 to 21,000 .....	5
15,000 to 25,000 .....	8
Up to 20,000 .....	175
32,000 to 41,000 .....	10
	219
Unknown .....	3
	222
Minimum rate .....	\$7,500 to \$ 8,000
Maximum rate .....	41,000
Weighted average paid per man .....	19,930

are necessary that render any summary statement an approximation only. I believe, however, that the chief features here brought out are near enough to the truth to be of value.

The lowest sum mentioned is \$7,500 to \$8,000; the highest, \$41,000. The average minimum rate is \$14,071; the average maximum rate of ranges given equals \$19,925. The average of definitely fixed salary rates listed is \$18,777. A weighted average of money paid to these officers is \$19,930 per man. This condition exists because concerns having a large number of sales managers pay higher amounts than those hiring a smaller number of managers. The unweighted average of rates paid gives \$17,331. It is believed that the weighted average per man, \$19,930, represents a fair norm for this group with extremes much below and much above this sum. The distribution of rates is given in Table XV.

There is little information at hand concerning assistant general sales managers. In the instances at hand the range of pay runs from \$4,900 to \$13,000, the weighted average being \$7,350. Very likely the duties here concerned are discharged by officers bearing other designations in most cases.

*District managers.* In the case of district managers, remuneration is still on the basis of salary plus bonus. The salary ranges lie between widely separated extremes, but sliding scales are less often seen. In some cases, a commission bonus introduces a very important and probably highly variable factor. The distribution of salaries is shown in Table XVI.

TABLE XVI  
SALARIES PLUS STATED BONUSES PAID TO DISTRICT  
MANAGERS

Pay rates	Number of men
\$ 4,000 to \$10,000 .....	109
10,001 to 15,000 .....	6
38,000 .....	1
4,000 to 40,000 .....	700
5,000 to 20,000 .....	40
5,980 to 17,250 .....	not known
Minimum salary stated .....	\$ 4,000
Maximum salary stated .....	40,000
Weighted average per man .....	8,708

In attempting to get a sum that might represent a normal salary for this type of position, I have been obliged to work with those cases in which definite sums and definite numbers of men are indicated. In doing this, it has been necessary to neglect 700 men in one concern working on a scale varying from \$4,000 to \$40,000. In one case, an unstated number of men are receiving from \$6,500 to \$12,000. In