Foreword

WELCOME TO THE VERTICAL SALARY REVIEW 2019 IN ASSOCIATION WITH PLACE NORTH WEST

This survey covers property and construction roles in the North West, to provide an up-to-date picture of the state of the industry, based on its most important feature: the people working in it.

Never before has the property industry faced such a shifting landscape. With tech making waves, Brexit causing headaches and the skills gap persisting, it is crucial to track employment trends and explore how industry professionals regard their careers and futures.

In the following pages, we investigate salaries, attitudes and priorities for the region’s real estate workforce, based on a survey of 637 property professionals.

We hope you find this report to be an interesting and useful tool for hiring and decision-making in your business and as an individual working in the property industry.

Please get in touch if you have any questions, using the contact details at the back of this report.

Place North West and Vertical Recruitment would like to take this opportunity to thank all those who took part.
The Vertical Salary Review 2019 with Place North West makes for positive reading, with salaries still on the **increase**, and 70% of respondents **satisfied** in their jobs. The findings reflect what we have observed in the market over the past 12 months; there are plenty of job opportunities and the industry feels **buoyant**.

**Planning** recruitment in particular has been notably busy over the past 12 months, which led us to invite planners to take part in this year’s survey. The 12.5% increase in planning salaries confirmed that this has been a **major growth** area for the industry. It’s unsurprising then that this is also the most satisfied discipline, with 77% of respondents satisfied in their current role.

The survey paints an **optimistic** picture of the industry, however 26% of respondents still cited economic uncertainty as the biggest challenge facing the industry. I suspect this is a lasting effect of the recession which has perhaps left a wary undercurrent amongst those in property and construction. Interestingly, whilst **Brexit** remains in the top 3 challenges, only 16% cited it as the industry’s biggest issue compared to 31% in 2017. This could, however, be due to a sense of fatigue around the subject, rather than a decrease in concern.

**Flexible working** has continued to rise up the agenda. Increasing demand from employees and the wider social conversation on wellbeing has seen more and more companies implementing flexible working initiatives. For larger consultancies it has also meant a change to wider business operations with some companies now designing office space to accommodate only 70% of staff to reflect the increase in flexible working.

Only 25% of respondents were **female**; unfortunately this is fairly reflective of our industry. Many of our clients have committed to addressing this in their recruitment and retention strategies, and all of the recruitment events we attend place great emphasis on flexible and family-friendly working and raising the profile of women currently working in the industry. We really do anticipate and hope for **imminent change**.

*James Adamson, Director, Vertical Recruitment*
Methodology

Any data used or referenced in this report was gathered in a survey of 637 professionals from the North West property industry, with respondents hailing from a range of sectors. The survey was carried out between May and July of 2019, via an online questionnaire.

The survey consisted of mainly closed questions, with some opportunities for respondents to elect their own answers outside the pre-ordained categories.

Any omission of data in a graph or other display, chart or table, is due to a lack of sufficient data in that niche. By omitting the data completely, we can avoid displaying an inaccurate figure. All salary change figures are based on 2018 and 2019, unless stated otherwise.

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While every effort has been made to ensure the accuracy of the information compiled in this report, no responsibility can be accepted for any errors or omissions.

Published by Place North West Ltd and Vertical Recruitment Solutions Ltd.
Profile of Respondents

Job Level

- Partner / Director: 14%
- Graduate: 8%
- Intermediate: 19%
- Technician: 8%
- Senior: 35%
- Associate: 16%

Discipline

- Surveying: 16%
- Architecture: 9%
- Building Services / M&E: 14%
- Planning: 17%
- Development: 13%
- Consulting Engineering: 16%
- Construction Consultancy: 15%

Employment Type

- Full Time: 90.5%
- Part Time: 2.5%
- Freelance: 7%

Age

- < 20: 1%
- 21 - 30: 31%
- 31 - 40: 37%
- 41 - 50: 18%
- 51 - 60: 11%
- 61 - 70: 2%
- > 70: 0%
Salary Summary

Salary by Level

Graduate: £22,947
Intermediate: £29,935
Technician: £32,118
Senior: £42,016
Associate: £51,770
Partner / Director: £79,941

Salary by Discipline

Architecture: £40,274
Building Services / M&E: £44,638
Construction Consultancy: £52,773
Consulting Engineering: £40,963
Planning: £39,313
Development: £56,135
Surveying: £46,313

Salary change by discipline

Architecture: 5%
Building Services / M&E: 4%
Construction Consultancy: 4%
Consulting Engineering: 5%
Planning: 13%
Development: 9%
Surveying: 10%

Full Time Workers

£47,013 7.2% increase on last year

Part Time Workers

£35,000 1.9% increase on last year
Architecture

Salary by Level

Graduate £25,641
Intermediate £32,250
Technician £32,413
Senior £43,614
Associate £44,067
Director / Partner £64,880

Average Salary (£) 40,274
Average increase on 2018 5%

Most Valued Benefits

66% Flexible Working
64% Pension
58% Bonus
24% Healthcare
15% Childcare

ARCHITECTURE IS NOT RENOWNED FOR ITS HIGH SALARIES

So it’s positive to see an increase of over 5%. This is similar to the salary increase reported in 2017 (4.9%) suggesting a fairly consistent and stable market over recent years. This may be why architects appear confident in the industry and are the least likely to express concern over the economy or Brexit.

Instead, architects are concerned with low fees which I believe is very specific to this discipline and is largely due to the establishment of new independent practices offering competitive services and driving down fees.

Brin Gleeson | Senior Consultant | Vertical Recruitment
**Architecture**

**Top Considerations when Seeking a New Job**

- Increased salary: 59%
- Increased career progression: 44%
- Increased work-life balance: 39%
- Better company culture: 26%
- Better company culture: 19%
- More recognition: 17%
- More recognition: 17%
- Better benefits package: 15%
- Better management: 15%
- Better variety of projects: 13%
- Easier commute: 7%
- Increased bonus: 7%
- Less pressure: 7%
- Enhanced job security: 7%
- Better training: 7%
- Other: 6%
- More appealing work location: 6%
- Share options: 2%

**Satisfaction**

- 19%
- 52%

**Biggest Challenges**

- Low fees: 39%
- Economic uncertainty: 19%
- Brexit: 9%
- Skills shortage: 9%
- Planning system: 6%
- Procurement: 6%
- Other: 4%
- Funding availability: 0%
- Land supply: 0%
Building Services / M&E

Salary by Level

Graduate: £25,000
Intermediate: £32,514
Technician: £33,170
Senior: £47,256
Associate: £62,444
Director / Partner: £81,666

Average Salary (£): 44,638
Average increase on 2018: 5%

Most Valued Benefits

67% FLEXIBLE WORKING
59% BONUS
50% PENSION
30% PARKING
29% COMPANY CAR

THE NORTH WEST MARKET IS STRONG AT THE MOMENT

...with some major projects taking place, so it is unsurprising yet encouraging to see that over 70% of respondents are satisfied in their jobs.

I think this is also down to people being looked after by their employers. They are gaining valuable experience on big projects and are being rewarded for their work which is indicated in the 4.8% salary increase.

This means they are less likely to move jobs which also exacerbates the high demand for engineers which was previously down to the skills shortage.

— James Smith | Director | Vertical Recruitment
Top Considerations when Seeking a New Job

<table>
<thead>
<tr>
<th>Consideration</th>
<th>Satisfaction</th>
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</thead>
<tbody>
<tr>
<td>Increased salary</td>
<td>72%</td>
</tr>
<tr>
<td>Better work-life balance</td>
<td>46%</td>
</tr>
<tr>
<td>Better career progression</td>
<td>37%</td>
</tr>
<tr>
<td>Better benefits package</td>
<td>21%</td>
</tr>
<tr>
<td>Better company culture</td>
<td>18%</td>
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<tr>
<td>Better management</td>
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<td>13%</td>
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<tr>
<td>Less pressure</td>
<td>12%</td>
</tr>
<tr>
<td>More variety of projects</td>
<td>12%</td>
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<tr>
<td>Better variety of projects and better career</td>
<td>12%</td>
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<tr>
<td>Better company culture</td>
<td>12%</td>
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<tr>
<td>Better work-life balance</td>
<td>10%</td>
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<tr>
<td>Better career progression</td>
<td>6%</td>
</tr>
<tr>
<td>Better variety of projects and better career</td>
<td>6%</td>
</tr>
<tr>
<td>Better career progression and better work location</td>
<td>3%</td>
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<tr>
<td>More recognition</td>
<td>3%</td>
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<tr>
<td>Better training</td>
<td>3%</td>
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<tr>
<td>Other</td>
<td>3%</td>
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</tbody>
</table>

Biggest Challenges

<table>
<thead>
<tr>
<th>Challenge</th>
<th>Satisfaction</th>
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</thead>
<tbody>
<tr>
<td>Skills shortage</td>
<td>30%</td>
</tr>
<tr>
<td>Brexit</td>
<td>15%</td>
</tr>
<tr>
<td>Economic uncertainty</td>
<td>9%</td>
</tr>
<tr>
<td>Low fees</td>
<td>3%</td>
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<tr>
<td>Procurement</td>
<td>3%</td>
</tr>
<tr>
<td>Funding availability</td>
<td>0%</td>
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<tr>
<td>Land supply</td>
<td>0%</td>
</tr>
<tr>
<td>Planning system</td>
<td>0%</td>
</tr>
</tbody>
</table>
Construction Consultancy

Salary by Level

Average Salary (£)

52,773

Average increase on 2018

4%

Most Valued Benefits

65% FLEXIBLE WORKING
60% BONUS
53% PENSION
45% COMPANY CAR
31% HEALTHCARE

CONSTRUCTION CONSULTANCY SALARIES HAVE LEVELLED SINCE OUR LAST SURVEY

This was the first discipline to recover after the recession, with salaries peaking in 2017 due to the demand for qualified and skilled people. Employers offered competitive salaries in order to attract and retain the best in business and I think this investment has paid off.

The survey and my own experience suggests people are largely satisfied in their roles and are less likely to seek out new jobs. An increased salary may be attractive but this alone will not convince many candidates to make the move as they are often looking for additional benefits.

James Adamson | Director | Vertical Recruitment
Construction Consultancy

Top Considerations when Seeking a New Job

- Increased salary: 69%
- Increased career progression: 56%
- Better work-life balance: 35%
- Better bonus: 21%
- Better variety of projects: 17%
- Better management: 15%
- Better security: 14%
- Enhanced benefits package: 13%
- Easier commute: 13%
- Better company culture: 12%
- Less pressure: 9%
- Better training: 8%
- More appealing work location: 6%
- Reduced hours: 6%
- Share options: 6%
- More recognition: 5%
- Better work-life balance: 1%
- Other: 1%

Satisfaction

- Increased salary: 28%
- Increased career progression: 39%
- Better work-life balance: 16%
- Better bonus: 10%
- Better variety of projects: 7%

Biggest Challenges

- Skills shortage: 28%
- Economic uncertainty: 26%
- Brexit: 15%
- Land supply: 11%
- Planning: 9%
- Low fees: 4%
- Procurement: 4%
- Other: 3%
- Other: 1%

- Increased salary: 28%
- Increased career progression: 39%
- Better work-life balance: 16%
- Better bonus: 10%
- Better variety of projects: 7%
### Salary by Level

<table>
<thead>
<tr>
<th>Level</th>
<th>Land Buyer</th>
<th>Development Manager</th>
</tr>
</thead>
<tbody>
<tr>
<td>Graduate</td>
<td>£30,000</td>
<td>£24,967</td>
</tr>
<tr>
<td>Intermediate</td>
<td>£35,513</td>
<td>£33,438</td>
</tr>
<tr>
<td>Senior</td>
<td>£43,250</td>
<td>£46,488</td>
</tr>
<tr>
<td>Associate</td>
<td>£60,750</td>
<td>£61,125</td>
</tr>
<tr>
<td>Director/Partner</td>
<td>£95,000</td>
<td>£93,450</td>
</tr>
</tbody>
</table>

### Average Salary (£)

- **Average Salary**: £56,135
- **Average increase on 2018**: 9%

### Most Valued Benefits

- **66%** Bonus
- **58%** Flexible Working
- **53%** Pension
- **37%** Car Allowance
- **21%** Company Car

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**PLANNING AND DEVELOPMENT RECRUITMENT IN PARTICULAR HAS BEEN NOTABLY BUSY**

...over the last 12 months, which led us to invite people working in these disciplines to take part in this year’s survey. Salaries have increased significantly, suggesting a confident and strong industry. I believe this activity is a result of the investment being pumped into the North West and the reliance on early stage disciplines such as planning and development to get major schemes over the line. I suspect these are major growth areas for the industry and expect to see the increase in salaries and bonuses to continue.

*James Adamson | Director | Vertical Recruitment*
**Top Considerations when Seeking a New Job**

- Increased salary: 74%
- Increased career progression: 41%
- Better work-life balance: 34%
- Increased bonus: 31%
- Better benefits package: 23%
- Better variety of projects: 16%
- Easier commute: 16%
- Better company culture: 13%
- More appealing work location: 12%
- Better management: 12%
- Less pressure: 10%
- More recognition: 5%
- Better training: 2%
- Other: 0%

**Biggest Challenges**

- Skills shortage: 23%
- Economic uncertainty: 18%
- Brexit: 18%
- Land supply: 13%
- Planning system: 12%
- Procurement: 10%
- Funding availability: 3%
- Low fees: 2%
- Other: 2%
**Planning**

**Salary by Level**

- **Graduate**: £24,222
- **Intermediate**: £28,614
- **Senior**: £37,647
- **Associate**: £45,943
- **Director / Partner**: £78,010

**Average Salary (£)**

**39,313**

**Average increase on 2018**

**13%**

**Most Valued Benefits**

- **80%** FLEXIBLE WORKING
- **64%** PENSION
- **54%** BONUS
- **21%** CAR ALLOWANCE
- **16%** HEALTHCARE

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**RESPONDENTS FROM THE PLANNING SECTOR HAVE BENEFITTED FROM THE GREATEST PAY INCREASE**

Whilst this may raise some eyebrows, it should be noted that the average salary for planning still lags behind the other sectors. The gender pay gap in planning shows there is still work to be done, with men on average earning 25% more than women. This *gulf in earnings* reflects poorly on the sector compared to the national average.

Planners working for larger companies can now check published gender pay gap data through the gov.uk website, after the government imposed new *disclosure rules*.

While those most intimately involved in the sector are more aware of its *intrinsic challenges*, it is still curious that many planners see the system itself as an irritation.

— Leon Armstrong | Director | Mosaic Town Planning
### Top Considerations when Seeking a New Job

<table>
<thead>
<tr>
<th>Reason</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>Increased salary</td>
<td>71%</td>
</tr>
<tr>
<td>Increased career progression</td>
<td>51%</td>
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<tr>
<td>Better work-life balance</td>
<td>36%</td>
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### Satisfaction

- Increased salary: 71%
- Increased career progression: 51%
- Better work-life balance: 36%
- Better company culture: 23%
- Easier commute: 21%
- Better benefits package: 20%
- Better bonus: 16%
- Increased work location: 14%
- More appealing projects: 12%
- Better variety of projects: 9%
- Better company culture: 9%
- Less pressure: 8%
- Enhanced job security: 8%
- Better training: 6%
- Better management: 3%
- Better recognition: 2%
- More recognition: 2%
- Share options: 2%
- Other: 2%

### Biggest Challenges

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"**PLANNERS COME OUT ON TOP IN TERMS OF JOB SATISFACTION**

Although this hardly seems to be an accurate depiction of our counterparts in the under-resourced public sector. It will be interesting to see the effect of a number of high-profile mergers and foreign takeovers of planning consultancies on future job satisfaction data.

More planners are reflecting the prevailing national trend of **flexible working**, with 4 out of 5 electing it as their most valued benefit.

Employers are increasingly needing to adapt to the hectic lifestyles and **family commitments** of their staff by offering flexible start and finish times and the ability to work from home.

Leon Armstrong | Director | Mosaic Town Planning
Consulting Engineering

Salary by Level

Graduate
- Structural: £27,300
- Civil Design: £33,725
Intermediate
- Structural: £33,593
- Civil Design: £37,025
Technician
- Structural: £33,500
- Civil Design: £42,168
Senior
- Structural: £42,220
- Civil Design: £68,500
Associate
- Structural: £60,200
- Civil Design: £80,000
Director / Partner
- Structural: £81,500
- Civil Design: £91,500

Average Salary (£)
40,963
Average increase on 2018
5%

Most Valued Benefits

75% Flexible Working
51% Pension / Bonus
23% Healthcare
21% Parking
18% Car Allowance

THE 4.9% SALARY INCREASE REFLECTS THE CURRENT NORTH WEST MARKET

More money than ever is being invested in the region, creating demand for highly skilled engineers. I don’t see this changing in the immediate future and expect salaries to continue rising, albeit not at the current rate. I’m suprised economic uncertainty featured so heavily in the industry challenges, as infrastructure and civil projects tend to maintain funding in turbulent times.

A significant skills shortage and pipeline of major infrastructure projects means employers need to work hard to retain their staff, with 75% of respondents citing flexible working as their most valued benefit.

Doug Smith | Senior Consultant | Vertical Recruitment
### Top Considerations when Seeking a New Job

<table>
<thead>
<tr>
<th>Consideration</th>
<th>Satisfaction</th>
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<tbody>
<tr>
<td>Increased salary</td>
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<tr>
<td>Increased career progression</td>
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</tr>
<tr>
<td>Increased work-life balance</td>
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### Biggest Challenges

<table>
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<td>Procurement</td>
<td>1%</td>
</tr>
<tr>
<td>Planning system</td>
<td>0%</td>
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</tbody>
</table>

**Total**: 100%
Average Salary (£)

46,313

Average increase on 2018

10%

Most Valued Benefits

71% BONUS

61% CAR ALLOWANCE

59% FLEXIBLE WORKING

55% PENSION

26% PARKING

“AS EXPECTED, BREXIT AND ECONOMIC UNCERTAINTY FEATURE IN THE INDUSTRY’S TOP 3 CHALLENGES

This reflects the conversations I have had with clients and candidates, but despite an air of caution, there are still many live projects and opportunities for qualified surveyors. The industry remains busy and the demand for surveyors is high due to a skills shortage. This would explain why salaries are up by 9.5%, the second highest increase in the survey.

The survey and my own experience suggests people are largely satisfied in their roles and less likely to seek out new jobs. An increased salary may be attractive but this alone will not convince many candidates to make the move as they are often looking for additional benefits.”

—Brin Gleeson | Senior Consultant | Vertical Recruitment
**Surveying**

**Top Considerations when Seeking a New Job**

- Increased salary: 76%
- Increased career progression: 46%
- Increased work-life balance: 43%
- Better work-life culture: 30%
- Better career prospects: 20%
- Increased culture: 16%
- Better company package: 12%
- Better commute: 11%
- Better variety of projects: 11%
- Better management: 10%
- Less pressure: 8%
- More recognition: 8%
- More appealing work location: 3%
- More training: 2%
- Share options: 2%
- Increased job security: 2%
- Other: 2%

**Biggest Challenges**

- Economic uncertainty: 34%
- Land supply: 23%
- Skills shortage: 19%
- Other: 9%
- Planning system: 4%
- Brexit: 4%
- Procurement: 3%
- Funding availability: 3%
- Low fees: 1%

**Satisfaction**

- 17%
- 48%
- 8%
- 20%
- 7%
Average male salary £48,455
Average female salary £38,488

Gender pay gap £9,967

There remains a significant gender pay gap across all sectors and job levels. The gap is decreasing, although the pace at which it does so is very slow.

The gap widens with seniority and some sectors are worse than others. The difference in development roles is astounding, with women on average earning £24,493 less than men. This will likely be due in part to fewer women holding the most senior developer roles which is an issue in itself.

With the skills shortage persistently coming to the top of the biggest challenges for the industry, it’s only becoming more pressing for property to attract more women. The salary imbalance, alongside the ‘boys club mentality’ cited by one respondent, certainly needs to be tackled.
Employees who selected ‘very satisfied’, elected increased salary as their greatest consideration when seeking a new job (68%). While those who described themselves as ‘very unsatisfied’ elected both increased salary and better work/life balance as their primary consideration (56% and 53% respectively).

Employees of large consultancies were the least satisfied, and labelled increased salary (72%), improved career progression (53%) and better work/life balance (37%) as their greatest considerations when seeking a new job.
Benefits

Most Valued Benefits

Flexible working: 68%
Bonus: 60%
Pension: 56%
Car allowance: 33%
Healthcare: 21%
Company car: 18%
Mobile phone: 13%
Insurance: 13%
Company car: 9%
Mobile phone: 8%
Childcare: 8%
Cycle to work scheme: 6%
Subsidised travel: 4%
Gym membership: 4%
Discount vouchers: 1%

Valued Benefits by Age

For younger professionals in the industry, bonus (72%) was the main priority.

Flexible working (65%) remains at the fore, possibly in consideration of family life.

Past 60, death in service payouts and flexible working were equally weighted.

Older respondents saw flexible working (69%) as their primary consideration.

This age group of respondents prioritised pension (60%) over anything else.
**Top Considerations when Seeking a New Job**

- Increased salary: 72%
- Improved career progression: 48%
- Better work-life balance: 37%
- Increased bonus: 19%
- Better benefits package: 18%
- Easier commute: 17%
- Better company culture: 17%
- Better variety of projects: 14%
- Better management: 11%
- Better company culture: 10%
- More appealing work location: 9%
- Less pressure: 8%
- Enhanced job security: 7%
- More recognition: 6%
- Share options: 5%
- Better Training: 3%
- Other: 3%

**Other Considerations**
- ‘To work on more prestigious projects’
- ‘Contract longevity’
- ‘Fewer line managers’
- ‘An employer that values your contribution’

While the top two considerations from 2017 maintained their position, they actually both decreased in popularity by 5%. While better work/life balance saw an increase of 8% alongside better company culture, which also saw a significant increase in popularity by 5%.
Challenges

What is the biggest challenge facing the industry?

- **Economic Uncertainty**: 27%
- **Skills Shortage**: 21%
- **Brexit**: 16%
- **Low Fees**: 14%
- **Planning System**: 6%
- **Procurement Process**: 5%
- **Funding Availability**: 4%
- **Land Supply**: 4%
- **Other**: 4%

**OTHER CHALLENGES**

- ‘Lack of pay and respect for the public sector’
- ‘Political uncertainty’
- ‘Boy’s club mentality’
- ‘High prices for sites’

The number of respondents who perceived Brexit to be the industry’s biggest challenge has decreased by 15% since 2017, while the number that saw economic uncertainty as the biggest challenge has increased by 17%, though there will be some significant overlap between the two issues.
## Salary Overview

<table>
<thead>
<tr>
<th></th>
<th>Architect Services / M&amp;E</th>
<th>Construction Consultancy</th>
<th>Consulting Engineering</th>
<th>Planning</th>
<th>Development</th>
<th>Surveying</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2019 £</strong></td>
<td><strong>2019 £</strong></td>
<td><strong>2019 £</strong></td>
<td><strong>2019 £</strong></td>
<td><strong>2019 £</strong></td>
<td><strong>2019 £</strong></td>
<td><strong>2019 £</strong></td>
</tr>
<tr>
<td>Average across all levels</td>
<td>40,274 5</td>
<td>44,638 5</td>
<td>52,773 4</td>
<td>40,963 5</td>
<td>5 39,313 13</td>
<td>4 56,135 9</td>
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<tr>
<td>Graduate</td>
<td>25,641 6</td>
<td>25,000 13</td>
<td>26,340 11</td>
<td>27,300 7</td>
<td>7 24,222 15</td>
<td>7 27,350 7</td>
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<tr>
<td>Intermediate</td>
<td>32,250 6</td>
<td>32,514 8</td>
<td>36,667 13</td>
<td>34,542 9</td>
<td>9 28,614 11</td>
<td>9 34,129 12</td>
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<tr>
<td>Technician</td>
<td>32,413 4</td>
<td>33,170 11</td>
<td>41,167 13</td>
<td>35,114 3</td>
<td>3 25,150 6</td>
<td>1 45,167 3</td>
</tr>
<tr>
<td>Senior</td>
<td>43,614 4</td>
<td>47,256 7</td>
<td>54,672 7</td>
<td>41,673 9</td>
<td>9 37,647 12</td>
<td>46,128 12</td>
</tr>
<tr>
<td>Associate</td>
<td>44,067 4</td>
<td>62,444 8</td>
<td>59,482 1</td>
<td>62,571 13</td>
<td>13 45,943 9</td>
<td>60,818 4</td>
</tr>
<tr>
<td>Director / Partner</td>
<td>64,880 1</td>
<td>81,666 11</td>
<td>81,550 4</td>
<td>89,200 4</td>
<td>10 98,292 16</td>
<td>98,292 16</td>
</tr>
</tbody>
</table>

**Notes:**
- Dif. stands for difference from the previous year.
- % Dif. represents the percentage difference from the previous year.
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