

# 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: 31,32,45-48.

## 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

78% of survey respondents worked for a business or organization, 17% were owners, either as a CA firm partner (9%), sole practitioner (4%) or owner/partner of a business (4%) and 4% were contract employees or consultants.

### BC

	2005		2007		2009	
	Count	%	Count	%	Count	%
Employee Of A Business/Organization	1,055	72%	1,271	76%	1,342	78%
CA Firm Partner	177	12%	154	9%	163	9%
Sole Practitioner	88	6%	79	5%	75	4%
Contract Employee/Consultant	84	6%	77	5%	67	4%
Owner/Partner Of Business	62	4%	90	5%	65	4%
Other	7	0%	3	0%	6	0%
Total	1,473	100%	1,674	100%	1,718	100%

### Territories

	2005		2007		2009	
	Count	%	Count	%	Count	%
Employee Of A Business/Organization	23	82%	18	69%	15	68%
CA Firm Partner	1	4%	2	8%	5	23%
Sole Practitioner	3	11%	4	15%	0	0%
Contract Employee/Consultant	1	4%	1	4%	2	9%
Owner/Partner Of Business	0	0%	1	4%	0	0%
Other	0	0%	0	0%	0	0%
Total	28	100%	26	100%	22	100%

**CMA/CA**

	Count	%
Vancouver	1,219	71%
Victoria	166	10%
Kelowna	65	4%
Abbotsford	31	2%
Nanaimo	29	2%
Kamloops	29	2%
Prince George	26	2%
Vernon	16	1%
Penticton	12	1%
Chilliwack	10	1%
Courtenay	7	0%
Campbell River	7	0%
Duncan	6	0%
Cranbrook	6	0%
Parksville	5	0%
Dawson Creek	4	0%
Terrace	3	0%
Prince Rupert	3	0%
Fort St. John	3	0%
Squamish	2	0%
Williams Lake	2	0%
Powell River	1	0%
Port Alberni	1	0%
Other British Columbia	65	4%
Total	1,718	100%

**Year Obtained CA**

	Count	Column N %
2009*	46	3%
2008	139	8%
2007	89	5%
2006	88	5%
2005	70	4%
2004	57	3%
1999-2003	284	16%
1994-1998	203	12%
1989-1993	254	14%
1984-1988	200	11%
1979-1983	160	9%
1974-1978	101	6%
<1974	73	4%
Total	1,764	100%

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

## Years in Organization

### BC

	2005		2007		2009	
	Count	%	Count	%	Count	%
Less than one year	124	8%	139	8%	151	9%
1	80	5%	116	7%	120	7%
2	127	9%	181	11%	168	10%
3	114	8%	138	8%	217	13%
4	115	8%	107	6%	162	9%
5	137	9%	111	7%	117	7%
6-9	268	18%	314	19%	250	15%
10-14	237	16%	240	14%	228	13%
15-19	123	8%	140	8%	126	7%
20-24	82	6%	98	6%	85	5%
25+	66	4%	90	5%	94	5%
Total	1,473	100%	1,674	100%	1,718	100%

### Territories

	2005		2007		2009	
	Count	%	Count	%	Count	%
Less than one year	7	25%	2	8%	1	5%
1	3	11%	2	8%	1	5%
2	5	18%	3	12%	3	14%
3	2	7%	5	19%	2	9%
4	1	4%	3	12%	2	9%
5	1	4%	2	8%	5	23%
6-9	3	11%	1	4%	5	23%
10-14	2	7%	3	12%	3	14%
15-19	2	7%	4	15%	0	0%
20-24	0	0%	0	0%	0	0%
25+	2	7%	1	4%	0	0%
Total	28	100%	26	100%	22	100%

## Years As Owner

### BC

	2005		2007		2009	
	Count	%	Count	%	Count	%
Less than one year	10	3%	6	2%	11	4%
1	8	2%	8	3%	12	4%
2	27	8%	19	6%	16	5%
3	18	6%	20	6%	19	6%
4	24	7%	18	6%	12	4%
5	26	8%	15	5%	16	5%
6-9	34	10%	56	18%	42	14%
10-14	70	21%	54	17%	54	18%
15-19	40	12%	42	13%	47	16%
20-24	39	12%	27	9%	23	8%
25+	31	9%	50	16%	50	17%
Total	327	100%	315	100%	302	100%

### Territories

	2005		2007		2009	
	Count	%	Count	%	Count	%
Less than one year	0	0%	0	0%	1	20%
1	0	0%	0	0%	0	0%
2	0	0%	0	0%	1	20%
3	0	0%	0	0%	0	0%
4	0	0%	0	0%	0	0%
5	0	0%	0	0%	0	0%
6-9	0	0%	2	29%	3	60%
10-14	1	25%	3	43%	0	0%
15-19	1	25%	1	14%	0	0%
20-24	1	25%	0	0%	0	0%
25+	1	25%	1	14%	0	0%
Total	4	100%	7	100%	5	100%

## Years of Work Experience

### BC

	2005		2007		2009	
	Count	%	Count	%	Count	%
Less than three Years	0	0%	1	0%	1	0%
Three to four Years	33	2%	61	4%	121	7%
Five to Nine Years	271	18%	269	16%	310	18%
Ten to Fourteen Years	231	16%	273	16%	290	17%
Fifteen to Nineteen Years	281	19%	299	18%	208	12%
Twenty to Twenty Four Years	208	14%	236	14%	249	14%
Over Twenty Five Years	449	30%	535	32%	539	31%
Total	1,473	100%	1,674	100%	1,718	100%

### Territories

	2005		2007		2009	
	Count	%	Count	%	Count	%
Less than three Years	0	0%	0	0%	0	0%
Three to four Years	1	4%	2	8%	1	5%
Five to Nine Years	5	18%	3	12%	4	18%
Ten to Fourteen Years	2	7%	6	23%	5	23%
Fifteen to Nineteen Years	5	18%	3	12%	6	27%
Twenty to Twenty Four Years	4	14%	2	8%	0	0%
Over Twenty Five Years	11	39%	10	38%	6	27%
Total	28	100%	26	100%	22	100%

## Years of Post Qualification Experience

### BC

	2005		2007		2009	
	Count	%	Count	%	Count	%
Less than three Years	126	9%	169	10%	267	16%
3 to 4 Years	148	10%	99	6%	140	8%
Five to Nine Years	258	18%	329	20%	279	16%
Ten to Fourteen Years	274	19%	280	17%	211	12%
Fifteen to Nineteen Years	217	15%	255	15%	267	16%
Twenty to Twenty Four Years	168	11%	193	12%	192	11%
Over Twenty Five Years	282	19%	349	21%	362	21%
Total	1,473	100%	1,674	100%	1,718	100%

### Territories

	2005		2007		2009	
	Count	%	Count	%	Count	%
Less than three Years	4	14%	4	15%	3	14%
3 to 4 Years	1	4%	1	4%	1	5%
Five to Nine Years	2	7%	4	15%	4	18%
Ten to Fourteen Years	6	21%	5	19%	4	18%
Fifteen to Nineteen Years	4	14%	2	8%	6	27%
Twenty to Twenty Four Years	6	21%	3	12%	1	5%
Over Twenty Five Years	5	18%	7	27%	3	14%
Total	28	100%	26	100%	22	100%

## Area of Practice

The majority of survey respondents worked either for a professional services firm (46%) or in industry (40%). The remainder worked in public service (10%), in the not for profit sector (2%) or an educational institution (2%).

## BC

	2005		2007		2009	
	Count	%	Count	%	Count	%
Professional services firm	691	47%	724	43%	782	46%
Industry	543	37%	702	42%	690	40%
Crown Corporation or Public Service	157	11%	163	10%	165	10%
Education	50	3%	48	3%	38	2%
Not for profit	28	2%	34	2%	36	2%
Other	4	0%	3	0%	7	0%
Total	1,473	100%	1,674	100%	1,718	100%

## Territories

	2005		2007		2009	
	Count	%	Count	%	Count	%
Professional services firm	7	25%	13	50%	9	41%
Industry	11	39%	7	27%	6	27%
Crown Corporation or Public Service	6	21%	6	23%	5	23%
Not for profit	2	7%	0	0%	2	9%
Education	2	7%	0	0%	0	0%
Other	0	0%	0	0%	0	0%
Total	28	100%	26	100%	22	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 (98%).

## BC

	2005		2007		2009	
	Count	%	Count	%	Count	%
Predominantly Accounting, Auditing And Tax	599	87%	625	87%	719	92%
Predominantly Other Types Of Services.	92	13%	97	13%	62	8%
Total	691	100%	722	100%	781	100%

	2005		2007		2009	
	Count	%	Count	%	Count	%
Predominantly To External Clients	668	97%	697	97%	764	98%
Predominantly To Internal Clients	20	3%	23	3%	17	2%
Total	688	100%	720	100%	781	100%

## Territories

	2005		2007		2009	
	Count	%	Count	%	Count	%
Predominantly Accounting, Auditing And Tax	7	100%	12	92%	8	89%
Predominantly Other Types Of Services.	0	0%	1	8%	1	11%
Total	7	100%	13	100%	9	100%

	2005		2007		2009	
	Count	%	Count	%	Count	%
Predominantly To External Clients	7	100%	13	100%	9	100%
Predominantly To Internal Clients	0	0%	0	0%	0	0%
Total	7	100%	13	100%	9	100%

### Members in Industry

Survey respondents working in industry are most likely to be employed in financial services (15%), followed by manufacturing (12%), mining (11%) and retail/wholesale (10%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
Financial Services	75	15%	120	17%	103	15%
Manufacturing	74	15%	74	11%	81	12%
Mining	30	6%	39	6%	78	11%
Retail, Wholesale	48	9%	82	12%	70	10%
Real Estate and Building Management	35	7%	55	8%	52	8%
Transportation, Distribution	29	6%	47	7%	51	7%
Construction	20	4%	34	5%	35	5%
Agriculture, Forestry Or Fisheries	28	6%	29	4%	30	4%
Software	22	4%	32	5%	25	4%
Arts, Entertainment, Leisure	17	3%	15	2%	25	4%
Telecommunications	16	3%	21	3%	15	2%
Holding, Conglomerate	12	2%	19	3%	18	3%
Pharmaceuticals And Chemicals	14	3%	14	2%	20	3%
Hotels and Restaurants	16	3%	9	1%	14	2%
Media, Communications and Publishing	10	2%	10	1%	9	1%
Utilities	3	1%	7	1%	7	1%
Oil And Gas	4	1%	3	0%	5	1%
Other	56	11%	92	13%	52	8%
Total	509	100%	702	100%	690	100%

### Members in the public service

Municipal, provincial, federal government or one of their agencies (50%) employed the largest percentages of CAs in public service in 2008, followed by Crown Corporations (25%), hospitals, libraries, health organizations or social service organizations (8%) and an office of the auditor general or regulatory bodies (both 6%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
Municipal, provincial, federal government or one of their agencies	72	46%	75	46%	80	50%
Crown corporation	38	24%	40	25%	40	25%
Hospital, library, health organization or social services organization	16	10%	15	9%	12	8%
An office of the auditor general	12	8%	13	8%	9	6%
Regulatory bodies	11	7%	11	7%	10	6%
Other	6	4%	7	4%	4	3%
Board and commissions	2	1%	2	1%	5	3%
Total	157	100%	163	100%	160	100%

### Members in education

Members working in education were most likely to work for a university (50%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
University	25	50%	18	38%	19	50%
College/CEGEP	17	34%	17	35%	10	26%
Primary/Secondary School	5	10%	7	15%	3	8%
Other	3	6%	6	13%	6	16%
Total	50	100%	48	100%	38	100%

### Members in the non-profit sector

Members working in the non-profit sector were most likely to work for either a social or charitable organization (36%) or for an industry, professional or trade association (33%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
Social or charitable organizations	12	43%	9	26%	13	36%
Industry, professional or trade association	11	39%	13	38%	12	33%
Religious institutes	1	4%	1	3%	1	3%
Other	4	14%	11	32%	10	28%
Total	28	100%	34	100%	36	100%

## Size of Company

45% of members worked for companies that had at least 1,000 members globally. 33% of members worked for companies with under 100 employees.

### BC

	In province		In Canada		Globally	
	Count	%	Count	%	Count	%
1	64	4%	53	4%	53	4%
2	30	2%	13	1%	11	1%
3-5	76	5%	42	3%	35	3%
6-9	76	5%	53	4%	44	3%
10-24	213	13%	152	11%	124	9%
25-49	152	9%	106	7%	87	6%
50-99	161	10%	116	8%	103	7%
100-249	247	15%	162	11%	153	11%
250-499	202	12%	98	7%	89	6%
500-999	228	14%	81	6%	62	4%
1000+	223	13%	549	39%	634	45%
Total	1,672	100%	1,425	100%	1,395	100%

### Territories

	In province		In Canada		Globally	
	Count	%	Count	%	Count	%
1	0	0%	0	0%	0	0%
2	1	5%	1	6%	1	6%
3-5	1	5%	1	6%	1	6%
6-9	2	10%	2	12%	2	13%
10-24	4	19%	1	6%	1	6%
25-49	4	19%	1	6%	1	6%
50-99	2	10%	2	12%	1	6%
100-249	3	14%	2	12%	3	19%
250-499	1	5%	3	18%	3	19%
500-999	1	5%	3	18%	1	6%
1000+	2	10%	1	6%	2	13%
Total	21	100%	17	100%	16	100%

### Time worked in 2008

Almost all (88%) 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.

### BC

	1 to 6 months		7 to 11 months		12 months		Total	
	%	Count	%	Count	%	Count	%	Count
Full time	2%	29	4%	70	88%	1,512	94%	1,611
Part time	0%	8	1%	21	5%	78	6%	107
Total	2%	37	5%	91	93%	1,590	100%	1,718

### Territories

	1 to 6 months		7 to 11 months		12 months		Total	
	%	Count	%	Count	%	Count	%	Count
Full time	100%	1	100%	1	95%	19	95%	21
Part time	0%	0	0%	0	5%	1	5%	1
Total	100%	1	100%	1	100%	20	100%	22

### Billable hours per week

	2007		2009	
	Count	%	Count	%
Zero to 20	85	13%	115	15%
21 to 30	229	35%	306	41%
31 to 40	244	37%	252	34%
Over 40	99	15%	75	10%
Total	657	100%	748	100%

### Billing rate

	2007		2009	
	Count	%	Count	%
Under \$150/hr	145	22%	124	17%
\$150 to <\$200/hr	158	24%	144	20%
\$200 to <\$300/hr	172	26%	234	33%
\$300 to <\$500/hr	134	20%	158	22%
\$500/hr+	48	7%	59	8%
Total	657	100%	719	100%

## Job Title

Members most commonly have the titles of Manager (14%), CFO (12%) or CA Firm Partner, Controller/Comptroller or Senior Auditor/Accountant (9% each).

	2005		2007		2009	
Manager	167	11%	210	13%	232	14%
Chief Financial Officer (CFO)	152	10%	215	13%	207	12%
CA Firm Partner	177	12%	154	9%	163	9%
Controller/Comptroller	153	10%	150	9%	163	9%
Senior Auditor/Accountant	84	6%	84	5%	153	9%
Senior Manager	150	10%	149	9%	128	7%
Director	70	5%	77	5%	86	5%
Sole Practitioner	88	6%	79	5%	75	4%
Vice President	37	3%	72	4%	66	4%
Other Business Partner/Owner	62	4%	90	5%	65	4%
Tax Specialist	38	3%	38	2%	39	2%
President/CEO	29	2%	36	2%	37	2%
Auditor/Accountant	32	2%	22	1%	33	2%
Consultant	38	3%	34	2%	32	2%
Analyst	33	2%	28	2%	28	2%
Principal	17	1%	25	1%	28	2%
Senior Director	8	1%	21	1%	24	1%
Other Executive Management	19	1%	26	2%	20	1%
Senior Vice President	3	0%	15	1%	18	1%
Associate/Assistant Director	8	1%	16	1%	17	1%
Internal Auditor	22	1%	23	1%	13	1%
Professor, Lecturer Or Teacher	20	1%	23	1%	13	1%
Associate/Assistant Manager	8	1%	11	1%	10	1%
Assistant Vice President	7	0%	8	0%	10	1%
General Manager	11	1%	10	1%	9	1%
Supervisor	6	0%	4	0%	9	1%
Treasurer	12	1%	7	0%	7	0%
Financial Advisor/Planner/Investment Advisor	6	0%	5	0%	7	0%
Junior Auditor/Accountant	0	0%	1	0%	1	0%
Other	16	1%	41	2%	25	1%
Total	1,473	100%	1,674	100%	1,718	100%

## Title of Direct Report

Members responding to the survey are most likely to report to a Partner/Owner (28%), President/CEO (19%) or CFO (11%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
Partner/Owner	151	13%	377	28%	401	28%
President/CEO	252	22%	262	19%	271	19%
Chief Financial Officer (CFO)	119	10%	169	13%	156	11%
Manager	57	5%	57	4%	105	7%
Senior Manager	73	6%	58	4%	85	6%
Director	60	5%	90	7%	81	6%
Vice President	50	4%	55	4%	48	3%
Chair/Board Of Directors	47	4%	51	4%	46	3%
Controller/Comptroller	42	4%	39	3%	42	3%
Other Executive Management	31	3%	36	3%	26	2%
Senior Vice President	28	2%	22	2%	27	2%
Principal	104	9%	18	1%	21	1%
General Manager	20	2%	20	1%	23	2%
Senior Director	23	2%	22	2%	17	1%
Supervisor	10	1%	4	0%	10	1%
Assistant Vice President	9	1%	4	0%	6	0%
Senior Auditor/Accountant	4	0%	2	0%	5	0%
Associate/Assistant Director	3	0%	5	0%	4	0%
Professor, Lecturer Or Teacher	5	0%	7	1%	3	0%
Tax Specialist	7	1%	2	0%	2	0%
Treasurer	5	0%	4	0%	2	0%
Junior Auditor/Accountant	0	0%	3	0%	1	0%
Auditor/Accountant	1	0%	2	0%	1	0%
Analyst	1	0%	1	0%	1	0%
Associate/Assistant Manager	0	0%	2	0%	1	0%
Internal Auditor	1	0%	0	0%	1	0%
Consultant	3	0%	0	0%	0	0%
Other	21	2%	27	2%	23	2%
None	19	2%	11	1%	6	0%
Total	1,146	100%	1,350	100%	1,415	100%

## Number of Direct Reports

In 2008, 73% of members had at least one direct report, and 13% had 10 or more. 73% of members had at least one indirect report, 31% had 10 or more.

### BC

	2005		2007		2009	
	Count	%	Count	%	Count	%
None	388	26%	425	25%	461	27%
1	99	7%	116	7%	100	6%
2	126	9%	154	9%	166	10%
3	122	8%	183	11%	192	11%
4	131	9%	152	9%	162	9%
5	146	10%	171	10%	163	9%
6-9	202	14%	250	15%	249	14%
10-14	127	9%	129	8%	123	7%
15-19	55	4%	39	2%	42	2%
20-24	31	2%	23	1%	15	1%
25+	46	3%	32	2%	45	3%
Total	1,473	100%	1,674	100%	1,718	100%

### Territories

	2005		2007		2009	
	Count	%	Count	%	Count	%
None	7	25%	5	19%	2	9%
1	0	0%	2	8%	5	23%
2	3	11%	3	12%	0	0%
3	2	7%	2	8%	1	5%
4	4	14%	2	8%	2	9%
5	2	7%	3	12%	3	14%
6-9	7	25%	5	19%	4	18%
10-14	1	4%	1	4%	2	9%
15-19	1	4%	1	4%	1	5%
20-24	0	0%	1	4%	2	9%
25+	1	4%	1	4%	0	0%
Total	28	100%	26	100%	22	100%

## Number of Indirect Reports

### BC

	2007		2009	
	Count	%	Count	%
None	367	22%	461	27%
1	99	6%	66	4%
2	105	6%	107	6%
3	126	8%	117	7%
4	96	6%	105	6%
5	119	7%	99	6%
6-9	214	13%	218	13%
10-14	164	10%	180	10%
15-19	97	6%	91	5%
20-24	76	5%	65	4%
25+	211	13%	209	12%
Total	1,674	100%	1,718	100%

### Territories

	2007		2009	
	Count	%	Count	%
None	5	19%	2	9%
1	1	4%	3	14%
2	2	8%	1	5%
3	1	4%	1	5%
4	0	0%	1	5%
5	2	8%	2	9%
6-9	6	23%	3	14%
10-14	2	8%	2	9%
15-19	3	12%	1	5%
20-24	2	8%	2	9%
25+	2	8%	4	18%
Total	26	100%	22	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 and financial statement audit.

	Somewhat		A lot		Somewhat/ A Lot	
	Count	%	Count	%	Count	%
Taxation	280	37%	340	45%	620	81%
Financial statement review	338	44%	204	27%	542	71%
Financial statement compilation	242	32%	251	33%	493	65%
Financial statement audit	189	25%	282	37%	471	62%
Financial accounting	335	44%	107	14%	442	58%
Other business advisory or consulting services	304	40%	54	7%	358	47%
New business development	284	37%	45	6%	329	43%
Performance measurement	204	27%	33	4%	237	31%
Personal financial planning/wealth management	202	26%	13	2%	215	28%
Corporate finance advisory (including M&A advisor)	150	20%	32	4%	182	24%
Control and risk management	147	19%	25	3%	172	23%
Business valuation	140	18%	27	4%	167	22%
Other assurance services (including IT audit & IS)	102	13%	10	1%	112	15%
Information technology restructuring	35	5%	10	1%	45	6%
Investigative and Forensic accounting	28	4%	8	1%	36	5%
Insolvency and restructuring	24	3%	11	1%	35	5%

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

	Somewhat		A lot		Somewhat/A Lot	
	Count	%	Count	%	Count	%
Financial analysis	497	53%	330	35%	827	88%
General management, administration	551	59%	212	23%	763	82%
Financial accounting	437	47%	323	35%	760	81%
Internal Control and Risk Management	559	60%	125	13%	684	73%
Strategy development and planning	497	53%	172	18%	669	72%
Performance measurement	538	58%	120	13%	658	70%
Taxation	473	51%	108	12%	581	62%
Human resources	519	56%	55	6%	574	61%
Corporate finance (Financing, M&A)	397	42%	152	16%	549	59%
Management accounting/cost accounting	432	46%	103	11%	535	57%
Information technology	404	43%	39	4%	443	47%
Audit (Internal/Government)	274	29%	89	10%	363	39%
New business development	268	29%	65	7%	333	36%

Law	243	26%	19	2%	262	28%
Public affairs and communications	219	23%	21	2%	240	26%
Teaching	209	22%	26	3%	235	25%
Product and/or service development	171	18%	31	3%	202	22%
Marketing and sales	155	17%	32	3%	187	20%

## 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 review, financial statement compilation and financial statement audit.

	CRM responsibility for most clients		CRM responsibility for all clients		CRM responsibility for most/all clients	
	Count	%	Count	%	Count	%
Taxation	160	21%	129	17%	289	38%
Financial statement review	149	20%	137	18%	286	37%
Financial statement compilation	142	19%	142	19%	284	37%
Financial statement audit	155	20%	114	15%	269	35%
Financial accounting	80	10%	94	12%	174	23%
Other Business Advisory, or Consulting services	55	7%	80	10%	135	18%
New Business Development	68	9%	65	9%	133	17%
Personal Financial Planning/Wealth Management	29	4%	55	7%	84	11%
Business valuation	32	4%	33	4%	65	9%
Corporate Finance Advisory (including M&A advisor Control and Risk Management)	25	3%	35	5%	60	8%
Performance Measurement	21	3%	28	4%	49	6%
Control and Risk Management	23	3%	24	3%	47	6%
Other assurance services (including IT audit & IS Financial accounting)	19	2%	15	2%	34	4%
Information Technology Consulting	9	1%	16	2%	25	3%
Insolvency and Restructuring	8	1%	13	2%	21	3%
Investigative and Forensic Accounting	6	1%	15	2%	21	3%

## 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 and performance measurement, taxation, strategy development and planning and management accounting/cost accounting.

	Partial Responsibility		Overall Responsibility		Partial/Overall responsibility	
	Count	%	Count	%	Count	%
Financial Analysis	289	31%	490	52%	779	83%
Financial Accounting	208	22%	535	57%	743	79%
Internal Control and Risk Management	345	37%	356	38%	701	75%
General Management, Administration	514	55%	175	19%	689	74%
Performance Measurement	424	45%	214	23%	638	68%
Taxation	201	21%	398	43%	599	64%
Strategy Development and Planning	494	53%	104	11%	598	64%
Management Accounting/Cost accounting	202	22%	384	41%	586	63%
Corporate Finance (Financing, M&A)	283	30%	260	28%	543	58%
Human Resources	406	43%	122	13%	528	56%
Audit (Internal/Government)	191	20%	239	26%	430	46%
Information Technology	279	30%	150	16%	429	46%
New Business Development	226	24%	53	6%	279	30%
Law	198	21%	74	8%	272	29%
Public Affairs and Communications	185	20%	36	4%	221	24%
Teaching	170	18%	36	4%	206	22%
Product and/or Service Development	166	18%	35	4%	201	21%
Marketing and Sales	130	14%	31	3%	161	17%

## Compensation Governed by a Collective Bargaining Agreement

Compensation was governed by a collective bargaining agreement for 3% of members in British Columbia.

	2005	2007	2009
Municipal, provincial, federal government or one of their agencies	36%	17%	23%
An office of the auditor general	27%	15%	0%
Board and commissions	0%	0%	0%
Regulatory bodies	0%	0%	0%
Crown corporation	13%	5%	5%
Hospital, library, health organization or social services organization	0%	0%	0%
Other government agencies	17%	0%	0%
University	60%	78%	58%
College/CEGEP	53%	89%	60%
Primary/Secondary School	0%	0%	0%
Other education	0%	0%	0%
All	5%	4%	3%

## Professional Designations and Post Graduate Degrees

CPA (5%) and MBA (5%) are the designations/post graduate degrees most frequently held by CAs.

	2005		2007		2009	
	Count	%	Count	%	Count	%
Certified Public Accountant or CPA	85	6%	86	5%	85	5%
Master of Business Administration (MBA)	77	5%	87	5%	82	5%
Chartered Accountant or CA (from a country other than Canada)	62	4%	68	4%	66	4%
Certified Financial Planner or CFP	45	3%	47	3%	41	2%
CBV or CA•CBV	34	2%	34	2%	31	2%
CIA or CA•CIA	22	1%	29	2%	29	2%
Other Masters Degree	26	2%	28	2%	27	2%
CISA or CA•CISA	16	1%	25	1%	26	2%
Master of Taxation and/or Accounting	18	1%	16	1%	22	1%
Chartered Financial Analyst or CFA	16	1%	28	2%	21	1%
Certified General Accountant or CGA	22	1%	23	1%	14	1%
Certified Management Consultant or CMC	9	1%	9	1%	12	1%
LLB/Lawyer	12	1%	16	1%	8	0%
Certified Management Accountant or CMA	14	1%	12	1%	8	0%
CA•IFA	7	0%	11	1%	8	0%
CA•IT	5	0%	7	0%	7	0%
CIRP or CA•CIRP	10	1%	7	0%	5	0%
Engineer P.Eng.	5	0%	7	0%	5	0%

A Doctorate degree	1	0%	3	0%	5	0%
Diplôme d'études supérieures spécialisées (D.E.S.S.)	3	0%	2	0%	2	0%
Diplôme de sciences administratives (D.S.A.)	0	0%	4	0%	0	0%
Pl. Fin.	1	0%	0	0%	0	0%
Other	106	7%	146	9%	118	7%
None	866	59%	1,124	67%	1,227	71%
Total	1,473	100%	1,674	100%	1,718	100%

## Importance of a CA and accounting designations

For your primary job in 2008, would someone with a CA 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	199	14%	571	40%	360	25%	298
2007	146	11%	609	44%	380	28%	241	18%
2005	123	11%	528	46%	292	25%	203	18%

For your primary job in 2008, would someone with a CA 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	114	10%	236	21%	416	37%	364
2007	121	11%	249	22%	390	34%	377	33%
2005	101	11%	215	23%	363	38%	265	28%

**Age****BC**

58% of members responding to the survey are less than 45 years of age.

	2005		2007		2009	
	Count	%	Count	%	Count	%
Under 35	351	24%	378	23%	491	29%
35-44	513	35%	578	35%	495	29%
45-54	378	26%	448	27%	433	25%
55-64	208	14%	242	14%	252	15%
65 and over	22	1%	26	2%	41	2%
Total	1,472	100%	1,672	100%	1,712	100%

**Territories**

	2005		2007		2009	
	Count	%	Count	%	Count	%
Under 35	6	21%	6	23%	6	27%
35-44	10	36%	8	31%	8	36%
45-54	7	25%	4	15%	8	36%
55-64	4	14%	7	27%	0	0%
65 and over	1	4%	1	4%	0	0%
Total	28	100%	26	100%	22	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.

#### BC

	2005	% Change 2005-2007	2007	% Change 2007-2009	2009
Count	1,473		1,674		1,718
Mean	\$152,116	21.3%	\$184,552	-2.9%	\$179,255
Median	\$107,000	16.8%	\$125,000	0.0%	\$125,000
Percentile 25	\$77,800	11.8%	\$87,000	2.7%	\$89,350
Percentile 75	\$170,957	17.0%	\$200,000	0.0%	\$200,000

#### Territories

	2005	% Change 2005-2007	2007	% Change 2007-2009	2009
Count	28		26		22
Mean	\$155,411	7.0%	\$166,236	2.8%	\$170,958
Median	\$121,474	9.1%	\$132,500	7.2%	\$142,000
Percentile 25	\$96,750	7.2%	\$103,700	8.8%	\$112,836
Percentile 75	\$163,500	10.1%	\$180,000	12.2%	\$202,000

### Compensation of Owners

303 CAs who responded owned a business in 2008. Of these, 163 are partners in a CA firm, 75 are Sole Practitioners and 65 owned another type of business.

		Owner of CA Firm	Sole	Partner	Owner of Another Business
2009	Count	238	75	163	65
	Mean	\$268,260	\$176,516	\$310,474	\$444,915
	Median	\$227,500	\$139,000	\$275,000	\$185,000
	Percentile 25	\$140,000	\$100,000	\$160,000	\$120,000
	Percentile 75	\$360,000	\$200,000	\$388,889	\$250,000
2007	Count	233	79	154	90
	Mean	\$239,325	\$161,862	\$279,063	\$412,470
	Median	\$200,000	\$140,000	\$250,000	\$222,500
	Percentile 25	\$135,000	\$100,000	\$170,000	\$130,000
	Percentile 75	\$300,000	\$200,000	\$325,000	\$500,000
2005	Count	265	88	177	62
	Mean	\$207,012	\$142,000	\$239,335	\$312,191
	Median	\$170,000	\$99,250	\$200,000	\$212,500
	Percentile 25	\$110,000	\$70,000	\$140,000	\$160,000
	Percentile 75	\$250,000	\$150,000	\$270,000	\$300,000

## 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	1,415	1,415	1,415
	Mean	\$118,398	\$33,682	\$152,081
	Median	\$100,000	\$8,000	\$115,000
	Percentile 25	\$79,943	\$1,250	\$85,000
	Percentile 75	\$144,000	\$26,000	\$175,000
2007	Count	1,351	1,351	1,351
	Mean	\$114,257	\$45,665	\$159,922
	Median	\$98,000	\$10,000	\$112,500
	Percentile 25	\$76,000	\$2,300	\$83,500
	Percentile 75	\$132,000	\$30,000	\$167,000
2005	Count	1,146	1,146	1,146
	Mean	\$101,576	\$29,185	\$130,761
	Median	\$87,000	\$6,000	\$96,722
	Percentile 25	\$70,000	\$0	\$75,000
	Percentile 75	\$120,000	\$20,000	\$142,000

## Non-Base Compensation (non-owners)

	Profit Sharing	Bonus	Overtime	Commissions	Allowances	Other Non-base
Count	307	874	234	40	248	175
Mean	\$23,375	\$26,183	\$5,063	\$196,386	\$5,595	\$40,985
Median	\$5,900	\$10,000	\$3,495	\$8,000	\$4,000	\$8,000
Percentile 25	\$1,920	\$4,364	\$1,500	\$2,050	\$1,000	\$2,571
Percentile 75	\$21,000	\$29,000	\$7,100	\$250,000	\$8,700	\$27,500

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

Of the 16% 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	36	35%	49	24%	56	24%
Monetarily at higher than my regular rate	31	30%	20	10%	16	7%
Through a credit of hours	15	14%	67	32%	90	39%
Through a combination of the above	13	13%	56	27%	50	22%
Through another method	9	9%	16	8%	20	9%
Total	104	100%	208	100%	232	100%

**Compensation by CMA/CA**

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Vancouver	1,219	\$194,734	\$136,000	\$93,157	\$214,500
Victoria	166	\$151,211	\$101,800	\$84,000	\$165,789
Kelowna	65	\$149,758	\$95,000	\$79,700	\$145,000
Abbotsford	31	\$137,014	\$120,000	\$80,769	\$160,000
Nanaimo	29	\$136,343	\$105,000	\$70,000	\$160,000
Prince George	26	\$115,430	\$90,000	\$80,000	\$130,000
Kamloops	29	\$96,926	\$83,000	\$69,000	\$110,000
Other BC	153	\$142,029	\$110,000	\$82,150	\$178,000

**Non-owners only**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Vancouver	\$125,503	\$108,668	\$39,810	\$10,000	\$165,313	\$126,000	\$90,000	\$190,000	1,036
Kelowna	\$92,795	\$80,700	\$33,626	\$7,680	\$126,421	\$91,969	\$76,682	\$117,750	52
Victoria	\$106,694	\$92,077	\$17,682	\$3,769	\$124,376	\$96,000	\$82,000	\$132,400	133
Nanaimo	\$104,650	\$90,000	\$8,015	\$1,375	\$112,664	\$101,000	\$68,750	\$157,500	24
Prince George	\$93,717	\$84,000	\$10,337	\$5,000	\$104,054	\$89,955	\$80,000	\$107,154	22
Kamloops	\$74,714	\$72,000	\$6,721	\$8,000	\$81,435	\$78,600	\$61,500	\$94,250	25
Other	\$98,013	\$86,000	\$14,062	\$5,000	\$112,075	\$94,500	\$79,000	\$136,000	123

**Compensation by Year Received CA**

Average compensation for a new CA is \$69,644 and rises with each year of experience. Average compensation for CAs with five years post qualifying experience is \$110,376 and \$324,624 for those with 25-29 years post qualifying experience.

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
2009	46	\$59,071	\$56,251	\$49,700	\$65,000
2008	138	\$69,644	\$67,000	\$61,200	\$72,500
2007	96	\$89,079	\$77,739	\$68,500	\$89,550
2006	83	\$98,888	\$86,200	\$78,000	\$99,000
2005	72	\$100,741	\$91,000	\$79,950	\$99,650
2004	57	\$110,376	\$94,500	\$82,001	\$113,400
1999-2003	281	\$154,497	\$120,000	\$96,350	\$165,000
1994-1998	222	\$180,906	\$150,000	\$112,000	\$224,000
1989-1993	251	\$220,296	\$164,500	\$116,000	\$230,000
1984-1988	203	\$210,968	\$159,000	\$115,000	\$246,000
1979-1983	153	\$234,099	\$200,000	\$123,000	\$290,000
1974-1978	104	\$324,624	\$182,500	\$111,000	\$276,270
<1974	80	\$256,651	\$185,833	\$135,400	\$298,000

\*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	\$65,851	\$64,000	\$3,530	\$2,700	\$69,381	\$67,000	\$61,100	\$72,250	136
2007	\$80,002	\$71,250	\$8,807	\$3,700	\$88,809	\$77,291	\$68,500	\$87,273	94
2006	\$86,823	\$80,000	\$11,174	\$5,500	\$97,997	\$86,100	\$78,000	\$96,000	81
2005	\$90,051	\$85,000	\$9,714	\$5,001	\$99,766	\$90,500	\$79,700	\$99,500	71
2004	\$94,231	\$86,000	\$15,178	\$8,500	\$109,409	\$94,200	\$82,000	\$112,000	54
1999-2003	\$119,073	\$100,850	\$23,085	\$10,000	\$142,158	\$116,400	\$95,000	\$158,132	250
1994-1998	\$132,708	\$125,000	\$33,836	\$12,000	\$166,544	\$145,000	\$104,500	\$192,000	169
1989-1993	\$140,874	\$130,895	\$54,111	\$15,000	\$194,985	\$155,483	\$112,500	\$208,000	202
1984-1988	\$138,523	\$127,000	\$51,126	\$16,000	\$189,649	\$150,000	\$108,500	\$220,000	149
1979-1983	\$148,633	\$132,250	\$43,512	\$10,300	\$192,144	\$159,911	\$117,020	\$250,000	92
1974-1978	\$145,852	\$123,000	\$86,782	\$14,600	\$232,634	\$165,000	\$105,000	\$275,001	71
<1974	\$156,973	\$150,000	\$81,212	\$17,500	\$238,185	\$164,000	\$130,800	\$245,000	46

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

		Total compensation (includes owners and non-owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
Kelowna	2004-2008	21	\$74,471	\$74,100	\$64,000	\$82,000
	1999-2003	10	\$145,550	\$101,000		
	1994-1998	11	\$122,309	\$133,000		
	1989-1993	7	\$227,305	\$120,000		
	1984-1988	5	\$181,600	\$157,000		
Vancouver	2004-2008	323	\$92,813	\$80,001	\$68,500	\$95,000
	1999-2003	193	\$166,028	\$124,145	\$105,000	\$181,500
	1994-1998	150	\$193,866	\$167,625	\$125,000	\$233,000
	1989-1993	183	\$243,532	\$178,002	\$133,852	\$250,000
	1984-1988	142	\$230,417	\$171,000	\$123,000	\$260,002
	1979-1983	105	\$240,268	\$190,000	\$124,500	\$275,000
	1974-1978	65	\$421,899	\$225,000	\$130,000	\$350,000
<1974	58	\$281,742	\$200,000	\$140,001	\$350,000	
Victoria	2004-2008	38	\$88,509	\$76,000	\$66,000	\$92,000
	1999-2003	29	\$145,393	\$105,500	\$85,000	\$163,902
	1994-1998	20	\$166,041	\$100,000	\$91,304	\$135,026
	1989-1993	18	\$121,615	\$95,600		
	1984-1988	18	\$177,488	\$143,000		
	1979-1983	24	\$217,991	\$162,500	\$111,500	\$300,000
	1974-1978	15	\$175,064	\$102,015		
Other	2004-2008	59	\$74,854	\$73,001	\$62,000	\$86,000
	1999-2003	45	\$111,227	\$93,826	\$83,000	\$128,000
	1994-1998	36	\$153,486	\$122,500	\$91,150	\$179,000
	1989-1993	39	\$152,661	\$125,000	\$105,000	\$164,500
	1984-1988	36	\$158,875	\$127,125	\$101,000	\$203,000

1979-1983	18	\$213,599	\$210,000		
1974-1978	20	\$148,575	\$132,200	\$105,000	\$192,100
<1974	15	\$153,811	\$150,000		

**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
Kelowna	2004-2008	\$69,278	\$70,000	\$5,192	\$3,400	\$74,471	\$74,100	\$64,000	\$82,000	21
	1999-2003	\$141,222	\$95,000	\$13,278	\$10,000	\$154,500	\$107,000			9
	1994-1998	\$95,240	\$91,500	\$25,200	\$10,200	\$120,440	\$125,250			10
Vancouver	1989-1993	\$103,183	\$85,769	\$95,339	\$5,000	\$198,522	\$105,769			6
	2004-2008	\$82,565	\$75,000	\$9,785	\$4,500	\$92,349	\$80,000	\$68,500	\$95,000	319
	1999-2003	\$121,879	\$107,750	\$27,063	\$12,000	\$148,943	\$122,320	\$103,750	\$166,000	176
	1994-1998	\$146,589	\$135,000	\$39,399	\$15,000	\$185,988	\$162,000	\$123,500	\$221,707	124
	1989-1993	\$151,345	\$146,059	\$63,518	\$21,250	\$214,862	\$171,450	\$130,541	\$231,000	154
	1984-1988	\$144,706	\$133,000	\$63,311	\$20,000	\$208,017	\$161,000	\$120,000	\$238,000	111
	1979-1983	\$157,885	\$145,000	\$43,117	\$18,000	\$201,002	\$177,000	\$124,500	\$252,000	69
Victoria	1974-1978	\$165,858	\$154,000	\$125,652	\$25,000	\$291,510	\$218,500	\$143,000	\$300,000	45
	<1974	\$166,528	\$150,000	\$79,848	\$26,351	\$246,376	\$184,333	\$140,000	\$255,000	38
	2004-2008	\$83,400	\$71,100	\$5,108	\$3,785	\$88,509	\$76,000	\$66,000	\$92,000	38
	1999-2003	\$119,716	\$93,000	\$23,992	\$8,905	\$143,707	\$100,500	\$82,600	\$163,902	26
	1994-1998	\$97,847	\$95,500	\$3,745	\$2,833	\$101,592	\$97,104			12
	1989-1993	\$100,035	\$84,000	\$11,667	\$1,200	\$111,702	\$93,000			15
	1984-1988	\$131,912	\$108,764	\$20,264	\$3,450	\$152,176	\$108,764			13
Other	1979-1983	\$126,688	\$124,000	\$61,003	\$2,328	\$187,692	\$154,000			15
	1974-1978	\$117,437	\$100,510	\$10,329	\$4,000	\$127,766	\$101,000			13
	<1974									
	2004-2008	\$69,457	\$70,175	\$5,136	\$3,500	\$74,593	\$73,000	\$62,000	\$85,000	58
Other	1999-2003	\$100,872	\$85,000	\$6,788	\$6,000	\$107,659	\$90,000	\$82,639	\$106,001	39
	1994-1998	\$92,353	\$84,000	\$23,299	\$7,200	\$115,652	\$94,250	\$82,000	\$139,951	23
	1989-1993	\$112,214	\$105,000	\$14,879	\$7,100	\$127,093	\$113,000	\$93,580	\$155,966	27
	1984-1988	\$112,506	\$107,000	\$11,993	\$1,000	\$124,499	\$111,600	\$94,000	\$150,000	23
	1979-1983	\$116,694	\$120,856	\$16,132	\$5,000	\$132,826	\$120,856			7
	1974-1978	\$106,837	\$112,000	\$33,900	\$14,600	\$140,737	\$128,834			11
	<1974	\$133,450	\$147,000	\$9,250	\$0	\$142,700	\$151,000			6

## 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	151	\$137,635	\$106,000	\$80,769	\$170,000
1	120	\$127,924	\$101,727	\$87,500	\$142,000
2	168	\$137,638	\$115,500	\$92,575	\$158,266
3	217	\$137,949	\$95,750	\$70,000	\$168,500
4	162	\$127,525	\$92,794	\$71,376	\$142,000
5	117	\$168,284	\$119,000	\$82,000	\$190,000
6-9	250	\$167,466	\$130,455	\$93,050	\$200,000
10-14	228	\$219,824	\$157,000	\$106,500	\$245,500
15-19	126	\$207,187	\$160,000	\$101,923	\$250,000
20-24	85	\$245,281	\$200,000	\$140,000	\$276,541
25+	94	\$419,981	\$270,700	\$140,000	\$500,000
Total	1,718	\$179,255	\$125,000	\$89,350	\$200,000

## 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	\$116,699	\$87,001	\$141,083	\$102,000	\$137,635	\$106,000
1	\$108,832	\$87,485	\$124,993	\$104,550	\$127,924	\$101,727
2	\$139,770	\$95,000	\$142,510	\$105,000	\$137,638	\$115,500
3	\$118,815	\$96,145	\$131,895	\$102,000	\$137,949	\$95,750
4	\$117,804	\$92,500	\$166,205	\$124,501	\$127,525	\$92,794
5	\$132,313	\$106,875	\$156,326	\$105,000	\$168,284	\$119,000
6-9	\$136,764	\$99,313	\$193,368	\$125,500	\$167,466	\$130,455
10-14	\$178,069	\$130,000	\$194,122	\$129,000	\$219,824	\$157,000
15-19	\$205,100	\$152,000	\$251,298	\$180,100	\$207,187	\$160,000
20-24	\$204,751	\$139,360	\$241,813	\$165,000	\$245,281	\$200,000
25+	\$258,294	\$204,778	\$327,917	\$239,000	\$419,981	\$270,700
Total	\$152,116	\$107,000	\$184,552	\$125,000	\$179,255	\$125,000

**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	\$117,826	\$100,000	\$14,947	\$4,500	\$132,772	\$102,000	\$81,600	\$165,000	141
1	\$116,478	\$95,000	\$12,569	\$6,001	\$129,047	\$102,900	\$88,000	\$144,000	115
2	\$115,797	\$100,000	\$20,873	\$8,000	\$136,671	\$111,750	\$92,500	\$158,132	159
3	\$102,648	\$85,000	\$29,854	\$7,600	\$132,502	\$91,300	\$69,250	\$158,001	203
4	\$104,368	\$82,000	\$23,639	\$6,000	\$128,008	\$89,000	\$70,000	\$140,000	150
5	\$117,812	\$101,235	\$27,868	\$6,750	\$145,680	\$107,500	\$80,940	\$190,000	107
6-9	\$117,655	\$105,647	\$32,760	\$10,000	\$150,415	\$122,000	\$92,500	\$180,000	214
10-14	\$136,477	\$115,000	\$48,856	\$11,000	\$185,333	\$136,000	\$100,000	\$205,000	163
15-19	\$128,883	\$120,000	\$55,167	\$12,000	\$184,050	\$131,250	\$93,086	\$206,000	83
20-24	\$148,068	\$149,250	\$97,068	\$19,611	\$245,136	\$179,604	\$122,000	\$260,000	50
25+	\$149,677	\$138,000	\$126,470	\$47,500	\$276,147	\$236,500	\$125,001	\$412,000	30

## Compensation by Years as Owner

	Total compensation (owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Less than one year	11	\$198,664	\$145,000	.	.
1	12	\$156,079	\$150,000	.	.
2	16	\$167,000	\$142,000	.	.
3	19	\$235,108	\$200,000	.	.
4	12	\$128,647	\$120,000	.	.
5	16	\$365,250	\$208,500	.	.
6-9	42	\$289,259	\$255,000	\$150,000	\$380,000
10-14	55	\$333,578	\$250,000	\$140,000	\$361,400
15-19	48	\$289,431	\$242,500	\$160,000	\$375,000
20-24	23	\$250,788	\$200,000	\$140,000	\$360,000
25+	50	\$479,276	\$262,500	\$140,000	\$480,000
Total	304	\$304,952	\$200,000	\$136,859	\$350,000

## 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	\$146,812	\$122,500	\$168,500	\$175,000	\$198,664	\$145,000
1	\$123,861	\$121,000	\$160,677	\$132,500	\$156,079	\$150,000
2	\$184,133	\$120,000	\$195,207	\$160,000	\$167,000	\$142,000
3	\$167,697	\$175,000	\$246,516	\$197,161	\$235,108	\$200,000
4	\$149,929	\$137,500	\$184,840	\$165,310	\$128,647	\$120,000
5	\$201,011	\$182,500	\$244,758	\$176,000	\$365,250	\$208,500
6-9	\$256,040	\$170,500	\$320,540	\$244,000	\$289,259	\$255,000
10-14	\$272,872	\$200,000	\$325,923	\$207,500	\$333,578	\$250,000
15-19	\$231,265	\$165,911	\$328,938	\$211,024	\$289,431	\$242,500
20-24	\$260,971	\$210,000	\$313,608	\$225,000	\$250,788	\$200,000
25+	\$248,566	\$205,556	\$284,499	\$234,091	\$479,276	\$262,500
Total	\$226,954	\$180,000	\$285,935	\$205,000	\$304,952	\$200,000

## Compensation by Years of Work Experience

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Three to four Years	121	\$71,547	\$67,200	\$62,000	\$76,750
Five to Nine Years	310	\$96,404	\$87,000	\$75,500	\$102,000
Ten to Fourteen Years	290	\$155,358	\$120,000	\$93,000	\$174,000
Fifteen to Nineteen Years	208	\$191,529	\$155,500	\$109,800	\$224,500
Twenty to Twenty Four Years	249	\$213,128	\$158,550	\$112,500	\$249,000
Over Twenty Five Years	539	\$243,789	\$170,000	\$116,400	\$273,000
Total	1,718	\$179,255	\$125,000	\$89,350	\$200,000

## 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
	Three to four Years	\$70,824	\$58,000	\$73,903	\$63,500	\$71,547
Five to Nine Years	\$79,457	\$75,000	\$103,638	\$84,000	\$96,404	\$87,000
Ten to Fourteen Years	\$130,180	\$102,000	\$146,178	\$106,000	\$155,358	\$120,000
Fifteen to Nineteen Years	\$132,513	\$110,000	\$188,975	\$137,000	\$191,529	\$155,500
Twenty to Twenty Four Years	\$201,968	\$150,000	\$196,469	\$150,000	\$213,128	\$158,550
Over Twenty Five Years	\$202,405	\$150,000	\$249,927	\$165,000	\$243,789	\$170,000
Total	\$152,116	\$107,000	\$184,552	\$125,000	\$179,255	\$125,000

## Non-owners only (2009)

	Base compensation		Total non-base compensation		Total compensation (includes owners and non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Three to four Years	\$67,480	\$64,000	\$3,914	\$3,000	\$71,394	\$67,100	\$61,750	\$76,375	120
Five to Nine Years	\$85,741	\$80,000	\$10,154	\$5,500	\$95,895	\$87,000	\$75,200	\$101,455	305
Ten to Fourteen Years	\$117,125	\$100,000	\$23,558	\$10,000	\$140,684	\$115,500	\$92,341	\$162,500	260
Fifteen to Nineteen Years	\$139,694	\$135,000	\$48,090	\$15,000	\$187,783	\$155,000	\$108,000	\$209,000	169
Twenty to Twenty Four Years	\$137,405	\$126,500	\$44,279	\$13,715	\$181,684	\$150,000	\$107,375	\$207,550	196
Over Twenty Five Years	\$143,514	\$128,917	\$58,140	\$12,280	\$201,653	\$156,750	\$108,527	\$232,917	364

**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	267	\$80,020	\$71,500	\$64,800	\$82,001
3 to 4 Years	140	\$100,011	\$89,891	\$79,850	\$102,550
Five to Nine Years	279	\$146,444	\$114,250	\$92,650	\$151,000
Ten to Fourteen Years	211	\$173,686	\$145,000	\$105,000	\$210,000
Fifteen to Nineteen Years	267	\$218,078	\$160,000	\$116,000	\$230,000
Twenty to Twenty Four Years	192	\$209,798	\$161,200	\$115,630	\$245,000
Over Twenty Five Years	362	\$266,792	\$188,400	\$123,000	\$280,000
Total	1,718	\$179,255	\$125,000	\$89,350	\$200,000

**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	\$68,887	\$58,300	\$76,880	\$66,000	\$80,020	\$71,500
3 to 4 Years	\$81,607	\$73,751	\$99,720	\$85,000	\$100,011	\$89,891
Five to Nine Years	\$115,962	\$94,588	\$137,410	\$105,100	\$146,444	\$114,250
Ten to Fourteen Years	\$138,689	\$112,851	\$194,927	\$130,000	\$173,686	\$145,000
Fifteen to Nineteen Years	\$181,387	\$135,000	\$192,877	\$145,000	\$218,078	\$160,000
Twenty to Twenty Four Years	\$208,577	\$154,500	\$214,355	\$166,000	\$209,798	\$161,200
Over Twenty Five Years	\$216,269	\$156,251	\$274,308	\$185,000	\$266,792	\$188,400
Total	\$152,116	\$107,000	\$184,552	\$125,000	\$179,255	\$125,000

**Non-owners only**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				Count
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
Less than three Years	\$74,079	\$66,500	\$5,885	\$3,000	\$79,964	\$71,500	\$64,800	\$81,818	265
3 to 4 Years	\$88,003	\$83,000	\$11,305	\$6,000	\$99,308	\$89,141	\$79,700	\$101,455	138
Five to Nine Years	\$114,327	\$99,000	\$21,541	\$10,000	\$135,868	\$111,000	\$92,500	\$144,000	257
Ten to Fourteen Years	\$130,437	\$120,000	\$27,718	\$10,890	\$158,156	\$135,990	\$101,000	\$180,000	166
Fifteen to Nineteen Years	\$140,321	\$130,541	\$55,089	\$15,000	\$195,410	\$154,000	\$112,500	\$208,440	217
Twenty to Twenty Four Years	\$136,774	\$127,000	\$51,893	\$16,000	\$188,667	\$152,655	\$108,554	\$206,000	142
Over Twenty Five Years	\$151,532	\$135,000	\$65,567	\$15,000	\$217,098	\$169,000	\$120,000	\$250,000	230

## Compensation by Area of Practice

Compensation is highest for members in Industry (\$215,173), followed by Professional Services (\$165,518), Not for profit (\$129,192), Government (\$120,009) and Education (\$115,365).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Industry	690	\$215,173	\$158,066	\$109,000	\$228,000
Professional services firm	782	\$165,518	\$107,596	\$76,718	\$180,000
Not for profit	36	\$129,192	\$105,250	\$85,000	\$148,417
Crown Corporation or Public Service	165	\$120,009	\$102,000	\$85,900	\$133,852
Education	38	\$115,365	\$105,000	\$85,000	\$135,000
Other	7	\$174,169	\$133,000	.	.
Total	1,718	\$179,255	\$125,000	\$89,350	\$200,000

## 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
Industry	\$184,017	\$130,000	\$231,024	\$150,000	\$215,173	\$158,066
Professional services firm	\$145,552	\$101,000	\$165,202	\$114,500	\$165,518	\$107,596
Not for profit	\$99,719	\$87,800	\$121,729	\$107,925	\$129,192	\$105,250
Crown Corporation or Public Service	\$95,442	\$84,274	\$109,754	\$94,000	\$120,009	\$102,000
Education	\$98,287	\$85,750	\$101,843	\$88,500	\$115,365	\$105,000
Other	\$219,461	\$144,922	\$79,167	\$70,000	\$174,169	\$133,000
Total	\$152,116	\$107,000	\$184,552	\$125,000	\$179,255	\$125,000

## Non-owners only

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Industry	\$139,221	\$125,000	\$59,307	\$20,000	\$198,527	\$158,000	\$109,000	\$225,000	647
Professional services firm	\$94,783	\$80,000	\$13,996	\$5,000	\$108,779	\$87,000	\$69,800	\$120,822	523
Other	\$162,864	\$127,417	\$7,000	\$0	\$169,864	\$130,917	.	.	6

### 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 (\$155,739) than those working in other areas of professional services (\$277,555). Compensation is lower among members providing services predominantly to external clients (\$163,532) than those providing services to internal clients (\$249,800).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Predominantly Accounting, Auditing And Tax	719	\$155,739	\$100,000	\$75,000	\$173,000
Predominantly Other Types Of Services.	62	\$277,555	\$175,000	\$120,822	\$250,000
Total	781	\$165,409	\$107,500	\$76,718	\$180,000

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Predominantly To External Clients	764	\$163,532	\$106,350	\$76,182	\$180,000
Predominantly To Internal Clients	17	\$249,800	\$165,000	.	.
Total	781	\$165,409	\$107,500	\$76,718	\$180,000

**Business/Industry**

Compensation is highest for members working in Pharmaceuticals and Chemicals (\$353,325), Manufacturing (\$258,323) and Financial Services (\$254,160).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Pharmaceuticals And Chemicals	20	\$353,325	\$178,800	\$142,500	\$279,500
Manufacturing	81	\$258,323	\$145,550	\$105,540	\$188,800
Financial Services	103	\$254,160	\$186,000	\$121,000	\$260,000
Mining	78	\$232,946	\$171,600	\$102,000	\$265,000
Transportation, Distribution	51	\$228,707	\$158,000	\$109,000	\$260,000
Holding, Conglomerate	18	\$217,312	\$217,207	.	.
Construction	35	\$208,818	\$141,000	\$103,500	\$250,000
Software	25	\$200,206	\$174,000	\$131,000	\$233,333
Real Estate and Building Management	52	\$198,199	\$181,500	\$110,100	\$220,700
Hotels and Restaurants	14	\$178,357	\$166,000	.	.
Retail, Wholesale	70	\$176,438	\$159,185	\$110,000	\$224,400
Agriculture, Forestry Or Fisheries	30	\$170,145	\$128,125	\$96,000	\$225,600
Oil And Gas	5	\$168,067	\$150,000	.	.
Telecommunications	15	\$159,798	\$118,417	.	.
Utilities	7	\$154,096	\$123,500	.	.
Media, Communications And Publishing	9	\$152,038	\$120,000	.	.
Arts, Entertainment, Leisure	25	\$145,869	\$130,800	\$93,375	\$170,000
Other	52	\$166,373	\$133,750	\$100,000	\$202,500
Total	690	\$215,173	\$158,066	\$109,000	\$228,000

**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
Pharmaceuticals And Chemicals	\$166,215	\$144,250	\$265,842	\$168,150	\$353,325	\$178,800
Manufacturing	\$143,089	\$121,500	\$184,852	\$154,000	\$258,323	\$145,550
Financial Services	\$190,513	\$127,500	\$280,151	\$166,750	\$254,160	\$186,000
Mining	\$316,700	\$194,000	\$355,708	\$220,000	\$232,946	\$171,600
Transportation, Distribution	\$137,492	\$112,000	\$201,224	\$140,000	\$228,707	\$158,000
Holding, Conglomerate	\$378,146	\$205,525	\$330,377	\$222,000	\$217,312	\$217,207
Construction	\$223,171	\$137,313	\$293,756	\$114,750	\$208,818	\$141,000
Software	\$149,182	\$138,000	\$170,215	\$148,000	\$200,206	\$174,000
Real Estate and Building Management	\$178,008	\$126,500	\$233,715	\$155,000	\$198,199	\$181,500
Hotels and Restaurants	\$136,775	\$128,100	\$176,989	\$166,000	\$178,357	\$166,000
Retail, Wholesale	\$152,245	\$125,000	\$179,722	\$139,750	\$176,438	\$159,185
Agriculture, Forestry Or Fisheries	\$170,271	\$131,500	\$163,613	\$137,310	\$170,145	\$128,125
Oil And Gas	\$82,983	\$86,667	\$558,167	\$110,000	\$168,067	\$150,000
Other	\$186,356	\$137,850	\$235,242	\$143,000	\$166,373	\$133,750
Telecommunications	\$153,177	\$130,200	\$170,934	\$158,000	\$159,798	\$118,417
Utilities	\$110,271	\$100,313	\$130,290	\$126,000	\$154,096	\$123,500
Media, Communications And Publishing	\$112,889	\$107,500	\$149,782	\$148,500	\$152,038	\$120,000
Arts, Entertainment, Leisure	\$285,379	\$156,000	\$191,531	\$139,000	\$145,869	\$130,800
Total	\$182,710	\$130,000	\$231,024	\$150,000	\$215,173	\$158,066

**Public Service**

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Crown corporation	40	\$162,095	\$131,000	\$102,750	\$164,674
Regulatory bodies	10	\$132,002	\$105,800	.	.
Hospital, library, health organization or social services organization	12	\$113,739	\$105,147	.	.
Municipal, provincial, federal government or one of their agencies	80	\$104,469	\$93,826	\$81,803	\$116,599
Board and commissions	5	\$96,500	\$93,086	.	.
An office of the auditor general	9	\$89,589	\$84,700	.	.
Total	160	\$121,059	\$102,007	\$87,500	\$134,500

**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
Crown corporation	\$129,368	\$107,500	\$143,882	\$125,500	\$162,095	\$131,000
Regulatory bodies	\$106,532	\$91,960	\$120,599	\$110,000	\$132,002	\$105,800
Hospital, library, health organization or social services organization	\$84,992	\$84,887	\$108,062	\$97,000	\$113,739	\$105,147
Municipal, provincial, federal government or one of their agencies	\$81,867	\$78,516	\$95,722	\$88,000	\$104,469	\$93,826
Board and commissions	.	.	.	.	\$96,500	\$93,086
An office of the auditor general	\$79,533	\$80,000	\$76,778	\$82,000	\$89,589	\$84,700
Total	\$95,198	\$84,137	\$109,754	\$94,000	\$121,059	\$102,007

**Education**

	Count	Mean	Median	Percentile 25	Percentile 75
University	19	\$117,079	\$98,400	.	.
College/CEGEP	10	\$105,633	\$102,500	.	.
Other	6	\$133,173	\$118,014	.	.
Total	38	\$115,365	\$105,000	\$85,000	\$135,000

**Not-for-Profit**

	Count	Mean	Median	Percentile 25	Percentile 75
Industry, professional or trade association	12	\$148,550	\$127,675	.	.
Social or charitable organizations	13	\$117,924	\$94,500	.	.
Other	10	\$125,931	\$113,000	.	.
Total	36	\$129,192	\$105,250	\$85,000	\$148,417

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

		Total compensation (includes owners and non-owners)				
		Mean	Median	Percentile 25	Percentile 75	Count
Kelowna	Professional services firm	\$157,063	\$96,100	\$76,364	\$157,000	37
	Industry	\$158,498	\$94,500	\$83,430	\$144,000	20
	Government, Education and other	\$94,125	\$92,500			8
Vancouver	Professional services firm	\$172,585	\$110,000	\$77,000	\$180,000	523
	Industry	\$229,658	\$170,000	\$116,000	\$245,000	558
	Government, Education and other	\$137,456	\$115,969	\$94,444	\$151,560	138
Victoria	Professional services firm	\$170,891	\$112,500	\$81,600	\$210,500	68
	Industry	\$182,321	\$141,500	\$96,204	\$225,000	44
	Government, Education and other	\$101,079	\$93,025	\$82,000	\$104,446	54
Other	Professional services firm	\$141,175	\$99,583	\$75,000	\$178,000	154
	Industry	\$134,232	\$120,250	\$94,500	\$159,500	68
	Government, Education and other	\$105,981	\$94,500	\$81,600	\$116,260	46

**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
Kelowna	Professional services firm	\$72,673	\$75,500	\$36,210	\$7,382	\$108,883	\$84,200	\$70,000	\$107,000	26
	Industry	\$121,686	\$87,769	\$44,423	\$12,500	\$166,109	\$94,500			18
Vancouver	Government, Education and other	\$93,187	\$92,500	\$938	\$0	\$94,125	\$92,500			8
	Professional services firm	\$98,176	\$82,000	\$14,597	\$5,100	\$112,773	\$89,891	\$70,000	\$128,000	374
Victoria	Industry	\$144,782	\$130,541	\$65,347	\$24,200	\$210,129	\$170,000	\$118,000	\$240,000	525
	Government, Education and other	\$126,225	\$107,850	\$10,775	\$5,500	\$137,000	\$115,000	\$94,444	\$151,000	137
Other	Professional services firm	\$103,694	\$82,500	\$11,086	\$5,167	\$114,779	\$87,357	\$72,000	\$105,500	38
	Industry	\$121,925	\$103,000	\$42,029	\$15,000	\$163,955	\$132,000	\$96,200	\$195,001	41
Other	Government, Education and other	\$97,242	\$92,000	\$3,837	\$0	\$101,079	\$93,025	\$82,000	\$104,446	54
	Professional services firm	\$82,634	\$73,500	\$5,860	\$5,000	\$88,494	\$80,000	\$67,500	\$94,000	85
Other	Industry	\$109,141	\$100,000	\$24,462	\$10,000	\$133,604	\$115,000	\$94,000	\$159,000	63
	Government, Education and other	\$99,934	\$93,790	\$6,047	\$500	\$105,981	\$94,500	\$81,600	\$116,260	46

## 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
Vancouver	Professional services firm	2004-2008	231	\$84,759	\$75,500	\$67,000	\$89,000
		1999-2003	70	\$143,370	\$121,500	\$104,000	\$158,400
		1994-1998	55	\$191,879	\$160,000	\$132,000	\$233,333
		1989-1993	52	\$289,244	\$171,500	\$147,000	\$274,500
		1984-1988	43	\$283,053	\$200,000	\$140,000	\$385,000
		1979-1983	36	\$315,087	\$225,000	\$122,300	\$443,500
		1974-1978	18	\$372,528	\$262,500		
		<1974	18	\$268,487	\$202,857		
	Industry	2004-2008	77	\$115,993	\$95,000	\$82,001	\$122,500
		1999-2003	106	\$185,650	\$134,000	\$109,200	\$192,000
		1994-1998	76	\$205,235	\$177,750	\$133,250	\$259,500
		1989-1993	99	\$252,545	\$200,000	\$143,000	\$258,277
		1984-1988	76	\$228,923	\$186,000	\$137,550	\$255,000
		1979-1983	50	\$225,366	\$215,501	\$158,000	\$265,000
		1974-1978	40	\$494,661	\$222,500	\$145,500	\$331,000
		<1974	34	\$308,420	\$206,250	\$155,000	\$431,000
	Government, Education and other	2004-2008	15	\$97,859	\$92,000		
		1999-2003	17	\$136,979	\$100,000		
		1994-1998	19	\$154,142	\$112,000		
		1989-1993	32	\$141,368	\$133,426	\$105,000	\$171,450
		1984-1988	23	\$136,945	\$127,000	\$103,500	\$151,560
1979-1983		19	\$137,723	\$122,000			
1974-1978		7	\$133,072	\$101,000			
<1974		6	\$170,333	\$148,500			
Victoria	Professional services firm	2004-2008	22	\$92,105	\$72,750	\$64,769	\$92,000
		1999-2003	12	\$163,062	\$110,250		
		1994-1998	11	\$182,042	\$110,000		
		1984-1988	5	\$243,300	\$150,000		
		1979-1983	10	\$247,722	\$220,500		
	Industry	2004-2008	8	\$94,175	\$90,000		
		1999-2003	11	\$159,914	\$158,132		
		1989-1993	5	\$144,482	\$132,000		
		1984-1988	6	\$203,846	\$194,300		
		1974-1978	5	\$177,900	\$167,000		
	Government, Education and other	2004-2008	8	\$72,953	\$66,276		
		1999-2003	6	\$83,433	\$82,300		
		1994-1998	5	\$100,331	\$98,000		
		1989-1993	10	\$95,312	\$83,000		
		1984-1988	7	\$107,888	\$105,000		
		1979-1983	10	\$139,655	\$114,223		
		1974-1978	7	\$96,352	\$96,000		
Other	Professional	2004-2008	56	\$70,280	\$70,600	\$60,750	\$79,982

services firm	1999-2003	33	\$107,620	\$94,500	\$82,639	\$125,000
	1994-1998	28	\$156,267	\$127,500	\$93,325	\$173,250
	1989-1993	17	\$199,229	\$158,400		
	1984-1988	17	\$211,575	\$200,000		
	1979-1983	14	\$281,384	\$310,000		
	1974-1978	12	\$173,783	\$137,200		
	<1974	14	\$191,512	\$159,000		
Industry	2004-2008	16	\$87,083	\$84,430		
	1999-2003	16	\$147,259	\$103,770		
	1994-1998	14	\$140,695	\$133,500		
	1989-1993	18	\$163,131	\$127,170		
	1984-1988	12	\$140,687	\$140,625		
Government, Education and other	1979-1983	5	\$165,000	\$160,000		
	2004-2008	8	\$81,407	\$78,500		
	1999-2003	6	\$92,185	\$85,643		
	1994-1998	5	\$105,140	\$91,000		
	1989-1993	11	\$111,059	\$105,000		
	1984-1988	12	\$111,874	\$104,000		
	1974-1978	8	\$119,208	\$110,514		

**Non-Owners Only – Vancouver**

	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	\$78,263	\$70,000	\$6,080	\$3,625	\$84,342	\$75,100	\$67,000	\$88,125	228
	Industry	\$93,960	\$85,000	\$21,323	\$8,000	\$115,283	\$94,240	\$82,000	\$118,750	76
	Government, Education and other	\$90,218	\$85,000	\$7,641	\$7,000	\$97,859	\$92,000			15
1999-2003	Professional services firm	\$107,140	\$100,000	\$17,367	\$11,800	\$124,507	\$117,000	\$100,000	\$130,000	55
	Industry	\$129,107	\$112,500	\$34,714	\$16,750	\$163,821	\$132,250	\$109,100	\$192,000	104
	Government, Education and other	\$125,351	\$96,000	\$11,628	\$5,977	\$136,979	\$100,000			17
1994-1998	Professional services firm	\$141,937	\$130,000	\$14,596	\$11,546	\$156,534	\$146,650	\$126,500	\$183,000	32
	Industry	\$149,231	\$150,000	\$57,957	\$32,000	\$207,188	\$178,000	\$136,800	\$259,000	73
	Government, Education and other	\$144,273	\$106,000	\$9,869	\$6,250	\$154,142	\$112,000			19
1989-1993	Professional services firm	\$136,609	\$140,000	\$22,799	\$11,850	\$159,408	\$155,500	\$139,850	\$174,000	28
	Industry	\$163,186	\$150,000	\$92,620	\$35,001	\$255,807	\$200,000	\$143,000	\$263,000	95
	Government, Education and other	\$128,367	\$117,000	\$11,110	\$8,352	\$139,477	\$133,000	\$104,000	\$170,900	31
1984-1988	Professional services firm	\$128,818	\$125,411	\$79,278	\$8,250	\$208,097	\$163,000			16
	Industry	\$154,474	\$149,500	\$76,229	\$31,950	\$230,703	\$187,500	\$139,800	\$255,000	72
	Government, Education and other	\$125,182	\$127,000	\$11,763	\$2,000	\$136,945	\$127,000	\$103,500	\$151,560	23
1979-	Professional	\$159,720	\$116,039	\$75,143	\$25,000	\$234,863	\$120,600			7

1983	services firm									
	Industry	\$169,913	\$165,000	\$53,537	\$40,000	\$223,450	\$220,002	\$161,500	\$265,000	43
	Government, Education and other	\$129,986	\$115,000	\$7,737	\$0	\$137,723	\$122,000			19
1974- 1978	Industry	\$161,900	\$160,000	\$158,712	\$50,400	\$320,612	\$225,000	\$159,800	\$350,000	35
	Government, Education and other	\$127,443	\$94,000	\$5,629	\$6,900	\$133,072	\$101,000			7
<1974	Professional services firm	\$106,000	\$115,000	\$31,601	\$8,000	\$137,601	\$128,000			5
	Industry	\$183,373	\$168,000	\$100,045	\$30,000	\$283,417	\$212,500	\$150,600	\$431,000	27
	Government, Education and other	\$141,167	\$145,000	\$29,167	\$6,000	\$170,333	\$148,500			6

**Non-owners only – Victoria**

		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	\$86,272	\$69,250	\$5,833	\$4,000	\$92,105	\$72,750	\$64,769	\$92,000	22
	Industry	\$86,250	\$85,000	\$7,925	\$5,500	\$94,175	\$90,000			8
	Government, Education and other	\$72,653	\$65,776	\$300	\$0	\$72,953	\$66,276			8
1999- 2003	Professional services firm	\$140,195	\$91,000	\$23,887	\$7,810	\$164,083	\$99,000			9
	Industry	\$123,986	\$103,000	\$35,927	\$21,429	\$159,914	\$158,132			11
	Government, Education and other	\$81,167	\$82,000	\$2,267	\$0	\$83,433	\$82,300			6
1994- 1998	Government, Education and other	\$97,031	\$95,000	\$3,300	\$0	\$100,331	\$98,000			5
1989- 1993	Industry	\$116,800	\$110,000	\$27,682	\$22,000	\$144,482	\$132,000			5
	Government, Education and other	\$91,652	\$83,000	\$3,660	\$0	\$95,312	\$83,000			10
1984- 1988	Industry	\$161,682	\$159,000	\$42,164	\$46,800	\$203,846	\$194,300			6
	Government, Education and other	\$106,395	\$105,000	\$1,493	\$0	\$107,888	\$105,000			7
1979- 1983	Government, Education and other	\$127,472	\$113,059	\$12,183	\$250	\$139,655	\$114,223			10
1974- 1978	Industry	\$153,400	\$135,000	\$24,500	\$15,000	\$177,900	\$167,000			5
	Government, Education and other	\$95,669	\$95,000	\$683	\$0	\$96,352	\$96,000			7

**Non-owners only – Other British Columbia**

		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	\$65,828	\$67,250	\$4,453	\$3,000	\$70,280	\$70,600	\$60,750	\$79,982	56

1999-2003	Industry	\$77,750	\$76,000	\$9,138	\$10,000	\$86,889	\$83,860	\$82,639	\$107,000	15
	Government, Education and other	\$78,845	\$75,000	\$2,563	\$1,250	\$81,407	\$78,500			8
1994-1998	Professional services firm	\$95,468	\$85,000	\$7,607	\$8,000	\$103,076	\$91,500			26
	Industry	\$136,959	\$96,920	\$10,300	\$6,000	\$147,259	\$103,770			16
1989-1993	Government, Education and other	\$88,580	\$80,929	\$3,606	\$1,250	\$92,185	\$85,643			6
	Professional services firm	\$83,953	\$83,000	\$18,779	\$8,300	\$102,731	\$94,250			15
1984-1988	Industry	\$100,403	\$89,688	\$37,884	\$18,401	\$138,287	\$133,000			13
	Government, Education and other	\$102,400	\$91,000	\$2,740	\$1,500	\$105,140	\$91,000			5
1974-1978	Professional services firm	\$106,130	\$76,000	\$10,298	\$10,000	\$116,428	\$89,490			5
	Industry	\$116,705	\$105,000	\$49,110	\$10,000	\$165,815	\$129,340			17
1974-1978	Government, Education and other	\$103,112	\$96,500	\$7,946	\$0	\$111,059	\$105,000			11
	Industry	\$120,600	\$117,000	\$25,100	\$18,000	\$145,700	\$150,000			10
1974-1978	Government, Education and other	\$105,657	\$104,000	\$6,217	\$0	\$111,874	\$104,000			12
	Government, Education and other	\$110,970	\$107,964	\$8,238	\$2,550	\$119,208	\$110,514			8

### Compensation by Size of Company

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
1	53	\$175,722	\$139,000	\$114,000	\$200,000
2	11	\$162,540	\$128,000	.	.
3-5	35	\$155,016	\$144,000	\$110,000	\$200,000
6-9	44	\$191,027	\$159,066	\$103,375	\$250,000
10-24	124	\$223,275	\$144,750	\$92,000	\$250,000
25-49	87	\$175,142	\$140,000	\$85,000	\$200,000
50-99	103	\$197,613	\$142,000	\$93,200	\$215,000
100-249	153	\$172,671	\$135,000	\$95,250	\$200,000
250-499	89	\$280,964	\$159,000	\$111,000	\$226,000
500-999	62	\$188,502	\$145,500	\$100,000	\$225,000
1000+	634	\$164,413	\$107,327	\$80,000	\$175,500
Total	1,395	\$183,197	\$126,000	\$89,000	\$200,000

**Non-owners only**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				Count
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
UP TO 5	\$166,569	\$131,425	\$17,637	\$0	\$184,205	\$145,417	\$121,200	\$232,167	40
6-9	\$107,769	\$102,500	\$15,470	\$2,400	\$123,239	\$107,375	\$79,775	\$149,066	20
10-24	\$116,354	\$98,000	\$23,406	\$6,300	\$139,760	\$105,500	\$84,000	\$160,000	77
25-49	\$113,047	\$100,000	\$42,986	\$10,000	\$156,033	\$118,144	\$80,500	\$179,000	73
50-99	\$124,744	\$106,000	\$34,579	\$11,299	\$159,322	\$130,000	\$92,182	\$194,000	95
100-249	\$119,379	\$105,000	\$37,668	\$10,000	\$157,047	\$130,400	\$94,444	\$180,000	142
250-499	\$147,090	\$130,000	\$34,802	\$19,205	\$181,892	\$147,300	\$108,000	\$220,000	85
500-999	\$143,421	\$128,500	\$45,081	\$7,930	\$188,502	\$145,500	\$100,000	\$225,000	62
1000 OR MORE	\$109,771	\$92,000	\$38,460	\$8,000	\$148,231	\$103,000	\$79,100	\$161,000	593
Total	\$119,057	\$100,000	\$36,351	\$8,700	\$155,408	\$115,001	\$85,000	\$180,000	1,187

## Compensation by Job Title

Members who are owners/partners of other business (i.e., not CA firms) had the highest average compensation (\$444,915), followed by members with the following titles: Senior Vice President (\$443,182), Treasurer (\$343,671) and CA Firm Partner (\$310,474).

	Count	Mean	Median	Percentile 25	Percentile 75
Other Business Partner/Owner	65	\$444,915	\$185,000	\$120,000	\$250,000
Senior Vice President	18	\$443,182	\$277,500	.	.
Treasurer	7	\$343,671	\$220,000	.	.
CA Firm Partner	163	\$310,474	\$275,000	\$160,000	\$388,889
Other Executive Management	20	\$286,377	\$245,000	\$189,000	\$319,000
Financial Advisor/Planner/Investment Advisor	7	\$285,500	\$250,000	.	.
President/CEO	37	\$283,541	\$220,000	\$155,000	\$360,000
Vice President	66	\$247,627	\$213,000	\$180,000	\$273,000
Chief Financial Officer (CFO)	207	\$224,492	\$188,000	\$146,000	\$254,103
Assistant Vice President	10	\$188,220	\$144,100	.	.
General Manager	9	\$186,333	\$163,200	.	.
Sole Practitioner	75	\$176,516	\$139,000	\$100,000	\$200,000
Principal	28	\$174,345	\$165,250	\$143,001	\$203,500
Consultant	32	\$171,438	\$136,500	\$112,000	\$188,438
Associate/Assistant Director	17	\$168,458	\$152,727	.	.
Senior Director	24	\$166,476	\$158,191	\$111,500	\$213,250
Director	86	\$148,939	\$134,400	\$100,510	\$174,000
Senior Manager	128	\$130,227	\$119,000	\$99,650	\$140,000
Professor, Lecturer Or Teacher	13	\$129,690	\$98,400	.	.
Controller/Comptroller	163	\$125,251	\$111,000	\$93,200	\$135,000
Supervisor	9	\$101,938	\$83,860	.	.
Manager	232	\$99,965	\$89,000	\$80,000	\$100,000
Tax Specialist	39	\$99,268	\$81,607	\$68,100	\$120,000
Analyst	28	\$98,331	\$92,500	\$78,000	\$114,760
Internal Auditor	13	\$93,582	\$95,000	.	.
Auditor/Accountant	33	\$90,918	\$69,000	\$64,000	\$79,550
Associate/Assistant Manager	10	\$80,150	\$75,375	.	.
Senior Auditor/Accountant	153	\$74,157	\$68,500	\$63,000	\$77,900
Other	25	\$171,032	\$121,579	\$87,273	\$180,000
Total	1,718	\$179,255	\$125,000	\$89,350	\$200,000

**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	\$161,389	\$175,000	\$281,793	\$93,000	\$443,182	\$277,500	.	.	18
Treasurer	\$141,522	\$133,000	\$202,149	\$45,000	\$343,671	\$220,000	.	.	7
Other Executive Management	\$167,050	\$171,000	\$119,327	\$67,500	\$286,377	\$245,000	\$189,000	\$319,000	20
Financial Advisor/Planner/Investment Advisor	\$9,143	\$0	\$276,357	\$250,000	\$285,500	\$250,000	.	.	7
President/CEO	\$191,318	\$180,000	\$92,223	\$30,000	\$283,541	\$220,000	\$155,000	\$360,000	37
Vice President	\$162,697	\$159,500	\$84,930	\$47,500	\$247,627	\$213,000	\$180,000	\$273,000	66
Chief Financial Officer (CFO)	\$164,087	\$150,000	\$60,405	\$28,375	\$224,492	\$188,000	\$146,000	\$254,103	207
Assistant Vice President	\$132,360	\$120,000	\$55,860	\$29,300	\$188,220	\$144,100	.	.	10
General Manager	\$134,922	\$124,800	\$51,411	\$17,500	\$186,333	\$163,200	.	.	9
Principal	\$152,298	\$150,000	\$22,047	\$18,361	\$174,345	\$165,250	\$143,001	\$203,500	28
Consultant	\$150,585	\$128,000	\$20,853	\$1	\$171,438	\$136,500	\$112,000	\$188,438	32
Other	\$122,310	\$100,000	\$48,722	\$4,000	\$171,032	\$121,579	\$87,273	\$180,000	25
Associate/Assistant Director	\$121,970	\$115,000	\$46,488	\$32,600	\$168,458	\$152,727	.	.	17
Senior Director	\$138,248	\$134,500	\$28,228	\$13,000	\$166,476	\$158,191	\$111,500	\$213,250	24
Director	\$126,679	\$120,000	\$22,260	\$5,000	\$148,939	\$134,400	\$100,510	\$174,000	86
Senior Manager	\$115,513	\$105,000	\$14,713	\$10,990	\$130,227	\$119,000	\$99,650	\$140,000	128
Professor, Lecturer Or Teacher	\$124,106	\$86,000	\$5,585	\$0	\$129,690	\$98,400	.	.	13
Controller/Comptroller	\$108,829	\$100,000	\$16,422	\$8,500	\$125,251	\$111,000	\$93,200	\$135,000	163
Supervisor	\$95,501	\$80,104	\$6,437	\$6,000	\$101,938	\$83,860	.	.	9
Manager	\$90,463	\$83,000	\$9,502	\$5,225	\$99,965	\$89,000	\$80,000	\$100,000	232
Tax Specialist	\$92,562	\$81,607	\$6,706	\$3,000	\$99,268	\$81,607	\$68,100	\$120,000	39
Analyst	\$86,508	\$82,300	\$11,823	\$6,168	\$98,331	\$92,500	\$78,000	\$114,760	28
Internal Auditor	\$88,560	\$87,273	\$5,022	\$2,000	\$93,582	\$95,000	.	.	13
Auditor/Accountant	\$85,752	\$65,000	\$5,167	\$3,050	\$90,918	\$69,000	\$64,000	\$79,550	33
Associate/Assistant Manager	\$74,600	\$70,500	\$5,550	\$3,875	\$80,150	\$75,375	.	.	10
Senior Auditor/Accountant	\$69,944	\$65,000	\$4,213	\$2,700	\$74,157	\$68,500	\$63,000	\$77,900	153

## Compensation by Job Title and CMA/CA

		Total compensation (includes owners and non-owners)					
		Count	Mean	Median	Percentile 25	Percentile 75	
Vancouver	President/CEO	26	\$311,048	\$250,000	\$170,000	\$417,500	
	Chief Financial Officer (CFO)	154	\$251,958	\$208,500	\$159,800	\$269,500	
	Other Executive Management	16	\$310,240	\$282,500	.	.	
	General Manager	6	\$200,633	\$162,500	.	.	
	Senior Vice President	15	\$500,951	\$312,271	.	.	
	Vice President	60	\$245,362	\$213,000	\$180,000	\$270,600	
	Assistant Vice President	10	\$188,220	\$144,100	.	.	
	Controller/Comptroller	118	\$129,218	\$119,777	\$98,000	\$142,000	
	Treasurer	6	\$383,542	\$229,000	.	.	
	Senior Director	15	\$181,401	\$180,000	.	.	
	Director	63	\$164,436	\$151,000	\$112,737	\$181,000	
	Associate/Assistant Director	15	\$179,985	\$161,000	.	.	
	Principal	20	\$179,875	\$170,750	\$150,500	\$213,000	
	Senior Manager	89	\$138,093	\$127,000	\$112,500	\$153,750	
	Manager	155	\$106,372	\$92,800	\$82,800	\$105,000	
	Associate/Assistant Manager	8	\$75,187	\$75,375	.	.	
	Consultant	27	\$181,205	\$145,833	\$116,039	\$231,000	
	Tax Specialist	31	\$104,018	\$80,000	\$68,100	\$134,160	
	Internal Auditor	10	\$95,863	\$100,036	.	.	
	Senior Auditor/Accountant	114	\$75,167	\$69,000	\$63,800	\$77,900	
	Auditor/Accountant	17	\$92,644	\$68,500	.	.	
	Analyst	23	\$105,085	\$93,480	\$85,000	\$117,500	
	Supervisor	6	\$84,347	\$85,239	.	.	
	Professor, Lecturer Or Teacher	7	\$164,057	\$143,000	.	.	
	Other	20	\$179,848	\$115,789	\$84,637	\$202,000	
	Sole Practitioner	40	\$188,845	\$145,000	\$112,000	\$202,857	
	CA Firm Partner	92	\$360,028	\$312,500	\$205,000	\$445,000	
	Other Business Partner/Owner	51	\$498,823	\$190,000	\$126,000	\$250,000	
	Victoria	Chief Financial Officer (CFO)	21	\$154,587	\$150,000	\$120,000	\$167,000
		Controller/Comptroller	15	\$113,963	\$102,015	\$91,000	\$120,500
Senior Director		6	\$159,596	\$144,039	.	.	
Director		14	\$104,941	\$95,750	.	.	
Senior Manager		11	\$148,886	\$98,810	.	.	
Manager		26	\$91,494	\$82,000	\$75,000	\$92,609	
Senior Auditor/Accountant		10	\$68,044	\$69,000	.	.	
Auditor/Accountant		5	\$68,470	\$66,000	.	.	
Sole Practitioner		8	\$156,224	\$129,500	.	.	

Other	CA Firm Partner	20	\$256,372	\$230,000	\$159,275	\$360,700
	Other Business Partner/Owner	5	\$436,344	\$500,000	.	.
	President/CEO	8	\$205,595	\$149,500	.	.
	Chief Financial Officer (CFO)	32	\$138,185	\$127,428	\$100,000	\$157,280
	Controller/Comptroller	30	\$115,290	\$92,019	\$76,500	\$115,000
	Director	9	\$108,906	\$105,000	.	.
	Principal	5	\$138,267	\$128,000	.	.
	Senior Manager	28	\$97,893	\$92,227	\$85,000	\$104,000
	Manager	51	\$84,810	\$81,600	\$73,000	\$90,000
	Tax Specialist	5	\$83,253	\$92,000	.	.
	Senior Auditor/Accountant	29	\$72,293	\$63,000	\$55,700	\$79,964
	Auditor/Accountant	11	\$98,455	\$70,000	.	.
	Professor, Lecturer Or Teacher	5	\$94,514	\$85,000	.	.
	Sole Practitioner	27	\$164,264	\$125,000	\$100,000	\$225,000
	CA Firm Partner	51	\$242,297	\$250,000	\$150,000	\$320,000
	Other Business Partner/Owner	9	\$144,194	\$117,500	.	.

**Non-owners only**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Vancouver President/CEO	\$207,788	\$197,500	\$103,260	\$32,500	\$311,048	\$250,000	\$170,000	\$417,500	26
Chief Financial Officer (CFO)	\$177,753	\$166,000	\$74,205	\$38,375	\$251,958	\$208,500	\$159,800	\$269,500	154
Other Executive Management	\$168,937	\$165,000	\$141,303	\$86,000	\$310,240	\$282,500	.	.	16
General Manager	\$124,717	\$122,000	\$75,917	\$40,500	\$200,633	\$162,500	.	.	6
Senior Vice President	\$167,667	\$180,000	\$333,285	\$147,271	\$500,951	\$312,271	.	.	15
Vice President	\$166,172	\$159,500	\$79,190	\$47,500	\$245,362	\$213,000	\$180,000	\$270,600	60
Assistant Vice President	\$132,360	\$120,000	\$55,860	\$29,300	\$188,220	\$144,100	.	.	10
Controller/Comptroller	\$111,016	\$105,000	\$18,202	\$8,750	\$129,218	\$119,777	\$98,000	\$142,000	118
Treasurer	\$148,090	\$146,500	\$235,452	\$61,500	\$383,542	\$229,000	.	.	6
Senior Director	\$155,448	\$165,000	\$25,953	\$18,800	\$181,401	\$180,000	.	.	15
Director	\$135,186	\$130,000	\$29,249	\$12,000	\$164,436	\$151,000	\$112,737	\$181,000	63
Associate/Assistant Director	\$127,299	\$115,000	\$52,686	\$40,364	\$179,985	\$161,000	..	.	15
Principal	\$155,350	\$150,000	\$24,525	\$19,750	\$179,875	\$170,750	\$150,500	\$213,000	20
Senior Manager	\$121,931	\$112,000	\$16,162	\$12,500	\$138,093	\$127,000	\$112,500	\$153,750	89
Manager	\$94,800	\$85,000	\$11,572	\$7,000	\$106,372	\$92,800	\$82,800	\$105,000	155
Associate/Assistant Manager	\$68,875	\$70,500	\$6,312	\$3,875	\$75,187	\$75,375	.	.	8
Consultant	\$156,787	\$140,000	\$24,418	\$1,500	\$181,205	\$145,833	\$116,039	\$231,000	27
Tax Specialist	\$96,408	\$80,000	\$7,611	\$4,000	\$104,018	\$80,000	\$68,100	\$134,160	31

## CA Profession Compensation Survey

## BC &amp; Territories

	Internal Auditor	\$89,335	\$87,273	\$6,528	\$6,750	\$95,863	\$100,036	.	.	10
	Senior Auditor/Accountant	\$70,926	\$65,167	\$4,241	\$2,750	\$75,167	\$69,000	\$63,800	\$77,900	114
	Auditor/Accountant	\$86,391	\$65,000	\$6,253	\$4,500	\$92,644	\$68,500	.	.	17
	Analyst	\$91,149	\$85,000	\$13,937	\$8,000	\$105,085	\$93,480	\$85,000	\$117,500	23
	Supervisor	\$79,168	\$81,052	\$5,179	\$5,988	\$84,347	\$85,239	.	.	6
	Professor, Lecturer Or Teacher	\$155,914	\$143,000	\$8,143	\$0	\$164,057	\$143,000	.	.	7
Victoria	Other	\$129,895	\$93,636	\$49,953	\$4,750	\$179,848	\$115,789	\$84,637	\$202,000	20
	Chief Financial Officer (CFO)	\$134,857	\$124,000	\$19,730	\$15,000	\$154,587	\$150,000	\$120,000	\$167,000	21
	Controller/Comptroller	\$103,277	\$97,000	\$10,687	\$6,000	\$113,963	\$102,015	.	.	15
	Senior Director	\$115,520	\$101,559	\$44,077	\$18,980	\$159,596	\$144,039	.	.	6
	Director	\$102,468	\$94,076	\$2,473	\$250	\$104,941	\$95,750	.	.	14
	Senior Manager	\$130,312	\$91,000	\$18,574	\$8,000	\$148,886	\$98,810	.	.	11
	Manager	\$86,863	\$79,773	\$4,631	\$3,685	\$91,494	\$82,000	\$75,000	\$92,609	26
	Senior Auditor/Accountant	\$63,404	\$61,000	\$4,639	\$3,475	\$68,044	\$69,000	.	.	10
	Auditor/Accountant	\$65,310	\$61,000	\$3,160	\$4,000	\$68,470	\$66,000	.	.	5
Other	President/CEO	\$125,782	\$118,130	\$79,813	\$23,000	\$205,595	\$149,500	.	.	8
	Chief Financial Officer (CFO)	\$117,499	\$106,500	\$20,686	\$9,500	\$138,185	\$127,428	\$100,000	\$157,280	32
	Controller/Comptroller	\$103,002	\$84,250	\$12,288	\$10,000	\$115,290	\$92,019	\$76,500	\$115,000	30
	Director	\$104,795	\$105,000	\$4,111	\$0	\$108,906	\$105,000	.	.	9
	Principal	\$130,950	\$120,000	\$7,317	\$0	\$138,267	\$128,000	.	.	5
	Senior Manager	\$89,301	\$84,335	\$8,592	\$8,000	\$97,893	\$92,227	\$85,000	\$104,000	28
	Manager	\$79,117	\$75,050	\$5,693	\$5,000	\$84,810	\$81,600	\$73,000	\$90,000	51
	Tax Specialist	\$78,133	\$81,667	\$5,120	\$100	\$83,253	\$92,000	.	.	5
	Senior Auditor/Accountant	\$68,336	\$58,000	\$3,957	\$2,509	\$72,293	\$63,000	\$55,700	\$79,964	29
	Auditor/Accountant	\$94,055	\$68,750	\$4,400	\$1,500	\$98,455	\$70,000	.	.	11
	Professor, Lecturer Or Teacher	\$91,394	\$82,000	\$3,120	\$0	\$94,514	\$85,000	.	.	5

## Compensation by Title of Person Reporting To

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Senior Vice President	27	\$291,836	\$130,000	\$95,450	\$325,000
Chair/Board Of Directors	46	\$258,978	\$200,000	\$144,000	\$299,000
President/CEO	271	\$218,594	\$175,000	\$130,500	\$255,000
Other Executive Management	26	\$176,087	\$161,300	\$103,000	\$214,500
Chief Financial Officer (CFO)	156	\$173,954	\$138,400	\$105,000	\$200,000
Assistant Vice President	6	\$161,921	\$92,250	.	.
Senior Auditor/Accountant	5	\$157,700	\$107,000	.	.
Vice President	48	\$142,740	\$120,000	\$100,450	\$147,500
Senior Director	17	\$135,356	\$98,000	.	.
Controller/Comptroller	42	\$124,342	\$97,000	\$89,000	\$140,000
Partner/Owner	401	\$122,560	\$99,500	\$80,000	\$147,300
Director	81	\$121,767	\$104,000	\$85,000	\$133,000
Principal	21	\$107,411	\$97,000	\$85,000	\$122,000
General Manager	23	\$99,789	\$95,000	\$78,000	\$112,350
Manager	105	\$97,801	\$71,350	\$63,800	\$94,444
Senior Manager	85	\$83,909	\$72,000	\$66,000	\$88,250
Supervisor	10	\$72,248	\$70,688	.	.
Other	23	\$144,435	\$110,000	\$85,000	\$143,000
None	6	\$242,637	\$190,411	.	.
Total	1,415	\$152,081	\$115,000	\$85,000	\$175,000

## Compensation by Number of Direct Reports

	Count	Mean	Median	Percentile 25	Percentile 75
None	461	\$119,706	\$89,000	\$70,000	\$130,541
1	100	\$163,056	\$123,925	\$100,000	\$188,000
2	166	\$160,261	\$124,000	\$96,000	\$200,000
3	192	\$160,152	\$132,700	\$92,650	\$185,500
4	162	\$183,702	\$142,500	\$96,000	\$207,600
5	163	\$182,072	\$139,540	\$96,000	\$205,000
6-9	249	\$228,496	\$167,450	\$115,000	\$250,000
10-14	123	\$316,962	\$160,000	\$99,000	\$269,500
15-19	42	\$209,267	\$175,000	\$112,000	\$300,000
20-24	15	\$167,394	\$120,000	.	.
25+	45	\$277,719	\$188,000	\$120,000	\$400,000
Total	1,718	\$179,255	\$125,000	\$89,350	\$200,000

## Compensation by Number of Indirect Reports

	Count	Mean	Median	Percentile 25	Percentile 75
None	461	\$119,706	\$89,000	\$70,000	\$130,541
1	66	\$156,341	\$120,000	\$95,001	\$170,000
2	107	\$142,295	\$109,375	\$92,000	\$180,000
3	117	\$141,884	\$105,000	\$85,000	\$165,789
4	105	\$169,368	\$122,100	\$95,000	\$180,000
5	99	\$164,280	\$136,719	\$90,000	\$193,634
6-9	218	\$198,253	\$150,000	\$104,446	\$225,000
10-14	180	\$224,913	\$155,500	\$99,250	\$250,000
15-19	91	\$202,630	\$158,000	\$112,000	\$240,200
20-24	65	\$170,165	\$140,001	\$98,810	\$200,000
25+	209	\$303,251	\$200,000	\$140,000	\$312,000
Total	1,718	\$179,255	\$125,000	\$89,350	\$200,000

## 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: Personal Financial Planning (\$231,611), New Business Development (\$214,957), Corporate Finance Advisory (\$201,775), Investigative and Forensic Accounting (\$196,638) and Other Business Advisory or Consulting Services (\$183,438).

	Count	Mean	Median	Percentile 25	Percentile 75
Personal financial planning/wealth management	13	\$231,611	\$156,000	.	.
New business development	45	\$214,957	\$178,000	\$122,000	\$273,000
Corporate finance advisory (including M&A advisor)	32	\$201,775	\$187,346	\$129,400	\$250,000
Investigative and Forensic accounting	8	\$196,638	\$121,500	.	.
Other business advisory or consulting services	54	\$183,438	\$170,000	\$117,000	\$233,333
Taxation	340	\$171,044	\$124,823	\$82,075	\$225,000
Other assurance services (including IT audit & IS)	10	\$162,055	\$99,125	.	.
Financial statement compilation	251	\$161,255	\$114,000	\$82,800	\$200,000
Business valuation	27	\$156,110	\$105,000	\$81,000	\$178,000
Financial statement review	204	\$149,638	\$94,808	\$73,250	\$151,500
Control and risk management	25	\$143,174	\$117,000	\$80,000	\$178,000
Financial accounting	107	\$142,556	\$90,000	\$70,000	\$150,000
Insolvency and restructuring	11	\$141,543	\$132,000	.	.
Information technology restructuring	10	\$131,886	\$138,411	.	.
Performance measurement	33	\$120,027	\$82,800	\$69,000	\$112,000
Financial statement audit	282	\$117,690	\$80,245	\$67,950	\$115,000

**Non-owners only**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Personal financial planning/wealth management	\$104,990	\$109,971	\$229,167	\$1	\$334,157	\$205,001	.	.	6
New business development	\$144,068	\$130,500	\$45,838	\$14,500	\$189,906	\$162,500	\$122,000	\$240,000	26
Other business advisory or consulting services	\$146,556	\$122,911	\$40,838	\$16,500	\$187,394	\$165,000	\$117,000	\$210,000	30
Corporate finance advisory (including M&A advisor)	\$127,161	\$120,000	\$49,921	\$15,500	\$177,082	\$155,000	\$109,000	\$240,000	22
Information technology restructuring	\$120,705	\$125,520	\$11,903	\$5,500	\$132,608	\$138,411	.	.	8
Other assurance services (including IT audit & IS)	\$115,944	\$85,000	\$8,561	\$3,800	\$124,506	\$88,500	.	.	9
Business valuation	\$106,318	\$87,000	\$10,954	\$9,000	\$117,272	\$98,777	\$79,500	\$135,000	22
Insolvency and restructuring	\$100,625	\$81,000	\$14,406	\$7,500	\$115,031	\$96,500	.	.	8
Taxation	\$101,718	\$84,000	\$10,047	\$5,200	\$111,765	\$89,800	\$71,200	\$130,000	191
Control and risk management	\$102,069	\$92,636	\$9,499	\$5,750	\$111,568	\$98,092	\$74,750	\$157,461	20
Investigative and Forensic accounting	\$95,600	\$90,000	\$9,220	\$10,000	\$104,820	\$105,000	.	.	5
Financial accounting	\$94,863	\$77,000	\$7,247	\$4,000	\$102,110	\$82,000	\$68,000	\$116,000	77
Performance measurement	\$90,156	\$73,650	\$9,019	\$2,981	\$99,175	\$79,773	\$66,500	\$94,187	28
Financial statement compilation	\$88,663	\$80,000	\$7,212	\$4,600	\$95,875	\$87,000	\$71,900	\$103,000	121
Financial statement review	\$87,137	\$77,000	\$8,014	\$5,000	\$95,152	\$84,000	\$68,000	\$99,500	145
Financial statement audit	\$81,909	\$72,000	\$7,189	\$5,000	\$89,098	\$77,002	\$66,500	\$96,000	246

**Members In industry**

For members in industries the activities of the top earners included: Marketing and Sales (\$331,774), New Business Development (\$272,550), Performance Measurement (\$256,862) and Corporate Finance (\$235,500).

	Count	Mean	Median	Percentile 25	Percentile 75
Marketing and sales	32	\$331,774	\$250,000	\$145,500	\$392,500
New business development	65	\$272,550	\$215,000	\$159,000	\$299,000
Performance measurement	120	\$256,862	\$145,834	\$94,293	\$217,500
Corporate finance (Financing, M&A)	152	\$235,500	\$178,603	\$123,750	\$250,000
Product and/or service development	31	\$210,517	\$172,000	\$121,579	\$250,000
Strategy development and planning	172	\$205,563	\$170,250	\$121,853	\$250,000
Public affairs and communications	21	\$189,408	\$150,000	\$104,500	\$215,000
Financial analysis	330	\$174,967	\$123,000	\$93,500	\$190,000
General management, administration	212	\$174,589	\$150,000	\$100,961	\$205,500
Taxation	108	\$171,574	\$120,500	\$90,500	\$176,750
Internal Control and Risk Management	125	\$162,703	\$117,500	\$91,881	\$175,500
Information technology	39	\$159,724	\$130,000	\$93,826	\$200,000
Human resources	55	\$159,570	\$140,000	\$100,000	\$193,600
Management accounting/cost accounting	103	\$157,237	\$121,000	\$93,000	\$190,000
Financial accounting	323	\$142,349	\$120,000	\$92,600	\$170,000
Audit (Internal/Government)	89	\$115,384	\$98,000	\$82,000	\$127,000

**Non-owners only**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				Count
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
Marketing and sales	\$117,230	\$120,000	\$245,841	\$100,000	\$363,071	\$250,000	\$159,000	\$460,000	25
New business development	\$158,608	\$150,000	\$117,088	\$50,000	\$275,697	\$214,500	\$159,000	\$280,000	57
Corporate finance (Financing, M&A)	\$151,952	\$145,417	\$68,715	\$28,300	\$220,667	\$178,603	\$123,750	\$249,000	144
Product and/or service development	\$136,104	\$125,000	\$74,414	\$33,000	\$210,517	\$172,000	\$121,579	\$250,000	31
Strategy development and planning	\$154,994	\$143,000	\$50,447	\$16,500	\$205,441	\$165,000	\$120,856	\$249,000	165
Public affairs and communications	\$143,737	\$127,000	\$45,672	\$13,500	\$189,408	\$150,000	\$104,500	\$215,000	21
General management, administration	\$136,790	\$125,000	\$38,065	\$11,200	\$174,855	\$150,000	\$102,900	\$206,000	197
Performance measurement	\$132,345	\$120,000	\$39,164	\$15,483	\$171,508	\$143,000	\$93,000	\$215,000	115
Financial analysis	\$123,618	\$105,000	\$39,958	\$13,750	\$163,576	\$123,000	\$93,500	\$190,000	322
Information technology	\$130,201	\$100,800	\$29,523	\$9,705	\$159,724	\$130,000	\$93,826	\$200,000	39
Human resources	\$126,666	\$115,000	\$30,434	\$7,900	\$157,100	\$128,115	\$100,000	\$185,000	53

Management accounting/cost accounting	\$119,330	\$102,000	\$31,914	\$13,750	\$151,244	\$120,500	\$93,188	\$175,500	98
Taxation	\$120,486	\$103,000	\$28,942	\$5,977	\$149,429	\$120,000	\$91,000	\$170,000	105
Internal Control and Risk Management	\$120,997	\$105,000	\$22,730	\$9,000	\$143,727	\$116,250	\$91,881	\$173,200	122
Financial accounting	\$120,887	\$106,500	\$21,331	\$8,176	\$142,219	\$120,000	\$93,000	\$169,000	312
Audit (Internal/Government)	\$104,726	\$94,000	\$10,658	\$3,000	\$115,384	\$98,000	\$82,000	\$127,000	89

## Compensation by major responsibilities of members

### Professional Service

Members in professional service who have customer relationship management for all clients in Other Assurance Services (\$276,600), New Business Development (\$242,203), Personal Financial Planning/Wealth Management (\$239,988) and Investigative and Forensic Accounting (\$235,233) receive the highest average compensation.

	CRM responsibility for all clients				
	Count	Mean	Median	Percentile 25	Percentile 75
Other assurance services (including IT audit & IS Financial accounting)	15	\$276,600	\$225,000	.	.
New Business Development	65	\$242,203	\$181,500	\$125,000	\$275,000
Personal Financial Planning/Wealth Management	55	\$239,988	\$180,000	\$120,822	\$275,000
Investigative and Forensic Accounting	15	\$235,233	\$250,000	.	.
Performance Measurement	28	\$216,103	\$169,000	\$99,091	\$297,500
Business valuation	33	\$213,964	\$178,000	\$116,500	\$275,000
Corporate Finance Advisory (including M&A advisor Control and Risk Management)	35	\$212,134	\$178,000	\$114,545	\$255,000
Control and Risk Management	24	\$204,883	\$178,000	\$120,000	\$257,500
Financial statement audit	114	\$204,847	\$140,500	\$89,200	\$260,000
Financial statement review	137	\$204,688	\$150,000	\$100,000	\$250,000
Insolvency and Restructuring	13	\$204,440	\$180,000	.	.
Taxation	129	\$203,269	\$156,000	\$108,000	\$250,000
Information Technology Consulting	16	\$201,905	\$169,000	.	.
Financial accounting	94	\$200,435	\$140,000	\$94,000	\$246,000
Financial statement compilation	142	\$191,578	\$150,000	\$100,000	\$235,000
Other Business Advisory, or Consulting services	80	\$196,353	\$159,200	\$111,000	\$240,500

**Members not in professional service**

Members not in professional service who have overall responsibility for Marketing and Sales (\$309,775), New Business Development (\$291,053) and Public Affairs and Communications (\$269,632) are compensated the highest.

	Overall Responsibility				
	Count	Mean	Median	Percentile 25	Percentile 75
Marketing and Sales	31	\$309,775	\$244,500	\$190,000	\$417,500
New Business Development	53	\$291,053	\$231,000	\$150,000	\$362,500
Public Affairs and Communications	36	\$269,632	\$207,500	\$125,875	\$292,600
Strategy Development and Planning	104	\$261,150	\$200,000	\$135,000	\$300,000
Product and/or Service Development	35	\$253,840	\$185,000	\$121,579	\$300,000
Corporate Finance (Financing, M&A)	260	\$249,176	\$173,125	\$125,250	\$248,000
Law	74	\$246,508	\$192,251	\$149,000	\$241,000
Performance Measurement	214	\$243,781	\$165,500	\$114,000	\$244,500
Human Resources	122	\$218,183	\$185,000	\$136,957	\$250,000
Information Technology	150	\$212,632	\$167,500	\$127,500	\$248,000
General Management, Administration	175	\$203,243	\$165,000	\$120,856	\$230,000
Taxation	398	\$203,025	\$164,000	\$117,500	\$228,000
Financial Accounting	535	\$202,352	\$150,001	\$108,000	\$220,000
Audit (Internal/Government)	239	\$201,696	\$164,000	\$112,737	\$227,500
Internal Control and Risk Management	356	\$198,785	\$163,500	\$116,764	\$224,500
Management Accounting/Cost accounting	384	\$193,615	\$158,000	\$107,500	\$223,350
Financial Analysis	490	\$191,311	\$154,400	\$109,200	\$216,400
Teaching	36	\$169,162	\$139,000	\$88,000	\$200,000

## Compensation Governed by a Collective Bargaining Agreement

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Yes	46	\$93,893	\$81,600	\$71,376	\$95,500
No	1,367	\$153,990	\$116,300	\$87,000	\$178,000
Total	1,413	\$152,034	\$115,000	\$85,000	\$175,000

## Compensation by Designation/Post Graduate Degree held

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Engineer P.Eng.	5	\$307,504	\$327,000	.	.
CBV or CA•CBV	31	\$267,044	\$152,000	\$108,000	\$280,000
Certified Management Consultant or CMC	12	\$255,335	\$262,500	.	.
Certified Financial Planner or CFP	41	\$227,046	\$157,000	\$115,000	\$275,000
Chartered Financial Analyst or CFA	21	\$221,359	\$200,000	\$135,000	\$265,000
Chartered Accountant or CA (from a country other than Canada)	66	\$204,082	\$154,250	\$105,000	\$248,000
Certified Public Accountant or CPA	85	\$202,827	\$135,500	\$93,480	\$230,000
Master of Business Administration (MBA)	82	\$200,160	\$157,750	\$100,000	\$250,000
Certified Management Accountant or CMA	8	\$189,375	\$127,500	.	.
Other	118	\$188,193	\$137,550	\$93,962	\$238,000
CA•IFA	8	\$182,297	\$150,500	.	.
A Doctorate degree	5	\$180,809	\$186,667	.	.
Certified General Accountant or CGA	14	\$173,271	\$150,000	.	.
CIRP or CA•CIRP	5	\$166,724	\$136,719	.	.
LLB/Lawyer	8	\$158,700	\$162,000	.	.
Other Masters Degree	27	\$155,311	\$102,900	\$76,000	\$170,500
CISA or CA•CISA	26	\$154,812	\$119,500	\$100,000	\$160,000
CA•IT	7	\$147,500	\$125,001	.	.
Master of Taxation and/or Accounting	22	\$146,977	\$110,250	\$82,001	\$182,000
CIA or CA•CIA	29	\$131,627	\$132,500	\$82,000	\$152,000
None	1,227	\$174,992	\$120,000	\$85,000	\$195,000

### Compensation by Board Experience

	Count	Mean	Median	Percentile 25	Percentile 75
A privately held company	139	\$349,077	\$227,500	\$158,550	\$359,000
A public company or one of its subsidiaries	59	\$314,719	\$220,000	\$163,000	\$299,000
A government commission, agency or regulatory body	15	\$265,933	\$165,000	.	.
A hospital or university	14	\$264,536	\$277,500	.	.
A cooperative	6	\$253,419	\$161,500	.	.
Were you a member of an audit committee in 2008?	112	\$246,365	\$188,333	\$144,000	\$274,000
An industry or trade association	58	\$237,689	\$191,817	\$127,000	\$263,000
A social or charitable organization	300	\$201,358	\$140,501	\$95,000	\$227,750
A religious institute	26	\$196,915	\$148,250	\$103,500	\$232,501
Other	52	\$172,304	\$138,129	\$111,250	\$218,667
Total	519	\$239,544	\$160,000	\$105,000	\$252,000

### 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 (11%).

	Count	%
Yes	163	11%
No	1,265	89%

	What amount of such fee income did you receive?
Count	163
Mean	\$15,923
Median	\$6,300
Percentile 25	\$3,000
Percentile 75	\$16,000

## Compensation by Age

	Count	Mean	Median	Percentile 25	Percentile 75
Under 35	491	\$98,550	\$84,000	\$69,800	\$104,000
35-44	495	\$183,136	\$137,000	\$99,000	\$200,000
45-54	433	\$214,521	\$161,500	\$108,764	\$250,000
55-64	252	\$253,453	\$167,500	\$115,000	\$270,000
65 and over	41	\$259,426	\$186,667	\$130,000	\$263,800
Total	1,712	\$178,992	\$124,823	\$89,150	\$200,000

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

### Vacation

	Amount Of Vacation Given		Amount Of Vacation Taken	
	Count	%	Count	%
Less than 10 working days	8	0%	69	4%
10-14 working days	38	2%	224	13%
15-19 working days	424	25%	499	29%
20-24 working days	650	38%	489	28%
25-29 working days	259	15%	210	12%
30-34 working days	145	8%	103	6%
35+ working days	57	3%	62	4%
N/a	137	8%	62	4%

### Benefits

#### Professional Dues

88% of members have their professional fees paid entirely by their employer.

	Count	%
All	1,516	88%
Some	21	1%
None	168	10%
N/a	13	1%

#### Benefits Received (All Members)

	Count	%
Pension Benefits	675	39%
Medical (health and dental) benefits	1,430	83%
Stock or Stock Options Purchase Program	205	12%
Long Term Disability Insurance	1,140	66%
Life Insurance	1,147	67%
Out of Country Travel	575	33%
Parking	677	39%
Car Allowances	293	17%
Parental/Maternal/Caregiver Leave Top Ups	76	4%
Professional Membership dues other than CA	351	20%
Health/Fitness Club Memberships	455	26%
Credit Card Fees	98	6%
Other Significant Benefits	109	6%

**Benefits Received by Area of Work**

	Professional services	Industry	Government
Pension Benefits	25%	39%	92%
Medical (health and dental) benefits	75%	89%	95%
Stock or Stock Options Purchase Program	2%	28%	1%
Long Term Disability Insurance	58%	71%	82%
Life Insurance	56%	73%	85%
Out of Country Travel	26%	43%	28%
Parking	38%	45%	25%
Car Allowances	13%	24%	10%
Parental/Maternal/Caregiver Leave Top Ups	4%	2%	14%
Professional Membership dues other than CA	18%	22%	24%
Health/Fitness Club Memberships	38%	19%	12%
Credit Card Fees	5%	8%	2%
Other Significant Benefits	4%	9%	6%

**Programs to Encourage Work/Life Balance**

	Offered		Used	
	Count	%	Count	%
Flexible working hours	925	65%	605	65%
Sabbaticals	368	26%	19	5%
Compressed Work Weeks	382	27%	101	26%
Leaves for Personal Reasons	974	68%	232	24%
Employee Assistance Programs	771	54%	59	8%
Training Programs	1,001	70%	747	75%
Work from home	649	45%	421	65%
Other options to promote work/life balance	114	8%	61	54%