

# CA Profession Compensation Survey 2009–

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## Introduction

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

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

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

## Methodology

For details on methodology please refer to the Summary Report

Please note that some tables were revised on November 3, 2009 on the following pages: 26-28,40-42

## 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

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

88% of survey respondents worked for a business or organization, 8% were owners, either as an owner/partner of a business (4%), a CA firm partner (3%) or a sole practitioner (1%) and 4% were contract employees or consultants.

	2005		2007		2009	
	Count	%	Count	%	Count	%
Employee Of A Business/Organization	1,097	82%	1,128	87%	980	88%
Contract Employee/Consultant	104	8%	50	4%	41	4%
Owner/Partner Of Business	67	5%	58	4%	45	4%
CA Firm Partner	52	4%	48	4%	39	3%
Sole Practitioner	12	1%	2	0%	6	1%
Other	11	1%	7	1%	4	0%
Total	1,343	100%	1,293	100%	1,115	100%

### Country

	Count	%
United States	406	36%
Bermuda	160	14%
United Kingdom	95	9%
Cayman Islands	77	7%
Hong Kong	63	6%
Australia	45	4%
Switzerland	41	4%
France	14	1%
Other	214	19%
Total	1,115	100%

## Year Obtained CA

	Count	Column N %
2009*	4	0%
2008	18	2%
2007	42	4%
2006	39	3%
2005	52	5%
2004	45	4%
1999-2003	264	24%
1994-1998	185	17%
1989-1993	178	16%
1984-1988	114	10%
1979-1983	105	9%
1974-1978	47	4%
<1974	26	2%
Total	1,119	100%

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

## Years in Organization

	2005		2007		2009	
	Count	%	Count	%	Count	%
Less than one year	149	11%	136	11%	108	10%
1	103	8%	110	9%	91	8%
2	157	12%	185	14%	154	14%
3	146	11%	138	11%	117	10%
4	119	9%	87	7%	92	8%
5	137	10%	103	8%	102	9%
6-9	242	18%	262	20%	205	18%
10-14	156	12%	147	11%	123	11%
15-19	61	5%	64	5%	59	5%
20-24	43	3%	31	2%	34	3%
25+	30	2%	30	2%	30	3%
Total	1,343	100%	1,293	100%	1,115	100%

**Years As Owner**

	2005		2007		2009	
	Count	%	Count	%	Count	%
Less than one year	11	8%	3	3%	6	7%
1	9	7%	5	5%	5	6%
2	12	9%	8	8%	7	9%
3	16	12%	7	7%	11	13%
4	8	6%	6	6%	1	1%
5	10	8%	8	8%	7	9%
6-9	21	16%	16	16%	9	11%
10-14	19	15%	17	18%	19	23%
15-19	15	11%	16	16%	6	7%
20-24	7	5%	8	8%	6	7%
25+	3	2%	3	3%	5	6%
Total	131	100%	97	100%	82	100%

## Years of Work Experience

	2005		2007		2009	
	Count	%	Count	%	Count	%
Less than three Years	1	0%	0	0%	2	0%
Three to four Years	22	2%	34	3%	25	2%
Five to Nine Years	312	23%	309	24%	226	20%
Ten to Fourteen Years	327	24%	302	23%	231	21%
Fifteen to Nineteen Years	246	18%	213	16%	195	17%
Twenty to Twenty Four Years	146	11%	148	11%	146	13%
Over Twenty Five Years	289	22%	287	22%	290	26%
Total	1,343	100%	1,293	100%	1,115	100%

## Years of Post Qualification Experience

	2005		2007		2009	
	Count	%	Count	%	Count	%
Less than three Years	79	6%	87	7%	69	6%
3 to 4 Years	128	10%	139	11%	104	9%
Five to Nine Years	342	25%	326	25%	254	23%
Ten to Fourteen Years	308	23%	260	20%	206	18%
Fifteen to Nineteen Years	173	13%	163	13%	176	16%
Twenty to Twenty Four Years	152	11%	134	10%	118	11%
Over Twenty Five Years	161	12%	184	14%	188	17%
Total	1,343	100%	1,293	100%	1,115	100%

## Area of Practice

Virtually all survey respondents worked in industry (64%) or a Professional services firm (31%). The remainder worked in public service (2%), at an educational institution (2%) or in the not for profit sector (1%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
Industry	858	64%	769	59%	717	64%
Professional services firm	407	30%	451	35%	341	31%
Crown Corporation or Public Service	27	2%	23	2%	17	2%
Education	16	1%	19	1%	19	2%
Not for profit	25	2%	24	2%	14	1%
Other	10	1%	7	1%	7	1%
Total	1,343	100%	1,293	100%	1,115	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 (73%). The remaining work for firms that provide other types of services (27%). Most respondents in professional services predominantly work for external clients (89%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
Predominantly Accounting, Auditing And Tax	276	68%	325	72%	250	73%
Predominantly Other Types Of Services.	131	32%	126	28%	91	27%
Total	407	100%	451	100%	341	100%

	2005		2007		2009	
	Count	%	Count	%	Count	%
Predominantly To External Clients	377	93%	409	91%	301	89%
Predominantly To Internal Clients	29	7%	39	9%	39	11%
Total	406	100%	448	100%	340	100%

**Members in Industry**

Survey respondents working in industry are most likely to be employed in financial services (37%), manufacturing (15%) or retail/wholesale (6%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
Financial Services	310	38%	291	38%	267	37%
Manufacturing	150	18%	114	15%	109	15%
Retail, Wholesale	37	4%	36	5%	42	6%
Oil and Gas	37	4%	39	5%	34	5%
Mining	9	1%	19	2%	28	4%
Telecommunications	34	4%	22	3%	27	4%
Pharmaceuticals and Chemicals	37	4%	21	3%	21	3%
Media, Communications and Publishing	30	4%	16	2%	20	3%
Holding, Conglomerate	14	2%	22	3%	19	3%
Software	30	4%	15	2%	18	3%
Transportation, Distribution	21	3%	20	3%	17	2%
Real Estate and Building Management	19	2%	14	2%	14	2%
Construction	10	1%	15	2%	13	2%
Arts, Entertainment, Leisure	12	1%	10	1%	8	1%
Utilities	4	0%	9	1%	7	1%
Hotels and Restaurants	7	1%	12	2%	6	1%
Agriculture, Forestry Or Fisheries	8	1%	10	1%	6	1%
Other	54	7%	84	11%	61	9%
Total	823	100%	769	100%	717	100%

### Members in the public service

Municipal, provincial, federal government or one of their agencies and regulatory bodies (both 31%) employed the largest percentages of CAs in public service in 2008, followed by hospital, library, health organization or social services organization (23%) and an office of the auditor general (8%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
Municipal, provincial, federal government or one of their agencies	4	15%	5	22%	4	31%
Regulatory bodies	3	11%	4	17%	4	31%
Hospital, library, health organization or social services organization	5	19%	3	13%	3	23%
An office of the auditor general	7	26%	0	0%	1	8%
Crown corporation	2	7%	1	4%	0	0%
Board and commissions	0	0%	1	4%	0	0%
Other	6	22%	9	39%	1	8%
Total	27	100%	23	100%	13	100%

### Members in education

Members working in education were most likely to work for a university (84%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
University	10	63%	12	63%	16	84%
College/CEGEP	4	25%	1	5%	1	5%
Primary/Secondary School	1	6%	3	16%	1	5%
Other	1	6%	3	16%	1	5%
Total	16	100%	19	100%	19	100%

### Members in the non-profit sector

Members working in the non-profit sector were most likely to work for an industry, professional or trade association or a social/charitable institution (both 43%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
Industry, professional or trade association	10	40%	9	38%	6	43%
Social or charitable organizations	6	24%	10	42%	6	43%
Religious institutes	2	8%	3	13%	0	0%
Other	7	28%	2	8%	2	14%
Total	25	100%	24	100%	14	100%

## Size of Company

65% of members worked for companies that had at least 1,000 members globally. 20% of members worked for companies with under 100 employees.

	Globally	
	Count	%
1	19	2%
2	2	0%
3-5	14	1%
6-9	17	2%
10-24	50	5%
25-49	52	5%
50-99	51	5%
100-249	81	8%
250-499	37	3%
500-999	55	5%
1000+	695	65%
Total	1,073	100%

## Time worked in 2008

Almost all (89%) survey respondents worked full time for 12 months of the year in 2008. The remaining respondents either worked part time or worked full time for less than 12 months.

	1 to 6 months		7 to 11 months		12 months		Total	
	%	Count	%	Count	%	Count	%	Count
Full time	2%	24	6%	63	89%	996	97%	1,083
Part time	1%	7	1%	8	2%	17	3%	32
Total	3%	31	6%	71	91%	1,013	100%	1,115

## Billable hours per week

	2007		2009	
	Count	%	Count	%
Zero to 20	52	12%	51	18%
21 to 30	163	37%	66	23%
31 to 40	151	34%	101	35%
Over 40	76	17%	67	24%
Total	442	100%	285	100%

**Billing rate**

	2007		2009	
Under \$150/hr	23	7%	13	5%
\$150 to <\$200/hr	27	8%	13	5%
\$200 to <\$300/hr	67	20%	40	16%
\$300 to <\$500/hr	105	32%	84	34%
\$500/hr+	111	33%	98	40%
Total	333	100%	248	100%

## Job Title

Members most commonly have the titles of Manager or CFO (both 12%),  
Controller/Comptroller, Senior Manager or Director (all 9%).

	2005		2007		2009	
Manager	151	11%	180	14%	135	12%
Chief Financial Officer (CFO)	148	11%	139	11%	131	12%
Controller/Comptroller	146	11%	119	9%	103	9%
Senior Manager	115	9%	115	9%	105	9%
Director	83	6%	96	7%	104	9%
Vice President	96	7%	87	7%	83	7%
Senior Auditor/Accountant	78	6%	62	5%	44	4%
Other Business Partner/Owner	67	5%	58	4%	45	4%
CA Firm Partner	52	4%	48	4%	39	3%
Other Executive Management	39	3%	45	3%	36	3%
Consultant	44	3%	44	3%	28	3%
President/CEO	31	2%	22	2%	29	3%
Assistant Vice President	32	2%	24	2%	24	2%
Senior Director	32	2%	21	2%	22	2%
Analyst	24	2%	24	2%	24	2%
Senior Vice President	17	1%	22	2%	28	3%
Associate/Assistant Manager	25	2%	24	2%	17	2%
Associate/Assistant Director	22	2%	27	2%	15	1%
Internal Auditor	16	1%	25	2%	14	1%
General Manager	13	1%	15	1%	14	1%
Auditor/Accountant	14	1%	10	1%	15	1%
Principal	11	1%	13	1%	13	1%
Professor, Lecturer Or Teacher	10	1%	10	1%	12	1%
Treasurer	7	1%	9	1%	7	1%
Sole Practitioner	12	1%	2	0%	6	1%
Supervisor	10	1%	5	0%	1	0%
Tax Specialist	8	1%	5	0%	3	0%
Other	40	3%	42	3%	18	2%
Total	1,343	100%	1,293	100%	1,115	100%

## Title of Direct Report

Members responding to the survey are most likely to report to a President/CEO (17%), Partner/Owner (16%), or CFO (11%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
President/CEO	240	20%	179	15%	179	17%
Partner/Owner	86	7%	207	18%	164	16%
Chief Financial Officer (CFO)	134	11%	120	10%	108	11%
Director	91	8%	108	9%	88	9%
Vice President	101	8%	74	6%	73	7%
Other Executive Management	74	6%	85	7%	62	6%
Chair/Board Of Directors	60	5%	54	5%	49	5%
Senior Manager	51	4%	66	6%	41	4%
Senior Vice President	52	4%	51	4%	55	5%
Manager	56	5%	44	4%	35	3%
Controller/Comptroller	46	4%	44	4%	41	4%
General Manager	57	5%	40	3%	28	3%
Senior Director	55	5%	31	3%	29	3%
Principal	25	2%	11	1%	8	1%
Assistant Vice President	12	1%	9	1%	7	1%
Associate/Assistant Director	7	1%	5	0%	9	1%
Treasurer	8	1%	3	0%	7	1%
Professor, Lecturer or Teacher	6	0%	6	1%	5	0%
None	6	0%	5	0%	5	0%
Senior Auditor/Accountant	3	0%	2	0%	8	1%
Consultant	4	0%	4	0%	4	0%
Internal Auditor	2	0%	3	0%	1	0%
Supervisor	4	0%	1	0%	0	0%
Analyst	0	0%	4	0%	0	0%
Associate/Assistant Manager	0	0%	2	0%	2	0%
Auditor/Accountant	0	0%	2	0%	1	0%
Tax Specialist	0	0%	1	0%	1	0%
Junior Auditor/Accountant	0	0%	1	0%	0	0%
Other	32	3%	19	2%	15	1%
Total	1,212	100%	1,181	100%	1,025	100%

### Number of Direct Reports

In 2008, 78% of members had at least one direct report, and 19% had 10 or more. 78% of members had at least one indirect report, 40% had 10 or more.

	2005		2007		2009	
	Count	%	Count	%	Count	%
None	326	24%	311	24%	246	22%
1	97	7%	82	6%	64	6%
2	118	9%	105	8%	102	9%
3	101	8%	121	9%	110	10%
4	95	7%	110	9%	91	8%
5	123	9%	132	10%	126	11%
6-9	170	13%	183	14%	163	15%
10-14	118	9%	102	8%	97	9%
15-19	51	4%	48	4%	41	4%
20-24	35	3%	32	2%	25	2%
25+	109	8%	67	5%	50	4%
Total	1,343	100%	1,293	100%	1,115	100%

### Number of Indirect Reports

	2005		2007		2009	
	Count	%	Count	%	Count	%
None	0	0%	269	21%	246	22%
1	0	0%	66	5%	49	4%
2	0	0%	86	7%	82	7%
3	0	0%	80	6%	58	5%
4	0	0%	67	5%	51	5%
5	0	0%	85	7%	63	6%
6-9	0	0%	123	10%	108	10%
10-14	0	0%	115	9%	113	10%
15-19	0	0%	70	5%	61	5%
20-24	0	0%	60	5%	49	4%
25+	0	0%	272	21%	235	21%
Total	0	0%	1,293	100%	1,115	100%

## Major Activities of Members

The tables below show the extent to which members are involved in specific activities. More than 40% of members who provide professional services spend at least some of their work time on financial statement audit, financial statement review, financial accounting, other business advisory/consulting services or new business development.

	Somewhat		A lot		Somewhat/A Lot	
	Count	%	Count	%	Count	%
Financial statement audit	23	8%	141	47%	164	54%
Financial statement review	113	38%	40	13%	153	51%
Financial accounting	92	31%	46	15%	138	46%
Other business advisory or consulting services	74	25%	56	19%	130	43%
New business development	91	30%	33	11%	124	41%
Control and risk management	72	24%	35	12%	107	36%
Performance measurement	70	23%	17	6%	87	29%
Corporate finance advisory (including M&A advisor)	34	11%	38	13%	72	24%
Financial statement compilation	55	18%	14	5%	69	23%
Other assurance services (including IT audit & IS)	44	15%	13	4%	57	19%
Taxation	42	14%	16	5%	58	19%
Business valuation	34	11%	16	5%	50	17%
Investigative and Forensic accounting	22	7%	16	5%	38	13%
Insolvency and restructuring	25	8%	8	3%	33	11%
Information technology restructuring	20	7%	12	4%	32	11%
Personal financial planning/wealth management	13	4%	8	3%	21	7%

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/risk management, performance measurement and strategy development/planning.

	Somewhat		A lot		Somewhat/A Lot	
	Count	%	Count	%	Count	%
Financial analysis	370	48%	312	40%	682	88%
General management, administration	446	58%	163	21%	609	79%
Financial accounting	334	43%	268	35%	602	78%
Internal Control and Risk Management	435	56%	139	18%	574	74%
Performance measurement	409	53%	140	18%	549	71%
Strategy development and planning	383	50%	145	19%	528	68%
Management accounting/cost accounting	312	40%	107	14%	419	54%
Corporate finance (Financing, M&A)	286	37%	127	16%	413	53%
Human resources	359	46%	34	4%	393	51%
New business development	242	31%	78	10%	320	41%
Information technology	268	35%	41	5%	309	40%
Taxation	260	34%	41	5%	301	39%
Audit (Internal/Government)	195	25%	61	8%	256	33%

Product and/or service development	157	20%	34	4%	191	25%
Teaching	166	21%	25	3%	191	25%
Law	161	21%	13	2%	174	23%
Marketing and sales	130	17%	35	5%	165	21%
Public affairs and communications	125	16%	15	2%	140	18%

## Major Responsibilities of Members – Professional Services

More than 25% of members working in professional services had client relationship management responsibility for most/all clients for the following activities: financial statement audit and financial statement review.

	CRM responsibility for most clients		CRM responsibility for all clients		CRM responsibility for most/all clients	
	Count	%	Count	%	Count	%
Financial statement audit	58	19%	54	18%	112	37%
Financial statement review	37	12%	44	15%	81	27%
Financial accounting	29	10%	28	9%	57	19%
Other Business Advisory, or Consulting services	26	9%	24	8%	50	17%
Financial statement compilation	25	8%	20	7%	45	15%
New Business Development	24	8%	17	6%	41	14%
Control and Risk Management	20	7%	15	5%	35	12%
Taxation	10	3%	16	5%	26	9%
Corporate Finance Advisory (including M&A advisor Control and Risk Management)	13	4%	13	4%	26	9%
Other assurance services (including IT audit & IS Financial accounting)	11	4%	12	4%	23	8%
Performance Measurement	7	2%	13	4%	20	7%
Business valuation	10	3%	7	2%	17	6%
Information Technology Consulting	8	3%	10	3%	18	6%
Investigative and Forensic Accounting	7	2%	8	3%	15	5%
Personal Financial Planning/Wealth Management	6	2%	5	2%	11	4%
Insolvency and Restructuring	4	1%	6	2%	10	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, performance measurement and general management/administration.

	Partial Responsibility		Overall Responsibility		Partial/Overall responsibility	
	Count	%	Count	%	Count	%
Financial Analysis	302	39%	325	42%	627	81%
Financial Accounting	224	29%	357	46%	581	75%
Internal Control and Risk Management	339	44%	206	27%	545	71%
Performance Measurement	353	46%	160	21%	513	66%
General Management, Administration	383	50%	126	16%	509	66%
Management Accounting/Cost accounting	196	25%	245	32%	441	57%
Strategy Development and Planning	344	45%	83	11%	427	55%
Corporate Finance (Financing, M&A)	244	32%	133	17%	377	49%
Taxation	155	20%	154	20%	309	40%
Human Resources	248	32%	64	8%	312	40%
Audit (Internal/Government)	161	21%	128	17%	289	37%
Information Technology	189	24%	77	10%	266	34%
New Business Development	208	27%	48	6%	256	33%
Product and/or Service Development	134	17%	35	5%	169	22%
Law	117	15%	31	4%	148	19%
Teaching	112	14%	28	4%	140	18%
Public Affairs and Communications	105	14%	29	4%	134	17%
Marketing and Sales	97	13%	35	5%	132	17%

## Compensation Governed by a Collective Bargaining Agreement

Compensation was governed by a collective bargaining agreement for 1% of members working outside of Canada.

	2005	2007	2009
Municipal, provincial, federal government or one of their agencies	25%	40%	25%
An office of the auditor general	71%	0%	0%
Board and commissions	0%	0%	0%
Regulatory bodies	0%	25%	25%
Crown corporation	0%	0%	0%
Hospital, library, health organization or social services organization	0%	67%	33%
Other	17%	11%	0%
University	20%	33%	31%
College/CEGEP	0%	100%	100%

Primary/Secondary School	0%	0%	0%
Other	0%	33%	0%
All	3%	2%	1%

## Professional Designations and Post Graduate Degrees

CPA (18%) and MBA (11%) are the post graduate degrees and designations most frequently held by CAs working outside of Canada.

	2005		2007		2009	
	Count	%	Count	%	Count	%
Certified Public Accountant or CPA	238	18%	223	17%	205	18%
Master of Business Administration (MBA)	149	11%	125	10%	120	11%
Chartered Financial Analyst or CFA	106	8%	87	7%	84	8%
Chartered Accountant or CA (from a country other than Canada)	68	5%	88	7%	57	5%
Master of Taxation and/or Accounting	59	4%	66	5%	55	5%
Other Masters Degree	34	3%	32	2%	33	3%
Diplôme d'études supérieures spécialisées (D.E.S.S.)	17	1%	34	3%	33	3%
Diplôme de sciences administratives (D.S.A.)	13	1%	22	2%	20	2%
CISA or CA•CISA	16	1%	18	1%	20	2%
CIA or CA•CIA	18	1%	14	1%	15	1%
Certified Management Accountant or CMA	23	2%	11	1%	12	1%
A Doctorate degree	8	1%	10	1%	12	1%
Certified Financial Planner or CFP	8	1%	4	0%	5	0%
LLB/Lawyer	7	1%	5	0%	5	0%
Certified General Accountant or CGA	5	0%	4	0%	6	1%
CBV or CA•CBV	8	1%	6	0%	1	0%
CA•IFA	5	0%	5	0%	4	0%
Certified Management Consultant or CMC	6	0%	3	0%	3	0%
CA•IT	2	0%	5	0%	3	0%
CIRP or CA•CIRP	3	0%	3	0%	2	0%
Engineer P.Eng.	1	0%	1	0%	1	0%
Pl. Fin.	0	0%	1	0%	1	0%
Other	93	7%	122	9%	92	8%
None	601	45%	635	49%	545	49%
Total	1,343	100%	1,293	100%	1,115	100%

### Importance of a CA and accounting designations

For your primary job would someone with a CA designation be paid less, the same or more than someone with a Canadian accounting designation other than a CA?	Less		Same		More		A CA designation is required to hold this position	
	Count	%	Count	%	Count	%	Count	%
	2009	147	14%	502	48%	162	16%	233
2007	141	12%	547	46%	212	18%	297	25%
2005	165	14%	522	43%	239	20%	286	24%

For your primary job would someone with a CA designation be paid less, the same or more than someone without an accounting designation?	Less		Same		More		An accounting designation is required to hold this position, though not necessarily a CA designation	
	Count	%	Count	%	Count	%	Count	%
	2009	123	15%	233	29%	245	30%	210
2007	89	10%	285	32%	298	33%	228	25%
2005	129	14%	245	26%	346	37%	210	23%

### Age

65% of members responding to the survey are less than 45 years of age.

	2005		2007		2009	
	Count	%	Count	%	Count	%
Under 35	429	32%	455	35%	330	30%
35-44	541	40%	456	35%	390	35%
45-54	254	19%	262	20%	261	24%
55-64	104	8%	104	8%	115	10%
65 and over	14	1%	16	1%	12	1%
Total	1,342	100%	1,293	100%	1,108	100%

## Section 2: Compensation

### Overall Compensation

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

	2005	% Change 2005-2007	2007	% Change 2007-2009	2009
Count	1,343		1,293		1,115
Mean	\$307,035	-2.5%	\$299,210	8.5%	\$324,635
Median	\$180,000	-2.8%	\$175,001	14.3%	\$200,000
Percentile 25	\$122,000	-1.5%	\$120,211	15.6%	\$139,000
Percentile 75	\$287,000	5.7%	\$303,333	12.1%	\$339,900

### Compensation of Owners

90 CAs who responded owned a business in 2008. Of these, 39 are partners in a CA firm, 6 are Sole Practitioners and 45 owned another type of business.

		Owner of CA Firm	Sole	Partner	Owner of Another Business
2009	Count	45	6	39	45
	Mean	\$613,991	\$116,742	\$690,491	\$587,355
	Median	\$410,000	\$92,500	\$525,000	\$300,000
	Percentile 25	\$290,000		\$300,000	\$210,000
	Percentile 75	\$1,000,000		\$1,000,000	\$525,000
2007	Count		2	48	58
	Mean			\$787,605	\$537,105
	Median			\$630,501	\$250,000
	Percentile 25			\$500,000	\$200,000
	Percentile 75			\$1,050,000	\$583,333
2005	Count	64	12	52	67
	Mean	\$576,457	\$149,617	\$674,959	\$425,314
	Median	\$395,000	\$105,455	\$410,000	\$250,000
	Percentile 25	\$225,926		\$312,500	\$140,000
	Percentile 75	\$700,000		\$825,000	\$450,000

## 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 compensat ion	Total non- base compensat ion	Total compensation (non-owners)
2009	Count	1,025	1,025	1,025
	Mean	\$189,254	\$111,143	\$300,397
	Median	\$155,000	\$29,200	\$196,000
	Percentile 25	\$120,000	\$10,000	\$136,000
	Percentile 75	\$210,000	\$81,500	\$315,000
2007	Count	1,185	1,185	1,185
	Mean	\$166,683	\$101,399	\$268,081
	Median	\$133,000	\$25,000	\$168,000
	Percentile 25	\$100,000	\$9,000	\$117,000
	Percentile 75	\$190,000	\$80,000	\$275,000
2005	Count	1,212	1,212	1,212
	Mean	\$176,296	\$109,974	\$286,270
	Median	\$135,000	\$27,075	\$173,300
	Percentile 25	\$101,125	\$9,000	\$120,000
	Percentile 75	\$195,500	\$70,000	\$266,634

## Non-Base Compensation (non-owners)

	Profit Sharing	Bonus	Overtime	Commissions	Allowances	Other Non-base
Count	262	824	89	15	243	187
Mean	\$47,429	\$85,633	\$7,271	\$34,464	\$28,017	\$122,787
Median	\$15,000	\$25,000	\$3,100	\$17,455	\$12,000	\$25,000
Percentile 25	\$5,000	\$10,905	\$1,080	.	\$4,500	\$10,000
Percentile 75	\$50,000	\$64,000	\$6,700	.	\$32,000	\$75,000

### Compensation for Overtime (non-owners)

Of the 9% 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	29	40%	26	23%	11	12%
Monetarily at higher than my regular rate	18	25%	17	15%	7	8%
Through a credit of hours	7	10%	45	39%	40	44%
Through a combination of the above	10	14%	9	8%	11	12%
Through another method	8	11%	17	15%	21	23%
Total	72	100%	114	100%	90	100%

### Compensation by Country

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
United States	406	\$389,572	\$210,237	\$153,250	\$364,800
Hong Kong	63	\$331,677	\$220,000	\$145,000	\$390,000
United Kingdom	95	\$293,401	\$210,000	\$125,000	\$345,000
Switzerland	41	\$288,320	\$181,091	\$140,000	\$286,600
Bermuda	160	\$286,144	\$204,050	\$133,710	\$327,000
Cayman Islands	77	\$246,410	\$170,000	\$132,500	\$222,250
Australia	45	\$187,149	\$141,000	\$100,000	\$200,000
Other	228	\$307,164	\$205,000	\$140,000	\$336,500

### Non-owners only

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
United States	\$206,202	\$165,000	\$160,025	\$30,100	\$366,227	\$200,000	\$150,872	\$338,000	381
Bermuda	\$177,388	\$150,000	\$90,998	\$27,636	\$268,387	\$194,191	\$132,000	\$320,000	150
Hong Kong	\$193,328	\$177,500	\$80,999	\$30,000	\$274,327	\$215,591	\$145,000	\$374,000	54
United Kingdom	\$174,616	\$150,000	\$103,055	\$40,000	\$277,671	\$208,000	\$122,000	\$342,857	91
Cayman Islands	\$154,635	\$132,576	\$45,649	\$22,001	\$200,284	\$155,000	\$123,000	\$201,000	69
Australia	\$159,270	\$119,000	\$27,018	\$13,051	\$186,288	\$137,167	\$100,000	\$197,000	44
Switzerland	\$171,117	\$155,000	\$75,578	\$22,909	\$246,695	\$178,000	\$133,000	\$258,667	39
Other	\$193,569	\$150,000	\$92,712	\$39,000	\$286,281	\$202,000	\$140,250	\$316,364	197

## Compensation by Year Received CA

Average compensation for a new CA is \$103,281 and rises with each year of experience. Average compensation for CAs with five years post qualifying experience is \$220,658 and \$401,113 for those with 25-29 years post qualifying experience.

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
2008	18	\$103,281	\$86,506	\$78,000	\$104,700
2007	42	\$100,033	\$97,500	\$78,700	\$111,500
2006	39	\$111,265	\$100,909	\$90,503	\$125,001
2005	52	\$152,789	\$129,550	\$103,500	\$162,750
2004	45	\$220,658	\$150,684	\$127,000	\$180,000
1999-2003	264	\$212,468	\$182,500	\$135,000	\$227,750
1994-1998	185	\$380,843	\$247,000	\$180,000	\$400,000
1989-1993	178	\$429,756	\$246,000	\$168,000	\$420,000
1984-1988	114	\$438,056	\$297,500	\$197,000	\$500,000
1979-1983	105	\$467,633	\$285,000	\$196,200	\$503,000
1974-1978	47	\$401,113	\$278,000	\$210,000	\$425,000
<1974	26	\$490,646	\$300,000	\$187,000	\$481,250

\*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	\$97,773	\$84,450	\$5,508	\$4,750	\$103,281	\$86,506	.	.	18
2007	\$87,478	\$85,125	\$12,555	\$8,600	\$100,033	\$97,500	\$78,700	\$111,500	42
2006	\$100,319	\$92,210	\$10,946	\$8,182	\$111,265	\$100,909	\$90,503	\$125,001	39
2005	\$119,871	\$110,500	\$32,918	\$15,750	\$152,789	\$129,550	\$103,500	\$162,750	52
2004	\$133,746	\$125,200	\$23,745	\$20,850	\$157,491	\$150,342	\$125,000	\$176,000	44
1999-2003	\$152,608	\$140,000	\$57,192	\$28,948	\$209,800	\$180,600	\$135,000	\$225,602	258
1994-1998	\$196,848	\$175,350	\$171,104	\$45,000	\$367,952	\$233,000	\$175,000	\$366,400	169
1989-1993	\$217,637	\$184,000	\$176,623	\$40,000	\$394,260	\$238,500	\$168,000	\$376,900	157
1984-1988	\$268,792	\$218,000	\$177,221	\$65,000	\$446,013	\$292,500	\$190,000	\$500,000	102
1979-1983	\$255,305	\$208,000	\$175,463	\$57,050	\$430,769	\$278,300	\$193,100	\$500,000	88
1974-1978	\$307,579	\$200,000	\$59,646	\$25,000	\$367,225	\$240,000	\$209,143	\$390,000	37
<1974	\$234,076	\$200,000	\$157,153	\$15,001	\$391,229	\$282,000	.	.	19

**Compensation by Year Received CA & Country**

		Total compensation (includes owners and non-owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
United States	2004-2008	41	\$128,833	\$122,000	\$95,751	\$153,250
	1999-2003	85	\$200,812	\$180,000	\$130,000	\$225,602
	1994-1998	62	\$470,169	\$236,300	\$165,100	\$364,800
	1989-1993	65	\$486,361	\$230,705	\$170,000	\$351,000
	1984-1988	62	\$387,650	\$286,000	\$175,000	\$495,000
	1979-1983	55	\$551,284	\$280,000	\$196,200	\$552,800
	1974-1978	24	\$514,266	\$299,000	\$210,000	\$550,000
<1974	12	\$696,142	\$343,500			
Bermuda	2004-2008	40	\$148,976	\$128,500	\$95,000	\$161,250
	1999-2003	52	\$238,030	\$218,500	\$135,000	\$286,500
	1994-1998	28	\$329,599	\$296,000	\$206,500	\$436,500
	1989-1993	20	\$341,669	\$220,941	\$142,389	\$418,450
	1984-1988	9	\$636,167	\$402,500		
Hong Kong	1979-1983	5	\$785,000	\$678,000		
	1999-2003	9	\$229,111	\$147,000		
	1994-1998	14	\$298,633	\$262,500		
United Kingdom	1989-1993	22	\$456,031	\$226,750	\$180,000	\$400,000
	1979-1983	6	\$400,333	\$370,000		
	2004-2008	23	\$127,035	\$114,001	\$96,500	\$125,000
Cayman Islands	1999-2003	30	\$265,344	\$207,000	\$162,750	\$340,000
	1994-1998	16	\$453,576	\$341,379		
	1989-1993	9	\$444,000	\$300,000		
	1984-1988	6	\$340,084	\$317,500		
Cayman Islands	1979-1983	9	\$300,803	\$310,000		
	2004-2008	17	\$112,650	\$109,000		
1999-2003	29	\$176,638	\$152,001	\$135,000	\$196,900	

Other	1994-1998	19	\$330,517	\$186,550		
	1989-1993	8	\$400,437	\$315,000		
	2004-2008	71	\$165,912	\$114,500	\$91,600	\$150,000
	1999-2003	59	\$194,920	\$170,600	\$135,500	\$205,288
	1994-1998	46	\$312,149	\$220,250	\$174,800	\$322,500
	1989-1993	54	\$385,510	\$300,000	\$173,793	\$500,000
	1984-1988	33	\$485,282	\$260,000	\$203,500	\$500,000
	1979-1983	28	\$324,698	\$242,500	\$175,500	\$432,500
	1974-1978	14	\$281,995	\$270,000		
<1974	9	\$307,316	\$300,000			

**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
United States	2004-2008	\$112,117	\$100,000	\$16,717	\$12,000	\$128,833	\$122,000	\$95,751	\$153,250	41
	1999-2003	\$148,707	\$139,000	\$51,277	\$27,750	\$199,983	\$180,000	\$130,000	\$225,301	84
	1994-1998	\$209,045	\$182,500	\$266,842	\$41,001	\$475,888	\$236,300	\$164,368	\$362,400	60
	1989-1993	\$203,469	\$180,000	\$280,555	\$30,000	\$484,025	\$217,000	\$166,375	\$320,000	59
	1984-1988	\$235,595	\$205,000	\$143,393	\$65,000	\$378,987	\$275,000	\$175,000	\$470,000	55
	1979-1983	\$271,288	\$200,000	\$232,282	\$57,050	\$503,570	\$278,300	\$196,350	\$551,400	52
	1974-1978	\$368,882	\$197,500	\$68,988	\$20,000	\$437,870	\$245,000	\$188,333	\$457,500	20
	<1974	\$248,500	\$200,000	\$206,870	\$25,350	\$455,370	\$334,500			10
Bermuda	2004-2008	\$119,143	\$111,000	\$29,832	\$11,500	\$148,976	\$128,500	\$95,000	\$161,250	40
	1999-2003	\$159,057	\$150,000	\$64,994	\$33,500	\$224,051	\$206,000	\$135,000	\$273,000	50
	1994-1998	\$211,393	\$200,000	\$119,303	\$77,000	\$330,696	\$292,000	\$198,000	\$440,000	27
	1989-1993	\$216,988	\$180,000	\$137,401	\$30,000	\$354,389	\$248,000			19
	1984-1988	\$325,714	\$260,000	\$413,643	\$271,000	\$739,357	\$531,000			7
Hong Kong	1999-2003	\$141,250	\$135,000	\$86,500	\$12,500	\$227,750	\$146,000			8
	1994-1998	\$205,605	\$200,000	\$73,692	\$40,000	\$279,297	\$240,000			13
	1989-1993	\$201,880	\$175,000	\$113,157	\$47,500	\$315,038	\$226,750			18
United Kingdom	2004-2008	\$103,230	\$96,000	\$23,805	\$12,740	\$127,035	\$114,001	\$96,500	\$125,000	23
	1999-2003	\$173,906	\$155,278	\$91,438	\$42,375	\$265,344	\$207,000	\$162,750	\$340,000	30
	1994-1998	\$199,126	\$180,000	\$262,818	\$103,273	\$461,944	\$341,379			14
	1989-1993	\$220,375	\$214,000	\$91,625	\$21,500	\$312,000	\$270,500			8
	1984-1988	\$220,167	\$200,000	\$124,934	\$120,000	\$345,100	\$320,000			5
Cayman Islands	1979-1983	\$195,222	\$160,000	\$105,581	\$74,226	\$300,803	\$310,000			9
	2004-2008	\$99,224	\$92,000	\$13,426	\$12,700	\$112,650	\$109,000			17
	1999-2003	\$140,872	\$128,400	\$35,766	\$25,000	\$176,638	\$152,001	\$135,000	\$196,900	29

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Other	1994-1998	\$169,410	\$152,500	\$34,149	\$25,825	\$203,559	\$176,550			14
	1989-1993	\$281,571	\$215,000	\$40,214	\$30,000	\$321,786	\$300,000			7
	2004-2008	\$109,970	\$101,000	\$15,455	\$10,000	\$125,425	\$113,000	\$91,600	\$146,000	70
	1999-2003	\$149,056	\$140,000	\$47,827	\$28,600	\$196,883	\$170,600	\$136,500	\$205,000	57
	1994-1998	\$175,232	\$162,000	\$111,447	\$55,000	\$286,680	\$213,500	\$174,800	\$303,000	41
	1989-1993	\$232,038	\$186,250	\$119,891	\$63,500	\$351,930	\$300,000	\$186,000	\$484,158	46
	1984-1988	\$325,267	\$216,000	\$178,743	\$60,000	\$504,010	\$285,760	\$203,500	\$540,000	31
	1979-1983	\$220,895	\$205,000	\$100,743	\$40,000	\$321,639	\$262,000	\$179,003	\$477,500	20
	1974-1978	\$209,279	\$212,500	\$50,514	\$42,143	\$259,793	\$235,000			10
	<1974	\$233,638	\$218,750	\$89,440	\$40,000	\$323,078	\$218,750			5

## 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	108	\$301,165	\$190,000	\$130,333	\$290,000
1	91	\$233,743	\$178,909	\$121,500	\$230,000
2	154	\$267,514	\$191,500	\$135,700	\$295,000
3	117	\$350,830	\$165,000	\$125,000	\$280,000
4	92	\$218,267	\$174,000	\$124,000	\$273,125
5	102	\$225,915	\$160,250	\$106,000	\$201,000
6-9	205	\$369,839	\$213,000	\$148,700	\$367,700
10-14	123	\$334,027	\$250,000	\$175,000	\$371,000
15-19	59	\$461,000	\$290,000	\$212,000	\$595,000
20-24	34	\$586,271	\$425,001	\$310,000	\$700,000
25+	30	\$625,616	\$412,500	\$250,000	\$700,000
Total	1,115	\$324,635	\$200,000	\$139,000	\$339,900

## 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	\$256,657	\$150,000	\$274,471	\$160,500	\$301,165	\$190,000
1	\$188,905	\$143,400	\$253,097	\$155,000	\$233,743	\$178,909
2	\$335,651	\$145,000	\$216,231	\$139,000	\$267,514	\$191,500
3	\$290,211	\$161,700	\$221,855	\$151,950	\$350,830	\$165,000
4	\$313,366	\$170,001	\$204,937	\$141,000	\$218,267	\$174,000
5	\$320,139	\$175,500	\$221,296	\$144,500	\$225,915	\$160,250
6-9	\$268,790	\$179,169	\$286,096	\$182,500	\$369,839	\$213,000
10-14	\$276,823	\$218,650	\$351,633	\$215,000	\$334,027	\$250,000
15-19	\$417,179	\$322,000	\$646,763	\$405,000	\$461,000	\$290,000
20-24	\$507,466	\$375,000	\$757,800	\$450,000	\$586,271	\$425,001
25+	\$764,361	\$525,000	\$631,220	\$595,000	\$625,616	\$412,500
Total	\$307,035	\$180,000	\$299,210	\$175,001	\$324,635	\$200,000

**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	\$204,436	\$157,778	\$65,180	\$13,300	\$269,616	\$188,333	\$130,667	\$280,001	102
1	\$167,506	\$141,000	\$66,754	\$19,901	\$234,260	\$176,955	\$121,500	\$230,000	90
2	\$176,429	\$147,700	\$88,896	\$28,300	\$265,325	\$185,650	\$127,500	\$284,000	148
3	\$190,182	\$136,500	\$157,719	\$25,000	\$347,900	\$165,000	\$124,000	\$248,000	110
4	\$160,580	\$135,000	\$59,207	\$25,000	\$219,787	\$175,000	\$126,000	\$280,000	91
5	\$166,133	\$128,636	\$59,574	\$21,493	\$225,707	\$160,250	\$106,000	\$201,000	98
6-9	\$185,341	\$167,000	\$152,887	\$30,000	\$338,228	\$203,500	\$148,000	\$322,500	193
10-14	\$196,959	\$180,000	\$118,019	\$45,000	\$314,979	\$230,705	\$175,000	\$360,000	101
15-19	\$245,642	\$200,000	\$169,314	\$69,760	\$414,956	\$254,865	\$202,000	\$470,000	45
20-24	\$278,900	\$245,000	\$272,373	\$123,500	\$551,273	\$400,001	\$307,000	\$550,000	30
25+	\$296,908	\$300,000	\$136,251	\$95,000	\$433,159	\$397,226	\$215,000	\$550,000	17

**Compensation by Years as Owner**

	Total compensation (owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Less than one year	6	\$837,500	\$337,500	.	.
1	5	\$280,440	\$250,000	.	.
2	7	\$409,113	\$500,000	.	.
3	11	\$426,727	\$330,000	.	.
5	7	\$712,000	\$525,000	.	.
6-9	9	\$896,222	\$426,000	.	.
10-14	19	\$488,024	\$300,000	.	.
15-19	6	\$368,333	\$350,000	.	.
20-24	6	\$820,833	\$762,500	.	.
25+	5	\$1,026,000	\$400,000	.	.
Total	82	\$600,396	\$360,000	\$225,000	\$700,000

**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	\$497,727	\$135,000	\$326,667	\$400,000	\$837,500	\$337,500
1	\$405,556	\$390,000	\$306,000	\$230,000	\$280,440	\$250,000
2	\$345,250	\$350,000	\$853,875	\$415,000	\$409,113	\$500,000
3	\$446,527	\$213,426	\$310,476	\$215,000	\$426,727	\$330,000
4	\$285,000	\$267,500	\$750,833	\$600,000	.	.
5	\$330,500	\$300,000	\$745,571	\$500,000	\$712,000	\$525,000
6-9	\$455,040	\$305,000	\$561,389	\$500,000	\$896,222	\$426,000
10-14	\$588,219	\$325,000	\$638,365	\$450,750	\$488,024	\$300,000
15-19	\$864,525	\$400,000	\$586,875	\$510,000	\$368,333	\$350,000
20-24	\$454,286	\$215,000	\$1,401,852	\$900,000	\$820,833	\$762,500
25+	\$837,333	\$562,000	\$916,667	\$1,000,000	\$1,026,000	\$400,000
Total	\$499,155	\$300,000	\$676,595	\$500,000	\$600,396	\$360,000

**Compensation by Years of Work Experience**

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Three to four Years	25	\$93,733	\$86,701	\$76,000	\$111,500
Five to Nine Years	226	\$156,703	\$132,250	\$103,090	\$165,003
Ten to Fourteen Years	231	\$225,641	\$190,000	\$145,000	\$258,667
Fifteen to Nineteen Years	195	\$368,283	\$247,000	\$175,000	\$440,000
Twenty to Twenty Four Years	146	\$483,596	\$240,500	\$162,500	\$426,000
Over Twenty Five Years	290	\$446,550	\$300,000	\$199,001	\$481,250
Total	1,115	\$324,635	\$200,000	\$139,000	\$339,900

**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	\$121,364	\$81,750	\$94,464	\$82,850	\$93,733	\$86,701
Five to Nine Years	\$144,076	\$115,040	\$143,535	\$118,200	\$156,703	\$132,250
Ten to Fourteen Years	\$249,514	\$180,000	\$232,044	\$171,480	\$225,641	\$190,000
Fifteen to Nineteen Years	\$282,842	\$210,000	\$390,289	\$215,000	\$368,283	\$247,000
Twenty to Twenty Four Years	\$465,353	\$230,000	\$373,204	\$228,083	\$483,596	\$240,500
Over Twenty Five Years	\$503,704	\$261,400	\$455,999	\$270,000	\$446,550	\$300,000
Total	\$307,035	\$180,000	\$299,210	\$175,001	\$324,635	\$200,000

**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
Three to four Years	\$85,678	\$82,200	\$8,054	\$4,800	\$93,733	\$86,701	\$76,000	\$111,500	25
Five to Nine Years	\$119,739	\$115,000	\$24,327	\$15,000	\$144,066	\$132,000	\$103,090	\$165,000	225
Ten to Fourteen Years	\$157,773	\$150,000	\$62,839	\$32,000	\$220,612	\$188,000	\$142,475	\$256,000	225
Fifteen to Nineteen Years	\$203,758	\$175,000	\$139,957	\$49,500	\$343,715	\$236,300	\$174,900	\$410,000	172
Twenty to Twenty Four Years	\$223,501	\$180,000	\$241,288	\$37,750	\$464,789	\$230,705	\$162,500	\$400,000	133
Over Twenty Five Years	\$265,292	\$210,000	\$156,142	\$55,000	\$421,434	\$278,000	\$196,500	\$470,000	243

**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	69	\$101,659	\$92,679	\$79,000	\$105,560
3 to 4 Years	104	\$137,209	\$127,000	\$103,000	\$155,125
Five to Nine Years	254	\$204,346	\$171,167	\$135,000	\$215,700
Ten to Fourteen Years	206	\$317,154	\$232,500	\$174,800	\$400,000
Fifteen to Nineteen Years	176	\$497,891	\$250,000	\$175,000	\$442,500
Twenty to Twenty Four Years	118	\$419,109	\$301,500	\$193,882	\$500,000
Over Twenty Five Years	188	\$459,372	\$300,000	\$197,250	\$485,625
Total	1,115	\$324,635	\$200,000	\$139,000	\$339,900

**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	\$117,065	\$88,250	\$100,961	\$96,000	\$101,659	\$92,679
3 to 4 Years	\$123,452	\$107,250	\$120,042	\$110,000	\$137,209	\$127,000
Five to Nine Years	\$207,184	\$155,000	\$192,471	\$155,000	\$204,346	\$171,167
Ten to Fourteen Years	\$278,458	\$204,750	\$334,077	\$215,000	\$317,154	\$232,500
Fifteen to Nineteen Years	\$448,375	\$240,000	\$388,126	\$230,000	\$497,891	\$250,000
Twenty to Twenty Four Years	\$461,262	\$270,188	\$512,442	\$278,000	\$419,109	\$301,500
Over Twenty Five Years	\$515,499	\$250,000	\$434,085	\$257,000	\$459,372	\$300,000
Total	\$307,035	\$180,000	\$299,210	\$175,001	\$324,635	\$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
Less than three Years	\$91,813	\$82,200	\$9,845	\$6,000	\$101,659	\$92,679	\$79,000	\$105,560	69
3 to 4 Years	\$116,959	\$111,000	\$21,311	\$13,002	\$138,269	\$129,000	\$103,000	\$157,000	103
Five to Nine Years	\$143,549	\$132,788	\$48,285	\$25,000	\$191,834	\$170,000	\$133,500	\$211,000	250
Ten to Fourteen Years	\$190,302	\$171,600	\$108,966	\$48,450	\$299,268	\$223,800	\$173,000	\$364,800	189
Fifteen to Nineteen Years	\$225,202	\$185,000	\$245,385	\$40,000	\$470,588	\$241,000	\$175,000	\$380,000	155
Twenty to Twenty Four Years	\$252,926	\$230,000	\$173,334	\$67,000	\$426,260	\$303,000	\$190,000	\$500,000	107
Over Twenty Five Years	\$274,865	\$200,000	\$143,422	\$48,500	\$418,288	\$257,500	\$190,000	\$460,000	152

## Compensation by Area of Practice

Compensation is highest for members in industry (\$355,810), followed by not for profit (\$272,022), professional services (\$264,973), government (\$256,989) and education (\$194,163).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Industry	717	\$355,810	\$220,000	\$160,000	\$366,400
Not for profit	14	\$272,022	\$141,500	.	.
Professional services firm	341	\$264,973	\$162,500	\$109,240	\$270,375
Crown Corporation or Public Service	17	\$256,989	\$190,000	.	.
Education	19	\$194,163	\$164,294	.	.
Other	7	\$661,429	\$290,000	.	.
Total	1,115	\$324,635	\$200,000	\$139,000	\$339,900

## 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	\$335,776	\$197,950	\$324,574	\$201,818	\$355,810	\$220,000
Professional services firm	\$273,575	\$155,000	\$266,782	\$142,250	\$264,973	\$162,500
Crown Corporation or Public Service	\$172,217	\$145,560	\$172,484	\$150,000	\$256,989	\$190,000
Not for profit	\$161,751	\$130,000	\$161,672	\$139,250	\$272,022	\$141,500
Education	\$143,285	\$123,000	\$125,080	\$145,440	\$194,163	\$164,294
Other	\$192,117	\$176,500	\$962,619	\$325,000	\$661,429	\$290,000
Total	\$307,035	\$180,000	\$299,210	\$175,001	\$324,635	\$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
	Industry	\$200,491	\$165,000	\$146,337	\$43,700	\$346,828	\$220,000	\$160,000	\$365,000
Professional services firm	\$148,158	\$125,000	\$41,545	\$15,000	\$189,703	\$145,000	\$103,300	\$205,000	282

### 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 (\$233,767) than those working in other areas of professional services (\$350,702). Members in professional services working predominantly for internal clients (\$386,391) have higher average compensation than those working predominantly for external clients (\$249,291).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Predominantly Accounting, Auditing And Tax	250	\$233,767	\$140,125	\$101,500	\$227,000
Predominantly Other Types Of Services.	91	\$350,702	\$242,000	\$153,300	\$426,000
Total	341	\$264,973	\$162,500	\$109,240	\$270,375

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Predominantly To External Clients	301	\$249,291	\$155,000	\$105,500	\$256,667
Predominantly To Internal Clients	39	\$386,391	\$210,000	\$133,333	\$490,000
Total	340	\$265,017	\$162,250	\$109,120	\$272,687

**Business/Industry**

Compensation is highest for members working in Holding/Conglomerate (\$469,532) and Financial Services (\$418,525).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Holding, Conglomerate	19	\$469,532	\$366,400	.	.
Financial Services	267	\$418,525	\$236,000	\$164,800	\$410,000
Real Estate and Building Management	14	\$395,033	\$185,000	.	.
Oil And Gas	34	\$394,381	\$233,500	\$194,000	\$375,001
Construction	13	\$383,019	\$150,000	.	.
Mining	28	\$362,299	\$260,727	\$180,500	\$377,500
Transportation, Distribution	17	\$353,057	\$222,857	.	.
Media, Communications And Publishing	20	\$313,124	\$220,500	\$152,936	\$339,500
Software	18	\$298,307	\$226,637	.	.
Agriculture, Forestry Or Fisheries	6	\$281,750	\$194,250	.	.
Manufacturing	109	\$280,388	\$200,000	\$150,000	\$315,000
Pharmaceuticals And Chemicals	21	\$277,559	\$194,500	\$160,000	\$286,600
Arts, Entertainment, Leisure	8	\$277,551	\$208,000	.	.
Retail, Wholesale	42	\$257,164	\$211,850	\$144,000	\$300,000
Hotels and Restaurants	6	\$237,500	\$192,500	.	.
Utilities	7	\$236,070	\$210,850	.	.
Telecommunications	27	\$228,758	\$165,003	\$135,000	\$300,001
Other	61	\$367,124	\$228,000	\$150,358	\$384,000
Total	717	\$355,810	\$220,000	\$160,000	\$366,400

**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
Software	\$677,620	\$187,500	\$208,752	\$178,286	\$298,307	\$226,637
Holding, Conglomerate	\$213,773	\$185,000	\$434,822	\$250,500	\$469,532	\$366,400
Oil And Gas	\$369,711	\$220,000	\$364,226	\$240,000	\$394,381	\$233,500
Financial Services	\$305,204	\$197,000	\$369,742	\$219,500	\$418,525	\$236,000
Telecommunications	\$370,332	\$162,200	\$497,084	\$270,000	\$228,758	\$165,003
Mining	\$281,617	\$225,000	\$349,320	\$250,000	\$362,299	\$260,727
Media, Communications and Publishing	\$345,227	\$207,500	\$330,026	\$212,502	\$313,124	\$220,500
Transportation, Distribution	\$236,767	\$170,276	\$391,275	\$307,500	\$353,057	\$222,857
Manufacturing	\$406,034	\$205,875	\$257,128	\$177,000	\$280,388	\$200,000
Pharmaceuticals and Chemicals	\$347,650	\$212,000	\$308,831	\$226,000	\$277,559	\$194,500
Utilities	.	.	\$386,676	\$180,000	\$236,070	\$210,850
Real Estate and Building Management	\$273,497	\$180,000	\$222,443	\$181,000	\$395,033	\$185,000
Construction	\$250,381	\$172,091	\$209,634	\$120,000	\$383,019	\$150,000
Retail, Wholesale	\$271,644	\$200,000	\$251,861	\$187,500	\$257,164	\$211,850
Hotels and Restaurants	\$104,857	\$94,000	\$319,091	\$200,000	\$237,500	\$192,500
Agriculture, Forestry Or Fisheries	\$166,119	\$156,751	\$245,433	\$192,000	\$281,750	\$194,250
Arts, Entertainment, Leisure	\$176,217	\$130,500	\$244,980	\$275,000	\$277,551	\$208,000
Other	\$271,108	\$234,533	\$251,011	\$169,884	\$367,124	\$228,000
Total	\$331,930	\$197,000	\$324,574	\$201,818	\$355,810	\$220,000

**Public Service**

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Total	13	\$278,701	\$190,000	.	.

**Education**

	Count	Mean	Median	Percentile 25	Percentile 75
University	16	\$179,341	\$164,647	.	.
Total	19	\$194,163	\$164,294	.	.

**Not-for-Profit**

	Count	Mean	Median	Percentile 25	Percentile 75
Industry, professional or trade association	6	\$495,667	\$425,000	.	.
Social or charitable organizations	6	\$93,384	\$90,002	.	.
Total	14	\$272,022	\$141,500	.	.

### Compensation by Area of Practice and Country

		Total compensation (includes owners and non-owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
United States	Professional services firm	105	\$286,780	\$178,182	\$125,000	\$270,375
	Industry	277	\$432,917	\$229,800	\$166,000	\$399,000
	Government, Education and other	24	\$339,007	\$180,000	\$117,850	\$255,500
Bermuda	Professional services firm	49	\$243,445	\$136,000	\$101,000	\$278,000
	Industry	106	\$306,390	\$227,500	\$158,000	\$372,000
	Government, Education and other	5	\$275,377	\$193,882	.	.
Hong Kong	Professional services firm	14	\$356,017	\$187,818	.	.
	Industry	46	\$319,292	\$219,500	\$155,000	\$390,000
United Kingdom	Professional services firm	31	\$261,578	\$130,000	\$100,000	\$290,000
	Industry	60	\$323,361	\$248,727	\$171,855	\$355,000
Cayman Islands	Professional services firm	35	\$274,928	\$168,000	\$117,000	\$330,000
	Industry	42	\$222,646	\$171,500	\$133,360	\$211,000
Other	Professional services firm	107	\$239,247	\$148,000	\$101,700	\$240,000
	Industry	186	\$318,710	\$218,375	\$157,000	\$336,000
	Government, Education and other	21	\$256,984	\$190,000	\$137,000	\$225,000

### Non-owners only

		Base compensation		Total non-base compensation		Total compensation (non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
United States	Professional services firm	\$165,914	\$140,000	\$54,036	\$14,150	\$219,950	\$169,000	\$121,500	\$235,000	90
	Industry	\$212,678	\$175,000	\$205,727	\$43,000	\$418,405	\$228,000	\$165,100	\$384,000	269
	Government, Education and other	\$291,826	\$158,333	\$34,818	\$0	\$326,644	\$171,500	\$100,000	\$210,000	22
Bermuda	Professional services firm	\$138,631	\$115,000	\$32,387	\$13,200	\$171,019	\$130,000	\$95,000	\$227,000	43
	Industry	\$189,238	\$162,500	\$119,853	\$50,000	\$309,091	\$224,429	\$158,000	\$374,750	102
	Government, Education and other	\$268,952	\$176,762	\$6,424	\$0	\$275,377	\$193,882	.	.	5
Hong Kong	Professional services firm	\$124,288	\$122,500	\$33,742	\$13,500	\$158,030	\$142,500	.	.	8
	Industry	\$191,986	\$200,000	\$94,651	\$40,000	\$286,638	\$219,000	\$155,000	\$390,000	43
United Kingdom	Professional services firm	\$134,409	\$110,000	\$69,440	\$13,000	\$203,849	\$122,000	\$99,000	\$211,000	27
	Industry	\$198,420	\$163,500	\$124,941	\$59,647	\$323,361	\$248,727	\$171,855	\$355,000	60
Cayman Islands	Professional services firm	\$142,982	\$127,500	\$27,320	\$21,000	\$170,303	\$145,000	\$102,250	\$205,500	28
	Industry	\$162,593	\$136,000	\$58,166	\$23,600	\$220,759	\$170,000	\$133,360	\$196,900	41
Other	Professional services firm	\$142,562	\$119,750	\$29,652	\$15,000	\$172,214	\$131,667	\$101,000	\$188,000	86

Industry	\$199,991	\$162,750	\$110,975	\$49,650	\$310,966	\$218,375	\$162,500	\$337,000	174
Government, Education and other	\$237,790	\$177,500	\$27,043	\$7,700	\$264,833	\$190,000	\$150,647	\$237,500	20

### Compensation by Area of Practice, Country and Year received CA

			Total compensation (includes owners and non-owners)				
			Count	Mean	Median	Percentile 25	Percentile 75
United States	Professional services firm	2004-2008	27	\$125,961	\$105,000	\$95,751	\$152,000
		1999-2003	30	\$178,874	\$167,500	\$125,000	\$192,500
		1994-1998	14	\$335,636	\$256,900		
		1989-1993	8	\$430,662	\$330,000		
		1984-1988	10	\$447,900	\$271,000		
		1979-1983	9	\$603,920	\$235,000		
		1974-1978	5	\$567,500	\$490,000		
	Industry	2004-2008	14	\$134,372	\$131,450		
		1999-2003	51	\$217,844	\$191,500	\$133,500	\$250,000
		1994-1998	44	\$544,126	\$236,300	\$164,368	\$404,500
		1989-1993	54	\$510,799	\$226,650	\$170,000	\$351,000
		1984-1988	48	\$379,506	\$292,500	\$176,500	\$482,500
		1979-1983	44	\$557,395	\$318,500	\$197,250	\$630,000
		1974-1978	14	\$421,173	\$264,000		
		<1974	8	\$845,500	\$418,500		
	Government, Education and other	1974-1978	5	\$721,693	\$210,000		
Bermuda	Professional services firm	2004-2008	21	\$107,494	\$95,000	\$84,500	\$125,000
		1999-2003	16	\$239,454	\$205,800		
		1994-1998	5	\$331,567	\$300,000		
	Industry	2004-2008	19	\$194,823	\$160,000		
		1999-2003	35	\$239,894	\$220,000	\$135,000	\$320,000
		1994-1998	23	\$329,172	\$290,000	\$198,000	\$440,000
		1989-1993	15	\$370,479	\$248,000		
		1984-1988	9	\$636,167	\$402,500		
Other	Professional services firm	2004-2008	76	\$113,690	\$103,000	\$86,987	\$129,500
		1999-2003	36	\$202,822	\$184,600	\$145,000	\$207,500
		1994-1998	23	\$447,231	\$330,000	\$175,636	\$650,000
		1989-1993	23	\$550,317	\$297,000	\$188,000	\$951,000
		1984-1988	8	\$289,231	\$255,000		
		1979-1983	11	\$393,252	\$400,000		
		1974-1978	5	\$304,857	\$370,000		
	<1974	5	\$253,091	\$187,000			
	Industry	2004-2008	38	\$216,538	\$132,500	\$105,000	\$172,000
		1999-2003	91	\$212,566	\$176,000	\$135,000	\$220,000
		1994-1998	70	\$306,799	\$230,000	\$184,625	\$340,000
1989-1993		59	\$376,409	\$303,000	\$200,000	\$484,158	

	1984-1988	28	\$572,436	\$336,500	\$201,755	\$570,000
	1979-1983	30	\$326,253	\$297,500	\$199,000	\$400,000
	1974-1978	13	\$326,126	\$250,000		
	<1974	5	\$281,750	\$300,000		
Government, Education and other	1989-1993	11	\$289,485	\$165,000		
	1984-1988	7	\$262,357	\$222,000		

**Non-Owners Only – United States**

	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	\$113,050	\$100,000	\$12,912	\$9,500	\$125,961	\$105,000	\$95,751	\$152,000	27
	Industry	\$110,317	\$104,500	\$24,055	\$16,000	\$134,372	\$131,450			14
1999-2003	Professional services firm	\$143,239	\$135,000	\$32,480	\$14,500	\$175,719	\$165,000	\$125,000	\$190,000	29
	Industry	\$153,779	\$150,000	\$64,065	\$34,000	\$217,844	\$191,500	\$133,500	\$250,000	51
1994-1998	Professional services firm	\$227,477	\$210,000	\$102,438	\$15,500	\$329,915	\$248,300			13
	Industry	\$211,059	\$176,500	\$341,368	\$48,450	\$552,427	\$236,600	\$163,636	\$410,000	43
1989-1993	Professional services firm	\$246,600	\$225,000	\$129,260	\$23,300	\$375,860	\$238,000			5
	Industry	\$201,475	\$180,000	\$305,894	\$32,500	\$507,368	\$221,000	\$168,187	\$318,455	52
1984-1988	Professional services firm	\$239,286	\$165,000	\$193,429	\$25,000	\$432,714	\$230,000			7
	Industry	\$238,416	\$220,000	\$142,391	\$70,000	\$380,807	\$295,000	\$178,000	\$470,000	45
1979-1983	Professional services firm	\$179,212	\$191,500	\$37,502	\$37,955	\$216,714	\$226,000			6
	Industry	\$288,220	\$210,000	\$269,174	\$77,000	\$557,395	\$318,500	\$197,250	\$630,000	44
1974-1978	Industry	\$240,897	\$195,000	\$104,982	\$50,000	\$345,879	\$250,000			13
	Government, Education and other	\$719,693	\$200,000	\$2,000	\$0	\$721,693	\$210,000			5
<1974	Industry	\$247,000	\$200,000	\$219,286	\$40,000	\$466,286	\$387,000			7

**Non-owners only – Bermuda**

		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 Industry	\$96,565	\$90,000	\$10,929	\$7,000	\$107,494	\$95,000	\$84,500	\$125,000	21
		\$144,098	\$133,714	\$50,726	\$20,000	\$194,823	\$160,000			19
1999-2003	Professional services firm Industry	\$164,952	\$165,000	\$24,781	\$19,500	\$189,733	\$181,500			14
		\$156,958	\$150,000	\$82,936	\$53,000	\$239,894	\$220,000	\$135,000	\$320,000	35
1994-1998	Industry	\$207,472	\$196,364	\$121,699	\$81,500	\$329,172	\$290,000	\$198,000	\$440,000	23
1989-1993	Industry	\$232,700	\$192,000	\$157,099	\$52,500	\$389,799	\$258,000			14
1984-1988	Industry	\$325,714	\$260,000	\$413,643	\$271,000	\$739,357	\$531,000			7

**Non-owners only – Other**

		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 Industry	\$100,115	\$95,520	\$13,576	\$10,000	\$113,690	\$103,000	\$86,987	\$129,500	76
		\$118,102	\$105,000	\$23,207	\$18,000	\$141,309	\$125,000	\$105,000	\$162,500	37
1999-2003	Professional services firm Industry	\$154,989	\$140,000	\$45,352	\$25,000	\$200,341	\$174,600	\$145,000	\$201,000	34
		\$151,767	\$135,700	\$62,850	\$32,329	\$214,617	\$177,000	\$135,500	\$220,000	90
1994-1998	Professional services firm Industry	\$172,602	\$158,500	\$99,174	\$32,500	\$271,777	\$186,318			12
		\$186,186	\$173,300	\$124,489	\$57,500	\$310,676	\$230,000	\$185,587	\$341,429	68
1989-1993	Professional services firm Industry	\$206,090	\$180,000	\$76,795	\$50,000	\$282,885	\$241,000			13
		\$221,430	\$200,000	\$132,964	\$72,500	\$354,395	\$309,000	\$201,000	\$467,079	56
	Government, Education and other	\$296,233	\$152,000	\$12,200	\$0	\$308,433	\$177,500			10
1984-1988	Professional services firm Industry	\$239,167	\$245,000	\$52,308	\$1,925	\$291,475	\$250,000			6
		\$336,381	\$202,286	\$252,071	\$85,000	\$588,452	\$337,000	\$203,500	\$600,000	27
	Government, Education and other	\$237,405	\$190,000	\$24,952	\$30,000	\$262,357	\$222,000			7
1979-1983	Professional services firm Industry	\$247,000	\$225,000	\$47,200	\$6,000	\$294,200	\$255,000			5
		\$222,596	\$210,000	\$124,747	\$79,000	\$347,344	\$316,364	\$210,000	\$440,000	25
1974-1978	Industry	\$272,905	\$232,500	\$59,565	\$60,000	\$332,470	\$270,000			12

## Compensation by Size of Company

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
1	19	\$270,854	\$260,000	.	.
3-5	14	\$264,807	\$196,500	.	.
6-9	17	\$349,447	\$240,000	.	.
10-24	50	\$335,220	\$215,700	\$140,000	\$341,000
25-49	52	\$359,112	\$244,218	\$155,000	\$392,143
50-99	51	\$580,925	\$268,000	\$170,000	\$600,000
100-249	81	\$305,726	\$218,000	\$150,358	\$367,700
250-499	37	\$395,938	\$276,600	\$170,000	\$440,000
500-999	55	\$474,983	\$234,545	\$153,000	\$368,500
1000+	695	\$297,220	\$188,000	\$130,000	\$303,000
Total	1,073	\$328,532	\$200,000	\$139,000	\$340,000

### 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	\$247,516	\$191,000	\$41,370	\$6,250	\$288,887	\$255,000	\$176,909	\$386,402	24
6-9	\$190,857	\$152,000	\$54,186	\$31,500	\$245,043	\$234,500	.	.	14
10-24	\$178,859	\$155,545	\$102,772	\$27,636	\$281,631	\$204,000	\$140,000	\$341,000	38
25-49	\$208,884	\$165,071	\$82,916	\$40,000	\$291,800	\$200,000	\$148,800	\$354,000	41
50-99	\$227,093	\$184,000	\$363,129	\$62,100	\$590,221	\$235,000	\$163,000	\$552,800	45
100-249	\$192,048	\$165,000	\$97,424	\$23,600	\$289,472	\$198,000	\$150,000	\$340,000	73
250-499	\$225,082	\$195,000	\$153,481	\$41,000	\$378,563	\$275,000	\$165,100	\$433,000	35
500-999	\$191,016	\$175,000	\$281,652	\$38,000	\$472,668	\$233,773	\$153,000	\$350,000	54
1000 OR MORE	\$182,176	\$150,000	\$88,748	\$28,600	\$270,924	\$185,000	\$130,000	\$284,000	665
Total	\$189,637	\$155,000	\$113,355	\$30,000	\$302,992	\$195,001	\$136,000	\$315,675	989

## Compensation by Job Title

On average members with the following titles had the highest compensation: General Manager (\$967,977), President/CEO (\$716,196), Other Executive Management (\$692,263) and CA Firm Partner (\$690,491).

	Count	Mean	Median	Percentile 25	Percentile 75
General Manager	14	\$967,977	\$237,500	.	.
President/CEO	29	\$716,196	\$570,000	\$280,000	\$1,050,000
Other Executive Management	36	\$692,263	\$310,000	\$220,000	\$498,500
CA Firm Partner	39	\$690,491	\$525,000	\$300,000	\$1,000,000
Other Business Partner/Owner	45	\$587,355	\$300,000	\$210,000	\$525,000
Senior Vice President	28	\$571,133	\$425,000	\$354,250	\$677,500
Senior Director	22	\$470,239	\$280,500	\$200,000	\$400,000
Treasurer	7	\$449,714	\$500,000	.	.
Chief Financial Officer (CFO)	131	\$422,670	\$315,000	\$200,000	\$520,000
Vice President	83	\$312,431	\$258,667	\$198,000	\$400,000
Consultant	28	\$281,616	\$202,500	\$141,000	\$350,000
Principal	13	\$273,204	\$225,000	.	.
Director	104	\$269,945	\$200,000	\$172,000	\$265,000
Assistant Vice President	24	\$234,011	\$187,865	\$152,500	\$245,500
Professor, Lecturer Or Teacher	12	\$231,582	\$173,091	.	.
Internal Auditor	14	\$227,239	\$119,000	.	.
Controller/Comptroller	103	\$225,493	\$180,000	\$139,000	\$250,000
Associate/Assistant Director	15	\$191,410	\$193,882	.	.
Senior Manager	105	\$186,746	\$172,300	\$140,000	\$204,000
Analyst	24	\$164,699	\$132,500	\$97,100	\$218,250
Manager	135	\$155,897	\$130,667	\$112,250	\$170,335
Auditor/Accountant	15	\$130,566	\$108,500	.	.
Sole Practitioner	6	\$116,742	\$92,500	.	.
Associate/Assistant Manager	17	\$112,577	\$90,503	.	.
Senior Auditor/Accountant	44	\$106,040	\$91,002	\$80,150	\$109,120
Other	18	\$367,417	\$165,750	.	.
Total	1,115	\$324,635	\$200,000	\$139,000	\$339,900

**Non-owners only**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
General Manager	\$186,775	\$173,700	\$781,202	\$57,500	\$967,977	\$237,500	.	.	14
President/CEO	\$371,552	\$280,000	\$344,644	\$200,000	\$716,196	\$570,000	\$280,000	\$1,050,000	29
Other Executive Management	\$247,450	\$200,000	\$444,813	\$105,000	\$692,263	\$310,000	\$220,000	\$498,500	36
Senior Vice President	\$316,865	\$283,000	\$254,268	\$166,750	\$571,133	\$425,000	\$354,250	\$677,500	28
Senior Director	\$302,925	\$202,000	\$167,314	\$79,500	\$470,239	\$280,500	\$200,000	\$400,000	22
Treasurer	\$278,857	\$260,000	\$170,857	\$142,000	\$449,714	\$500,000	.	.	7
Chief Financial Officer (CFO)	\$243,593	\$210,000	\$179,077	\$72,500	\$422,670	\$315,000	\$200,000	\$520,000	131
Vice President	\$210,798	\$184,000	\$101,633	\$70,964	\$312,431	\$258,667	\$198,000	\$400,000	83
Consultant	\$246,268	\$175,714	\$35,348	\$2,000	\$281,616	\$202,500	\$141,000	\$350,000	28
Principal	\$192,230	\$170,000	\$80,974	\$18,000	\$273,204	\$225,000	.	.	13
Director	\$200,321	\$160,000	\$69,624	\$33,500	\$269,945	\$200,000	\$172,000	\$265,000	104
Assistant Vice President	\$162,171	\$140,000	\$71,840	\$34,000	\$234,011	\$187,865	\$152,500	\$245,500	24
Professor, Lecturer Or Teacher	\$193,740	\$153,333	\$37,842	\$22,000	\$231,582	\$173,091	.	.	12
Internal Auditor	\$153,429	\$109,500	\$73,810	\$11,670	\$227,239	\$119,000	.	.	14
Controller/Comptroller	\$157,166	\$145,000	\$68,327	\$32,727	\$225,493	\$180,000	\$139,000	\$250,000	103
Associate/Assistant Director	\$143,343	\$123,200	\$48,068	\$30,000	\$191,410	\$193,882	.	.	15
Senior Manager	\$155,724	\$150,000	\$31,021	\$20,000	\$186,746	\$172,300	\$140,000	\$204,000	105
Analyst	\$124,894	\$109,500	\$39,805	\$19,159	\$164,699	\$132,500	\$97,100	\$218,250	24
Manager	\$123,565	\$115,000	\$32,332	\$17,000	\$155,897	\$130,667	\$112,250	\$170,335	135
Auditor/Accountant	\$99,566	\$100,000	\$31,001	\$9,300	\$130,566	\$108,500	.	.	15
Associate/Assistant Manager	\$100,754	\$80,500	\$11,823	\$10,000	\$112,577	\$90,503	.	.	17
Senior Auditor/Accountant	\$94,854	\$86,862	\$11,186	\$5,827	\$106,040	\$91,002	\$80,150	\$109,120	44
Other	\$198,804	\$145,000	\$168,614	\$18,875	\$367,417	\$165,750	.	.	18

**Compensation by Job Title and Country**

		Total compensation (includes owners and non-owners)					
		Count	Mean	Median	Percentile 25	Percentile 75	
United States	President/CEO	10	\$943,866	\$1,025,000	.	.	
	Chief Financial Officer (CFO)	57	\$488,975	\$320,000	\$215,000	\$575,000	
	Other Executive Management	13	\$1,266,818	\$490,000	.	.	
	Senior Vice President	8	\$769,937	\$492,500	.	.	
	Vice President	35	\$356,305	\$320,000	\$250,000	\$490,000	
	Assistant Vice President	6	\$364,717	\$303,500	.	.	
	Controller/Comptroller	43	\$217,245	\$187,000	\$147,323	\$255,000	
	Senior Director	11	\$290,345	\$276,000	.	.	
	Director	47	\$268,338	\$190,000	\$172,000	\$238,500	
	Senior Manager	43	\$192,621	\$172,300	\$141,000	\$195,000	
	Manager	47	\$147,521	\$129,400	\$108,000	\$158,000	
	Consultant	11	\$192,682	\$180,000	.	.	
	Senior Auditor/Accountant	9	\$92,667	\$84,000	.	.	
	Analyst	7	\$120,347	\$93,200	.	.	
	Professor, Lecturer Or Teacher	9	\$218,094	\$178,182	.	.	
	CA Firm Partner	8	\$527,547	\$430,000	.	.	
	Other Business Partner/Owner	16	\$893,950	\$512,500	.	.	
	Bermuda	Chief Financial Officer (CFO)	18	\$467,862	\$292,500	.	.
		Senior Vice President	7	\$501,571	\$395,000	.	.
Vice President		16	\$292,007	\$257,057	.	.	
Assistant Vice President		14	\$198,231	\$184,615	.	.	
Controller/Comptroller		17	\$242,424	\$200,100	.	.	
Director		6	\$264,317	\$285,000	.	.	
Senior Manager		9	\$231,903	\$227,000	.	.	
Manager		17	\$174,895	\$138,500	.	.	
Senior Auditor/Accountant		14	\$93,211	\$89,495	.	.	
Analyst		8	\$167,475	\$151,900	.	.	
Other	CA Firm Partner	6	\$762,500	\$587,500	.	.	
	President/CEO	16	\$615,625	\$538,500	.	.	
	Chief Financial Officer (CFO)	56	\$340,653	\$307,500	\$186,250	\$398,613	
	Other Executive Management	21	\$376,039	\$300,000	\$220,000	\$440,000	
	General Manager	11	\$223,662	\$213,000	.	.	
	Senior Vice President	13	\$486,248	\$410,000	.	.	
	Vice President	32	\$274,656	\$226,750	\$184,300	\$357,500	
	Controller/Comptroller	43	\$227,046	\$173,100	\$130,909	\$240,000	
	Senior Director	11	\$650,132	\$285,000	.	.	
	Director	51	\$272,088	\$212,000	\$174,800	\$300,000	

Associate/Assistant Director	12	\$186,106	\$159,900	.	.
Principal	9	\$227,317	\$225,000	.	.
Senior Manager	53	\$174,311	\$158,500	\$132,500	\$203,500
Manager	71	\$156,893	\$129,000	\$106,000	\$172,000
Associate/Assistant Manager	11	\$88,182	\$80,000	.	.
Consultant	13	\$366,987	\$285,000	.	.
Internal Auditor	10	\$194,734	\$130,500	.	.
Senior Auditor/Accountant	21	\$120,323	\$92,000	\$86,701	\$145,833
Auditor/Accountant	10	\$131,161	\$103,800	.	.
Analyst	9	\$196,727	\$125,000	.	.
Sole Practitioner	5	\$118,091	\$75,000	.	.
CA Firm Partner	25	\$725,351	\$550,000	\$370,000	\$1,000,000
Other Business Partner/Owner	25	\$447,112	\$300,000	\$144,000	\$400,000
Other	10	\$251,631	\$185,750	.	.

**Non-owners only**

		Base compensation		Total non-base compensation		Total compensation (non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
United States	President/CEO	\$493,400	\$500,000	\$450,466	\$380,900	\$943,866	\$1,025,000	.	.	10
	Chief Financial Officer (CFO)	\$258,407	\$213,338	\$230,568	\$74,000	\$488,975	\$320,000	\$215,000	\$575,000	57
	Other Executive Management	\$274,510	\$212,000	\$992,308	\$70,000	\$1,266,818	\$490,000	.	.	13
	Senior Vice President	\$359,625	\$311,000	\$410,312	\$215,000	\$769,937	\$492,500	.	.	8
	Vice President	\$232,257	\$210,000	\$124,047	\$95,000	\$356,305	\$320,000	\$250,000	\$490,000	35
	Assistant Vice President	\$236,917	\$175,000	\$127,800	\$98,400	\$364,717	\$303,500	.	.	6
	Controller/Comptroller	\$161,782	\$160,000	\$55,464	\$32,727	\$217,245	\$187,000	\$147,323	\$255,000	43
	Senior Director	\$202,759	\$204,000	\$87,586	\$90,000	\$290,345	\$276,000	.	.	11
	Director	\$219,966	\$160,000	\$48,372	\$32,000	\$268,338	\$190,000	\$172,000	\$238,500	47
	Senior Manager	\$154,292	\$150,000	\$38,328	\$20,000	\$192,621	\$172,300	\$141,000	\$195,000	43
	Manager	\$125,498	\$120,000	\$22,023	\$14,001	\$147,521	\$129,400	\$108,000	\$158,000	47
	Consultant	\$180,266	\$157,500	\$12,416	\$5,000	\$192,682	\$180,000	.	.	11
	Senior Auditor/Accountant	\$87,993	\$80,000	\$4,674	\$4,800	\$92,667	\$84,000	.	.	9
	Analyst	\$108,608	\$93,200	\$11,738	\$3,000	\$120,347	\$93,200	.	.	7
	Professor, Lecturer Or Teacher	\$195,660	\$166,667	\$22,434	\$16,000	\$218,094	\$178,182	.	.	9
Bermuda	Chief Financial Officer (CFO)	\$237,040	\$210,000	\$230,822	\$83,250	\$467,862	\$292,500	.	.	18
	Senior Vice President	\$301,143	\$300,000	\$200,429	\$140,000	\$501,571	\$395,000	.	.	7
	Vice President	\$178,742	\$175,075	\$113,265	\$75,482	\$292,007	\$257,057	.	.	16

## CA Profession Compensation Survey

## International

	Assistant Vice President	\$137,088	\$132,500	\$61,143	\$45,500	\$198,231	\$184,615	.	.	14
	Controller/Comptroller	\$167,236	\$138,000	\$75,188	\$35,000	\$242,424	\$200,100	.	.	17
	Director	\$186,500	\$170,000	\$77,817	\$82,500	\$264,317	\$285,000	.	.	6
	Senior Manager	\$200,151	\$195,000	\$31,751	\$30,000	\$231,903	\$227,000	.	.	9
	Manager	\$136,788	\$122,200	\$38,106	\$18,000	\$174,895	\$138,500	.	.	17
	Senior Auditor/Accountant Analyst	\$87,455	\$84,612	\$5,756	\$5,327	\$93,211	\$89,495	.	.	14
Other	President/CEO	\$290,625	\$237,500	\$325,000	\$188,500	\$615,625	\$538,500	.	.	16
	Chief Financial Officer (CFO)	\$230,620	\$210,000	\$110,033	\$68,380	\$340,653	\$307,500	\$186,250	\$398,613	56
	Other Executive Management	\$241,123	\$200,000	\$134,917	\$110,000	\$376,039	\$300,000	\$220,000	\$440,000	21
	General Manager	\$164,532	\$150,000	\$59,129	\$40,000	\$223,662	\$213,000	.	.	11
	Senior Vice President	\$299,018	\$280,000	\$187,231	\$143,500	\$486,248	\$410,000	.	.	13
	Vice President	\$203,354	\$169,000	\$71,302	\$45,000	\$274,656	\$226,750	\$184,300	\$357,500	32
	Controller/Comptroller	\$148,568	\$140,000	\$78,478	\$28,696	\$227,046	\$173,100	\$130,909	\$240,000	43
	Senior Director	\$403,091	\$200,000	\$247,041	\$79,000	\$650,132	\$285,000	.	.	11
	Director	\$183,844	\$175,000	\$88,245	\$30,000	\$272,088	\$212,000	\$174,800	\$300,000	51
	Associate/Assistant Director	\$132,031	\$117,000	\$54,075	\$35,800	\$186,106	\$159,900	.	.	12
	Principal	\$174,799	\$163,636	\$52,518	\$15,000	\$227,317	\$225,000	.	.	9
	Senior Manager	\$149,342	\$140,000	\$24,969	\$22,001	\$174,311	\$158,500	\$132,500	\$203,500	53
	Manager	\$119,119	\$110,000	\$37,774	\$19,000	\$156,893	\$129,000	\$106,000	\$172,000	71
	Associate/Assistant Manager	\$79,909	\$73,500	\$8,273	\$3,400	\$88,182	\$80,000	.	.	11
	Consultant	\$336,357	\$245,455	\$30,629	\$0	\$366,987	\$285,000	.	.	13
	Internal Auditor	\$138,600	\$102,500	\$56,134	\$11,670	\$194,734	\$130,500	.	.	10
	Senior Auditor/Accountant	\$102,727	\$88,000	\$17,597	\$6,500	\$120,323	\$92,000	\$86,701	\$145,833	21
	Auditor/Accountant Analyst	\$92,320	\$87,600	\$38,841	\$7,500	\$131,161	\$103,800	.	.	10
	Analyst	\$120,933	\$100,000	\$75,795	\$25,000	\$196,727	\$125,000	.	.	9
	Other	\$148,352	\$147,500	\$103,279	\$20,750	\$251,631	\$185,750	.	.	10

**Compensation by Title of Person Reporting To**

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Chair/Board Of Directors	49	\$694,090	\$352,500	\$217,200	\$665,000
Other Executive Management	62	\$543,084	\$272,000	\$180,000	\$500,000
President/CEO	179	\$431,700	\$282,000	\$180,000	\$490,000
Chief Financial Officer (CFO)	108	\$312,240	\$236,500	\$177,500	\$386,643
Senior Vice President	55	\$270,521	\$235,000	\$175,000	\$347,000
None	5	\$258,105	\$260,000	.	.
Senior Director	29	\$255,624	\$200,000	\$150,000	\$320,000
General Manager	28	\$252,530	\$187,125	\$131,000	\$229,900
Vice President	73	\$247,033	\$197,000	\$165,000	\$276,000
Treasurer	7	\$242,193	\$213,500	.	.
Controller/Comptroller	41	\$240,033	\$190,000	\$134,571	\$268,000
Principal	8	\$206,450	\$229,800	.	.
Partner/Owner	164	\$206,178	\$171,750	\$125,000	\$216,350
Professor, Lecturer Or Teacher	5	\$200,370	\$178,182	.	.
Director	88	\$146,643	\$134,400	\$110,750	\$177,500
Associate/Assistant Director	9	\$142,900	\$120,001	.	.
Assistant Vice President	7	\$142,109	\$141,000	.	.
Manager	35	\$139,539	\$101,000	\$82,000	\$186,000
Senior Manager	41	\$115,787	\$104,000	\$88,000	\$129,100
Senior Auditor/Accountant	8	\$115,161	\$106,600	.	.
Other	15	\$310,363	\$185,000	.	.
Total	1,025	\$300,397	\$196,000	\$136,000	\$315,000

### Compensation by Number of Direct Reports

	Count	Mean	Median	Percentile 25	Percentile 75
None	246	\$229,993	\$160,000	\$114,001	\$229,000
1	64	\$239,583	\$199,000	\$142,852	\$296,500
2	102	\$228,506	\$180,001	\$125,000	\$250,000
3	110	\$276,524	\$188,000	\$135,000	\$320,000
4	91	\$283,046	\$190,000	\$140,000	\$300,000
5	126	\$335,681	\$210,571	\$144,000	\$365,000
6-9	163	\$459,329	\$239,000	\$160,000	\$400,000
10-14	97	\$412,132	\$235,000	\$168,000	\$380,000
15-19	41	\$322,409	\$208,001	\$152,001	\$322,500
20-24	25	\$538,316	\$230,000	\$168,000	\$459,000
25+	50	\$535,073	\$391,000	\$240,000	\$700,000
Total	1,115	\$324,635	\$200,000	\$139,000	\$339,900

### Compensation by Number of Indirect Reports

	Count	Mean	Median	Percentile 25	Percentile 75
None	246	\$229,993	\$160,000	\$114,001	\$229,000
1	49	\$216,839	\$180,000	\$138,704	\$265,000
2	82	\$211,364	\$164,000	\$121,000	\$246,700
3	58	\$228,953	\$173,650	\$130,000	\$220,000
4	51	\$269,851	\$180,002	\$133,000	\$280,000
5	63	\$224,549	\$165,100	\$111,500	\$295,000
6-9	108	\$252,662	\$185,750	\$134,250	\$274,000
10-14	113	\$364,853	\$210,000	\$165,000	\$330,000
15-19	61	\$325,755	\$255,000	\$168,000	\$402,500
20-24	49	\$357,026	\$200,010	\$155,001	\$303,000
25+	235	\$554,736	\$351,000	\$227,000	\$584,640
Total	1,115	\$324,635	\$200,000	\$139,000	\$339,900

## Compensation by Major Activities of Members

The primary work activities (e.g., ones they spent at least 25% of their time on) of the highest earners in professional services included: New business development (\$458,101), corporate finance advisory (\$374,284) and business valuation (\$355,371).

	Count	Mean	Median	Percentile 25	Percentile 75
New business development	33	\$458,101	\$300,000	\$175,000	\$550,000
Corporate finance advisory (including M&A advisor)	38	\$374,284	\$175,091	\$140,250	\$364,800
Business valuation	16	\$355,371	\$281,500	.	.
Personal financial planning/wealth management	8	\$318,812	\$241,500	.	.
Other business advisory or consulting services	56	\$315,009	\$184,045	\$147,500	\$371,659
Insolvency and restructuring	8	\$252,594	\$168,250	.	.
Investigative and Forensic accounting	16	\$232,453	\$169,750	.	.
Information technology restructuring	12	\$225,625	\$208,500	.	.
Taxation	16	\$220,969	\$165,500	.	.
Financial accounting	46	\$216,936	\$132,210	\$97,000	\$248,300
Financial statement review	40	\$202,991	\$133,750	\$95,750	\$231,250
Financial statement audit	141	\$202,881	\$129,000	\$95,751	\$201,000
Performance measurement	17	\$201,787	\$125,000	.	.
Control and risk management	35	\$188,118	\$153,300	\$109,240	\$217,000
Other assurance services (including IT audit & IS)	13	\$162,278	\$172,000	.	.
Financial statement compilation	14	\$155,678	\$130,960	.	.

**Non-owners only**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
New business development	\$208,694	\$160,000	\$131,154	\$29,600	\$339,848	\$183,691	\$158,500	\$362,400	20
Business valuation	\$185,877	\$132,500	\$103,476	\$71,955	\$289,352	\$194,591	.	.	14
Other business advisory or consulting services	\$186,944	\$150,000	\$83,487	\$20,000	\$270,432	\$176,591	\$142,500	\$295,000	48
Personal financial planning/wealth management	\$151,111	\$130,000	\$90,639	\$44,000	\$241,750	\$174,000	.	.	6
Investigative and Forensic accounting	\$148,269	\$134,500	\$57,827	\$16,500	\$206,096	\$162,000	.	.	13
Information technology restructuring	\$160,750	\$153,750	\$36,500	\$36,000	\$197,250	\$200,000	.	.	10
Corporate finance advisory (including M&A advisor)	\$156,073	\$140,000	\$37,082	\$22,000	\$193,155	\$165,000	\$130,000	\$215,000	31
Performance measurement	\$163,191	\$112,500	\$24,020	\$6,677	\$187,211	\$117,500	.	.	16
Taxation	\$159,200	\$130,000	\$23,633	\$11,000	\$182,833	\$155,000	.	.	9
Financial accounting	\$134,178	\$114,000	\$39,081	\$12,500	\$173,259	\$127,500	\$97,000	\$185,300	41
Control and risk management	\$154,388	\$131,000	\$13,710	\$10,000	\$168,098	\$153,125	\$107,120	\$186,500	32
Other assurance services (including IT audit & IS)	\$136,972	\$132,000	\$25,306	\$20,000	\$162,278	\$172,000	.	.	13
Financial statement review	\$136,615	\$115,000	\$25,639	\$13,400	\$162,254	\$126,250	\$95,000	\$190,000	34
Financial statement compilation	\$139,417	\$111,500	\$10,919	\$12,360	\$150,336	\$130,960	.	.	12
Financial statement audit	\$122,724	\$107,000	\$21,208	\$10,450	\$143,932	\$118,500	\$90,339	\$177,045	120
Insolvency and restructuring	\$123,200	\$134,500	\$14,950	\$16,500	\$138,150	\$153,250	.	.	5

**Members In industry**

For members in industries the activities of the top earners included marketing and sales (\$512,495), corporate finance (\$484,403), general management/administration (\$435,683), public affairs/communications (\$420,278) and new business development (\$415,923).

	Count	Mean	Median	Percentile 25	Percentile 75
Marketing and sales	35	\$512,495	\$300,000	\$220,000	\$420,000
Corporate finance (Financing, M&A)	127	\$484,403	\$273,000	\$184,500	\$470,000
General management, administration	163	\$435,683	\$248,426	\$175,000	\$430,000
Public affairs and communications	15	\$420,278	\$217,200	.	.
New business development	78	\$415,923	\$233,500	\$160,000	\$400,000
Product and/or service development	34	\$398,069	\$231,750	\$160,000	\$440,000
Strategy development and planning	145	\$393,008	\$250,000	\$184,500	\$400,000
Performance measurement	140	\$344,203	\$232,232	\$171,317	\$366,750
Taxation	41	\$314,895	\$238,500	\$180,000	\$375,000
Financial analysis	312	\$302,568	\$200,000	\$146,350	\$280,000
Information technology	41	\$297,684	\$215,000	\$147,000	\$332,230
Internal Control and Risk Management	139	\$291,276	\$202,000	\$155,000	\$298,000
Human resources	34	\$260,932	\$191,850	\$131,400	\$264,000
Financial accounting	268	\$260,359	\$189,400	\$135,000	\$275,000
Management accounting/cost accounting	107	\$233,773	\$180,000	\$136,667	\$250,000
Audit (Internal/Government)	61	\$232,991	\$160,000	\$121,500	\$238,500

**Non-owners only**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Corporate finance (Financing, M&A)	\$230,421	\$190,750	\$254,039	\$65,000	\$484,459	\$273,144	\$187,000	\$470,000	122
General management, administration	\$231,421	\$197,000	\$211,781	\$60,000	\$443,203	\$255,000	\$180,000	\$436,000	149
Public affairs and communications	\$261,813	\$196,500	\$181,341	\$18,000	\$443,155	\$233,600	.	.	14
Marketing and sales	\$222,683	\$200,000	\$203,604	\$115,000	\$426,287	\$320,000	\$225,000	\$410,000	29
Strategy development and planning	\$244,449	\$191,500	\$140,695	\$57,500	\$385,144	\$243,500	\$184,050	\$410,000	132
Product and/or service development	\$211,832	\$182,500	\$171,538	\$46,500	\$383,370	\$231,750	\$179,000	\$473,500	28
New business development	\$203,485	\$165,000	\$161,697	\$45,000	\$365,182	\$219,375	\$160,000	\$347,000	66
Performance measurement	\$223,131	\$180,000	\$125,909	\$42,000	\$349,039	\$235,273	\$173,000	\$371,000	134
Taxation	\$203,680	\$180,000	\$114,407	\$59,250	\$318,087	\$239,250	\$180,000	\$375,000	40
Financial analysis	\$187,231	\$155,000	\$118,091	\$36,000	\$305,323	\$200,000	\$147,000	\$280,000	307
Information technology	\$237,768	\$177,500	\$59,858	\$25,000	\$297,626	\$213,500	\$146,000	\$337,544	40
Internal Control and Risk Management	\$200,203	\$160,000	\$93,842	\$40,000	\$294,045	\$203,000	\$155,750	\$298,455	136
Human resources	\$179,178	\$160,000	\$102,770	\$35,400	\$281,948	\$200,000	\$141,000	\$264,000	29
Financial accounting	\$181,981	\$150,000	\$80,258	\$30,000	\$262,239	\$190,000	\$135,250	\$275,000	264
Audit (Internal/Government)	\$168,439	\$140,000	\$67,581	\$21,000	\$236,021	\$160,000	\$121,500	\$250,000	59
Management accounting/cost accounting	\$162,593	\$145,000	\$71,850	\$30,000	\$234,443	\$180,000	\$136,667	\$250,000	105

## Compensation by major responsibilities of members

### Professional Service

Compensation is highest, on average, for members in professional service who have customer relationship management for all clients in Corporate Finance Advisory (\$641,845) and Business Valuation (\$455,112).

	CRM responsibility for all clients				
	Count	Mean	Median	Percentile 25	Percentile 75
Corporate Finance Advisory (including M&A advisor Control and Risk Management)	13	\$641,845	\$378,519	.	.
Business valuation	7	\$455,112	\$394,286	.	.
New Business Development	17	\$342,544	\$270,375	.	.
Investigative and Forensic Accounting	8	\$312,656	\$262,750	.	.
Other Business Advisory, or Consulting services	24	\$292,525	\$270,187	\$159,600	\$368,509
Personal Financial Planning/Wealth Management	5	\$270,600	\$183,000	.	.
Information Technology Consulting	10	\$257,979	\$265,000	.	.
Other assurance services (including IT audit & IS Financial accounting)	12	\$236,447	\$233,750	.	.
Performance Measurement	13	\$235,065	\$162,500	.	.
Financial statement review	44	\$234,045	\$155,501	\$113,000	\$248,687
Control and Risk Management	15	\$230,987	\$175,000	.	.
Financial accounting	28	\$214,104	\$155,501	\$113,000	\$295,187
Taxation	16	\$200,585	\$158,000	.	.
Financial statement audit	54	\$197,780	\$150,000	\$100,000	\$215,700
Financial statement compilation	20	\$196,209	\$155,850	\$117,000	\$295,187
Insolvency and Restructuring	6	\$193,950	\$176,350	.	.

**Members not in professional service**

Members not in professional service who have overall responsibility for Strategy Development/Planning (\$760,564), Public Affairs and Communications (\$713,239), Product and/or Service Development (\$576,106), Marketing and Sales (\$549,435) and New Business Development (\$547,985).

	Overall Responsibility				
	Count	Mean	Median	Percentile 25	Percentile 75
Strategy Development and Planning	83	\$760,564	\$315,000	\$185,400	\$670,000
Public Affairs and Communications	29	\$713,239	\$280,001	\$217,200	\$900,000
Product and/or Service Development	35	\$576,106	\$315,000	\$190,000	\$670,000
Marketing and Sales	35	\$549,435	\$280,001	\$218,000	\$565,000
New Business Development	48	\$547,985	\$310,000	\$219,375	\$592,500
General Management, Administration	126	\$502,738	\$266,500	\$195,001	\$435,000
Corporate Finance (Financing, M&A)	133	\$490,351	\$280,000	\$187,200	\$470,000
Law	31	\$462,819	\$235,000	\$186,550	\$400,000
Taxation	154	\$446,693	\$285,001	\$200,000	\$490,000
Human Resources	64	\$444,970	\$252,432	\$187,275	\$554,935
Performance Measurement	160	\$444,488	\$257,600	\$181,003	\$467,500
Audit (Internal/Government)	128	\$387,370	\$233,380	\$159,000	\$410,000
Information Technology	77	\$386,520	\$250,000	\$182,006	\$390,000
Financial Analysis	325	\$383,053	\$230,000	\$162,500	\$380,000
Teaching	28	\$380,635	\$190,000	\$155,500	\$265,001
Management Accounting/Cost accounting	245	\$375,123	\$240,000	\$173,000	\$387,000
Internal Control and Risk Management	206	\$359,545	\$235,573	\$173,100	\$390,000
Financial Accounting	357	\$347,594	\$229,800	\$162,750	\$375,000

## Compensation Governed by a Collective Bargaining Agreement

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Yes	15	\$144,973	\$150,000	.	.
No	1,010	\$302,705	\$196,850	\$136,000	\$316,364
Total	1,025	\$300,397	\$196,000	\$136,000	\$315,000

## Compensation by Designation/Post Graduate Degree held

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Certified Financial Planner or CFP	5	\$535,030	\$487,000	.	.
Master of Business Administration (MBA)	120	\$517,476	\$232,232	\$159,000	\$400,000
A Doctorate degree	12	\$414,722	\$219,500	.	.
Chartered Financial Analyst or CFA	84	\$391,176	\$280,000	\$197,250	\$479,773
CIA or CA•CIA	15	\$327,739	\$195,000	.	.
Other	92	\$314,129	\$209,500	\$146,850	\$375,825
Other Masters Degree	33	\$310,307	\$232,000	\$145,000	\$352,000
Chartered Accountant or CA (from a country other than Canada)	57	\$305,151	\$200,000	\$121,488	\$325,000
None	545	\$298,147	\$194,000	\$133,800	\$330,000
Certified Public Accountant or CPA	205	\$274,856	\$190,000	\$146,700	\$280,000
LLB/Lawyer	5	\$267,510	\$300,000	.	.
Diplôme de sciences administratives (D.S.A.)	20	\$257,611	\$213,500	\$175,000	\$309,682
Master of Taxation and/or Accounting	55	\$244,952	\$192,500	\$132,000	\$282,000
Certified Management Accountant or CMA	12	\$223,792	\$185,750	.	.
CISA or CA•CISA	20	\$223,060	\$161,250	\$133,071	\$253,500
Diplôme d'études supérieures spécialisées (D.E.S.S.)	33	\$158,514	\$139,000	\$108,500	\$178,000
Certified General Accountant or CGA	6	\$141,301	\$125,000	.	.

### Compensation by Board Experience

	Count	Mean	Median	Percentile 25	Percentile 75
A hospital or university	7	\$1,983,714	\$500,000	.	.
Were you a member of an audit committee in 2008?	43	\$693,485	\$352,500	\$250,000	\$700,000
A public company or one of its subsidiaries	67	\$666,578	\$352,500	\$203,500	\$640,001
An industry or trade association	17	\$491,118	\$325,000	.	.
A privately held company	155	\$452,647	\$332,000	\$213,000	\$500,000
A social or charitable organization	78	\$383,928	\$250,000	\$180,000	\$400,000
Other	24	\$376,688	\$265,000	\$166,500	\$425,000
Total	270	\$497,167	\$300,000	\$190,000	\$500,000

### 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 (5%).

	Count	%
Yes	57	5%
No	987	95%

	What amount of such fee income did you receive?
Count	57
Mean	\$24,529
Median	\$11,000
Percentile 25	\$5,000
Percentile 75	\$25,000

**Compensation by Age**

	Count	Mean	Median	Percentile 25	Percentile 75
Under 35	330	\$166,925	\$135,500	\$103,201	\$189,230
35-44	390	\$360,379	\$213,250	\$165,000	\$364,800
45-54	261	\$411,412	\$275,000	\$180,000	\$470,000
55-64	115	\$426,766	\$290,000	\$200,010	\$470,000
65 and over	12	\$607,205	\$300,000	.	.
Total	1,108	\$324,347	\$200,000	\$139,500	\$338,950

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

### Vacation

	Amount Of Vacation Given		Amount Of Vacation Taken	
	Count	%	Count	%
Less than 10 working days	6	1%	41	4%
10-14 working days	17	2%	112	10%
15-19 working days	150	13%	266	24%
20-24 working days	433	39%	366	33%
25-29 working days	311	28%	215	19%
30-34 working days	134	12%	76	7%
35+ working days	28	3%	17	2%
N/a	36	3%	22	2%

	Count	%
All	862	77%
Some	20	2%
None	231	21%
N/a	2	0%

### Benefits

#### Professional Dues

77% of members have their professional fees paid entirely by their employer.

	Count	%
All	862	77%
Some	20	2%
None	231	21%
N/a	2	0%

**Benefits Received (All Members)**

	Count	%
Pension Benefits	655	59%
Medical (health and dental) benefits	925	83%
Stock or Stock Options Purchase Program	288	26%
Long Term Disability Insurance	641	57%
Life Insurance	692	62%
Out of Country Travel	396	36%
Parking	257	23%
Car Allowances	230	21%
Parental/Maternal/Caregiver Leave Top Ups	36	3%
Professional Membership dues other than CA	331	30%
Health/Fitness Club Memberships	246	22%
Credit Card Fees	82	7%
Other Significant Benefits	107	10%

**Benefits Received by Area of Work**

	Professional services	Industry	Government
Pension Benefits	51%	62%	65%
Medical (health and dental) benefits	78%	86%	76%
Stock or Stock Options Purchase Program	7%	37%	0%
Long Term Disability Insurance	51%	61%	59%
Life Insurance	54%	66%	65%
Out of Country Travel	33%	36%	47%
Parking	20%	24%	29%
Car Allowances	14%	25%	0%
Parental/Maternal/Caregiver Leave Top Ups	2%	4%	0%
Professional Membership dues other than CA	36%	27%	18%
Health/Fitness Club Memberships	21%	24%	18%
Credit Card Fees	6%	9%	0%
Other Significant Benefits	7%	10%	29%
dummy	100%	100%	100%

## Programs to Encourage Work/Life Balance

	Offered		Used	
	Count	%	Count	%
Flexible working hours	587	56%	334	57%
Sabbaticals	226	22%	8	4%
Compressed Work Weeks	223	21%	57	26%
Leaves for Personal Reasons	689	66%	170	25%
Employee Assistance Programs	606	58%	42	7%
Training Programs	801	77%	593	74%
Work from home	480	46%	323	67%
Other options to promote work/life balance	56	5%	26	46%