

# CA Profession Compensation Survey 2009–

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## Introduction

During the summer of 2009, the Provincial Institutes/Ordre and CICA conducted a comprehensive compensation survey of all CAs. The survey was conducted to develop a guide to aid members and those who hire members during salary negotiations. In addition, the results will be used to promote the profession to the best and brightest students across Canada.

The results of this survey are included in nine reports, a summary report covering all findings and eight regional reports. The summary report and the other seven regional reports are available on the CA Source website ([www.casource.com](http://www.casource.com)) and on most Provincial Institute/Ordre websites. The reports are as follows:

- CA Compensation Survey October 2009 – Summary Report
- CA Compensation Survey October 2009 – BC and Territories
- CA Compensation Survey October 2009 – Alberta
- CA Compensation Survey October 2009 – Saskatchewan
- CA Compensation Survey October 2009 – Manitoba
- CA Compensation Survey October 2009 – Ontario
- CA Compensation Survey October 2009 – Quebec
- CA Compensation Survey October 2009 – Atlantic Canada
- CA Compensation Survey October 2009 – Bermuda, US and International

## Methodology

For details on methodology please refer to the Summary Report

Please note that some tables were revised on November 3, 2009 on the following pages: 26-28, 39-43.

## Note on Reporting of Results

To protect the privacy of respondents and to avoid misleading results, the mean and median for compensation data was only presented when there were at least 5 respondents in a subcategory and upper and lower quartile information was only shown when there were at least 20 respondents in a subcategory. Definitions of the four statistical measures used in this report are provided below for reference:

Mean: (also called average) is the sum of all cases divided by the total number of cases

Median: (or 50<sup>th</sup> percentile) is the value above and below which half the cases fall. If there is an even number of cases, then it is the average of the two middle cases. As compared to the mean, the median is not sensitive to outlying (a few very high or very low) values.

25<sup>th</sup> Percentile: is the value above which 75% of the cases fall

75<sup>th</sup> Percentile: is the value below which 75% of the cases fall

CMA (Census Metropolitan Authority) and CA (Census Agglomeration) are one more adjacent municipalities situated around a major urban core. To form a CMA the urban core must have at

population of at least 100,000 and to form a CA the urban core must have a population of greater than 10,000 but less than 100,000.

Note that findings in this report are representative of those sampled and may not precisely represent membership as a whole. One noted difference that is likely to understate the compensation numbers presented in this report is that younger respondents are over represented in the sample.

Note that some results do not add to 100 due to rounding.

## **Feedback on this Report**

Questions or comments related to this report can be directed to [casource@cica.ca](mailto:casource@cica.ca).

## **Report Structure**

This report is organized into three sections. “Section 1: About the Respondents” includes demographics information. “Section 2: Compensation” includes overall compensation data and compensation data broken out by demographic information. “Section 3: Vacation, Benefits and Work/Life Balance” includes statistics on vacation received, benefits provided, and work/life balance options offered and used.

## Section 1: Respondent Profile

### Employees vs. Owners

80% of survey respondents worked for a business or organization, 15% were owners, either as a CA firm partner (9%), sole practitioner (3%) or owner/partner of a business (3%) and 4% were contract employees or consultants.

	2005		2007		2009	
	Count	%	Count	%	Count	%
Employee Of A Business/Organization	1,352	74%	1,587	80%	1,636	80%
CA Firm Partner	202	11%	168	8%	182	9%
Contract Employee/Consultant	87	5%	85	4%	91	4%
Owner/Partner Of Business	88	5%	76	4%	68	3%
Sole Practitioner	89	5%	70	4%	63	3%
Other	6	0%	4	0%	11	1%
Total	1,824	100%	1,990	100%	2,051	100%

### CMA/CA

	Count	%
Calgary	1,142	56%
Edmonton	591	29%
Lethbridge	60	3%
Red Deer	59	3%
Grande Prairie	40	2%
Medicine Hat	26	1%
Wood Buffalo	12	1%
Lloydminster	7	0%
Brooks	7	0%
Canmore	6	0%
Okotoks	4	0%
Wetaskiwin	3	0%
Camrose	3	0%
Alberta Non-CMA	91	4%
Total	2,051	100%

## Year Obtained CA

	Count	Column N %
2009*	84	4%
2008	172	8%
2007	145	7%
2006	124	6%
2005	100	5%
2004	104	5%
1999-2003	355	17%
1994-1998	242	11%
1989-1993	281	13%
1984-1988	206	10%
1979-1983	164	8%
1974-1978	102	5%
<1974	56	3%
Total	2,135	100%

\* were not a CA during the compensation reporting period (2008)

## Years in Organization

	2005		2007		2009	
	Count	%	Count	%	Count	%
Less than one year	162	9%	226	11%	195	10%
1	137	8%	171	9%	174	8%
2	205	11%	253	13%	232	11%
3	168	9%	209	11%	258	13%
4	167	9%	177	9%	192	9%
5	170	9%	148	7%	182	9%
6-9	284	16%	311	16%	321	16%
10-14	226	12%	214	11%	206	10%
15-19	111	6%	123	6%	119	6%
20-24	104	6%	80	4%	76	4%
25+	90	5%	78	4%	96	5%
Total	1,824	100%	1,990	100%	2,051	100%

## Years As Owner

	2005		2007		2009	
	Count	%	Count	%	Count	%
Less than one year	10	3%	5	2%	6	2%
1	27	7%	17	5%	25	8%
2	26	7%	34	11%	30	10%
3	29	8%	22	7%	24	8%
4	20	5%	22	7%	19	6%
5	26	7%	23	7%	23	7%
6-9	41	11%	37	12%	44	14%
10-14	59	16%	41	13%	39	13%
15-19	40	11%	32	10%	29	9%
20-24	51	13%	32	10%	25	8%
25+	50	13%	45	15%	48	15%
Total	379	100%	310	100%	312	100%

## Years of Work Experience

	2005		2007		2009	
	Count	%	Count	%	Count	%
Less than three Years	0	0%	2	0%	1	0%
Three to four Years	92	5%	111	6%	155	8%
Five to Nine Years	461	25%	502	25%	537	26%
Ten to Fourteen Years	312	17%	304	15%	351	17%
Fifteen to Nineteen Years	263	14%	316	16%	263	13%
Twenty to Twenty Four Years	211	12%	227	11%	227	11%
Over Twenty Five Years	485	27%	528	27%	517	25%
Total	1,824	100%	1,990	100%	2,051	100%

## Years of Post Qualification Experience

	2005		2007		2009	
	Count	%	Count	%	Count	%
Less than three Years	271	15%	285	14%	374	18%
3 to 4 Years	198	11%	228	11%	244	12%
Five to Nine Years	336	18%	374	19%	397	19%
Ten to Fourteen Years	294	16%	298	15%	235	11%
Fifteen to Nineteen Years	213	12%	284	14%	275	13%
Twenty to Twenty Four Years	200	11%	183	9%	190	9%
Over Twenty Five Years	312	17%	338	17%	336	16%
Total	1,824	100%	1,990	100%	2,051	100%

## Area of Practice

The majority of survey respondents worked either in industry (47%) or for a professional services firm (43%). The remainder worked in public service (5%), in the not for profit sector (2%) or an educational institution (2%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
Industry	823	45%	998	50%	968	47%
Professional services firm	835	46%	825	41%	884	43%
Crown Corporation or Public Service	93	5%	101	5%	102	5%
Education	40	2%	37	2%	51	2%
Not for profit	29	2%	25	1%	33	2%
Other	4	0%	4	0%	13	1%
Total	1,824	100%	1,990	100%	2,051	100%

## Members in Professional Services

Most survey respondents working for a professional services firm work for a firm that predominantly provides accounting, auditing and tax services (92%). The remaining work for firms that provide other types of services (8%). Most respondents in professional services predominantly work for external clients (96%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
Predominantly Accounting, Auditing And Tax	749	90%	736	89%	808	92%
Predominantly Other Types Of Services.	86	10%	88	11%	73	8%
Total	835	100%	824	100%	881	100%

	2005		2007		2009	
	Count	%	Count	%	Count	%
Predominantly To External Clients	806	97%	797	97%	845	96%
Predominantly To Internal Clients	28	3%	25	3%	36	4%
Total	834	100%	822	100%	881	100%

**Members in Industry**

Survey respondents working in industry are most likely to be employed in oil and gas (45%), followed by financial services (8%) and utilities (7%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
Oil And Gas	322	41%	466	47%	439	45%
Financial Services	48	6%	63	6%	74	8%
Utilities	77	10%	87	9%	72	7%
Retail, Wholesale	42	5%	53	5%	49	5%
Construction	32	4%	42	4%	48	5%
Manufacturing	38	5%	47	5%	46	5%
Transportation, Distribution	35	4%	43	4%	43	4%
Real Estate and Building Management	28	4%	31	3%	40	4%
Software	18	2%	16	2%	20	2%
Telecommunications	23	3%	19	2%	17	2%
Mining	9	1%	19	2%	15	2%
Holding, Conglomerate	14	2%	11	1%	14	1%
Agriculture, Forestry Or Fisheries	14	2%	6	1%	12	1%
Hotels and Restaurants	6	1%	6	1%	7	1%
Arts, Entertainment, Leisure	4	1%	5	1%	7	1%
Pharmaceuticals and Chemicals	12	2%	7	1%	6	1%
Media, Communications and Publishing	7	1%	5	1%	6	1%
Other	49	6%	72	7%	53	5%
Total	778	100%	998	100%	968	100%

### Members in the public service

Municipal, provincial, federal government or one of their agencies (48%) employed the largest percentages of CAs in public service in 2008, followed by an office of the auditor general (14%), regulatory bodies and crown corporations (both 11%), hospital, library, health organization or social services organizations (8%) and boards and commissions (7%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
Municipal, provincial, federal government or one of their agencies	33	35%	38	38%	48	48%
An office of the auditor general	14	15%	14	14%	14	14%
Regulatory bodies	20	22%	22	22%	11	11%
Crown corporation	6	6%	12	12%	11	11%
Hospital, library, health organization or social services organization	8	9%	7	7%	8	8%
Board and commissions	8	9%	5	5%	7	7%
Other	4	4%	3	3%	0	0%
Total	93	100%	101	100%	99	100%

### Members in education

Members working in education were most likely to work for a university (41%) or college/CEGEP (35%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
University	21	54%	20	54%	21	41%
College/CEGEP	10	26%	12	32%	18	35%
Primary/Secondary School	6	15%	5	14%	6	12%
Other	2	5%	0	0%	6	12%
Total	39	100%	37	100%	51	100%

### Members in the non-profit sector

Members working in the non-profit sector were most likely to work for an industry, professional or trade association (39%) or a social or charitable organization (21%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
Industry, professional or trade association	11	39%	6	24%	13	39%
Social or charitable organizations	8	29%	10	40%	7	21%
Religious institutes	3	11%	4	16%	2	6%
Other	6	21%	5	20%	11	33%
Total	28	100%	25	100%	33	100%

## Size of Company

49% of members worked for companies that had at least 1,000 members globally. 32% of members worked for companies with under 100 employees.

	In province		In Canada		Globally	
	Count	%	Count	%	Count	%
1	73	4%	59	3%	58	3%
2	30	2%	19	1%	14	1%
3-5	84	4%	57	3%	55	3%
6-9	93	5%	70	4%	68	4%
10-24	193	10%	153	9%	140	8%
25-49	160	8%	113	6%	106	6%
50-99	183	9%	143	8%	129	7%
100-249	226	11%	142	8%	135	8%
250-499	224	11%	101	6%	87	5%
500-999	326	16%	116	7%	90	5%
1000+	388	20%	810	45%	858	49%
Total	1,980	100%	1,783	100%	1,740	100%

## Time worked in 2008

Almost all (86%) survey respondents worked full time for 12 months of the year in 2008. The remaining respondents either worked part time or worked full time for less than 12 months.

	1 to 6 months		7 to 11 months		12 months		Total	
	%	Count	%	Count	%	Count	%	Count
Full time	2%	36	4%	83	86%	1,765	92%	1,884
Part time	1%	24	2%	34	5%	109	8%	167
Total	3%	60	6%	117	91%	1,874	100%	2,051

**Billable hours per week**

	2007		2009	
Zero to 20	77	11%	123	15%
21 to 30	250	36%	333	40%
31 to 40	254	36%	293	35%
Over 40	121	17%	83	10%
Total	702	100%	832	100%

**Billing rate**

	2007		2009	
Under \$150/hr	160	22%	108	14%
\$150 to <\$200/hr	136	19%	152	19%
\$200 to <\$300/hr	234	32%	261	33%
\$300 to <\$500/hr	137	19%	201	25%
\$500/hr+	64	9%	70	9%
Total	731	100%	792	100%

## Job Title

Members most commonly have the titles of Manager (15%), CFO or Senior Auditor/Accountant (both 10%) or Senior Manager, Controller/Comptroller or CA firm partner (all 9%).

	2005		2007		2009	
Manager	248	14%	316	16%	315	15%
Chief Financial Officer (CFO)	148	8%	213	11%	202	10%
Senior Auditor/Accountant	175	10%	162	8%	196	10%
Senior Manager	159	9%	178	9%	194	9%
Controller/Comptroller	168	9%	205	10%	184	9%
CA Firm Partner	202	11%	168	8%	182	9%
Director	58	3%	76	4%	87	4%
Tax Specialist	63	3%	56	3%	80	4%
Other Business Partner/Owner	88	5%	76	4%	68	3%
Vice President	65	4%	77	4%	64	3%
Sole Practitioner	89	5%	70	4%	63	3%
Analyst	65	4%	68	3%	62	3%
Consultant	32	2%	34	2%	50	2%
Auditor/Accountant	38	2%	34	2%	41	2%
President/CEO	19	1%	32	2%	36	2%
Principal	13	1%	29	1%	33	2%
Other Executive Management	20	1%	16	1%	25	1%
Associate/Assistant Manager	23	1%	20	1%	23	1%
Internal Auditor	16	1%	18	1%	18	1%
Senior Director	12	1%	14	1%	18	1%
Supervisor	27	1%	34	2%	17	1%
Professor, Lecturer Or Teacher	5	0%	10	1%	17	1%
Treasurer	13	1%	10	1%	12	1%
General Manager	11	1%	8	0%	11	1%
Associate/Assistant Director	10	1%	15	1%	8	0%
Senior Vice President	8	0%	5	0%	8	0%
Financial Advisor/Planner/Investment Advisor	5	0%	7	0%	3	0%
Assistant Vice President	3	0%	8	0%	2	0%
Junior Auditor/Accountant	2	0%	0	0%	1	0%
Other	39	2%	31	2%	31	2%
Total	1,824	100%	1,990	100%	2,051	100%

## Title of Direct Report

Members responding to the survey are most likely to report to a Partner/Owner (28%), President/CEO (15%) or CFO (11%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
Partner/Owner	171	12%	436	26%	479	28%
President/CEO	271	19%	279	17%	258	15%
Chief Financial Officer (CFO)	146	10%	201	12%	189	11%
Manager	137	9%	117	7%	132	8%
Vice President	71	5%	118	7%	115	7%
Controller/Comptroller	89	6%	119	7%	95	5%
Senior Manager	103	7%	82	5%	91	5%
Director	88	6%	71	4%	84	5%
Chair/Board Of Directors	32	2%	43	3%	48	3%
Other Executive Management	31	2%	31	2%	33	2%
Other	19	1%	19	1%	31	2%
Principal	133	9%	30	2%	29	2%
Senior Vice President	26	2%	22	1%	25	1%
Senior Director	24	2%	21	1%	20	1%
General Manager	26	2%	15	1%	18	1%
Supervisor	15	1%	11	1%	14	1%
Tax Specialist	14	1%	3	0%	13	1%
Professor, Lecturer Or Teacher	6	0%	3	0%	9	1%
Associate/Assistant Director	4	0%	9	1%	8	0%
Treasurer	9	1%	11	1%	6	0%
Senior Auditor/Accountant	9	1%	10	1%	6	0%
Analyst	2	0%	3	0%	5	0%
Junior Auditor/Accountant	0	0%	3	0%	5	0%
Assistant Vice President	1	0%	3	0%	4	0%
Auditor/Accountant	2	0%	0	0%	3	0%
Associate/Assistant Manager	1	0%	1	0%	2	0%
Consultant	2	0%	1	0%	1	0%
Internal Auditor	0	0%	0	0%	1	0%
None	13	1%	13	1%	12	1%
Total	1,445	100%	1,675	100%	1,736	100%

## Number of Direct Reports

In 2008, 69% of members had at least one direct report, and 15% had 10 or more. 69% of members had at least one indirect report, 32% had 10 or more.

	2005		2007		2009	
	Count	%	Count	%	Count	%
None	497	27%	578	29%	635	31%
1	149	8%	151	8%	163	8%
2	152	8%	179	9%	165	8%
3	179	10%	194	10%	187	9%
4	125	7%	168	8%	163	8%
5	180	10%	192	10%	191	9%
6-9	227	12%	233	12%	244	12%
10-14	146	8%	155	8%	142	7%
15-19	57	3%	55	3%	53	3%
20-24	40	2%	35	2%	44	2%
25+	72	4%	50	3%	64	3%
Total	1,824	100%	1,990	100%	2,051	100%

## Number of Indirect Reports

	2007		2009	
	Count	%	Count	%
None	495	25%	634	31%
1	122	6%	126	6%
2	154	8%	119	6%
3	146	7%	112	5%
4	108	5%	109	5%
5	136	7%	108	5%
6-9	167	8%	194	9%
10-14	193	10%	192	9%
15-19	111	6%	99	5%
20-24	79	4%	93	5%
25+	279	14%	265	13%
Total	1,990	100%	2,051	100%

## Major Activities of Members

The tables below show the extent to which members are involved in specific activities. More than 60% of members who provide professional services spend at least some of their work time in taxation, financial statement review, financial statement compilation, financial accounting and financial statement audit.

	Somewhat		A lot		Somewhat/ A Lot	
	Count	%	Count	%	Count	%
Taxation	315	37%	371	44%	686	81%
Financial statement review	327	39%	283	34%	610	72%
Financial statement compilation	262	31%	316	37%	578	68%
Financial accounting	377	45%	170	20%	547	65%
Financial statement audit	231	27%	296	35%	527	62%
Other business advisory or consulting services	342	41%	60	7%	402	48%
New business development	308	36%	37	4%	345	41%
Performance measurement	241	29%	49	6%	290	34%
Personal financial planning/wealth management	208	25%	18	2%	226	27%
Business valuation	153	18%	46	5%	199	24%
Corporate finance advisory (including M&A advisor)	147	17%	42	5%	189	22%
Control and risk management	134	16%	30	4%	164	19%
Other assurance services (including IT audit & IS)	100	12%	18	2%	118	14%
Investigative and Forensic accounting	39	5%	16	2%	55	7%
Information technology restructuring	45	5%	9	1%	54	6%
Insolvency and restructuring	35	4%	14	2%	49	6%

Of members who do not provide professional services, more than 60% spend at least some of their work time in financial analysis, financial accounting, internal control and risk management, general management/administration, performance measurement, strategy development and planning and taxation.

	Somewhat		A lot		Somewhat/A Lot	
	Count	%	Count	%	Count	%
Financial analysis	616	53%	440	38%	1,056	91%
Financial accounting	502	43%	481	41%	983	84%
Internal Control and Risk Management	712	61%	167	14%	879	75%
General management, administration	669	57%	202	17%	871	75%
Performance measurement	648	56%	142	12%	790	68%
Strategy development and planning	561	48%	184	16%	745	64%
Taxation	555	48%	154	13%	709	61%
Corporate finance (Financing, M&A)	495	42%	174	15%	669	57%
Management accounting/cost accounting	550	47%	118	10%	668	57%
Human resources	583	50%	54	5%	637	55%
Information technology	425	36%	51	4%	476	41%
Audit (Internal/Government)	324	28%	83	7%	407	35%

New business development	300	26%	68	6%	368	32%
Teaching	276	24%	34	3%	310	27%
Law	232	20%	14	1%	246	21%
Public affairs and communications	215	18%	28	2%	243	21%
Product and/or service development	154	13%	20	2%	174	15%
Marketing and sales	131	11%	19	2%	150	13%

## Major Responsibilities of Members – Professional Services

More than 30% of members working in professional services had client relationship management responsibility for most/all clients for the following activities: taxation, financial statement compilation, financial statement review, and financial statement audit.

	CRM responsibility for most clients		CRM responsibility for all clients		CRM responsibility for most/all clients	
	Count	%	Count	%	Count	%
Taxation	201	24%	151	18%	352	42%
Financial statement compilation	176	21%	156	18%	332	39%
Financial statement review	171	20%	145	17%	316	37%
Financial statement audit	157	19%	116	14%	273	32%
Financial accounting	116	14%	106	13%	222	26%
New Business Development	63	7%	73	9%	136	16%
Other Business Advisory, or Consulting services	52	6%	80	9%	132	16%
Personal Financial Planning/Wealth Management	39	5%	48	6%	87	10%
Performance Measurement	42	5%	35	4%	77	9%
Business valuation	38	5%	35	4%	73	9%
Control and Risk Management	28	3%	30	4%	58	7%
Corporate Finance Advisory (including M&A advisor Control and Risk Management)	27	3%	28	3%	55	7%
Other assurance services (including IT audit & IS Financial accounting)	21	2%	17	2%	38	5%
Investigative and Forensic Accounting	11	1%	17	2%	28	3%
Information Technology Consulting	9	1%	18	2%	27	3%
Insolvency and Restructuring	9	1%	12	1%	21	2%

## Major Responsibilities of Members – Not In Professional Services

More than 60% of members working outside of professional services had partial/overall responsibility for the following activities: financial analysis, financial accounting, internal control/risk management, general management/administration, performance measurement and taxation.

	Partial Responsibility		Overall Responsibility		Partial/Overall responsibility	
	Count	%	Count	%	Count	%
Financial Analysis	445	38%	509	44%	954	82%
Financial Accounting	338	29%	605	52%	943	81%
Internal Control and Risk Management	456	39%	363	31%	819	70%
General Management, Administration	587	50%	165	14%	752	65%
Performance Measurement	499	43%	245	21%	744	64%
Taxation	258	22%	440	38%	698	60%
Management Accounting/Cost accounting	245	21%	420	36%	665	57%
Strategy Development and Planning	538	46%	104	9%	642	55%
Corporate Finance (Financing, M&A)	352	30%	260	22%	612	53%
Human Resources	408	35%	116	10%	524	45%
Audit (Internal/Government)	234	20%	216	19%	450	39%
Information Technology	277	24%	145	12%	422	36%
New Business Development	241	21%	52	4%	293	25%
Teaching	208	18%	44	4%	252	22%
Law	180	15%	69	6%	249	21%
Public Affairs and Communications	183	16%	39	3%	222	19%
Product and/or Service Development	134	12%	29	2%	163	14%
Marketing and Sales	115	10%	33	3%	148	13%

## Compensation Governed by a Collective Bargaining Agreement

Compensation was governed by a collective bargaining agreement for 2% of members in Alberta.

	2005	2007	2009
Municipal, provincial, federal government or one of their agencies	30%	29%	29%
An office of the auditor general	29%	7%	21%
Board and commissions	0%	20%	0%
Regulatory bodies	0%	0%	0%
Crown corporation	0%	0%	0%
Hospital, library, health organization or social services organization	13%	0%	13%
Other government agencies	0%	0%	0%
University	52%	45%	43%
College/CEGEP	30%	50%	56%
Primary/Secondary School	17%	0%	17%
Other education	0%	0%	0%
All	3%	2%	2%

## Professional Designations and Post Graduate Degrees

CPA, Master of Taxation and other Masters degrees (3%) are the post graduate degree/designations most frequently held by CAs.

	2005		2007		2009	
	Count	%	Count	%	Count	%
Certified Public Accountant or CPA	61	3%	64	3%	64	3%
Master of Taxation and/or Accounting	12	1%	33	2%	61	3%
Other Masters Degree	16	1%	39	2%	52	3%
Chartered Financial Analyst or CFA	41	2%	47	2%	50	2%
Master of Business Administration (MBA)	65	4%	65	3%	49	2%
Chartered Accountant or CA (from a country other than Canada)	46	3%	60	3%	47	2%
CBV or CA•CBV	31	2%	36	2%	41	2%
Certified Financial Planner or CFP	50	3%	41	2%	33	2%
Certified Management Accountant or CMA	35	2%	33	2%	32	2%
CIA or CA•CIA	19	1%	21	1%	25	1%
CISA or CA•CISA	15	1%	15	1%	17	1%
CA•IT	16	1%	15	1%	10	0%
Certified General Accountant or CGA	4	0%	12	1%	10	0%
Certified Management Consultant or CMC	10	1%	8	0%	9	0%
CIRP or CA•CIRP	14	1%	15	1%	8	0%
CA•IFA	10	1%	13	1%	8	0%
LLB/Lawyer	5	0%	7	0%	9	0%
Engineer P.Eng.	2	0%	4	0%	2	0%
A Doctorate degree	4	0%	3	0%	1	0%

Diplôme de sciences administratives (D.S.A.)	0	0%	2	0%	1	0%
Diplôme d'études supérieures spécialisées (D.E.S.S.)	1	0%	1	0%	1	0%
Pl. Fin.	0	0%	0	0%	2	0%
Other	87	5%	137	7%	110	5%
None	1,169	64%	1,435	72%	1,517	74%
Total	1,824	100%	1,990	100%	2,051	100%

## Importance of a CA and accounting designations

For your primary job would someone with a CA designation be paid less, the same or more than someone with a Canadian accounting designation other than a CA?	Less		Same		More		A CA designation is required to hold this position	
	Count	%	Count	%	Count	%	Count	%
	2009	279	16%	647	37%	426	24%	393
2007	193	11%	634	38%	457	27%	400	24%
2005	166	11%	533	37%	448	31%	298	21%

For your primary job would someone with a CA designation be paid less, the same or more than someone without an accounting designation?	Less		Same		More		An accounting designation is required to hold this position, though not necessarily a CA designation	
	Count	%	Count	%	Count	%	Count	%
	2009	152	11%	258	19%	544	40%	401
2007	130	10%	215	17%	570	44%	369	29%
2005	128	11%	190	17%	537	47%	293	26%

## Age

67% of members responding to the survey are less than 45 years of age.

	2005		2007		2009	
	Count	%	Count	%	Count	%
Under 35	624	34%	689	35%	792	39%
35-44	570	31%	625	31%	578	28%
45-54	423	23%	453	23%	440	22%
55-64	179	10%	195	10%	199	10%
65 and over	28	2%	27	1%	35	2%
Total	1,824	100%	1,989	100%	2,044	100%

## Section 2: Compensation

### Overall Compensation

The table below shows the mean (average), median and top and bottom quartiles for member compensation from either employment or business. Figures below include members who worked at least one full month in 2008. Compensation of those who worked less than full-time for 12 months was annualized based on a 35 hour work week.

	2005	% Change 2005-2007	2007	% Change 2007-2009	2009
Count	1,824		1,990		2,051
Mean	\$166,373	27.6%	\$212,314	0.7%	\$213,850
Median	\$117,600	17.3%	\$138,000	4.1%	\$143,700
Percentile 25	\$80,000	22.0%	\$97,582	3.0%	\$100,500
Percentile 75	\$187,729	15.6%	\$217,000	6.0%	\$230,000

### Compensation of Owners

313 CAs who responded owned a business in 2008. Of these, 182 are partners in a CA firm, 63 are Sole Practitioners and 68 owned another type of business.

		Owner of CA Firm	Sole	Partner	Owner of Another Business
2009	Count	245	63	182	68
	Mean	\$294,909	\$262,567	\$306,105	\$652,662
	Median	\$250,000	\$170,000	\$265,000	\$250,000
	Percentile 25	\$150,000	\$100,625	\$175,000	\$190,000
	Percentile 75	\$356,789	\$356,789	\$358,000	\$725,000
2007	Count	238	70	168	76
	Mean	\$261,655	\$174,736	\$297,871	\$461,495
	Median	\$219,000	\$125,000	\$250,000	\$225,000
	Percentile 25	\$146,000	\$95,000	\$175,000	\$150,000
	Percentile 75	\$350,000	\$200,000	\$378,571	\$534,000
2005	Count	291	89	202	88
	Mean	\$209,245	\$139,299	\$240,064	\$419,690
	Median	\$178,000	\$120,000	\$205,082	\$205,000
	Percentile 25	\$120,000	\$80,000	\$150,000	\$127,500
	Percentile 75	\$250,000	\$162,000	\$295,000	\$368,000

## Compensation of Non-Owners

The first table below shows base, total non-base and total compensation statistics for members who did not own their own business in 2008. The second table below shows the percentage of members who received each type of non-base compensation in 2008 and statistics on the amount they received. Compensation was annualized using a 35 hour work week for members who did not work full time for the entire year.

		Base compensation	Total non-base compensation	Total compensation (non-owners)
2009	Count	1,738	1,738	1,738
	Mean	\$134,918	\$50,337	\$185,255
	Median	\$114,273	\$12,500	\$135,000
	Percentile 25	\$90,000	\$4,000	\$97,500
	Percentile 75	\$150,000	\$39,935	\$198,857
2007	Count	1,676	1,676	1,676
	Mean	\$122,919	\$71,090	\$194,008
	Median	\$105,000	\$16,000	\$128,000
	Percentile 25	\$84,998	\$5,375	\$93,950
	Percentile 75	\$140,000	\$45,000	\$190,000
2005	Count	1,445	1,445	1,445
	Mean	\$104,161	\$38,152	\$142,313
	Median	\$90,000	\$9,900	\$104,500
	Percentile 25	\$70,000	\$2,172	\$75,600
	Percentile 75	\$120,000	\$31,720	\$160,400

## Non-Base Compensation (non-owners)

	Profit Sharing	Bonus	Overtime	Commissions	Allowances	Other Non-base
Count	436	1,234	253	45	383	329
Mean	\$34,233	\$37,094	\$4,924	\$49,857	\$9,663	\$59,560
Median	\$10,000	\$14,556	\$3,000	\$6,000	\$4,600	\$11,750
Percentile 25	\$3,000	\$6,000	\$1,500	\$1,333	\$1,200	\$3,875
Percentile 75	\$30,000	\$32,813	\$6,500	\$30,000	\$10,000	\$45,000

**Compensation for Overtime (non-owners)**

Of the 14% of members (who are non-owners) who are compensated for overtime, the largest percentage are compensated through a credit of hours.

	2005		2007		2009	
	Count	%	Count	%	Count	%
Monetarily at my regular rate	67	44%	75	29%	50	20%
Monetarily at higher than my regular rate	25	17%	30	12%	32	13%
Through a credit of hours	18	12%	73	28%	101	40%
Through a combination of the above	29	19%	53	20%	45	18%
Through another method	12	8%	28	11%	22	9%
Total	151	100%	259	100%	250	100%

**Compensation by CMA/CA**

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Lethbridge	60	\$261,374	\$114,375	\$85,660	\$146,000
Calgary	1,142	\$240,666	\$157,650	\$115,000	\$250,000
Edmonton	591	\$175,014	\$125,000	\$93,992	\$192,000
Red Deer	59	\$164,423	\$122,200	\$83,990	\$220,000
Grande Prairie	40	\$159,358	\$114,572	\$90,100	\$178,500
Medicine Hat	26	\$125,061	\$88,300	\$71,700	\$144,000
Other Alberta	133	\$190,407	\$130,000	\$91,000	\$210,000

**Non-owners only**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Calgary	\$146,427	\$125,000	\$67,597	\$20,000	\$214,024	\$151,000	\$112,000	\$229,000	1,007
Edmonton	\$125,638	\$104,000	\$26,383	\$9,000	\$152,021	\$115,000	\$90,000	\$162,120	509
Red Deer	\$104,889	\$94,500	\$17,936	\$7,500	\$122,826	\$106,000	\$79,000	\$143,500	45
Lethbridge	\$105,037	\$85,000	\$16,515	\$6,637	\$121,553	\$97,045	\$80,000	\$126,000	46
Grande Prairie	\$98,133	\$91,200	\$5,727	\$4,364	\$103,860	\$93,366	\$80,000	\$117,818	27
Other	\$104,661	\$90,575	\$41,003	\$9,250	\$145,664	\$98,750	\$78,495	\$143,200	104

**Compensation by Year Received CA**

Average compensation for a new CA is \$81,841 and rises with each year of experience. Average compensation for CAs with five years post qualifying experience is \$156,915 and \$336,912 for those with 25-29 years post qualifying experience.

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
2009	84	\$73,493	\$69,362	\$59,513	\$78,975
2008	180	\$81,841	\$77,755	\$68,997	\$90,000
2007	161	\$93,985	\$90,000	\$77,625	\$103,000
2006	135	\$113,692	\$100,000	\$89,500	\$124,500
2005	101	\$141,021	\$117,818	\$100,000	\$141,000
2004	104	\$156,915	\$125,000	\$105,000	\$155,500
1999-2003	365	\$173,842	\$143,300	\$118,000	\$186,800
1994-1998	231	\$263,769	\$192,000	\$146,000	\$269,050
1989-1993	276	\$289,717	\$186,334	\$138,075	\$283,505
1984-1988	190	\$285,209	\$218,966	\$152,500	\$350,000
1979-1983	159	\$363,819	\$236,000	\$150,001	\$390,267
1974-1978	97	\$336,912	\$240,000	\$171,000	\$350,000
<1974	52	\$264,832	\$162,750	\$111,000	\$308,601
Total	2,135	\$194,763	\$132,806	\$93,520	\$205,000

\*were not a CA during the compensation reporting period

**Non-owners only**

	Base compensation		Total non-base compensation				Total compensation (non-owners)		
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
2008	\$75,625	\$73,076	\$5,753	\$4,000	\$81,378	\$77,505	\$68,995	\$89,250	178
2007	\$84,521	\$80,000	\$9,105	\$5,000	\$93,626	\$89,801	\$77,500	\$103,000	159
2006	\$97,396	\$92,000	\$14,619	\$8,520	\$112,015	\$100,000	\$89,150	\$122,850	132
2005	\$120,791	\$100,000	\$22,088	\$12,000	\$142,879	\$117,909	\$100,175	\$141,500	96
2004	\$112,739	\$105,000	\$45,339	\$17,600	\$158,078	\$124,173	\$105,000	\$156,000	98
1999-2003	\$130,525	\$119,808	\$37,282	\$14,500	\$167,807	\$140,000	\$115,000	\$180,277	315
1994-1998	\$161,173	\$141,000	\$77,286	\$30,000	\$238,460	\$183,500	\$143,931	\$245,455	183
1989-1993	\$167,292	\$140,000	\$91,061	\$30,000	\$258,353	\$179,922	\$134,850	\$264,000	230
1984-1988	\$171,044	\$154,059	\$87,090	\$32,500	\$258,134	\$200,000	\$147,000	\$300,000	146
1979-1983	\$184,900	\$151,000	\$76,903	\$20,500	\$261,803	\$204,333	\$137,283	\$270,550	108
1974-1978	\$186,884	\$165,000	\$124,778	\$21,000	\$311,662	\$210,000	\$143,340	\$350,000	63
<1974	\$209,481	\$129,956	\$26,904	\$6,000	\$236,385	\$143,992	\$109,000	\$265,000	30

**Compensation by Year Received CA & CMA/CA**

		Total compensation (includes owners and non-owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
Calgary	2004-2008	350	\$124,190	\$106,000	\$87,240	\$130,000
	1999-2003	199	\$193,308	\$157,500	\$132,500	\$205,000
	1994-1998	146	\$297,252	\$199,000	\$154,000	\$280,000
	1989-1993	155	\$291,460	\$219,300	\$152,727	\$310,000
	1984-1988	115	\$302,261	\$225,000	\$160,001	\$367,000
	1979-1983	96	\$436,545	\$240,000	\$181,875	\$442,500
	1974-1978	55	\$363,505	\$228,000	\$150,000	\$462,000
	<1974	26	\$294,970	\$185,000	\$109,000	\$300,001
Edmonton	2004-2008	205	\$100,211	\$88,800	\$72,502	\$106,000
	1999-2003	110	\$149,022	\$124,370	\$104,000	\$150,000
	1994-1998	52	\$198,476	\$171,175	\$127,750	\$243,125
	1989-1993	82	\$235,660	\$153,325	\$125,000	\$237,500
	1984-1988	49	\$271,130	\$202,000	\$150,000	\$325,000
	1979-1983	43	\$255,638	\$225,001	\$115,000	\$325,000
	1974-1978	30	\$264,686	\$212,500	\$171,000	\$350,000
	<1974	20	\$231,713	\$130,724	\$105,000	\$366,500
Lethbridge	2004-2008	22	\$81,935	\$82,500	\$66,500	\$97,091
	1999-2003	5	\$105,439	\$103,555		
	1994-1998	9	\$238,670	\$140,000		
	1989-1993	12	\$542,998	\$137,760		
	1984-1988	7	\$264,149	\$242,500		
Red Deer	2004-2008	24	\$91,447	\$80,600	\$69,485	\$94,000
	1999-2003	11	\$175,355	\$143,500		
	1994-1998	13	\$200,579	\$145,000		
Other	2004-2008	80	\$97,080	\$87,125	\$73,250	\$104,100

1999-2003	40	\$153,384	\$120,250	\$94,700	\$181,500
1994-1998	11	\$223,236	\$205,000		
1989-1993	22	\$353,310	\$162,559	\$124,444	\$250,000
1984-1988	16	\$231,634	\$217,500		
1979-1983	15	\$220,461	\$211,056		
1974-1978	9	\$259,885	\$260,000		
<1974	6	\$244,629	\$186,500		

**Non-owners only**

		Base compensation		Total non-base compensation		Total compensation (includes owners and non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Calgary	2004-2008	\$101,353	\$95,000	\$23,378	\$10,000	\$124,731	\$106,000	\$88,000	\$130,501	346
	1999-2003	\$142,396	\$130,000	\$49,094	\$23,000	\$191,489	\$156,900	\$132,500	\$201,818	183
	1994-1998	\$168,724	\$150,000	\$94,489	\$34,500	\$263,213	\$194,801	\$153,250	\$255,400	124
	1989-1993	\$169,881	\$155,727	\$108,156	\$45,000	\$278,037	\$215,000	\$150,000	\$302,000	138
	1984-1988	\$184,455	\$160,000	\$110,610	\$49,831	\$295,064	\$222,466	\$160,001	\$357,471	94
	1979-1983	\$191,050	\$160,000	\$105,807	\$40,000	\$296,857	\$214,000	\$158,000	\$280,000	65
	1974-1978	\$188,880	\$173,900	\$165,186	\$32,500	\$354,066	\$210,000	\$150,000	\$448,500	40
	<1974	\$273,400	\$150,000	\$27,833	\$11,600	\$301,233	\$200,000			17
Edmonton	2004-2008	\$89,020	\$82,750	\$9,324	\$5,000	\$98,344	\$88,000	\$72,100	\$103,750	200
	1999-2003	\$117,804	\$107,903	\$23,457	\$10,000	\$141,260	\$123,500	\$102,310	\$148,988	98
	1994-1998	\$146,594	\$140,000	\$44,034	\$30,001	\$190,628	\$170,001	\$121,000	\$219,927	39
	1989-1993	\$171,385	\$130,100	\$44,941	\$18,000	\$216,326	\$149,200	\$120,500	\$196,000	71
	1984-1988	\$145,525	\$139,250	\$49,124	\$14,000	\$194,649	\$176,338	\$129,903	\$224,090	36
	1979-1983	\$190,234	\$150,000	\$38,179	\$9,000	\$228,412	\$160,000	\$108,500	\$320,600	33
	1974-1978	\$182,548	\$150,000	\$54,098	\$18,000	\$236,646	\$183,000	\$132,000	\$329,065	21
	<1974	\$124,148	\$109,375	\$17,531	\$5,000	\$141,679	\$115,000			11
Other	2004-2008	\$81,441	\$77,250	\$8,646	\$5,700	\$90,087	\$84,000	\$69,970	\$97,000	117
	1999-2003	\$103,304	\$94,750	\$13,557	\$7,350	\$116,860	\$103,377	\$91,975	\$130,100	34
	1994-1998	\$142,791	\$118,200	\$35,467	\$7,250	\$178,258	\$131,750	\$116,500	\$180,500	20
	1989-1993	\$136,443	\$124,444	\$134,649	\$9,261	\$271,093	\$124,900	\$109,000	\$156,000	21
	1984-1988	\$149,671	\$133,500	\$34,341	\$21,200	\$184,012	\$148,700			16
	1979-1983	\$127,322	\$100,748	\$16,823	\$7,000	\$144,145	\$114,800			10

## Compensation by Years of Service in Organization

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Less than one year	195	\$172,609	\$126,000	\$96,000	\$166,000
1	174	\$135,072	\$115,000	\$96,000	\$149,250
2	232	\$188,960	\$130,000	\$97,900	\$177,973
3	258	\$172,325	\$135,000	\$93,000	\$200,000
4	192	\$156,140	\$105,600	\$79,796	\$170,675
5	182	\$168,756	\$124,472	\$92,000	\$195,621
6-9	321	\$232,095	\$148,000	\$112,500	\$250,000
10-14	206	\$274,061	\$202,233	\$140,000	\$297,000
15-19	119	\$339,833	\$215,000	\$143,700	\$390,000
20-24	76	\$375,110	\$230,050	\$137,200	\$322,800
25+	96	\$339,032	\$260,000	\$177,375	\$410,000
Total	2,051	\$213,850	\$143,700	\$100,500	\$230,000

## Comparison With 2005 and 2007 Compensation Survey Data

	2005		2007		2009	
	Total compensation (includes owners and non-owners)		Total compensation (includes owners and non-owners)		Total compensation (includes owners and non-owners)	
	Mean	Median	Mean	Median	Mean	Median
Less than one year	\$138,004	\$102,375	\$175,262	\$121,392	\$172,609	\$126,000
1	\$111,025	\$92,000	\$190,478	\$124,000	\$135,072	\$115,000
2	\$137,724	\$103,091	\$200,664	\$121,200	\$188,960	\$130,000
3	\$129,649	\$97,400	\$170,032	\$122,000	\$172,325	\$135,000
4	\$122,012	\$85,231	\$154,448	\$110,000	\$156,140	\$105,600
5	\$134,485	\$92,500	\$231,301	\$120,000	\$168,756	\$124,472
6-9	\$176,229	\$120,000	\$212,497	\$137,000	\$232,095	\$148,000
10-14	\$206,168	\$155,000	\$250,508	\$167,556	\$274,061	\$202,233
15-19	\$196,481	\$165,000	\$266,631	\$191,500	\$339,833	\$215,000
20-24	\$255,303	\$200,000	\$360,836	\$219,500	\$375,110	\$230,050
25+	\$307,123	\$201,500	\$270,410	\$188,500	\$339,032	\$260,000
Total	\$166,373	\$117,600	\$212,314	\$138,000	\$213,850	\$143,700

**Non-owners only (2009)**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Less than one year	\$143,531	\$109,545	\$30,004	\$8,000	\$173,536	\$126,750	\$96,500	\$166,143	192
1	\$111,350	\$100,000	\$21,727	\$10,000	\$133,077	\$115,000	\$95,900	\$147,434	163
2	\$123,939	\$110,000	\$44,424	\$12,500	\$168,362	\$130,000	\$97,800	\$175,946	221
3	\$125,813	\$110,000	\$43,277	\$13,000	\$169,090	\$132,950	\$91,000	\$200,000	246
4	\$105,595	\$90,000	\$33,415	\$10,000	\$139,011	\$99,370	\$78,301	\$163,000	179
5	\$125,818	\$107,878	\$34,624	\$10,000	\$160,442	\$117,125	\$91,318	\$181,000	164
6-9	\$144,205	\$116,725	\$65,115	\$17,000	\$209,320	\$139,533	\$103,060	\$224,500	264
10-14	\$172,958	\$145,000	\$80,168	\$27,335	\$253,127	\$184,000	\$130,409	\$270,000	152
15-19	\$168,432	\$147,100	\$135,403	\$30,000	\$303,835	\$190,000	\$137,000	\$271,000	81
20-24	\$168,123	\$150,000	\$66,008	\$22,400	\$234,131	\$162,134	\$124,000	\$242,500	43
25+	\$171,866	\$150,000	\$87,190	\$17,000	\$259,056	\$180,000	\$140,750	\$320,000	33

**Compensation by Years as Owner**

	Total compensation (owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Less than one year	6	\$125,167	\$125,500	.	.
1	25	\$162,577	\$137,500	\$110,000	\$166,000
2	30	\$370,563	\$180,000	\$130,000	\$303,000
3	24	\$295,456	\$200,000	\$164,000	\$287,500
4	19	\$377,666	\$213,000	.	.
5	23	\$343,173	\$250,000	\$200,000	\$510,000
6-9	44	\$340,154	\$250,000	\$177,000	\$352,000
10-14	39	\$445,157	\$325,000	\$247,000	\$500,000
15-19	29	\$437,733	\$316,000	\$200,000	\$560,000
20-24	25	\$624,077	\$330,000	\$185,000	\$505,000
25+	51	\$356,625	\$300,000	\$215,000	\$450,000
Total	315	\$371,123	\$250,000	\$155,000	\$390,000

**Comparison With 2005 and 2007 Compensation Survey Data**

	2005		2007		2009	
	Total compensation (includes owners and non-owners)		Total compensation (includes owners and non-owners)		Total compensation (includes owners and non-owners)	
	Mean	Median	Mean	Median	Mean	Median
Less than one year	\$170,200	\$141,000	\$179,182	\$150,000	\$125,167	\$125,500
1	\$141,700	\$110,000	\$423,137	\$170,000	\$162,577	\$137,500
2	\$218,627	\$151,500	\$207,055	\$170,273	\$370,563	\$180,000
3	\$177,011	\$156,000	\$244,792	\$195,000	\$295,456	\$200,000
4	\$276,428	\$215,000	\$286,264	\$235,000	\$377,666	\$213,000
5	\$242,644	\$155,000	\$275,674	\$240,000	\$343,173	\$250,000
6-9	\$355,891	\$220,000	\$509,231	\$265,000	\$340,154	\$250,000
10-14	\$266,820	\$200,000	\$295,214	\$220,000	\$445,157	\$325,000
15-19	\$239,789	\$200,000	\$278,631	\$250,195	\$437,733	\$316,000
20-24	\$245,461	\$200,000	\$365,709	\$282,500	\$624,077	\$330,000
25+	\$343,927	\$180,000	\$237,600	\$195,000	\$356,625	\$300,000
Total	\$258,109	\$186,000	\$307,771	\$216,000	\$371,123	\$250,000

**Compensation by Years of Work Experience**

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Three to four Years	155	\$85,956	\$76,000	\$69,000	\$89,801
Five to Nine Years	537	\$123,657	\$105,361	\$87,250	\$135,000
Ten to Fourteen Years	351	\$176,704	\$143,500	\$111,325	\$189,000
Fifteen to Nineteen Years	263	\$254,729	\$185,000	\$134,850	\$264,000
Twenty to Twenty Four Years	227	\$264,370	\$186,667	\$142,400	\$292,000
Over Twenty Five Years	517	\$328,434	\$219,500	\$144,300	\$350,000
Total	2,051	\$213,850	\$143,700	\$100,500	\$230,000

**Comparison With 2005 and 2007 Compensation Survey Data**

	2005		2007		2009	
	Total compensation (includes owners and non-owners)		Total compensation (includes owners and non-owners)		Total compensation (includes owners and non-owners)	
	Mean	Median	Mean	Median	Mean	Median
Three to four Years	\$71,752	\$57,250	\$75,412	\$72,500	\$85,956	\$76,000
Five to Nine Years	\$91,293	\$77,100	\$116,487	\$99,167	\$123,657	\$105,361
Ten to Fourteen Years	\$149,880	\$111,861	\$174,062	\$140,000	\$176,704	\$143,500
Fifteen to Nineteen Years	\$177,037	\$139,000	\$247,811	\$160,000	\$254,729	\$185,000
Twenty to Twenty Four Years	\$213,646	\$168,000	\$357,486	\$180,000	\$264,370	\$186,667
Over Twenty Five Years	\$239,949	\$167,000	\$271,121	\$190,000	\$328,434	\$219,500
Total	\$166,373	\$117,600	\$212,314	\$138,000	\$213,850	\$143,700

**Non-owners only (2009)**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Three to four Years	\$75,620	\$71,000	\$6,911	\$4,000	\$82,530	\$76,000	\$69,000	\$89,000	153
Five to Nine Years	\$102,515	\$94,250	\$19,399	\$10,000	\$121,914	\$105,000	\$87,000	\$132,751	516
Ten to Fourteen Years	\$129,675	\$118,000	\$40,164	\$13,791	\$169,838	\$140,000	\$110,500	\$180,277	309
Fifteen to Nineteen Years	\$162,793	\$140,000	\$75,889	\$28,250	\$238,681	\$182,750	\$132,903	\$245,477	212
Twenty to Twenty Four Years	\$168,505	\$140,000	\$83,746	\$30,000	\$252,251	\$180,000	\$139,000	\$269,500	191
Over Twenty Five Years	\$177,538	\$150,000	\$89,673	\$21,000	\$267,211	\$194,500	\$134,843	\$299,400	356

**Compensation by Years of Post CA Qualification Experience**

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Less than three Years	374	\$90,993	\$85,000	\$72,900	\$98,700
3 to 4 Years	244	\$129,308	\$112,000	\$93,167	\$137,750
Five to Nine Years	397	\$173,886	\$138,000	\$114,000	\$178,000
Ten to Fourteen Years	235	\$238,279	\$182,501	\$139,000	\$250,000
Fifteen to Nineteen Years	275	\$270,930	\$187,000	\$138,151	\$280,000
Twenty to Twenty Four Years	190	\$300,644	\$225,000	\$155,000	\$371,000
Over Twenty Five Years	336	\$346,332	\$226,800	\$144,650	\$355,894
Total	2,051	\$213,850	\$143,700	\$100,500	\$230,000

**Comparison With 2005 and 2007 Compensation Survey Data**

	2005		2007		2009	
	Total compensation (includes owners and non-owners)		Total compensation (includes owners and non-owners)		Total compensation (includes owners and non-owners)	
	Mean	Median	Mean	Median	Mean	Median
Less than three Years	\$75,098	\$62,000	\$87,617	\$80,000	\$90,993	\$85,000
3 to 4 Years	\$90,215	\$79,080	\$119,425	\$100,100	\$129,308	\$112,000
Five to Nine Years	\$138,054	\$107,250	\$156,321	\$130,500	\$173,886	\$138,000
Ten to Fourteen Years	\$170,416	\$134,500	\$254,100	\$160,000	\$238,279	\$182,501
Fifteen to Nineteen Years	\$201,764	\$161,500	\$306,034	\$170,250	\$270,930	\$187,000
Twenty to Twenty Four Years	\$234,168	\$179,583	\$328,693	\$191,000	\$300,644	\$225,000
Over Twenty Five Years	\$253,054	\$169,000	\$263,479	\$194,850	\$346,332	\$226,800
Total	\$166,373	\$117,600	\$212,314	\$138,000	\$213,850	\$143,700

**Non-owners only**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Less than three Years	\$80,946	\$78,000	\$7,959	\$5,000	\$88,905	\$84,500	\$72,200	\$98,400	367
3 to 4 Years	\$110,562	\$96,145	\$18,621	\$10,000	\$129,182	\$112,000	\$93,000	\$137,500	239
Five to Nine Years	\$124,725	\$115,000	\$46,719	\$15,000	\$171,444	\$137,100	\$111,000	\$166,381	346
Ten to Fourteen Years	\$151,229	\$140,000	\$54,513	\$25,000	\$205,742	\$171,000	\$135,500	\$219,927	187
Fifteen to Nineteen Years	\$168,544	\$140,000	\$89,073	\$30,000	\$257,617	\$180,000	\$132,500	\$264,000	227
Twenty to Twenty Four Years	\$188,448	\$158,000	\$94,833	\$43,000	\$283,280	\$209,500	\$149,001	\$364,000	151
Over Twenty Five Years	\$181,931	\$150,000	\$86,949	\$20,000	\$268,880	\$198,333	\$135,567	\$300,001	221

## Compensation by Area of Practice

Compensation is highest for members in Industry (\$263,191), followed by Professional Services (\$174,192), Government (\$141,835), Not for profit (\$130,328) and Education (\$112,835).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Industry	968	\$263,191	\$171,175	\$130,000	\$262,500
Professional services firm	884	\$174,192	\$115,500	\$86,179	\$196,000
Crown Corporation or Public Service	102	\$141,835	\$120,500	\$99,000	\$155,002
Not for profit	33	\$130,328	\$121,800	\$103,000	\$143,000
Education	51	\$112,835	\$100,000	\$84,000	\$130,639
Other	13	\$409,986	\$219,500	.	.
Total	2,051	\$213,850	\$143,700	\$100,500	\$230,000

## Comparison With 2005 and 2007 Compensation Survey Data

	2005 Total compensation (includes owners and non-owners)		2007 Total compensation (includes owners and non-owners)		2009 Total compensation (includes owners and non-owners)	
	Mean	Median	Mean	Median	Mean	Median
	Industry	\$200,131	\$138,000	\$265,559	\$160,000	\$263,191
Professional services firm	\$145,426	\$98,500	\$165,561	\$111,501	\$174,192	\$115,500
Crown Corporation or Public Service	\$104,076	\$87,450	\$128,277	\$108,000	\$141,835	\$120,500
Not for profit	\$106,621	\$86,000	\$112,506	\$106,000	\$130,328	\$121,800
Education	\$104,030	\$96,180	\$122,577	\$103,000	\$112,835	\$100,000
Other	\$98,625	\$80,500	\$146,458	\$129,250	\$409,986	\$219,500
Total	\$166,373	\$117,600	\$212,314	\$138,000	\$213,850	\$143,700

## Non-owners only

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Industry	\$155,904	\$132,000	\$83,302	\$30,000	\$239,206	\$167,780	\$128,600	\$255,000	922
Professional services firm	\$105,460	\$90,000	\$13,868	\$6,800	\$119,328	\$98,500	\$79,000	\$130,000	619
Other	\$255,843	\$118,125	\$20,368	\$1	\$276,211	\$157,500	.	.	11

### Compensation of Members in Professional Services

For members in professional services average compensation is lower among those working for firms providing predominantly audit and taxation functions (\$166,212) than those working in other areas of professional services (\$239,259). Compensation is similar among members providing services predominantly to internal (\$176,797) and external clients (\$172,072).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Predominantly Accounting, Auditing And Tax	808	\$166,212	\$112,924	\$85,250	\$181,000
Predominantly Other Types Of Services.	73	\$239,259	\$157,000	\$115,000	\$250,000
Total	881	\$172,265	\$115,480	\$86,158	\$195,000

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Predominantly To External Clients	845	\$172,072	\$115,000	\$86,000	\$192,000
Predominantly To Internal Clients	36	\$176,797	\$155,500	\$108,045	\$248,500
Total	881	\$172,265	\$115,480	\$86,158	\$195,000

**Business/Industry**

Compensation is highest for members working in Financial Services (\$357,079) and Retail/Wholesale (\$355,856).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Financial Services	74	\$357,079	\$207,500	\$140,000	\$356,800
Retail, Wholesale	49	\$355,856	\$159,000	\$122,200	\$298,800
Agriculture, Forestry Or Fisheries	12	\$308,363	\$142,500	.	.
Real Estate and Building Management	40	\$289,393	\$183,312	\$131,250	\$320,000
Construction	48	\$283,307	\$172,000	\$134,333	\$281,000
Holding, Conglomerate	14	\$271,439	\$215,667	.	.
Oil and Gas	439	\$263,173	\$181,050	\$135,000	\$269,000
Manufacturing	46	\$253,651	\$198,500	\$133,000	\$269,000
Mining	15	\$228,820	\$183,750	.	.
Telecommunications	17	\$210,891	\$137,455	.	.
Media, Communications and Publishing	6	\$207,342	\$194,225	.	.
Transportation, Distribution	43	\$197,265	\$171,000	\$120,000	\$240,000
Utilities	72	\$194,065	\$156,000	\$119,650	\$194,310
Software	20	\$182,359	\$172,038	\$83,750	\$237,500
Hotels and Restaurants	7	\$152,332	\$128,801	.	.
Arts, Entertainment, Leisure	7	\$146,089	\$132,500	.	.
Pharmaceuticals and Chemicals	6	\$132,563	\$123,140	.	.
Other	53	\$260,084	\$162,120	\$125,000	\$255,000
Total	968	\$263,191	\$171,175	\$130,000	\$262,500

**Comparison With 2005 and 2007 Compensation Survey Data**

	2005		2007		2009	
	Total compensation (includes owners and non-owners)		Total compensation (includes owners and non-owners)		Total compensation (includes owners and non-owners)	
	Mean	Median	Mean	Median	Mean	Median
Retail, Wholesale	\$211,511	\$164,000	\$334,404	\$160,000	\$355,856	\$159,000
Real Estate and Building Management	\$338,758	\$169,001	\$272,294	\$194,000	\$289,393	\$183,312
Financial Services	\$179,083	\$148,750	\$286,527	\$196,000	\$357,079	\$207,500
Agriculture, Forestry Or Fisheries	\$158,814	\$130,750	\$500,238	\$226,500	\$308,363	\$142,500
Mining	\$148,500	\$130,000	\$362,158	\$192,000	\$228,820	\$183,750
Oil and Gas	\$200,107	\$145,500	\$289,762	\$163,500	\$263,173	\$181,050
Holding, Conglomerate	\$196,610	\$168,700	\$288,613	\$151,500	\$271,439	\$215,667
Manufacturing	\$186,606	\$133,001	\$288,465	\$175,000	\$253,651	\$198,500
Construction	\$163,813	\$127,200	\$198,771	\$140,250	\$283,307	\$172,000
Media, Communications And Publishing	\$185,175	\$128,400	\$210,000	\$140,000	\$207,342	\$194,225
Pharmaceuticals and Chemicals	\$218,654	\$138,024	\$210,369	\$212,000	\$132,563	\$123,140
Utilities	\$173,764	\$106,000	\$188,965	\$148,612	\$194,065	\$156,000
Telecommunications	\$151,157	\$125,000	\$195,320	\$134,000	\$210,891	\$137,455
Software	\$171,706	\$129,750	\$169,529	\$154,082	\$182,359	\$172,038
Transportation, Distribution	\$150,316	\$126,900	\$172,590	\$135,000	\$197,265	\$171,000
Arts, Entertainment, Leisure	.	.	\$207,380	\$149,400	\$146,089	\$132,500
Hotels and Restaurants	\$114,500	\$96,000	\$206,042	\$108,400	\$152,332	\$128,801
Other	\$315,971	\$135,000	\$218,598	\$150,000	\$260,084	\$162,120
Total	\$200,521	\$138,375	\$265,559	\$160,000	\$263,191	\$171,175

**Public Service**

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Board and commissions	6	\$178,736	\$136,500	.	.
Hospital, library, health organization or social services organization	8	\$171,814	\$129,912	.	.
Crown corporation	11	\$167,227	\$139,000	.	.
An office of the auditor general	14	\$155,165	\$125,000	.	.
Regulatory bodies	11	\$153,680	\$132,806	.	.
Municipal, provincial, federal government or one of their agencies	48	\$118,106	\$105,800	\$94,543	\$145,668
Total	98	\$141,003	\$117,850	\$99,000	\$155,002

**Comparison With 2005 and 2007 Compensation Survey Data**

	2005		2007		2009	
	Total compensation (includes owners and non-owners)		Total compensation (includes owners and non-owners)		Total compensation (includes owners and non-owners)	
	Mean	Median	Mean	Median	Mean	Median
Board and commissions	\$177,413	\$96,500	\$109,500	\$98,000	\$178,736	\$136,500
Crown corporation	\$106,125	\$71,000	\$152,833	\$130,000	\$167,227	\$139,000
Hospital, library, health organization or social services organization	\$82,332	\$81,050	\$160,678	\$124,000	\$171,814	\$129,912
Regulatory bodies	\$114,495	\$91,751	\$131,949	\$119,750	\$153,680	\$132,806
Municipal, provincial, federal government or one of their agencies	\$97,573	\$90,000	\$126,182	\$105,225	\$118,106	\$105,800
An office of the auditor general	\$78,251	\$76,950	\$103,245	\$98,838	\$155,165	\$125,000
Total	\$104,076	\$87,450	\$128,277	\$108,000	\$141,003	\$117,850

**Education**

	Count	Mean	Median	Percentile 25	Percentile 75
Primary/Secondary School	6	\$137,370	\$123,200	.	.
University	21	\$109,307	\$96,023	\$82,301	\$123,000
College/CEGEP	18	\$108,250	\$98,419	.	.
Other	6	\$114,402	\$103,500	.	.
Total	51	\$112,835	\$100,000	\$84,000	\$130,639

**Not-for-Profit**

	Count	Mean	Median	Percentile 25	Percentile 75
Industry, professional or trade association	13	\$149,847	\$141,000	.	.
Social or charitable organizations	7	\$104,276	\$105,000	.	.
Other	11	\$128,920	\$105,000	.	.
Total	33	\$130,328	\$121,800	\$103,000	\$143,000

**Compensation by Area of Practice and CMA/CA**

		Total compensation (includes owners and non-owners)				
		Mean	Median	Percentile 25	Percentile 75	Count
Calgary	Professional services firm	\$184,222	\$123,269	\$91,000	\$200,000	402
	Industry	\$280,576	\$185,000	\$138,000	\$277,010	677
	Government, Education and other	\$171,954	\$120,000	\$98,000	\$150,000	63
Edmonton	Professional services firm	\$159,737	\$110,500	\$84,500	\$166,000	267
	Industry	\$208,029	\$152,550	\$114,000	\$235,000	218
	Government, Education and other	\$145,594	\$115,000	\$93,333	\$150,000	106
Other	Professional services firm	\$173,387	\$113,486	\$80,000	\$220,000	215
	Industry	\$266,696	\$145,000	\$105,000	\$202,000	73
	Government, Education and other	\$119,543	\$105,000	\$89,000	\$130,639	30

**Non-owners only**

		Base compensation		Total non-base compensation		Total compensation (includes owners and non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Calgary	Professional services firm	\$117,373	\$100,000	\$16,467	\$8,000	\$133,840	\$110,000	\$86,000	\$150,415	296
	Industry	\$161,188	\$138,000	\$96,353	\$35,000	\$257,542	\$183,077	\$137,500	\$272,000	649
Edmonton	Government, Education and other	\$130,616	\$114,869	\$10,692	\$4,300	\$141,309	\$120,000	\$98,000	\$148,000	62
	Professional services firm	\$100,402	\$90,000	\$13,657	\$5,700	\$114,059	\$96,499	\$75,000	\$120,000	201
	Industry	\$146,872	\$124,000	\$46,426	\$21,227	\$193,298	\$149,000	\$108,000	\$205,000	203
Other	Government, Education and other	\$132,896	\$108,000	\$11,994	\$5,000	\$144,890	\$115,000	\$93,333	\$149,400	105
	Professional services firm	\$84,887	\$77,755	\$7,910	\$5,917	\$92,797	\$86,050	\$69,970	\$103,201	122
	Industry	\$133,110	\$108,667	\$69,238	\$17,750	\$202,348	\$143,200	\$103,600	\$202,000	70
	Government, Education and other	\$113,738	\$104,100	\$5,805	\$3,625	\$119,543	\$105,000	\$89,000	\$130,639	30

**Compensation by Area of Practice, CMA/CA and Year received CA**

			Total compensation (includes owners and non-owners)				
			Count	Mean	Median	Percentile 25	Percentile 75
Calgary	Professional services firm	2004-2008	196	\$104,631	\$92,000	\$79,150	\$112,225
		1999-2003	68	\$179,595	\$155,260	\$130,271	\$199,429
		1994-1998	31	\$320,802	\$209,000	\$154,000	\$300,000
		1989-1993	29	\$234,202	\$176,000	\$140,000	\$264,000
		1984-1988	23	\$314,739	\$219,932	\$162,134	\$415,000
		1979-1983	31	\$381,251	\$300,000	\$200,000	\$466,667
		1974-1978	13	\$293,535	\$245,713	\$192,000	\$250,000
		<1974	11	\$156,968	\$144,300		
	Industry	2004-2008	144	\$152,849	\$128,000	\$106,000	\$148,375
		1999-2003	123	\$205,529	\$162,000	\$135,000	\$230,000
		1994-1998	111	\$296,138	\$198,000	\$154,000	\$292,286
		1989-1993	115	\$305,152	\$236,500	\$164,000	\$349,000
		1984-1988	85	\$314,693	\$230,000	\$167,900	\$367,000
		1979-1983	53	\$528,918	\$240,000	\$195,000	\$434,548
		1974-1978	35	\$431,828	\$228,000	\$158,667	\$499,600
		<1974	11	\$436,370	\$298,800		
	Government, Education and other	2004-2008	10	\$94,858	\$103,500		
		1999-2003	8	\$121,974	\$117,850		
		1989-1993	11	\$299,262	\$105,000		
		1984-1988	7	\$110,306	\$116,118		
1979-1983		12	\$171,405	\$137,783			

		1974-1978	7	\$151,836	\$135,850			
Edmonton	Professional services firm	2004-2008	135	\$94,618	\$85,500	\$70,000	\$99,000	
		1999-2003	46	\$154,611	\$123,000	\$111,000	\$150,000	
		1994-1998	21	\$183,516	\$150,000	\$125,000	\$246,250	
		1989-1993	17	\$228,698	\$184,000			
		1984-1988	14	\$355,925	\$337,500			
		1979-1983	12	\$299,911	\$256,250			
		1974-1978	13	\$258,846	\$205,000			
			<1974	9	\$341,754	\$343,000		
	Industry	2004-2008	53	\$115,577	\$102,000	\$87,000	\$130,667	
		1999-2003	47	\$154,739	\$127,636	\$103,400	\$158,000	
		1994-1998	21	\$204,686	\$192,000	\$162,120	\$235,000	
		1989-1993	43	\$289,179	\$179,845	\$145,000	\$292,000	
		1984-1988	21	\$297,914	\$210,000	\$176,730	\$324,000	
		1979-1983	18	\$276,735	\$262,500			
1974-1978		11	\$293,642	\$310,000				
Government, Education and other		2004-2008	17	\$96,726	\$86,000			
		1999-2003	17	\$118,089	\$104,000			
		1994-1998	10	\$216,850	\$172,750			
	1989-1993	22	\$136,435	\$115,800	\$98,815	\$149,200		
	1984-1988	14	\$146,159	\$140,653				
	1979-1983	13	\$185,560	\$107,757				
Other	Professional services firm	1974-1978	6	\$224,250	\$181,500			
		<1974	7	\$115,289	\$110,000			
		2004-2008	96	\$89,512	\$79,900	\$68,375	\$96,000	
		1999-2003	41	\$163,666	\$130,000	\$101,814	\$190,000	
		1994-1998	18	\$233,895	\$207,500			
		1989-1993	23	\$237,280	\$150,000	\$124,444	\$250,000	
		1984-1988	13	\$273,915	\$286,000			
	Industry	1979-1983	11	\$327,323	\$355,000			
		1974-1978	10	\$424,458	\$304,000			
		2004-2008	20	\$108,669	\$103,000	\$88,175	\$130,109	
		1999-2003	11	\$133,073	\$119,100			
		1994-1998	12	\$222,837	\$165,001			
		1989-1993	9	\$1,014,858	\$169,119			
		1984-1988	10	\$194,115	\$165,000			
Government, Education and other	1979-1983	6	\$168,943	\$168,528				
	2004-2008	10	\$99,715	\$91,077				
	1999-2003	7	\$124,336	\$114,950				

**Non-Owners Only – Calgary**

		Base compensation		Total non-base compensation		Total compensation (includes owners and non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
2004-2008	Professional services firm	\$94,725	\$85,000	\$10,473	\$6,550	\$105,197	\$92,000	\$79,150	\$112,325	192
	Industry	\$110,973	\$100,000	\$41,877	\$20,600	\$152,849	\$128,000	\$106,000	\$148,375	144
	Government, Education and other	\$90,078	\$100,250	\$4,780	\$3,400	\$94,858	\$103,500			10
1999-2003	Professional services firm	\$153,043	\$138,000	\$22,649	\$12,000	\$175,692	\$153,000	\$129,000	\$184,000	53
	Industry	\$139,810	\$127,100	\$63,100	\$31,765	\$202,910	\$162,000	\$135,000	\$226,700	122
	Government, Education and other	\$111,287	\$107,895	\$10,687	\$10,000	\$121,974	\$117,850			8
1994-1998	Professional services firm	\$210,006	\$170,500	\$17,461	\$12,600	\$227,467	\$194,233			16
	Industry	\$163,994	\$149,250	\$109,241	\$40,812	\$273,235	\$195,000	\$154,000	\$272,025	104
1989-1993	Professional services firm	\$136,436	\$135,500	\$28,323	\$14,500	\$164,759	\$154,591			14
	Industry	\$178,712	\$161,689	\$126,924	\$69,500	\$305,636	\$233,300	\$164,000	\$349,000	114
	Government, Education and other	\$116,028	\$95,633	\$5,960	\$2,300	\$121,988	\$100,374			10
1984-1988	Professional services firm	\$159,698	\$160,500	\$26,678	\$24,250	\$186,376	\$185,375			8
	Industry	\$193,737	\$165,000	\$128,705	\$60,250	\$322,442	\$232,200	\$167,900	\$390,400	79
	Government, Education and other	\$107,993	\$116,118	\$2,313	\$0	\$110,306	\$116,118			7
1979-1983	Professional services firm	\$152,011	\$176,000	\$89,134	\$0	\$241,145	\$209,000			8
	Industry	\$206,629	\$175,000	\$133,586	\$64,000	\$340,215	\$234,684	\$194,000	\$304,000	45
	Government, Education and other	\$158,655	\$124,000	\$12,750	\$0	\$171,405	\$137,783			12
1974-1978	Industry	\$201,739	\$180,000	\$208,146	\$39,000	\$409,885	\$259,560	\$178,000	\$499,600	31
	Government, Education and other	\$136,493	\$120,000	\$15,343	\$17,000	\$151,836	\$135,850			7
<1974	Industry	\$328,817	\$207,500	\$34,290	\$31,750	\$363,107	\$281,900			10

## Non-owners only – Edmonton

		Base compensation		Total non-base compensation		Total compensation (includes owners and non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
2004-2008	Professional services firm	\$86,310	\$80,000	\$6,197	\$4,500	\$92,507	\$85,000	\$70,000	\$97,150	131
	Industry	\$97,177	\$90,100	\$18,400	\$10,000	\$115,577	\$102,000	\$87,000	\$130,667	53
	Government, Education and other	\$84,191	\$77,500	\$4,862	\$300	\$89,053	\$83,300			16
1999-2003	Professional services firm	\$127,855	\$110,000	\$11,958	\$9,797	\$139,813	\$122,625	\$110,000	\$146,994	36
	Industry	\$114,229	\$107,806	\$36,943	\$13,500	\$151,172	\$127,636	\$103,400	\$155,400	45
	Government, Education and other	\$105,979	\$100,000	\$12,110	\$3,429	\$118,089	\$104,000			17
1994-1998	Professional services firm	\$108,812	\$111,000	\$48,793	\$9,250	\$157,605	\$133,300			10
	Industry	\$145,125	\$140,000	\$49,083	\$39,351	\$194,208	\$187,500			19
	Government, Education and other	\$187,167	\$139,000	\$29,683	\$17,750	\$216,850	\$172,750			10
1989-1993	Professional services firm	\$135,533	\$150,000	\$49,564	\$17,200	\$185,097	\$169,697			9
	Industry	\$205,927	\$134,123	\$61,365	\$30,000	\$267,292	\$166,500	\$145,000	\$224,550	40
	Government, Education and other	\$123,248	\$110,273	\$13,188	\$7,850	\$136,435	\$115,800	\$98,815	\$149,200	22
1984-1988	Professional services firm	\$138,049	\$153,243	\$42,741	\$18,000	\$180,789	\$175,946			5
	Industry	\$156,186	\$185,000	\$82,472	\$47,562	\$238,658	\$202,000			17
	Government, Education and other	\$135,250	\$135,653	\$10,909	\$5,614	\$146,159	\$140,653			14
1979-1983	Professional services firm	\$136,867	\$125,000	\$58,020	\$5,001	\$194,887	\$165,001			5
	Industry	\$221,773	\$192,600	\$54,953	\$35,000	\$276,726	\$242,000			15
	Government, Education and other	\$174,367	\$103,000	\$11,192	\$1	\$185,560	\$107,757			13
1974-1978	Professional services firm	\$117,800	\$108,000	\$13,000	\$12,000	\$130,800	\$120,000			5
	Industry	\$196,150	\$159,000	\$100,857	\$55,000	\$297,007	\$310,000			10
	Government, Education and other	\$213,833	\$164,000	\$10,417	\$10,750	\$224,250	\$181,500			6
<1974	Government, Education and other	\$111,282	\$108,000	\$4,008	\$5,000	\$115,289	\$110,000			7

**Non-owners only – Other Alberta**

		Base compensation		Total non-base compensation		Total compensation (includes owners and non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
2004-2008	Professional services firm	\$77,499	\$70,200	\$7,210	\$5,000	\$84,709	\$78,000	\$67,650	\$92,700	87
	Industry	\$92,722	\$91,500	\$15,946	\$9,300	\$108,669	\$103,000	\$88,175	\$130,109	20
1999-2003	Government, Education and other	\$93,176	\$89,500	\$6,539	\$2,450	\$99,715	\$91,077			10
	Professional services firm	\$101,722	\$92,000	\$8,388	\$7,125	\$110,110	\$102,125			19
1994-1998	Industry	\$107,359	\$96,000	\$25,714	\$13,200	\$133,073	\$119,100			11
	Professional services firm	\$102,418	\$110,000	\$10,404	\$0	\$112,822	\$113,000			5
1989-1993	Industry	\$168,978	\$144,500	\$53,859	\$22,500	\$222,837	\$165,001			12
	Professional services firm	\$107,494	\$114,917	\$12,345	\$9,261	\$119,839	\$122,000			7
1984-1988	Industry	\$182,607	\$145,000	\$386,495	\$22,968	\$569,103	\$169,119			7
	Government, Education and other	\$119,229	\$111,700	\$5,107	\$0	\$124,336	\$114,950			7
	Industry	\$145,460	\$139,800	\$48,655	\$27,500	\$194,115	\$165,000			10
1979-1983	Industry	\$144,287	\$133,000	\$24,655	\$15,000	\$168,943	\$168,528			6

## Compensation by Size of Company

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
1	58	\$182,034	\$158,750	\$100,625	\$220,000
2	14	\$137,501	\$122,222	.	.
3-5	55	\$239,277	\$147,000	\$100,000	\$250,000
6-9	68	\$289,838	\$175,000	\$122,437	\$258,750
10-24	140	\$261,126	\$178,500	\$107,000	\$285,000
25-49	106	\$187,540	\$126,750	\$86,158	\$234,000
50-99	129	\$217,878	\$140,000	\$97,000	\$265,000
100-249	135	\$320,111	\$165,000	\$115,700	\$274,000
250-499	87	\$258,663	\$173,000	\$121,800	\$283,000
500-999	90	\$185,785	\$150,000	\$115,425	\$213,000
1000+	858	\$189,722	\$134,500	\$96,350	\$194,603
Total	1,740	\$215,584	\$143,420	\$100,000	\$225,000

### Non-owners only

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
	UP TO 5	\$151,193	\$120,000	\$38,565	\$1	\$189,759	\$148,185	\$102,190	\$219,932
6-9	\$127,543	\$127,500	\$27,921	\$10,555	\$155,464	\$147,500	\$104,850	\$200,909	40
10-24	\$128,369	\$110,250	\$64,306	\$10,850	\$192,675	\$130,000	\$93,775	\$193,382	92
25-49	\$123,212	\$95,748	\$41,037	\$9,750	\$164,250	\$103,527	\$85,000	\$167,900	90
50-99	\$128,290	\$110,000	\$40,017	\$10,000	\$168,307	\$127,281	\$90,000	\$202,000	111
100-249	\$158,608	\$130,000	\$95,664	\$22,550	\$254,272	\$161,750	\$115,350	\$267,083	128
250-499	\$158,124	\$137,500	\$100,640	\$30,500	\$258,764	\$169,000	\$121,800	\$283,000	86
500-999	\$138,584	\$125,000	\$40,707	\$24,000	\$179,292	\$150,000	\$115,212	\$212,000	88
1000 OR MORE	\$130,380	\$110,000	\$48,133	\$13,000	\$178,512	\$130,000	\$95,000	\$183,000	807
Total	\$134,968	\$115,000	\$53,739	\$13,100	\$188,708	\$135,584	\$97,322	\$200,000	1,508

## Compensation by Job Title

Members who are owners/partners of other business (i.e., not CA firms) had the highest average compensation (\$652,662), followed by members with the following titles: Senior Vice President (\$397,016), CFO (\$346,805), Vice President (\$339,850) and President/CEO (\$331,643).

	Count	Mean	Median	Percentile 25	Percentile 75
Other Business Partner/Owner	68	\$652,662	\$250,000	\$190,000	\$725,000
Senior Vice President	8	\$397,016	\$447,500	.	.
Chief Financial Officer (CFO)	202	\$346,805	\$241,905	\$169,500	\$360,000
Vice President	64	\$339,850	\$250,000	\$193,312	\$400,000
President/CEO	36	\$331,643	\$252,500	\$197,500	\$393,350
CA Firm Partner	182	\$306,105	\$265,000	\$175,000	\$358,000
Sole Practitioner	63	\$262,567	\$170,000	\$100,625	\$356,789
Other Executive Management	25	\$242,408	\$211,000	\$166,000	\$300,000
General Manager	11	\$239,927	\$148,000	.	.
Senior Director	18	\$220,619	\$164,500	.	.
Treasurer	12	\$208,765	\$151,250	.	.
Director	87	\$208,745	\$163,001	\$130,000	\$210,000
Controller/Comptroller	184	\$179,970	\$140,500	\$104,300	\$191,200
Principal	33	\$178,182	\$149,400	\$126,001	\$196,000
Senior Manager	194	\$160,293	\$138,800	\$113,000	\$168,000
Analyst	62	\$153,538	\$125,500	\$97,500	\$148,000
Tax Specialist	80	\$150,754	\$125,600	\$93,900	\$171,563
Associate/Assistant Director	8	\$146,500	\$140,000	.	.
Consultant	50	\$143,792	\$135,383	\$97,091	\$183,750
Manager	315	\$138,518	\$110,000	\$92,501	\$142,400
Internal Auditor	18	\$132,229	\$116,759	.	.
Supervisor	17	\$122,471	\$127,500	.	.
Associate/Assistant Manager	23	\$107,258	\$96,573	\$79,100	\$132,000
Auditor/Accountant	41	\$96,309	\$87,500	\$69,800	\$113,000
Senior Auditor/Accountant	196	\$92,066	\$79,646	\$69,985	\$99,685
Professor, Lecturer Or Teacher	17	\$85,181	\$84,000	.	.
Other	31	\$209,239	\$122,400	\$105,361	\$212,000
Total	2,051	\$213,850	\$143,700	\$100,500	\$230,000

**Non-owners only**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Senior Vice President	\$181,591	\$132,300	\$215,425	\$183,875	\$397,016	\$447,500	.	.	8
Chief Financial Officer (CFO)	\$199,498	\$174,500	\$147,307	\$50,900	\$346,805	\$241,905	\$169,500	\$360,000	202
Vice President	\$205,039	\$175,000	\$134,811	\$73,000	\$339,850	\$250,000	\$193,312	\$400,000	64
President/CEO	\$218,249	\$200,000	\$113,393	\$48,500	\$331,643	\$252,500	\$197,500	\$393,350	36
Other Executive Management	\$184,004	\$165,000	\$58,404	\$40,000	\$242,408	\$211,000	\$166,000	\$300,000	25
General Manager	\$158,136	\$120,000	\$81,791	\$28,000	\$239,927	\$148,000	.	.	11
Senior Director	\$156,852	\$140,500	\$63,767	\$22,500	\$220,619	\$164,500	.	.	18
Treasurer	\$146,438	\$130,000	\$62,327	\$19,212	\$208,765	\$151,250	.	.	12
Director	\$166,419	\$133,246	\$42,326	\$26,000	\$208,745	\$163,001	\$130,000	\$210,000	87
Controller/Comptroller	\$125,097	\$120,000	\$54,873	\$17,266	\$179,970	\$140,500	\$104,300	\$191,200	184
Principal	\$148,278	\$129,350	\$29,904	\$10,259	\$178,182	\$149,400	\$126,001	\$196,000	33
Senior Manager	\$131,702	\$122,500	\$28,591	\$12,950	\$160,293	\$138,800	\$113,000	\$168,000	194
Analyst	\$114,115	\$97,901	\$39,424	\$19,000	\$153,538	\$125,500	\$97,500	\$148,000	62
Tax Specialist	\$123,191	\$107,500	\$27,563	\$12,251	\$150,754	\$125,600	\$93,900	\$171,563	80
Consultant	\$126,048	\$114,357	\$17,745	\$2,278	\$143,792	\$135,383	\$97,091	\$183,750	50
Manager	\$112,443	\$100,000	\$26,075	\$9,500	\$138,518	\$110,000	\$92,501	\$142,400	315
Internal Auditor	\$118,256	\$104,250	\$13,973	\$8,536	\$132,229	\$116,759	.	.	18
Supervisor	\$97,947	\$100,000	\$24,524	\$12,000	\$122,471	\$127,500	.	.	17
Associate/Assistant Manager	\$95,477	\$88,000	\$11,781	\$8,200	\$107,258	\$96,573	\$79,100	\$132,000	23
Auditor/Accountant	\$88,107	\$80,000	\$8,202	\$5,000	\$96,309	\$87,500	\$69,800	\$113,000	41
Senior Auditor/Accountant	\$83,057	\$73,284	\$9,009	\$5,000	\$92,066	\$79,646	\$69,985	\$99,685	196
Professor, Lecturer Or Teacher	\$82,426	\$82,301	\$2,755	\$0	\$85,181	\$84,000	.	.	17
Other	\$176,573	\$108,000	\$32,666	\$7,200	\$209,239	\$122,400	\$105,361	\$212,000	31

## Compensation by Job Title and CMA/CA

		Total compensation (includes owners and non-owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
Calgary	President/CEO	20	\$373,934	\$286,000	\$201,000	\$458,250
	Chief Financial Officer (CFO)	131	\$406,113	\$267,500	\$191,000	\$435,000
	Other Executive Management	10	\$270,700	\$215,500	.	.
	General Manager	5	\$208,500	\$195,000	.	.
	Senior Vice President	5	\$536,175	\$490,000	.	.
	Vice President	46	\$352,794	\$253,250	\$191,625	\$450,000
	Controller/Comptroller	109	\$187,557	\$156,000	\$121,000	\$214,667
	Treasurer	9	\$232,047	\$150,000	.	.
	Senior Director	5	\$348,940	\$367,000	.	.
	Director	53	\$225,463	\$182,501	\$140,750	\$236,500
	Associate/Assistant Director	5	\$161,400	\$150,000	.	.
	Principal	12	\$210,043	\$182,800	.	.
	Senior Manager	93	\$191,896	\$156,900	\$140,000	\$206,000
	Manager	175	\$166,005	\$130,080	\$110,000	\$178,000
	Associate/Assistant Manager	11	\$108,267	\$103,060	.	.
	Consultant	31	\$150,003	\$146,370	\$95,000	\$200,000
	Tax Specialist	58	\$161,653	\$137,600	\$99,500	\$178,000
	Internal Auditor	10	\$151,236	\$127,518	.	.
	Senior Auditor/Accountant	114	\$106,421	\$91,062	\$78,900	\$112,000
	Auditor/Accountant	20	\$100,882	\$97,000	\$84,575	\$117,000
	Analyst	43	\$177,736	\$139,250	\$110,000	\$169,600
	Supervisor	10	\$145,570	\$142,000	.	.
	Professor, Lecturer Or Teacher	6	\$93,484	\$84,901	.	.
	Other	24	\$204,435	\$125,425	\$108,444	\$194,500
	Sole Practitioner	34	\$209,041	\$158,000	\$100,000	\$275,000
	CA Firm Partner	60	\$363,628	\$275,000	\$200,500	\$450,000
	Other Business Partner/Owner	41	\$741,292	\$250,000	\$200,000	\$804,000
Edmonton	President/CEO	11	\$316,455	\$250,000	.	.
	Chief Financial Officer (CFO)	48	\$266,110	\$213,000	\$141,575	\$315,000
	Other Executive Management	12	\$242,033	\$224,700	.	.
	Vice President	17	\$309,369	\$222,000	.	.
	Controller/Comptroller	45	\$135,514	\$119,000	\$100,000	\$153,500
	Senior Director	12	\$175,957	\$152,000	.	.
	Director	31	\$188,611	\$149,000	\$126,000	\$187,000
	Principal	19	\$163,052	\$148,500	.	.
Senior Manager	68	\$137,742	\$121,250	\$110,000	\$144,465	

	Manager	103	\$107,588	\$96,500	\$86,700	\$107,500
	Associate/Assistant Manager	5	\$91,040	\$79,100	.	.
	Consultant	13	\$134,802	\$126,000	.	.
	Tax Specialist	16	\$131,411	\$107,288	.	.
	Internal Auditor	6	\$104,240	\$98,250	.	.
	Senior Auditor/Accountant	49	\$70,481	\$70,000	\$62,000	\$74,750
	Auditor/Accountant	10	\$84,665	\$68,900	.	.
	Analyst	12	\$95,436	\$88,725	.	.
	Supervisor	5	\$101,220	\$91,000	.	.
	Professor, Lecturer Or Teacher	9	\$79,353	\$80,600	.	.
	Other	6	\$248,206	\$186,936	.	.
	Sole Practitioner	10	\$230,042	\$172,059	.	.
	CA Firm Partner	50	\$309,605	\$301,000	\$175,000	\$395,000
	Other Business Partner/Owner	22	\$376,070	\$267,500	\$192,000	\$530,000
Other	President/CEO	5	\$195,889	\$162,000	.	.
	Chief Financial Officer (CFO)	23	\$177,411	\$169,500	\$126,000	\$211,056
	Controller/Comptroller	30	\$219,085	\$110,163	\$92,000	\$145,000
	Senior Manager	33	\$117,698	\$100,000	\$89,455	\$122,500
	Manager	37	\$94,611	\$84,000	\$74,750	\$97,000
	Associate/Assistant Manager	7	\$117,256	\$96,573	.	.
	Consultant	6	\$131,182	\$112,500	.	.
	Tax Specialist	6	\$96,973	\$100,657	.	.
	Senior Auditor/Accountant	33	\$74,523	\$68,995	\$64,000	\$85,400
	Auditor/Accountant	11	\$98,581	\$85,900	.	.
	Analyst	7	\$104,501	\$105,000	.	.
	Sole Practitioner	19	\$375,469	\$300,000	.	.
	CA Firm Partner	72	\$255,739	\$246,351	\$150,000	\$325,000
	Other Business Partner/Owner	5	\$1,142,898	\$190,000	.	.

**Non-owners only**

		Base compensation		Total non-base compensation		Total compensation (non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Calgary	President/CEO	\$198,895	\$192,500	\$175,039	\$65,000	\$373,934	\$286,000	\$201,000	\$458,250	20
	Chief Financial Officer (CFO)	\$208,676	\$180,000	\$197,437	\$75,000	\$406,113	\$267,500	\$191,000	\$435,000	131
	Other Executive Management	\$183,000	\$180,000	\$87,700	\$45,000	\$270,700	\$215,500	.	.	10
	General Manager	\$145,700	\$125,000	\$62,800	\$70,000	\$208,500	\$195,000	.	.	5
	Senior Vice President	\$217,625	\$310,000	\$318,550	\$365,000	\$536,175	\$490,000	.	.	5
	Vice President	\$207,441	\$175,000	\$145,353	\$86,871	\$352,794	\$253,250	\$191,625	\$450,000	46
	Controller/Comptroller	\$133,616	\$125,000	\$53,942	\$25,000	\$187,557	\$156,000	\$121,000	\$214,667	109
	Treasurer	\$157,444	\$130,000	\$74,603	\$20,000	\$232,047	\$150,000	.	.	9
	Senior Director	\$221,600	\$210,000	\$127,340	\$167,000	\$348,940	\$367,000	.	.	5
	Director	\$174,570	\$145,000	\$50,894	\$35,000	\$225,463	\$182,501	\$140,750	\$236,500	53
	Associate/Assistant Director	\$137,600	\$118,000	\$23,800	\$14,000	\$161,400	\$150,000	.	.	5
	Principal	\$181,408	\$161,073	\$28,635	\$25,738	\$210,043	\$182,800	.	.	12
	Senior Manager	\$148,230	\$140,000	\$43,667	\$18,000	\$191,896	\$156,900	\$140,000	\$206,000	93
	Manager	\$126,251	\$110,000	\$39,754	\$16,000	\$166,005	\$130,080	\$110,000	\$178,000	175
	Associate/Assistant Manager	\$93,962	\$90,000	\$14,305	\$15,060	\$108,267	\$103,060	.	.	11
	Consultant	\$136,282	\$125,000	\$13,722	\$1,000	\$150,003	\$146,370	\$95,000	\$200,000	31
	Tax Specialist	\$128,522	\$112,500	\$33,132	\$25,500	\$161,653	\$137,600	\$99,500	\$178,000	58
	Internal Auditor	\$133,365	\$105,083	\$17,871	\$11,100	\$151,236	\$127,518	.	.	10
	Senior Auditor/Accountant	\$94,562	\$83,000	\$11,860	\$7,750	\$106,421	\$91,062	\$78,900	\$112,000	114
	Auditor/Accountant	\$92,540	\$87,500	\$8,342	\$5,125	\$100,882	\$97,000	\$84,575	\$117,000	20
Analyst	\$124,353	\$105,000	\$53,382	\$25,001	\$177,736	\$139,250	\$110,000	\$169,600	43	
Supervisor	\$109,750	\$110,000	\$35,820	\$22,100	\$145,570	\$142,000	.	.	10	
Professor, Lecturer Or Teacher	\$90,150	\$84,901	\$3,333	\$0	\$93,484	\$84,901	.	.	6	
Other	\$164,781	\$108,444	\$39,655	\$7,350	\$204,435	\$125,425	\$108,444	\$194,500	24	
Edmonton	President/CEO	\$282,591	\$225,000	\$33,864	\$23,001	\$316,455	\$250,000	.	.	11
	Chief Financial Officer (CFO)	\$200,637	\$160,000	\$65,473	\$37,250	\$266,110	\$213,000	\$141,575	\$315,000	48
	Other Executive Management	\$195,500	\$187,500	\$46,533	\$35,300	\$242,033	\$224,700	.	.	12
	Vice President	\$195,594	\$150,000	\$113,775	\$57,200	\$309,369	\$222,000	.	.	17
	Controller/Comptroller	\$109,691	\$105,000	\$25,823	\$10,000	\$135,514	\$119,000	\$100,000	\$153,500	45
	Senior Director	\$133,636	\$140,000	\$42,321	\$16,000	\$175,957	\$152,000	.	.	12
	Director	\$157,560	\$129,168	\$31,052	\$27,000	\$188,611	\$149,000	\$126,000	\$187,000	31
	Principal	\$129,415	\$124,000	\$33,637	\$10,001	\$163,052	\$148,500	.	.	19
	Senior Manager	\$123,441	\$110,000	\$14,301	\$10,000	\$137,742	\$121,250	\$110,000	\$144,465	68
	Manager	\$98,182	\$90,000	\$9,406	\$6,200	\$107,588	\$96,500	\$86,700	\$107,500	103
Associate/Assistant Manager	\$79,720	\$75,000	\$11,320	\$5,100	\$91,040	\$79,100	.	.	5	

## CA Profession Compensation Survey

Alberta

	Consultant	\$108,072	\$100,000	\$26,730	\$3,000	\$134,802	\$126,000	.	.	13
	Tax Specialist	\$116,570	\$98,977	\$14,841	\$10,670	\$131,411	\$107,288	.	.	16
	Internal Auditor	\$94,250	\$92,750	\$9,990	\$3,350	\$104,240	\$98,250	.	.	6
	Senior Auditor/Accountant	\$67,118	\$67,000	\$3,363	\$2,500	\$70,481	\$70,000	\$62,000	\$74,750	49
	Auditor/Accountant	\$77,977	\$56,500	\$6,687	\$5,850	\$84,665	\$68,900	.	.	10
	Analyst	\$88,468	\$82,000	\$6,968	\$4,500	\$95,436	\$88,725	.	.	12
	Supervisor	\$90,120	\$85,000	\$11,100	\$8,500	\$101,220	\$91,000	.	.	5
	Professor, Lecturer Or Teacher	\$77,261	\$80,000	\$2,092	\$0	\$79,353	\$80,600	.	.	9
	Other	\$239,924	\$172,773	\$8,281	\$164	\$248,206	\$186,936	.	.	6
Other	President/CEO	\$154,114	\$124,444	\$41,775	\$39,375	\$195,889	\$162,000	.	.	5
	Chief Financial Officer (CFO)	\$144,844	\$145,000	\$32,567	\$20,000	\$177,411	\$169,500	\$126,000	\$211,056	23
	Controller/Comptroller	\$117,254	\$100,000	\$101,830	\$10,000	\$219,085	\$110,163	\$92,000	\$145,000	30
	Senior Manager	\$102,147	\$90,000	\$15,551	\$10,000	\$117,698	\$100,000	\$89,455	\$122,500	33
	Manager	\$86,835	\$78,000	\$7,777	\$4,000	\$94,611	\$84,000	\$74,750	\$97,000	37
	Associate/Assistant Manager	\$109,113	\$93,823	\$8,143	\$7,500	\$117,256	\$96,573	.	.	7
	Consultant	\$112,121	\$100,000	\$19,061	\$12,182	\$131,182	\$112,500	.	.	6
	Tax Specialist	\$89,317	\$90,200	\$7,656	\$8,700	\$96,973	\$100,657	.	.	6
	Senior Auditor/Accountant	\$66,981	\$63,750	\$7,542	\$5,800	\$74,523	\$68,995	\$64,000	\$85,400	33
	Auditor/Accountant	\$89,257	\$70,000	\$9,324	\$2,057	\$98,581	\$85,900	.	.	11
	Analyst	\$95,185	\$96,000	\$9,316	\$5,460	\$104,501	\$105,000	.	.	7

## Compensation by Title of Person Reporting To

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
President/CEO	258	\$305,674	\$217,000	\$150,000	\$336,125
Chair/Board Of Directors	48	\$276,054	\$221,500	\$149,500	\$350,000
Senior Vice President	25	\$260,280	\$191,625	\$120,000	\$304,000
Chief Financial Officer (CFO)	189	\$226,626	\$162,120	\$128,801	\$236,500
Vice President	115	\$217,019	\$159,000	\$135,000	\$214,000
Other Executive Management	33	\$216,545	\$157,000	\$120,000	\$226,700
Controller/Comptroller	95	\$177,713	\$140,000	\$117,818	\$205,000
Senior Director	20	\$168,882	\$136,500	\$124,500	\$189,967
General Manager	18	\$150,918	\$119,119	.	.
Senior Auditor/Accountant	6	\$147,518	\$121,250	.	.
None	12	\$146,937	\$140,972	.	.
Tax Specialist	13	\$145,592	\$167,400	.	.
Partner/Owner	479	\$138,924	\$108,050	\$87,000	\$145,000
Treasurer	6	\$135,698	\$116,328	.	.
Analyst	5	\$131,293	\$139,250	.	.
Director	84	\$127,741	\$111,500	\$96,750	\$140,000
Supervisor	14	\$121,937	\$100,450	.	.
Manager	132	\$118,517	\$103,500	\$80,600	\$144,000
Principal	29	\$108,904	\$91,000	\$76,700	\$113,000
Senior Manager	91	\$96,900	\$85,000	\$72,000	\$111,500
Professor, Lecturer Or Teacher	9	\$93,436	\$87,500	.	.
Junior Auditor/Accountant	5	\$89,605	\$78,000	.	.
Other	31	\$266,498	\$149,400	\$108,000	\$270,000
Total	1,736	\$185,209	\$135,000	\$97,422	\$198,595

### Compensation by Number of Direct Reports

	Count	Mean	Median	Percentile 25	Percentile 75
None	635	\$151,758	\$108,000	\$83,000	\$153,100
1	163	\$214,830	\$146,337	\$105,333	\$230,000
2	165	\$164,026	\$138,600	\$103,600	\$209,500
3	187	\$226,770	\$158,000	\$121,800	\$240,627
4	163	\$228,635	\$158,000	\$114,950	\$275,000
5	191	\$240,607	\$162,000	\$119,000	\$268,000
6-9	244	\$286,139	\$195,000	\$123,100	\$302,312
10-14	142	\$257,321	\$160,500	\$115,119	\$262,641
15-19	53	\$208,499	\$189,000	\$129,000	\$275,000
20-24	44	\$219,578	\$150,000	\$113,400	\$221,500
25+	64	\$429,064	\$270,000	\$153,700	\$495,000
Total	2,051	\$213,850	\$143,700	\$100,500	\$230,000

### Compensation by Number of Indirect Reports

	Count	Mean	Median	Percentile 25	Percentile 75
None	634	\$151,693	\$107,700	\$83,000	\$153,000
1	126	\$188,222	\$138,683	\$102,125	\$210,000
2	119	\$157,097	\$134,500	\$100,000	\$190,000
3	112	\$198,800	\$140,000	\$102,500	\$202,836
4	109	\$189,470	\$130,000	\$107,000	\$215,000
5	108	\$186,628	\$139,500	\$111,640	\$205,650
6-9	194	\$221,609	\$154,900	\$113,000	\$250,000
10-14	192	\$242,803	\$160,000	\$115,490	\$303,600
15-19	99	\$221,654	\$198,000	\$135,000	\$271,000
20-24	93	\$261,005	\$167,660	\$120,000	\$279,000
25+	265	\$381,590	\$242,500	\$155,002	\$385,001
Total	2,051	\$213,850	\$143,700	\$100,500	\$230,000

## Compensation by Major Activities of Members

The primary work activities of CA earning the highest compensation are not in the traditional accounting, auditing and tax areas.

The primary work activities (e.g., ones they spent at least 25% of their time on) of the highest earners in professional services included: new business development (\$327,499), insolvency and restructuring (\$275,120), business valuation (\$232,073) and other business advisory or consulting services (\$225,247).

	Count	Mean	Median	Percentile 25	Percentile 75
New business development	37	\$327,499	\$196,000	\$125,000	\$300,000
Insolvency and restructuring	14	\$275,120	\$114,250	.	.
Business valuation	46	\$232,073	\$120,000	\$90,000	\$225,000
Other business advisory or consulting services	60	\$225,247	\$153,327	\$105,539	\$211,000
Personal financial planning/wealth management	18	\$207,713	\$142,150	.	.
Other assurance services (including IT audit & IS)	18	\$205,508	\$131,750	.	.
Corporate finance advisory (including M&A advisor)	42	\$204,749	\$128,500	\$96,000	\$225,000
Taxation	371	\$180,106	\$120,500	\$90,000	\$200,000
Financial statement compilation	316	\$175,900	\$120,000	\$90,000	\$231,667
Control and risk management	30	\$157,162	\$127,500	\$107,600	\$151,701
Financial statement review	283	\$153,551	\$100,000	\$79,000	\$165,000
Investigative and Forensic accounting	16	\$149,655	\$124,722	.	.
Information technology restructuring	9	\$147,202	\$129,000	.	.
Financial statement audit	296	\$147,168	\$97,225	\$79,000	\$142,750
Financial accounting	170	\$140,509	\$105,000	\$83,990	\$161,000
Performance measurement	49	\$129,753	\$99,370	\$87,500	\$130,669

**Non-owners only**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
New business development	\$158,680	\$115,000	\$33,117	\$14,000	\$191,797	\$137,500	.	.	16
Corporate finance advisory (including M&A advisor)	\$130,452	\$100,000	\$28,450	\$10,000	\$158,902	\$120,000	\$90,000	\$172,500	33
Personal financial planning/wealth management	\$121,680	\$110,000	\$33,027	\$7,000	\$154,707	\$123,000	.	.	15
Business valuation	\$123,208	\$95,000	\$17,768	\$9,922	\$140,976	\$113,250	\$85,500	\$144,500	32
Other business advisory or consulting services	\$118,149	\$110,500	\$16,976	\$6,000	\$135,125	\$121,472	\$96,545	\$167,348	40
Insolvency and restructuring	\$88,062	\$91,500	\$45,461	\$15,000	\$133,524	\$109,250	.	.	12
Control and risk management	\$120,544	\$110,000	\$9,636	\$10,000	\$130,180	\$123,500	\$105,000	\$138,600	27
Investigative and Forensic accounting	\$112,873	\$109,000	\$17,090	\$11,000	\$129,963	\$122,222	.	.	14
Information technology restructuring	\$96,407	\$112,500	\$31,896	\$3,188	\$128,303	\$114,722	.	.	6
Taxation	\$112,300	\$94,750	\$9,737	\$7,000	\$122,037	\$100,000	\$83,990	\$130,669	242
Other assurance services (including IT audit & IS)	\$110,475	\$95,000	\$9,371	\$8,850	\$119,846	\$108,800	.	.	12
Financial accounting	\$101,317	\$87,700	\$8,273	\$5,352	\$109,590	\$96,249	\$75,850	\$122,673	124
Financial statement audit	\$94,299	\$84,000	\$8,809	\$5,817	\$103,108	\$90,500	\$75,500	\$115,000	246
Financial statement compilation	\$92,916	\$85,000	\$8,624	\$5,833	\$101,541	\$93,520	\$74,000	\$113,000	167
Financial statement review	\$92,366	\$82,000	\$9,116	\$6,000	\$101,481	\$90,200	\$72,000	\$112,400	211
Performance measurement	\$89,237	\$85,000	\$9,991	\$8,900	\$99,228	\$93,400	\$81,000	\$105,000	39

## Members In industry

For members in industries the activities of the top earners included: New Business Development (\$384,057), Corporate Finance (\$334,364), Public Affairs and Communications (\$333,473), Human Resources (\$330,543) and Strategy Development and Planning (\$314,776).

	Count	Mean	Median	Percentile 25	Percentile 75
New business development	68	\$384,057	\$230,000	\$153,550	\$422,450
Corporate finance (Financing, M&A)	174	\$334,364	\$211,732	\$145,000	\$367,000
Public affairs and communications	28	\$333,473	\$245,000	\$149,250	\$355,000
Human resources	54	\$330,543	\$223,500	\$135,567	\$320,000
Strategy development and planning	184	\$314,776	\$214,750	\$148,000	\$319,000
General management, administration	202	\$250,426	\$180,000	\$132,000	\$274,357
Performance measurement	142	\$241,960	\$156,900	\$120,000	\$269,000
Product and/or service development	20	\$232,924	\$180,500	\$137,000	\$221,637
Marketing and sales	19	\$230,774	\$210,000	.	.
Internal Control and Risk Management	167	\$229,488	\$147,434	\$120,000	\$229,000
Taxation	154	\$214,417	\$166,200	\$127,636	\$240,000
Information technology	51	\$210,292	\$174,000	\$135,500	\$230,000
Financial analysis	440	\$206,082	\$148,000	\$111,000	\$213,482
Financial accounting	481	\$196,481	\$140,000	\$107,757	\$195,000
Audit (Internal/Government)	83	\$172,015	\$136,000	\$106,600	\$168,000
Management accounting/cost accounting	118	\$170,374	\$134,500	\$100,564	\$182,000

**Non-owners only**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
New business development	\$193,395	\$160,000	\$160,567	\$66,000	\$353,962	\$230,000	\$153,100	\$454,500	57
Public affairs and communications	\$243,531	\$180,000	\$94,293	\$40,000	\$337,824	\$255,000	\$148,000	\$360,000	27
Human resources	\$199,997	\$144,421	\$127,908	\$26,000	\$327,905	\$218,001	\$135,000	\$305,000	49
Corporate finance (Financing, M&A)	\$178,884	\$150,000	\$139,244	\$47,000	\$318,128	\$210,000	\$145,000	\$360,000	167
Strategy development and planning	\$193,953	\$160,000	\$101,209	\$38,717	\$295,163	\$212,232	\$146,370	\$306,000	174
Product and/or service development	\$161,443	\$125,000	\$81,409	\$31,000	\$242,852	\$171,000	.	.	17
Performance measurement	\$150,633	\$130,000	\$81,714	\$28,080	\$232,347	\$154,000	\$117,010	\$267,500	135
Marketing and sales	\$157,286	\$129,000	\$73,693	\$43,500	\$230,979	\$175,001	.	.	14
General management, administration	\$165,696	\$140,000	\$65,068	\$20,500	\$230,764	\$167,660	\$127,500	\$269,050	183
Internal Control and Risk Management	\$149,651	\$126,350	\$75,099	\$20,750	\$224,750	\$147,050	\$120,000	\$226,000	162
Taxation	\$147,419	\$132,000	\$66,987	\$34,000	\$214,407	\$165,000	\$127,636	\$240,000	153
Financial analysis	\$138,678	\$120,400	\$63,415	\$22,000	\$202,094	\$146,337	\$110,000	\$211,000	429
Information technology	\$148,334	\$133,246	\$48,777	\$25,001	\$197,111	\$171,000	\$135,500	\$220,000	49
Financial accounting	\$137,103	\$117,750	\$52,491	\$17,350	\$189,595	\$140,000	\$107,167	\$192,000	472
Audit (Internal/Government)	\$133,020	\$116,000	\$38,995	\$11,000	\$172,015	\$136,000	\$106,600	\$168,000	83
Management accounting/cost accounting	\$120,391	\$115,000	\$42,445	\$12,000	\$162,836	\$134,000	\$99,800	\$170,000	115

## Compensation by major responsibilities of members

### Professional Service

Members in professional service who have customer relationship management for all clients in Insolvency and Restructuring (\$392,389), Business Valuation (\$309,661), New Business Development (\$295,306) and Performance Measurement (\$271,084) on average have higher compensation than other members in professional service.

	CRM responsibility for all clients				
	Count	Mean	Median	Percentile 25	Percentile 75
Insolvency and Restructuring	12	\$392,389	\$226,000	.	.
Business valuation	35	\$309,661	\$250,000	\$150,000	\$350,000
New Business Development	73	\$295,306	\$213,000	\$126,000	\$350,000
Performance Measurement	35	\$271,084	\$195,000	\$124,444	\$356,789
Other Business Advisory, or Consulting services	80	\$253,676	\$177,500	\$133,000	\$287,500
Control and Risk Management	30	\$251,629	\$200,000	\$120,000	\$315,000
Personal Financial Planning/Wealth Management	48	\$251,425	\$236,939	\$128,625	\$326,500
Corporate Finance Advisory (including M&A advisor Control and Risk Management)	28	\$248,180	\$215,000	\$138,000	\$269,500
Financial statement audit	116	\$234,546	\$165,500	\$109,000	\$301,000
Financial statement review	145	\$231,793	\$175,000	\$118,000	\$300,000
Financial accounting	106	\$229,614	\$172,000	\$120,000	\$290,000
Information Technology Consulting	18	\$229,034	\$201,000	.	.
Taxation	151	\$226,759	\$170,000	\$116,000	\$290,000
Financial statement compilation	156	\$221,876	\$174,500	\$122,000	\$290,000
Investigative and Forensic Accounting	17	\$213,507	\$163,333	.	.
Other assurance services (including IT audit & IS Financial accounting)	17	\$212,466	\$165,000	.	.

**Members not in professional service**

Members not in professional service who have overall responsibility for Public Affairs and Communication (\$442,395), Corporate Finance (\$392,937), New Business Development (\$379,294) and Strategy Development/Planning (\$370,658) are compensated the highest.

	Overall Responsibility				
	Count	Mean	Median	Percentile 25	Percentile 75
Public Affairs and Communications	39	\$442,395	\$266,000	\$195,000	\$410,000
Corporate Finance (Financing, M&A)	260	\$392,937	\$232,501	\$150,000	\$389,200
New Business Development	52	\$379,294	\$232,500	\$157,500	\$310,000
Strategy Development and Planning	104	\$370,658	\$250,000	\$177,500	\$372,900
Law	69	\$356,209	\$250,000	\$171,000	\$392,431
Information Technology	145	\$327,941	\$226,000	\$154,000	\$350,000
Performance Measurement	245	\$323,806	\$213,500	\$140,000	\$350,000
Human Resources	116	\$320,754	\$234,342	\$150,000	\$324,250
Taxation	440	\$320,202	\$196,019	\$140,000	\$300,313
Product and/or Service Development	29	\$318,683	\$220,000	\$150,000	\$272,000
Marketing and Sales	33	\$318,462	\$210,000	\$150,000	\$293,001
Management Accounting/Cost accounting	420	\$304,958	\$192,000	\$139,033	\$307,670
Audit (Internal/Government)	216	\$303,392	\$189,000	\$130,859	\$294,000
Internal Control and Risk Management	363	\$300,945	\$197,037	\$139,000	\$310,000
General Management, Administration	165	\$292,972	\$211,056	\$145,000	\$320,000
Financial Analysis	509	\$292,487	\$182,000	\$130,639	\$280,000
Financial Accounting	605	\$281,577	\$171,000	\$127,281	\$271,000
Teaching	44	\$234,759	\$140,000	\$90,000	\$268,000

## Compensation Governed by a Collective Bargaining Agreement

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Yes	43	\$94,868	\$88,000	\$76,557	\$108,000
No	1,692	\$187,408	\$136,000	\$98,787	\$200,000
Total	1,735	\$185,114	\$135,000	\$97,344	\$198,333

## Compensation by Designation/Post Graduate Degree held

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Master of Business Administration (MBA)	49	\$391,063	\$230,000	\$128,801	\$364,000
Certified Management Consultant or CMC	9	\$376,422	\$300,000	.	.
Chartered Financial Analyst or CFA	50	\$324,000	\$202,642	\$139,250	\$300,000
CBV or CA•CBV	41	\$313,963	\$200,000	\$136,500	\$325,000
LLB/Lawyer	9	\$292,046	\$250,000	.	.
Certified Financial Planner or CFP	33	\$280,602	\$218,873	\$104,000	\$358,000
Other	110	\$261,511	\$164,250	\$118,000	\$336,000
Certified Management Accountant or CMA	32	\$256,949	\$172,500	\$122,000	\$257,500
CA•IFA	8	\$234,566	\$200,059	.	.
Certified Public Accountant or CPA	64	\$213,937	\$156,000	\$110,000	\$243,398
Chartered Accountant or CA (from a country other than Canada)	47	\$206,777	\$132,500	\$97,344	\$225,000
None	1,517	\$204,016	\$140,000	\$99,000	\$215,000
CIRP or CA•CIRP	8	\$203,609	\$145,700	.	.
CA•IT	10	\$199,335	\$191,250	.	.
CIA or CA•CIA	25	\$187,166	\$156,000	\$127,500	\$218,200
Certified General Accountant or CGA	10	\$171,548	\$167,741	.	.
Other Masters Degree	52	\$158,648	\$108,025	\$93,600	\$147,500
CISA or CA•CISA	17	\$154,410	\$138,600	.	.
Master of Taxation and/or Accounting	61	\$126,185	\$110,000	\$91,000	\$135,601

## Compensation by Board Experience

	Count	Mean	Median	Percentile 25	Percentile 75
A hospital or university	7	\$643,571	\$700,000	.	.
A public company or one of its subsidiaries	48	\$550,179	\$340,736	\$205,000	\$638,750
Were you a member of an audit committee in 2008?	134	\$397,532	\$207,500	\$135,000	\$400,000
A privately held company	150	\$389,544	\$240,000	\$150,000	\$383,486
A crown corporation	5	\$382,000	\$377,000	.	.
An industry or trade association	45	\$301,828	\$226,000	\$130,639	\$275,000
A government commission, agency or regulatory body	12	\$278,706	\$186,667	.	.
A religious institute	28	\$248,376	\$172,875	\$128,068	\$331,364
A social or charitable organization	291	\$236,209	\$157,000	\$115,000	\$269,500
A cooperative	12	\$235,083	\$240,782	.	.
Other	52	\$217,213	\$161,500	\$109,810	\$247,500
Total	504	\$292,988	\$180,500	\$120,751	\$301,000

## Additional Compensation for work outside of Primary Job

Non-owners who received fee income related to services provided outside of primary job comprised a minority of members (14%).

	Count	%
Yes	239	14%
No	1,506	86%

	What amount of such fee income did you receive?
Count	239
Mean	\$14,564
Median	\$5,000
Percentile 25	\$2,000
Percentile 75	\$12,000

## Compensation by Age

	Count	Mean	Median	Percentile 25	Percentile 75
Under 35	792	\$124,040	\$103,160	\$84,235	\$135,000
35-44	578	\$232,067	\$163,167	\$122,200	\$245,455
45-54	440	\$303,904	\$208,250	\$142,700	\$327,500
55-64	199	\$312,519	\$222,000	\$144,300	\$350,000
65 and over	35	\$229,977	\$146,000	\$106,667	\$230,000
Total	2,044	\$213,470	\$143,420	\$100,196	\$227,500

## Section 3: Vacation, Benefits and Work/Life Balance

### Vacation

	Amount Of Vacation Given		Amount Of Vacation Taken	
	Count	%	Count	%
Less than 10 working days	9	0%	85	4%
10-14 working days	50	2%	262	13%
15-19 working days	470	23%	579	28%
20-24 working days	840	41%	617	30%
25-29 working days	330	16%	242	12%
30-34 working days	163	8%	128	6%
35+ working days	50	2%	61	3%
N/a	139	7%	77	4%

### Benefits

#### Professional Dues

90% of members have their professional fees paid entirely by their employer.

	Count	%
All	1,849	90%
Some	13	1%
None	177	9%
N/a	12	1%

#### Benefits Received (All Members)

	Count	%
Pension Benefits	853	42%
Medical (health and dental) benefits	1,770	86%
Stock or Stock Options Purchase Program	477	23%
Long Term Disability Insurance	1,386	68%
Life Insurance	1,412	69%
Out of Country Travel	681	33%
Parking	1,012	49%
Car Allowances	306	15%
Parental/Maternal/Caregiver Leave Top Ups	94	5%

Professional Membership dues other than CA	462	23%
Health/Fitness Club Memberships	766	37%
Credit Card Fees	92	4%
Other Significant Benefits	143	7%

### Benefits Received by Area of Work

	Professional services	Industry	Government
Pension Benefits	29%	46%	88%
Medical (health and dental) benefits	81%	90%	96%
Stock or Stock Options Purchase Program	1%	48%	0%
Long Term Disability Insurance	58%	74%	85%
Life Insurance	59%	76%	82%
Out of Country Travel	23%	44%	32%
Parking	49%	51%	60%
Car Allowances	12%	18%	13%
Parental/Maternal/Caregiver Leave Top Ups	5%	4%	7%
Professional Membership dues other than CA	19%	25%	26%
Health/Fitness Club Memberships	44%	33%	34%
Credit Card Fees	3%	6%	3%
Other Significant Benefits	5%	8%	13%

### Programs to Encourage Work/Life Balance

	Offered		Used	
	Count	%	Count	%
Flexible working hours	1,276	73%	845	66%
Sabbaticals	421	24%	20	5%
Compressed Work Weeks	535	31%	146	27%
Leaves for Personal Reasons	1,224	70%	288	24%
Employee Assistance Programs	1,105	63%	86	8%
Training Programs	1,311	75%	994	76%
Work from home	799	46%	477	60%
Other options to promote work/life balance	168	10%	94	56%