SaaS Benchmark Sheet — Series-A B2B SaaS (2026)

MGT 816 · Redline Labs Model Pack · PS2

> **Classroom ground truth for Manual Check #3 — if the AI cites a number not traceable here or to a checkable source, stamp it UNVERIFIED.**

How to read this sheet. These are professor-verified benchmark ranges for an early-stage (roughly Series-A) B2B SaaS company, drawn from the most recent editions of the named benchmark series as of mid-2026. Each row is tiered so you can label an assumption *conservative → typical → aggressive.* Benchmarks are directional, not laws: a defensible model can sit outside a range if the case facts justify it — but the AI must say *why*, and every external number it invokes must trace to a named source below (or another checkable one) or be logged as UNVERIFIED.

#	Metric	Benchmark range (conservative → typical → aggressive)	Named source(s)
1	**Logo churn — monthly, gross**	By segment: enterprise **1%/mo or less**; mid-market ~**1–2.5%/mo**; SMB ~**3–5%/mo**. Best-in-class **<1%/mo** at any segment. New logos often churn less in their first months of tenure.	SaaS Capital (annual B2B SaaS retention research); KeyBanc Capital Markets & Sapphire Ventures Private SaaS Company Survey
2	**Net Revenue Retention (NRR)**	Good / Better / Best = **100% / 110% / 120%+** (Bessemer). Recent private-SaaS medians run ~**100–110%** (down from 2021 highs); top-quartile **110–120%**; usage- and expansion-led models can exceed **120%**.	Bessemer Venture Partners ("Good / Better / Best"); KeyBanc & Sapphire Private SaaS Survey; High Alpha SaaS Benchmarks
3	**Gross margin — traditional SaaS**	**75–85%** (median ~**75–80%**); best-in-class **80%+**.	KeyBanc & Sapphire Private SaaS Survey; High Alpha SaaS Benchmarks Report (formerly OpenView)
4	**Gross margin — AI-native SaaS (inference drag)**	Recent AI-core cohort runs ~**5 pts below** traditional SaaS (High Alpha 2025); heavily inference-bound products have historically run ~**50–70%** (a16z), improving as cost-per-unit of inference falls and mix shifts.	High Alpha SaaS Benchmarks 2025 (AI cohort); a16z, "The New Business of AI"
5	**CAC payback (months, GM-adjusted)**	Best-in-class **< 12 mo** (Skok's sustainability line); healthy **12–18 mo**; **> 24 mo** concerning for early-stage.	David Skok (forEntrepreneurs); Bessemer Venture Partners; High Alpha SaaS Benchmarks
6	**LTV : CAC**	**3:1 or better** healthy (Skok's floor, not a target); **< 1:1** unsustainable; **> 5:1** may signal *under-investment* in growth, not virtue.	David Skok (forEntrepreneurs); Bessemer Venture Partners
7	**Burn multiple** (net burn ÷ net new ARR)	**< 1 amazing · 1–1.5 great · 1.5–2 good · 2–3 suspect · > 3 bad.** Lower is better; it measures cash burned per dollar of new ARR.	David Sacks / Craft Ventures ("The Burn Multiple")

#	Metric	Benchmark range (conservative → typical → aggressive)	Named source(s)
8	**AE quota & OTE norms**	All-segment median **OTE ~$190–200k** at roughly **50/50** base/variable; SMB/velocity motions run lower (**~$120–160k**). Median new-ARR **quota ~$800k–$960k**; **quota:OTE ~4–5×** (typical span ~3.2–4.8×).	The Bridge Group (SaaS AE Metrics & Compensation Report, 2024–25 editions)
9	**CSM : customer ratio**	By touch model: high-touch ~**1:10–25 accounts**; mid-touch ~**1:40–50**; low/tech-touch **1:100+**. Common planning anchor: **~$2M ARR per CSM** (mid-market CSM books run ~$2–5M).	Gainsight (CS team benchmarks); SaaStr ("$2M per CSM" scaling rule)
10	**New-business commission (% of first-year ACV)**	~**8–14%** of first-year ACV for new logos (recent median ~**11–12%** at full attainment; ~10% is the old rule of thumb); renewals/expansions typically lower.	The Bridge Group (SaaS AE Metrics & Compensation Report)

Definitions used above. *Logo churn* = accounts lost ÷ beginning accounts (gross, before adds). *NRR* = (starting ARR + expansion − contraction − churn) ÷ starting ARR, existing customers only. *Gross margin* = (revenue − COGS) ÷ revenue, where COGS includes hosting, inference/compute, and customer-facing support. *CAC payback* = fully-loaded S&M to win a customer ÷ that customer's monthly gross profit. *Burn multiple* = net cash burned ÷ net new ARR over the same period. *OTE* = on-target earnings (base + variable at 100% of quota).

Sources are cited by series; use the most recent edition posted by each publisher. Figures are rounded, directional planning benchmarks — not guarantees.