

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) 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: 27-28, 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 50th 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.

25th Percentile: is the value above which 75% of the cases fall

75th 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.

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

84% of survey respondents worked for a business or organization, 12% were owners, either as a CA firm partner (6%), sole practitioner (3%) or owner/partner of a business (3%) and 4% were contract employees or consultants.

	2005		2007		2009	
	Count	%	Count	%	Count	%
Employee Of A Business/Organization	356	75%	444	82%	422	84%
CA Firm Partner	52	11%	53	10%	29	6%
Sole Practitioner	26	5%	16	3%	15	3%
Owner/Partner Of Business	19	4%	19	3%	13	3%
Contract Employee/Consultant	19	4%	9	2%	18	4%
Other	2	0%	3	1%	3	1%
Total	474	100%	544	100%	500	100%

CMA/CA

	Count	%
Winnipeg	443	89%
Brandon	14	3%
Portage La Prairie	6	1%
Thompson	1	0%
Other Manitoba	36	7%
Total	500	100%

Year Obtained CA

	Count	Column N %
2009*	16	3%
2008	29	6%
2007	31	6%
2006	26	5%
2005	28	5%
2004	11	2%
1999-2003	90	17%
1994-1998	62	12%
1989-1993	57	11%
1984-1988	69	13%
1979-1983	39	8%
1974-1978	31	6%
<1974	27	5%
Total	516	100%

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

Years in Organization

	2005		2007		2009	
	Count	%	Count	%	Count	%
Less than one year	43	9%	35	6%	39	8%
1	37	8%	21	4%	39	8%
2	34	7%	54	10%	43	9%
3	27	6%	65	12%	48	10%
4	32	7%	39	7%	48	10%
5	37	8%	36	7%	51	10%
6-9	116	24%	95	17%	74	15%
10-14	61	13%	91	17%	58	12%
15-19	30	6%	35	6%	37	7%
20-24	27	6%	28	5%	20	4%
25+	30	6%	45	8%	43	9%
Total	474	100%	544	100%	500	100%

Years As Owner

	2005		2007		2009	
	Count	%	Count	%	Count	%
Less than one year	0	0%	4	5%	2	4%
1	2	2%	2	2%	2	4%
2	3	3%	2	2%	1	2%
3	3	3%	4	5%	2	4%
4	0	0%	0	0%	1	2%
5	9	9%	2	2%	2	4%
6-9	21	22%	10	11%	5	9%
10-14	22	23%	23	26%	13	23%
15-19	6	6%	9	10%	10	18%
20-24	14	14%	9	10%	2	4%
25+	17	18%	23	26%	17	30%
Total	97	100%	88	100%	57	100%

Years of Work Experience

	2005		2007		2009	
	Count	%	Count	%	Count	%
Three to four Years	15	3%	32	6%	33	7%
Five to Nine Years	107	23%	115	21%	107	21%
Ten to Fourteen Years	72	15%	81	15%	87	17%
Fifteen to Nineteen Years	69	15%	70	13%	55	11%
Twenty to Twenty Four Years	75	16%	72	13%	52	10%
Over Twenty Five Years	136	29%	174	32%	166	33%
Total	474	100%	544	100%	500	100%

Years of Post Qualification Experience

	2005		2007		2009	
	Count	%	Count	%	Count	%
Less than three Years	45	9%	66	12%	70	14%
3 to 4 Years	47	10%	43	8%	50	10%
Five to Nine Years	89	19%	106	19%	91	18%
Ten to Fourteen Years	81	17%	68	13%	55	11%
Fifteen to Nineteen Years	69	15%	78	14%	66	13%
Twenty to Twenty Four Years	60	13%	72	13%	67	13%
Over Twenty Five Years	83	18%	111	20%	101	20%
Total	474	100%	544	100%	500	100%

Area of Practice

The majority of survey respondents worked either in industry (47%) or for a professional services firm (37%). The remainder worked in public service (10%), in the not for profit sector (3%) or an educational institution (2%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
Industry	195	41%	232	43%	234	47%
Professional services firm	192	41%	236	43%	185	37%
Crown Corporation or Public Service	58	12%	48	9%	52	10%
Not for profit	15	3%	14	3%	15	3%
Education	12	3%	11	2%	9	2%
Other	2	0%	3	1%	5	1%
Total	474	100%	544	100%	500	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 (94%). The remaining work for firms that provide other types of services (6%). Most respondents in professional services predominantly work for external clients (99%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
Predominantly Accounting, Auditing And Tax	176	92%	219	93%	173	94%
Predominantly Other Types Of Services.	16	8%	17	7%	12	6%
Total	192	100%	236	100%	185	100%

	2005		2007		2009	
	Count	%	Count	%	Count	%
Predominantly To External Clients	185	97%	229	97%	184	99%
Predominantly To Internal Clients	5	3%	6	3%	1	1%
Total	190	100%	235	100%	185	100%

Members in Industry

Survey respondents working in industry are most likely to be employed in financial services (25%), or manufacturing (21%) sectors, followed by retail/wholesale (11%), agriculture, forestry or fisheries (8%) or telecommunications (7%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
Financial Services	51	27%	58	25%	59	25%
Manufacturing	36	19%	45	19%	50	21%
Retail, Wholesale	17	9%	22	9%	25	11%
Agriculture, Forestry Or Fisheries	23	12%	19	8%	19	8%
Telecommunications	6	3%	12	5%	17	7%
Transportation, Distribution	10	5%	15	6%	12	5%
Media, Communications And Publishing	8	4%	14	6%	7	3%
Real Estate and Building Management	7	4%	7	3%	10	4%
Mining	2	1%	3	1%	6	3%
Holding, Conglomerate	3	2%	4	2%	3	1%
Pharmaceuticals And Chemicals	2	1%	3	1%	4	2%
Construction	4	2%	3	1%	2	1%
Software	3	2%	2	1%	3	1%
Arts, Entertainment, Leisure	1	1%	2	1%	1	0%
Hotels and Restaurants	1	1%	2	1%	0	0%
Utilities	0	0%	1	0%	1	0%
Oil And Gas	0	0%	0	0%	1	0%
Other	14	7%	20	9%	14	6%
Total	188	100%	232	100%	234	100%

Members in the public service

Municipal, provincial, federal government or one of their agencies (43%) employed the largest percentages of CAs in public service in 2008, followed by crown corporations (22%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
Municipal, provincial, federal government or one of their agencies	25	44%	25	51%	22	43%
Crown corporation	17	30%	6	12%	11	22%
Hospital, library, health organization or social services organization	8	14%	7	14%	7	14%
An office of the auditor general	1	2%	9	18%	6	12%
Board and commissions	3	5%	0	0%	2	4%
Regulatory bodies	1	2%	1	2%	1	2%
Other	2	4%	1	2%	2	4%
Total	57	100%	49	100%	51	100%

Members in education

Members working in education were most likely to work for a university (44%), followed by a college/CEGEP or a primary/secondary school (both 22%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
University	6	50%	4	36%	4	44%
College/CEGEP	3	25%	1	9%	2	22%
Primary/Secondary School	3	25%	4	36%	2	22%
Other	0	0%	2	18%	1	11%
Total	12	100%	11	100%	9	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 (47%) or a social or charitable organization (27%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
Industry, professional or trade association	2	13%	4	29%	7	47%
Social or charitable organizations	7	47%	5	36%	4	27%
Religious institutes	1	7%	1	7%	1	7%
Other	5	33%	4	29%	3	20%
Total	15	100%	14	100%	15	100%

Size of Company

58% of members worked for companies that had at least 1,000 members globally. 23% of members worked for companies with under 100 employees.

	In province		In Canada		Globally	
	Count	%	Count	%	Count	%
1	16	3%	11	3%	11	3%
2	5	1%	2	0%	2	0%
3-5	9	2%	7	2%	5	1%
6-9	17	3%	8	2%	9	2%
10-24	51	10%	32	8%	29	7%
25-49	51	10%	25	6%	25	6%
50-99	34	7%	21	5%	18	4%
100-249	131	27%	31	7%	28	7%
250-499	52	11%	31	7%	22	5%
500-999	34	7%	33	8%	21	5%
1000+	88	18%	217	52%	232	58%
Total	488	100%	418	100%	402	100%

Time worked in 2008

Almost all (85%) 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%	8	4%	18	85%	424	90%	450
Part time	1%	6	2%	10	7%	34	10%	50
Total	3%	14	6%	28	92%	458	100%	500

Billable hours per week

	2007		2009	
Zero to 20	24	13%	27	15%
21 to 30	57	30%	86	47%
31 to 40	73	38%	53	29%
Over 40	37	19%	18	10%
Total	191	100%	184	100%

Billing rate

	2007		2009	
Under \$150/hr	72	34%	41	24%
\$150 to <\$200/hr	48	23%	40	24%
\$200 to <\$300/hr	61	29%	58	34%
\$300 to <\$500/hr	29	14%	22	13%
\$500/hr+	3	1%	9	5%
Total	213	100%	170	100%

Job Title

Members most commonly have the titles of Manager (16%), CFO or Controller/Comptroller (11%).

	2005		2007		2009	
Manager	70	15%	69	13%	82	16%
Chief Financial Officer (CFO)	51	11%	67	12%	56	11%
Controller/Comptroller	54	11%	54	10%	56	11%
CA Firm Partner	52	11%	53	10%	29	6%
Senior Manager	30	6%	52	10%	40	8%
Senior Auditor/Accountant	25	5%	36	7%	37	7%
Director	15	3%	30	6%	35	7%
Sole Practitioner	26	5%	16	3%	15	3%
Vice President	15	3%	19	3%	19	4%
Other Business Partner/Owner	19	4%	19	3%	13	3%
Associate/Assistant Manager	11	2%	12	2%	12	2%
President/CEO	9	2%	13	2%	10	2%
Analyst	10	2%	11	2%	9	2%
Auditor/Accountant	7	1%	13	2%	8	2%
Tax Specialist	9	2%	10	2%	9	2%
Internal Auditor	10	2%	7	1%	9	2%
Consultant	9	2%	8	1%	7	1%
Principal	3	1%	11	2%	8	2%
Other Executive Management	6	1%	7	1%	6	1%
Supervisor	11	2%	3	1%	1	0%
General Manager	6	1%	7	1%	2	0%
Senior Director	4	1%	3	1%	7	1%
Assistant Vice President	2	0%	5	1%	6	1%
Associate/Assistant Director	4	1%	3	1%	5	1%
Professor, Lecturer Or Teacher	3	1%	4	1%	4	1%
Treasurer	4	1%	2	0%	1	0%
Senior Vice President	3	1%	1	0%	1	0%
Junior Auditor/Accountant	2	0%	0	0%	0	0%
Financial Advisor/Planner/Investment Advisor	0	0%	0	0%	1	0%
Other	4	1%	9	2%	12	2%
Total	474	100%	544	100%	500	100%

Title of Direct Report

Members responding to the survey are most likely to report to Partner/Owner (24%), President/CEO (18%) or CFO (10%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
Partner/Owner	44	12%	108	24%	106	24%
President/CEO	81	21%	94	21%	78	18%
Chief Financial Officer (CFO)	40	11%	49	11%	44	10%
Director	28	7%	26	6%	35	8%
Manager	26	7%	21	5%	31	7%
Senior Manager	19	5%	24	5%	22	5%
Principal	34	9%	19	4%	10	2%
Vice President	16	4%	23	5%	19	4%
Chair/Board Of Directors	13	3%	20	4%	16	4%
Controller/Comptroller	16	4%	11	2%	16	4%
Other Executive Management	10	3%	9	2%	12	3%
Senior Vice President	8	2%	6	1%	15	3%
Assistant Vice President	5	1%	5	1%	10	2%
General Manager	7	2%	6	1%	5	1%
Senior Director	6	2%	6	1%	5	1%
None	4	1%	3	1%	2	0%
Senior Auditor/Accountant	3	1%	5	1%	1	0%
Associate/Assistant Director	4	1%	1	0%	2	0%
Treasurer	1	0%	2	0%	3	1%
Supervisor	1	0%	3	1%	1	0%
Professor, Lecturer Or Teacher	1	0%	1	0%	1	0%
Tax Specialist	0	0%	3	1%	0	0%
Associate/Assistant Manager	1	0%	1	0%	0	0%
Analyst	0	0%	1	0%	0	0%
Auditor/Accountant	1	0%	0	0%	0	0%
Internal Auditor	1	0%	0	0%	0	0%
Junior Auditor/Accountant	0	0%	0	0%	0	0%
Consultant	0	0%	0	0%	0	0%
Other	7	2%	8	2%	7	2%
Total	377	100%	455	100%	441	100%

Number of Direct Reports

In 2008, 71% of members had at least one direct report, and 9% had 10 or more. 71% of members had at least one indirect report, 29% had 10 or more.

	2005		2007		2009	
	Count	%	Count	%	Count	%
None	115	24%	143	26%	143	29%
1	28	6%	31	6%	32	6%
2	33	7%	47	9%	38	8%
3	54	11%	63	12%	53	11%
4	62	13%	47	9%	52	10%
5	50	11%	60	11%	64	13%
6-9	64	14%	87	16%	70	14%
10-14	28	6%	32	6%	32	6%
15-19	10	2%	16	3%	8	2%
20-24	11	2%	7	1%	2	0%
25+	19	4%	11	2%	6	1%
Total	474	100%	544	100%	500	100%

Number of Indirect Reports

	2005		2007		2009	
	Count	%	Count	%	Count	%
None	0	0%	111	20%	143	29%
1	0	0%	25	5%	24	5%
2	0	0%	35	6%	23	5%
3	0	0%	33	6%	31	6%
4	0	0%	32	6%	30	6%
5	0	0%	38	7%	38	8%
6-9	0	0%	67	12%	65	13%
10-14	0	0%	58	11%	49	10%
15-19	0	0%	33	6%	22	4%
20-24	0	0%	26	5%	19	4%
25+	0	0%	86	16%	56	11%
Total	0	0%	544	100%	500	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 on taxation, financial statement review, financial statement audit, financial statement compilation or financial accounting.

	Somewhat		A lot		Somewhat/A Lot	
	Count	%	Count	%	Count	%
Taxation	84	46%	71	39%	155	84%
Financial statement review	75	41%	62	34%	137	74%
Financial statement audit	41	22%	86	47%	127	69%
Financial statement compilation	78	42%	46	25%	124	67%
Financial accounting	92	50%	22	12%	114	62%
Other business advisory or consulting services	80	43%	14	8%	94	51%
New business development	73	40%	8	4%	81	44%
Performance measurement	64	35%	15	8%	79	43%
Personal financial planning/wealth management	47	26%	5	3%	52	28%
Control and risk management	37	20%	11	6%	48	26%
Business valuation	32	17%	14	8%	46	25%
Corporate finance advisory (including M&A advisor)	31	17%	11	6%	42	23%
Other assurance services (including IT audit & IS)	30	16%	4	2%	34	18%
Information technology restructuring	15	8%	4	2%	19	10%
Insolvency and restructuring	10	5%	1	1%	11	6%
Investigative and Forensic accounting	9	5%	2	1%	11	6%

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

	Somewhat		A lot		Somewhat/A Lot	
	Count	%	Count	%	Count	%
Financial analysis	168	54%	109	35%	277	88%
Financial accounting	141	45%	116	37%	257	82%
General management, administration	191	61%	64	20%	255	81%
Internal Control and Risk Management	198	63%	44	14%	242	77%
Performance measurement	185	59%	33	11%	218	69%
Strategy development and planning	172	55%	39	12%	211	67%
Human resources	179	57%	17	5%	196	62%
Management accounting/cost accounting	144	46%	34	11%	178	57%
Taxation	138	44%	27	9%	165	53%
Corporate finance (Financing, M&A)	131	42%	31	10%	162	52%
Information technology	126	40%	18	6%	144	46%
Audit (Internal/Government)	76	24%	35	11%	111	35%
New business development	72	23%	16	5%	88	28%
Product and/or service development	62	20%	10	3%	72	23%
Public affairs and communications	64	20%	9	3%	73	23%
Teaching	72	23%	10	3%	82	26%
Law	66	21%	4	1%	70	22%
Marketing and sales	43	14%	9	3%	52	17%

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: financial statement review, financial statement audit, taxation and financial statement compilation.

	CRM responsibility for most clients		CRM responsibility for all clients		CRM responsibility for most/all clients	
	Count	%	Count	%	Count	%
Financial statement review	42	23%	26	14%	68	37%
Financial statement audit	38	21%	24	13%	62	34%
Taxation	41	22%	21	11%	62	34%
Financial statement compilation	32	17%	26	14%	58	32%
Financial accounting	29	16%	13	7%	42	23%
Other Business Advisory, or Consulting services	15	8%	9	5%	24	13%
New Business Development	10	5%	10	5%	20	11%
Personal Financial Planning/Wealth Management	10	5%	8	4%	18	10%
Performance Measurement	9	5%	7	4%	16	9%
Business valuation	7	4%	6	3%	13	7%
Corporate Finance Advisory (including M&A advisor Control and Risk Management)	7	4%	3	2%	10	5%
Other assurance services (including IT audit & IS Financial accounting)	5	3%	3	2%	8	4%
Control and Risk Management	6	3%	4	2%	10	5%
Information Technology Consulting	3	2%	3	2%	6	3%
Investigative and Forensic Accounting	1	1%	3	2%	4	2%
Insolvency and Restructuring	1	1%	2	1%	3	2%

Major Responsibilities of Members – Not In Professional Services

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

	Partial Responsibility		Overall Responsibility		Partial/Overall responsibility	
	Count	%	Count	%	Count	%
Financial Analysis	111	35%	141	45%	252	80%
Financial Accounting	87	28%	161	51%	248	79%
Internal Control and Risk Management	140	45%	94	30%	234	75%
General Management, Administration	156	50%	52	17%	208	66%
Performance Measurement	144	46%	63	20%	207	66%
Management Accounting/Cost accounting	70	22%	109	35%	179	57%
Strategy Development and Planning	156	50%	21	7%	177	56%
Taxation	74	24%	104	33%	178	57%
Human Resources	129	41%	36	11%	165	53%
Corporate Finance (Financing, M&A)	82	26%	62	20%	144	46%
Audit (Internal/Government)	68	22%	59	19%	127	40%
Information Technology	81	26%	46	15%	127	40%
New Business Development	61	19%	11	4%	72	23%
Public Affairs and Communications	61	19%	8	3%	69	22%
Law	53	17%	13	4%	66	21%
Product and/or Service Development	53	17%	7	2%	60	19%
Teaching	52	17%	8	3%	60	19%
Marketing and Sales	37	12%	9	3%	46	15%

Compensation Governed by a Collective Bargaining Agreement

Compensation was governed by a collective bargaining agreement for 8% of members in Manitoba.

	2005	2007	2009
Municipal, provincial, federal government or one of their agencies	72%	80%	73%
An office of the auditor general	100%	88%	100%
Board and commissions	0%	0%	0%
Regulatory bodies	100%	0%	100%
Crown corporation	18%	33%	18%
Hospital, library, health organization or social services organization	0%	0%	0%
Other government	0%	0%	50%
University	33%	75%	75%
College/CEGEP	67%	0%	50%
Primary/Secondary School	0%	0%	0%
Other education	0%	0%	0%
Total	8%	8%	8%

Professional Designations and Post Graduate Degrees

Master of Taxation (4%) and CA•CI (3%) are the post graduate degree or professional designation most frequently held by CAs.

	2005		2007		2009	
	Count	%	Count	%	Count	%
Master of Taxation and/or Accounting	23	5%	25	5%	21	4%
CIA or CA•CIA	8	2%	13	2%	13	3%
Other Masters Degree	15	3%	12	2%	12	2%
Certified Financial Planner or CFP	16	3%	16	3%	11	2%
CISA or CA•CISA	11	2%	13	2%	9	2%
Certified Public Accountant or CPA	8	2%	12	2%	9	2%
CBV or CA•CBV	6	1%	4	1%	8	2%
Master of Business Administration (MBA)	15	3%	12	2%	6	1%
Chartered Accountant or CA (from a country other than Canada)	5	1%	8	1%	6	1%
Certified Management Accountant or CMA	6	1%	6	1%	4	1%
Certified General Accountant or CGA	3	1%	5	1%	4	1%
Chartered Financial Analyst or CFA	3	1%	4	1%	3	1%
Certified Management Consultant or CMC	3	1%	2	0%	3	1%
CIRP or CA•CIRP	3	1%	2	0%	0	0%

A Doctorate degree	2	0%	1	0%	1	0%
CA•IFA	2	0%	1	0%	1	0%
LLB/Lawyer	1	0%	0	0%	1	0%
CA•IT	1	0%	0	0%	0	0%
Engineer P.Eng.	1	0%	0	0%	0	0%
Other	29	6%	48	9%	35	7%
None	293	62%	397	73%	377	75%
Total	474	100%	544	100%	500	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	68	15%	179	41%	88	20%	106
2007	49	11%	181	40%	116	25%	111	24%
2005	35	9%	151	40%	114	30%	77	20%

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	38	11%	57	17%	114	34%	126
2007	36	10%	55	16%	127	37%	128	37%
2005	35	12%	40	13%	142	47%	83	28%

Age

60% of members responding to the survey are less than 45 years of age.

	2005		2007		2009	
	Count	%	Count	%	Count	%
Under 35	132	28%	166	31%	165	33%
35-44	157	33%	157	29%	136	27%
45-54	110	23%	140	26%	127	26%
55-64	66	14%	73	13%	54	11%
65 and over	7	1%	8	1%	15	3%
Total	472	100%	544	100%	497	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	474		544		500
Mean	\$137,461	2.6%	\$140,967	1.0%	\$142,408
Median	\$92,000	10.3%	\$101,450	2.5%	\$103,980
Percentile 25	\$70,000	5.7%	\$74,000	4.6%	\$77,375
Percentile 75	\$140,800	11.4%	\$156,890	1.0%	\$158,500

Compensation of Owners

57 CAs who responded owned a business in 2008. Of these, 29 are partners in a CA firm, 15 are Sole Practitioners and 13 owned another type of business.

		Owner of CA Firm	Sole	Partner	Owner of Another Business
2009	Count	44	15	29	13
	Mean	\$213,894	\$127,463	\$258,600	\$247,185
	Median	\$174,000	\$123,934	\$215,385	\$180,000
	Percentile 25	\$127,500	.	\$150,000	.
	Percentile 75	\$238,000	.	\$282,000	.
2007	Count	69	16	53	19
	Mean	\$198,481	\$156,495	\$211,156	\$239,617
	Median	\$175,000	\$150,000	\$180,000	\$205,000
	Percentile 25	\$135,000	.	\$130,000	.
	Percentile 75	\$240,000	.	\$251,000	.
2005	Count	78	26	52	19
	Mean	\$163,012	\$113,999	\$187,519	\$392,166
	Median	\$140,000	\$110,000	\$158,500	\$200,000
	Percentile 25	\$100,000	\$82,500	\$118,150	.
	Percentile 75	\$200,000	\$150,000	\$231,095	.

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 (d non-owners)
2009	Count	443	443	443
	Mean	\$109,629	\$22,604	\$132,233
	Median	\$90,000	\$5,230	\$100,000
	Percentile 25	\$73,060	\$100	\$76,250
	Percentile 75	\$123,400	\$16,567	\$137,635
2007	Count	456	456	456
	Mean	\$100,086	\$28,068	\$128,154
	Median	\$85,000	\$5,000	\$93,050
	Percentile 25	\$66,000	\$733	\$71,100
	Percentile 75	\$110,000	\$18,000	\$137,429
2005	Count	377	377	377
	Mean	\$101,997	\$17,340	\$119,337
	Median	\$80,000	\$3,600	\$85,000
	Percentile 25	\$63,000	\$0	\$66,500
	Percentile 75	\$106,000	\$12,000	\$121,500

Non-Base Compensation (non-owners)

	Profit Sharing	Bonus	Overtime	Commissions	Allowances	Other Non-base
Count	99	243	52	11	80	49
Mean	\$22,377	\$22,446	\$7,333	\$48,378	\$7,925	\$16,250
Median	\$4,000	\$8,333	\$2,806	\$1,000	\$4,400	\$2,500
Percentile 25	\$1,500	\$4,230	\$1,500	.	\$1,000	\$1,000
Percentile 75	\$18,000	\$20,000	\$5,000	.	\$8,400	\$11,550

Compensation for Overtime (non-owners)

Of the 11% 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	3	13%	3	6%	4	8%
Monetarily at higher than my regular rate	5	22%	4	8%	7	14%
Through a credit of hours	8	35%	28	56%	32	65%
Through a combination of the above	6	26%	9	18%	3	6%
Through another method	1	4%	6	12%	3	6%
Total	23	100%	50	100%	49	100%

Compensation by CMA/CA

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Winnipeg	443	\$145,356	\$104,720	\$78,167	\$155,000
Other	57	\$119,492	\$100,000	\$71,600	\$165,000

Non-owners only

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Winnipeg	\$111,075	\$90,600	\$23,961	\$5,400	\$135,036	\$100,000	\$77,200	\$137,635	399
Other	\$96,519	\$83,223	\$10,291	\$2,954	\$106,810	\$91,270	\$68,750	\$141,700	44

Compensation by Year Received CA

Average compensation for a new CA is \$61,294 and rises with each year of experience. Average compensation for CAs with five years post qualifying experience is \$91,064 and \$171,889 for those with 25-29 years post qualifying experience.

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
2009*	16	\$54,387	\$51,750		
2008	29	\$61,294	\$54,200	\$49,700	\$64,500
2007	31	\$83,393	\$62,000	\$57,000	\$66,675
2006	26	\$74,545	\$73,750	\$66,000	\$78,000
2005	28	\$76,842	\$79,650	\$67,250	\$83,700
2004	11	\$91,064	\$89,000		
1999-2003	90	\$120,657	\$99,800	\$83,600	\$121,000
1994-1998	62	\$138,261	\$116,250	\$100,000	\$152,000
1989-1993	57	\$176,905	\$130,000	\$98,600	\$175,000
1984-1988	69	\$187,265	\$150,000	\$105,000	\$218,300
1979-1983	39	\$238,968	\$168,000	\$100,000	\$280,000
1974-1978	31	\$171,899	\$156,500	\$125,000	\$200,000
<1974	27	\$172,771	\$124,800	\$81,900	\$180,000
Total	516	\$151,438	\$110,000	\$77,755	\$170,000

*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	\$58,302	\$51,000	\$2,993	\$1,500	\$61,294	\$54,200	\$49,700	\$64,500	29
2007	\$80,946	\$60,000	\$2,447	\$2,000	\$83,393	\$62,000	\$57,000	\$66,675	31
2006	\$70,272	\$67,333	\$4,273	\$3,592	\$74,545	\$73,750	\$66,000	\$78,000	26
2005	\$71,055	\$71,750	\$5,787	\$4,750	\$76,842	\$79,650	\$67,250	\$83,700	28
2004	\$83,383	\$82,000	\$7,682	\$5,000	\$91,064	\$89,000	.	.	11
1999-2003	\$107,148	\$86,500	\$10,924	\$6,250	\$118,072	\$99,550	\$83,600	\$120,300	86
1994-1998	\$113,583	\$105,000	\$18,946	\$8,646	\$132,529	\$115,284	\$100,000	\$147,021	58
1989-1993	\$127,926	\$107,500	\$46,393	\$14,150	\$174,319	\$122,562	\$97,425	\$172,750	52
1984-1988	\$134,495	\$120,615	\$43,516	\$10,200	\$178,011	\$127,938	\$105,000	\$204,000	57
1979-1983	\$172,848	\$130,500	\$56,581	\$11,150	\$229,430	\$140,000	\$98,888	\$219,000	32
1974-1978	\$118,768	\$111,000	\$30,203	\$3,501	\$148,971	\$142,500	.	.	18
<1974	\$122,791	\$106,000	\$13,849	\$0	\$136,640	\$124,800	.	.	15

Compensation by Year Received CA & CMA/CA

		Total compensation (includes owners and non-owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
Winnipeg	2004-2008	110	\$76,367	\$67,000	\$60,000	\$79,300
	1999-2003	77	\$120,315	\$99,167	\$84,000	\$117,000
	1994-1998	57	\$139,491	\$118,000	\$103,000	\$152,000
	1989-1993	52	\$181,511	\$127,562	\$99,300	\$177,500
	1984-1988	62	\$191,498	\$143,787	\$105,000	\$225,000
	1979-1983	32	\$255,544	\$167,266	\$101,950	\$292,400
	1974-1978	27	\$174,277	\$156,500	\$125,000	\$200,000
	<1974	26	\$176,266	\$125,400	\$84,000	\$180,000
Other	2004-2008	15	\$70,257	\$61,771		
	1999-2003	13	\$122,686	\$123,300		
	1994-1998	5	\$124,246	\$100,000		
	1989-1993	5	\$129,000	\$148,000		
	1984-1988	7	\$149,771	\$165,000		
	1979-1983	7	\$163,191	\$168,000		

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
Winnipeg 2004-2008	\$72,486	\$64,000	\$3,881	\$2,260	\$76,367	\$67,000	\$60,000	\$79,300	110
1999-2003	\$105,908	\$86,000	\$11,253	\$6,920	\$117,161	\$98,863	\$83,800	\$116,500	76
1994-1998	\$114,752	\$105,500	\$20,256	\$10,917	\$135,008	\$116,250	\$100,000	\$150,000	54
1989-1993	\$128,595	\$107,000	\$46,968	\$13,800	\$175,563	\$120,000	\$98,600	\$171,000	49
1984-1988	\$136,618	\$121,308	\$46,522	\$9,669	\$183,139	\$130,569	\$105,000	\$209,529	52
1979-1983	\$180,524	\$136,000	\$61,169	\$9,250	\$241,693	\$140,000	\$99,219	\$253,400	28
1974-1978	\$117,489	\$111,000	\$33,978	\$7,500	\$151,467	\$142,500			16
<1974	\$125,712	\$115,000	\$14,838	\$0	\$140,550	\$125,400			14
Other 2004-2008	\$64,030	\$58,000	\$6,227	\$2,908	\$70,257	\$61,771			15
1999-2003	\$116,572	\$93,650	\$8,420	\$3,000	\$124,992	\$117,500			10
1984-1988	\$112,417	\$90,540	\$12,262	\$15,000	\$124,679	\$102,955			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	39	\$98,783	\$80,000	\$70,000	\$102,955
1	39	\$130,938	\$100,000	\$80,165	\$125,125
2	43	\$133,346	\$100,000	\$68,000	\$165,000
3	48	\$96,189	\$85,500	\$60,250	\$119,000
4	48	\$103,706	\$88,137	\$60,750	\$118,500
5	51	\$100,863	\$88,000	\$67,500	\$112,583
6-9	74	\$141,790	\$94,750	\$82,900	\$145,000
10-14	58	\$183,564	\$134,686	\$103,353	\$184,435
15-19	37	\$167,713	\$132,750	\$80,000	\$216,000
20-24	20	\$246,441	\$142,500	\$108,500	\$221,500
25+	43	\$220,896	\$180,000	\$120,000	\$260,000
Total	500	\$142,408	\$103,980	\$77,375	\$158,500

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
Less than one year	\$105,822	\$80,000	\$118,957	\$84,938	\$98,783	\$80,000
1	\$133,656	\$74,375	\$104,294	\$82,308	\$130,938	\$100,000
2	\$99,953	\$67,650	\$121,893	\$88,297	\$133,346	\$100,000
3	\$98,262	\$75,000	\$92,116	\$72,000	\$96,189	\$85,500
4	\$101,920	\$81,408	\$101,684	\$75,000	\$103,706	\$88,137
5	\$134,365	\$80,000	\$125,452	\$89,610	\$100,863	\$88,000
6-9	\$120,241	\$91,157	\$137,781	\$96,600	\$141,790	\$94,750
10-14	\$140,027	\$123,000	\$169,594	\$131,000	\$183,564	\$134,686
15-19	\$155,502	\$114,183	\$152,250	\$135,000	\$167,713	\$132,750
20-24	\$196,478	\$150,000	\$227,451	\$143,000	\$246,441	\$142,500
25+	\$297,221	\$151,364	\$201,361	\$177,012	\$220,896	\$180,000
Total	\$137,461	\$92,000	\$140,967	\$101,450	\$142,408	\$103,980

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	\$92,450	\$78,500	\$4,986	\$2,001	\$97,435	\$79,500	\$70,000	\$100,500	38
1	\$116,914	\$90,500	\$15,496	\$5,562	\$132,410	\$102,360	\$86,000	\$125,125	38
2	\$103,333	\$84,000	\$24,617	\$6,450	\$127,950	\$98,125	\$68,000	\$161,400	42
3	\$87,243	\$79,975	\$8,946	\$4,292	\$96,189	\$85,500	\$60,250	\$119,000	48
4	\$89,287	\$77,500	\$14,419	\$2,760	\$103,706	\$88,137	\$60,750	\$118,500	48
5	\$89,866	\$83,000	\$12,970	\$5,230	\$102,837	\$92,000	\$68,730	\$112,583	49
6-9	\$114,826	\$91,400	\$25,394	\$6,739	\$140,220	\$94,000	\$82,387	\$134,000	72
10-14	\$140,162	\$110,000	\$37,598	\$8,500	\$177,759	\$119,650	\$100,000	\$170,000	46
15-19	\$118,868	\$103,400	\$48,371	\$9,269	\$167,239	\$131,375	\$78,400	\$216,000	30
20-24	\$163,596	\$108,500	\$49,580	\$9,387	\$213,176	\$131,600	.	.	16
25+	\$155,906	\$142,500	\$40,119	\$4,500	\$196,025	\$179,500	.	.	16

Compensation by Years as Owner

	Total compensation (owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
10-14	14	\$248,949	\$233,000	.	.
15-19	10	\$161,368	\$145,000	.	.
25+	17	\$217,126	\$150,000	.	.
Total	59	\$216,500	\$176,635	\$125,000	\$260,000

Compensation by Years of Work Experience

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Three to four Years	33	\$57,458	\$56,000	\$50,000	\$64,500
Five to Nine Years	107	\$87,364	\$75,800	\$65,001	\$89,000
Ten to Fourteen Years	87	\$121,812	\$103,500	\$83,600	\$125,000
Fifteen to Nineteen Years	55	\$141,551	\$128,200	\$100,000	\$160,000
Twenty to Twenty Four Years	52	\$171,532	\$118,500	\$94,000	\$185,450
Over Twenty Five Years	166	\$196,730	\$150,000	\$103,200	\$216,000
Total	500	\$142,408	\$103,980	\$77,375	\$158,500

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
Three to four Years	\$60,037	\$47,300	\$50,164	\$49,150	\$57,458	\$56,000
Five to Nine Years	\$72,445	\$63,300	\$80,664	\$70,000	\$87,364	\$75,800
Ten to Fourteen Years	\$116,756	\$85,000	\$114,520	\$98,500	\$121,812	\$103,500
Fifteen to Nineteen Years	\$123,469	\$100,000	\$171,797	\$116,500	\$141,551	\$128,200
Twenty to Twenty Four Years	\$161,268	\$130,000	\$150,163	\$114,650	\$171,532	\$118,500
Over Twenty Five Years	\$202,082	\$129,900	\$193,627	\$149,000	\$196,730	\$150,000
Total	\$137,461	\$92,000	\$140,967	\$101,450	\$142,408	\$103,980

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	\$55,533	\$54,500	\$1,925	\$1,500	\$57,458	\$56,000	\$50,000	\$64,500	33
Five to Nine Years	\$81,188	\$70,000	\$6,176	\$4,300	\$87,364	\$75,800	\$65,001	\$89,000	107
Ten to Fourteen Years	\$107,934	\$92,800	\$10,291	\$6,000	\$118,225	\$100,000	\$82,900	\$123,300	83
Fifteen to Nineteen Years	\$116,727	\$109,375	\$20,131	\$11,095	\$136,858	\$120,687	\$100,000	\$150,000	51
Twenty to Twenty Four Years	\$128,675	\$103,000	\$42,510	\$10,000	\$171,184	\$117,000	\$94,500	\$182,500	47
Over Twenty Five Years	\$140,054	\$121,308	\$44,346	\$9,087	\$184,401	\$134,100	\$100,000	\$193,000	122

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	70	\$72,622	\$61,950	\$54,200	\$68,000
3 to 4 Years	50	\$79,807	\$78,000	\$67,500	\$86,275
Five to Nine Years	91	\$118,710	\$96,500	\$82,000	\$120,350
Ten to Fourteen Years	55	\$132,622	\$115,000	\$100,000	\$145,000
Fifteen to Nineteen Years	66	\$178,740	\$136,550	\$100,500	\$182,500
Twenty to Twenty Four Years	67	\$192,626	\$151,807	\$105,000	\$225,000
Over Twenty Five Years	101	\$191,390	\$140,000	\$99,338	\$200,000
Total	500	\$142,408	\$103,980	\$77,375	\$158,500

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
Less than three Years	\$62,763	\$53,000	\$59,954	\$55,150	\$72,622	\$61,950
3 to 4 Years	\$80,013	\$64,000	\$87,573	\$70,000	\$79,807	\$78,000
Five to Nine Years	\$89,893	\$79,700	\$94,760	\$85,550	\$118,710	\$96,500
Ten to Fourteen Years	\$137,861	\$102,400	\$154,648	\$119,900	\$132,622	\$115,000
Fifteen to Nineteen Years	\$147,170	\$110,000	\$165,004	\$118,250	\$178,740	\$136,550
Twenty to Twenty Four Years	\$212,887	\$127,500	\$161,464	\$132,814	\$192,626	\$151,807
Over Twenty Five Years	\$198,509	\$140,000	\$215,382	\$160,000	\$191,390	\$140,000
Total	\$137,461	\$92,000	\$140,967	\$101,450	\$142,408	\$103,980

Non-owners only

	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Less than three Years	\$69,610	\$60,000	\$3,011	\$2,000	\$72,622	\$61,950	\$54,200	\$68,000	70
3 to 4 Years	\$73,857	\$74,733	\$5,950	\$5,000	\$79,807	\$78,000	\$67,500	\$86,275	50
Five to Nine Years	\$106,123	\$85,000	\$10,327	\$6,000	\$116,450	\$96,250	\$82,450	\$118,650	88
Ten to Fourteen Years	\$108,801	\$102,500	\$16,372	\$7,750	\$125,174	\$112,542	\$100,000	\$130,000	50
Fifteen to Nineteen Years	\$132,071	\$120,000	\$44,615	\$17,000	\$176,686	\$135,625	\$100,500	\$180,000	61
Twenty to Twenty Four Years	\$132,931	\$120,615	\$48,056	\$12,000	\$180,987	\$133,200	\$103,353	\$204,000	57
Over Twenty Five Years	\$143,102	\$120,000	\$34,582	\$3,000	\$177,684	\$130,000	\$98,000	\$186,000	67

Compensation by Area of Practice

Compensation is highest for members in Education (\$171,327), followed by Industry (\$166,108), Professional Services (\$126,501), Not for Profit (\$108,772) and Government (\$103,028).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Education	9	\$171,327	\$136,000	.	.
Industry	234	\$166,108	\$120,000	\$92,000	\$178,251
Professional services firm	185	\$126,501	\$89,000	\$64,200	\$150,000
Not for profit	15	\$108,772	\$103,200	.	.
Crown Corporation or Public Service	52	\$103,028	\$90,770	\$75,875	\$103,427
Other	5	\$80,210	\$82,000	.	.
Total	500	\$142,408	\$103,980	\$77,375	\$158,500

Comparison With 2005 and 2007 Compensation Survey Data

	2005 Total compensation (includes owners and non-owners)		2007 Total compensation (includes owners and non-owners)		2009 Total compensation (includes owners and non-owners)	
	Mean	Median	Mean	Median	Mean	Median
	Industry	\$172,016	\$103,906	\$177,340	\$121,950	\$166,108
Education	\$113,001	\$103,525	\$102,588	\$110,000	\$171,327	\$136,000
Professional services firm	\$116,360	\$86,350	\$119,063	\$95,000	\$126,501	\$89,000
Not for profit	\$104,066	\$71,500	\$117,888	\$96,360	\$108,772	\$103,200
Crown Corporation or Public Service	\$105,483	\$85,000	\$88,460	\$83,350	\$103,028	\$90,770
Other	\$118,500	\$118,500	\$139,890	\$123,002	\$80,210	\$82,000
Total	\$137,461	\$92,000	\$140,967	\$101,450	\$142,408	\$103,980

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	\$123,074	\$101,000	\$38,315	\$11,932	\$161,389	\$116,500	\$91,700	\$175,800	225
Professional services firm	\$89,490	\$70,000	\$7,390	\$4,000	\$96,881	\$76,583	\$61,500	\$103,158	138

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 (\$124,169) than those working in other areas of professional services (\$160,122).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Predominantly Accounting, Auditing And Tax	173	\$124,169	\$85,135	\$64,200	\$150,000
Predominantly Other Types Of Services.	12	\$160,122	\$118,818	.	.
Total	185	\$126,501	\$89,000	\$64,200	\$150,000

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Predominantly To External Clients	184	\$126,781	\$89,000	\$63,850	\$150,000

Business/Industry

Compensation is highest for members working in Media, Communications and Publishing (\$305,800) and Transportation/Distribution (\$258,289).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Media, Communications and Publishing	7	\$305,800	\$112,500	.	.
Transportation, Distribution	12	\$258,289	\$148,318	.	.
Mining	6	\$210,260	\$218,250	.	.
Financial Services	59	\$164,976	\$116,000	\$86,275	\$201,200
Manufacturing	50	\$163,392	\$116,750	\$100,000	\$176,522
Agriculture, Forestry Or Fisheries	19	\$153,955	\$120,350	.	.
Retail, Wholesale	25	\$145,095	\$111,700	\$80,000	\$150,000
Real Estate and Building Management	10	\$143,094	\$120,200	.	.
Telecommunications	17	\$115,181	\$115,000	.	.
Other	14	\$119,305	\$98,919	.	.
Total	234	\$166,108	\$120,000	\$92,000	\$178,251

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
Mining	\$210,260	\$218,250
Media, Communications and Publishing	\$165,188	\$149,801	\$299,624	\$137,750	\$305,800	\$112,500
Transportation, Distribution	\$262,137	\$147,250	\$257,785	\$177,000	\$258,289	\$148,318
Retail, Wholesale	\$162,724	\$125,000	\$183,735	\$130,909	\$145,095	\$111,700
Financial Services	\$169,243	\$105,151	\$146,632	\$130,650	\$164,976	\$116,000
Agriculture, Forestry Or Fisheries	\$160,250	\$85,750	\$157,035	\$103,000	\$153,955	\$120,350
Real Estate And Building Management	\$174,164	\$96,000	\$145,523	\$109,800	\$143,094	\$120,200
Manufacturing	\$108,933	\$95,750	\$156,692	\$108,500	\$163,392	\$116,750
Telecommunications	\$100,317	\$89,000	\$172,385	\$99,659	\$115,181	\$115,000
Other	\$112,567	\$85,000	\$148,540	\$134,350	\$119,305	\$98,919
Total	\$154,069	\$103,250	\$177,340	\$121,950	\$166,108	\$120,000

Public Service

	Total compensation				
	Count	Mean	Median	Percentile 25	Percentile 75
Crown corporation	11	\$150,357	\$97,333	.	.
Hospital, library, health organization or social services organization	7	\$92,959	\$91,000	.	.
Municipal, provincial, federal government or one of their agencies	22	\$87,831	\$90,270	\$78,647	\$96,000
An office of the auditor general	6	\$85,778	\$87,534	.	.
Total	51	\$103,509	\$91,000	\$75,500	\$103,900

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
Crown corporation	\$133,194	\$87,000	\$73,587	\$78,000	\$150,357	\$97,333
An office of the auditor general	.	.	\$101,900	\$76,500	\$85,778	\$87,534
Municipal, provincial, federal government or one of their agencies	\$94,927	\$80,000	\$89,878	\$88,000	\$87,831	\$90,270
Hospital, library, health organization or social services organization	\$91,859	\$88,334	\$86,541	\$82,000	\$92,959	\$91,000
Total	\$106,152	\$85,000	\$88,460	\$83,350	\$103,509	\$91,000

Education

	Count	Mean	Median	Percentile 25	Percentile 75
Total	9	\$171,327	\$136,000	.	.

Not-for-Profit

	Count	Mean	Median	Percentile 25	Percentile 75
Industry, professional or trade association	7	\$114,835	\$111,200	.	.
Total	15	\$108,772	\$103,200	\$90,000	\$120,615

Compensation by Area of Practice and CMA/CA

		Total compensation (includes owners and non-owners)				
		Mean	Median	Percentile 25	Percentile 75	Count
Winnipeg	Professional services firm	\$126,465	\$84,100	\$63,500	\$140,000	155
	Industry	\$169,687	\$120,150	\$93,000	\$179,125	216
	Government, Education and other	\$113,033	\$92,750	\$78,250	\$112,000	72
Other	Professional services firm	\$126,685	\$111,750	\$66,000	\$180,000	30
	Industry	\$123,156	\$110,850	.	.	18
	Government, Education and other	\$88,183	\$92,000	.	.	9

Non-owners only

		Base compensation		Total non-base compensation		Total compensation (non-owners)				Count
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
Winnipeg	Professional services firm	\$88,573	\$70,000	\$7,900	\$4,300	\$96,473	\$77,000	\$61,500	\$103,000	119
	Industry	\$124,919	\$101,850	\$39,796	\$11,966	\$164,715	\$118,450	\$92,500	\$176,161	208
	Government, Education and other	\$108,271	\$91,661	\$4,762	\$0	\$113,033	\$92,750	\$78,250	\$112,000	72
Other	Professional services firm	\$95,234	\$70,000	\$4,197	\$2,908	\$99,430	\$73,000	.	.	19
	Industry	\$100,504	\$86,471	\$20,191	\$11,475	\$120,695	\$110,000	.	.	17
	Government, Education and other	\$91,104	\$90,270	\$3,726	\$0	\$94,831	\$92,675	.	.	8

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
Winnipeg	Professional services firm	2004-2008	72	\$67,377	\$64,650	\$55,000	\$76,233
		1999-2003	22	\$150,854	\$103,579	\$89,500	\$121,000
		1994-1998	11	\$161,948	\$150,000		
		1989-1993	10	\$151,337	\$140,875		
		1984-1988	11	\$213,818	\$200,000		
		1974-1978	12	\$205,083	\$179,500		
		<1974	16	\$193,084	\$126,967		
	Industry	2004-2008	28	\$78,560	\$77,100	\$66,581	\$85,500
		1999-2003	43	\$114,986	\$100,000	\$88,000	\$120,350
		1994-1998	42	\$137,828	\$124,444	\$103,961	\$150,000
		1989-1993	28	\$212,580	\$138,475	\$107,000	\$192,600
		1984-1988	38	\$213,470	\$171,846	\$112,500	\$235,000
		1979-1983	19	\$353,251	\$222,000		
		1974-1978	10	\$159,880	\$142,500		
Government, Education and other	<1974	8	\$168,103	\$134,900			
	2004-2008	10	\$134,951	\$69,150			
	1999-2003	12	\$83,422	\$83,000			
	1989-1993	14	\$140,926	\$96,949			
	1984-1988	13	\$108,386	\$111,200			
	1979-1983	12	\$102,554	\$99,000			
	1974-1978	5	\$129,135	\$115,600			
Other	Professional services firm	2004-2008	10	\$61,738	\$60,386		
		1999-2003	7	\$129,146	\$125,000		
	Industry	2004-2008	5	\$87,295	\$78,200		
		1999-2003	5	\$113,500	\$111,700		

Non-Owners Only – Winnipeg

		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	\$63,731	\$61,750	\$3,646	\$2,325	\$67,377	\$64,650	\$55,000	\$76,233	72
	Industry	\$73,344	\$73,750	\$5,216	\$2,977	\$78,560	\$77,100	\$66,581	\$85,500	28
	Government, Education and other	\$133,121	\$67,000	\$1,830	\$250	\$134,951	\$69,150			10
1999-2003	Professional services firm	\$132,595	\$96,000	\$8,299	\$6,500	\$140,894	\$103,158	\$89,500	\$120,300	21
	Industry	\$99,378	\$85,000	\$15,608	\$10,000	\$114,986	\$100,000	\$88,000	\$120,350	43
	Government, Education and other	\$82,604	\$81,984	\$818	\$0	\$83,422	\$83,000			12
1994-1998	Professional services firm	\$130,776	\$108,000	\$9,337	\$6,838	\$140,113	\$112,000			8
	Industry	\$113,944	\$106,944	\$23,885	\$12,216	\$137,828	\$124,444	\$103,961	\$150,000	42
1989-1993	Professional services firm	\$116,719	\$121,875	\$14,828	\$15,750	\$131,547	\$131,375			8
	Industry	\$134,543	\$108,000	\$72,022	\$21,140	\$206,564	\$133,350	\$106,000	\$180,200	27
	Government, Education and other	\$123,912	\$91,999	\$17,014	\$1,001	\$140,926	\$96,949			14
1984-1988	Industry	\$155,526	\$139,000	\$62,195	\$18,500	\$217,721	\$167,892	\$112,500	\$235,000	35
	Government, Education and other	\$107,055	\$110,000	\$1,331	\$0	\$108,386	\$111,200			13
1979-1983	Industry	\$240,652	\$167,000	\$105,396	\$50,900	\$346,048	\$219,000			16
	Government, Education and other	\$100,353	\$98,900	\$2,200	\$0	\$102,554	\$99,000			12
1974-1978	Industry	\$107,300	\$103,500	\$52,580	\$26,500	\$159,880	\$142,500			10
	Government, Education and other	\$125,765	\$115,000	\$3,370	\$0	\$129,135	\$115,600			5
<1974	Professional services firm	\$148,027	\$137,635	\$16,800	\$0	\$164,827	\$137,635			5
	Industry	\$124,441	\$106,000	\$17,676	\$7,500	\$142,117	\$124,800			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	\$58,564	\$57,063	\$3,173	\$2,954	\$61,738	\$60,386			10
	Industry	\$74,960	\$74,800	\$12,335	\$2,500	\$87,295	\$78,200			5
1999-2003	Industry	\$99,660	\$79,000	\$13,840	\$6,000	\$113,500	\$111,700			5

Compensation by Size of Company

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
1	11	\$122,610	\$126,000	.	.
3-5	5	\$75,600	\$70,000	.	.
6-9	9	\$161,917	\$130,000	.	.
10-24	29	\$136,497	\$91,000	\$80,000	\$165,000
25-49	25	\$147,459	\$86,275	\$75,000	\$190,000
50-99	18	\$131,514	\$117,450	.	.
100-249	28	\$145,947	\$112,000	\$87,562	\$181,875
250-499	22	\$168,247	\$132,400	\$112,500	\$186,500
500-999	21	\$170,476	\$115,600	\$93,444	\$150,000
1000+	232	\$144,117	\$100,000	\$72,050	\$148,000
Total	402	\$145,695	\$104,860	\$78,000	\$157,000

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	\$140,959	\$125,000	\$10,037	\$0	\$150,996	\$126,000	.	.	9
6-9	\$136,451	\$109,375	\$2,000	\$0	\$138,451	\$109,375	.	.	5
10-24	\$84,133	\$80,000	\$20,988	\$5,500	\$105,121	\$85,050	\$78,125	\$102,500	24
25-49	\$89,884	\$77,875	\$15,638	\$3,525	\$105,522	\$81,800	\$75,000	\$106,000	22
50-99	\$108,234	\$102,083	\$23,280	\$16,655	\$131,514	\$117,450	.	.	18
100-249	\$115,991	\$100,000	\$24,251	\$10,000	\$140,242	\$111,000	\$83,125	\$178,750	27
250-499	\$123,266	\$117,700	\$44,981	\$13,950	\$168,247	\$132,400	\$112,500	\$186,500	22
500-999	\$119,735	\$99,000	\$40,515	\$9,669	\$160,249	\$112,800	\$93,222	\$146,250	20
1000 OR MORE	\$111,664	\$86,000	\$22,343	\$5,600	\$134,007	\$96,500	\$68,000	\$136,000	219
Total	\$110,898	\$90,570	\$23,811	\$6,481	\$134,708	\$100,000	\$77,001	\$143,600	366

Compensation by Job Title

On average members with the following titles had the highest compensation: President/CEO (\$509,470), CA Firm Partner (\$258,600) and Other Business Partner/Owner (\$247,185).

	Count	Mean	Median	Percentile 25	Percentile 75
President/CEO	10	\$509,470	\$356,350	.	.
CA Firm Partner	29	\$258,600	\$215,385	\$150,000	\$282,000
Other Business Partner/Owner	13	\$247,185	\$180,000	.	.
Other Executive Management	6	\$224,300	\$162,900	.	.
Vice President	19	\$215,562	\$184,001	.	.
Chief Financial Officer (CFO)	56	\$191,869	\$158,250	\$106,000	\$235,865
Assistant Vice President	6	\$160,341	\$165,246	.	.
Principal	8	\$152,509	\$124,500	.	.
Other	12	\$149,681	\$99,958	.	.
Senior Manager	40	\$130,981	\$106,000	\$94,000	\$139,300
Consultant	7	\$130,188	\$135,625	.	.
Senior Director	7	\$128,731	\$120,615	.	.
Sole Practitioner	15	\$127,463	\$123,934	.	.
Director	35	\$125,643	\$115,000	\$104,340	\$150,000
Controller/Comptroller	56	\$113,712	\$104,340	\$84,650	\$120,175
Associate/Assistant Director	5	\$101,600	\$87,000	.	.
Manager	82	\$88,287	\$80,000	\$66,675	\$94,500
Tax Specialist	9	\$86,832	\$87,600	.	.
Internal Auditor	9	\$77,689	\$75,000	.	.
Analyst	9	\$73,756	\$68,000	.	.
Associate/Assistant Manager	12	\$71,458	\$74,000	.	.
Senior Auditor/Accountant	37	\$66,943	\$58,075	\$52,200	\$67,000
Auditor/Accountant	8	\$61,287	\$59,569	.	.
Total	500	\$142,408	\$103,980	\$77,375	\$158,500

Non-owners only

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
President/CEO	\$319,835	\$276,150	\$189,635	\$7,675	\$509,470	\$356,350	.	.	10
Other Executive Management	\$170,167	\$156,500	\$54,133	\$12,400	\$224,300	\$162,900	.	.	6
Vice President	\$156,018	\$144,000	\$59,545	\$48,001	\$215,562	\$184,001	.	.	19
Chief Financial Officer (CFO)	\$145,377	\$125,000	\$46,492	\$15,212	\$191,869	\$158,250	\$106,000	\$235,865	56
Assistant Vice President	\$128,866	\$129,500	\$31,475	\$27,403	\$160,341	\$165,246	.	.	6
Principal	\$141,371	\$108,500	\$11,138	\$10,500	\$152,509	\$124,500	.	.	8
Other	\$148,489	\$99,958	\$1,192	\$0	\$149,681	\$99,958	.	.	12
Senior Manager	\$120,974	\$99,900	\$10,008	\$8,000	\$130,981	\$106,000	\$94,000	\$139,300	40
Consultant	\$87,037	\$90,000	\$43,151	\$1,500	\$130,188	\$135,625	.	.	7
Senior Director	\$123,088	\$115,000	\$5,643	\$0	\$128,731	\$120,615	.	.	7
Director	\$106,705	\$104,120	\$18,938	\$13,417	\$125,643	\$115,000	\$104,340	\$150,000	35
Controller/Comptroller	\$95,721	\$89,625	\$17,990	\$7,250	\$113,712	\$104,340	\$84,650	\$120,175	56
Associate/Assistant Director	\$81,100	\$80,000	\$20,500	\$0	\$101,600	\$87,000	.	.	5
Manager	\$82,746	\$75,500	\$5,541	\$4,000	\$88,287	\$80,000	\$66,675	\$94,500	82
Tax Specialist	\$82,836	\$80,625	\$3,996	\$2,760	\$86,832	\$87,600	.	.	9
Internal Auditor	\$76,396	\$75,000	\$1,293	\$500	\$77,689	\$75,000	.	.	9
Analyst	\$67,589	\$67,500	\$6,167	\$2,000	\$73,756	\$68,000	.	.	9
Associate/Assistant Manager	\$68,369	\$71,800	\$3,088	\$2,656	\$71,458	\$74,000	.	.	12
Senior Auditor/Accountant	\$62,997	\$56,000	\$3,945	\$2,000	\$66,943	\$58,075	\$52,200	\$67,000	37
Auditor/Accountant	\$60,711	\$59,563	\$576	\$256	\$61,287	\$59,569	.	.	8

Compensation by Job Title and CMA/CA

		Total compensation (includes owners and non-owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
Winnipeg	President/CEO	9	\$555,706	\$442,700	.	.
	Chief Financial Officer (CFO)	46	\$206,949	\$171,193	\$110,000	\$250,001
	Other Executive Management	6	\$224,300	\$162,900	.	.
	Vice President	18	\$214,093	\$182,100	.	.
	Assistant Vice President	6	\$160,341	\$165,246	.	.
	Controller/Comptroller	50	\$116,359	\$104,860	\$90,000	\$120,000
	Senior Director	7	\$128,731	\$120,615	.	.
	Director	35	\$125,643	\$115,000	\$104,340	\$150,000
	Associate/Assistant Director	5	\$101,600	\$87,000	.	.
	Principal	7	\$150,724	\$119,000	.	.
	Senior Manager	34	\$129,452	\$106,000	\$95,000	\$132,750
	Manager	78	\$87,685	\$80,226	\$67,500	\$94,500
	Associate/Assistant Manager	11	\$71,318	\$75,000	.	.
	Consultant	7	\$130,188	\$135,625	.	.
	Tax Specialist	9	\$86,832	\$87,600	.	.
	Internal Auditor	9	\$77,689	\$75,000	.	.
	Senior Auditor/Accountant	31	\$65,653	\$58,075	\$53,000	\$70,000
	Auditor/Accountant	6	\$60,443	\$59,000	.	.
	Analyst	9	\$73,756	\$68,000	.	.
	Sole Practitioner	11	\$132,904	\$125,000	.	.
	CA Firm Partner	21	\$285,858	\$231,000	\$165,000	\$315,524
Other Business Partner/Owner	12	\$254,033	\$210,000	.	.	
Other	10	\$162,373	\$115,688	.	.	
Other	Chief Financial Officer (CFO)	10	\$122,497	\$106,477	.	.
	Controller/Comptroller	6	\$91,650	\$67,500	.	.
	Senior Manager	6	\$139,647	\$141,750	.	.
	Senior Auditor/Accountant	6	\$73,607	\$56,000	.	.
	CA Firm Partner	8	\$187,048	\$159,000	.	.

Non-owners only

		Base compensation		Total non-base compensation		Total compensation (non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
		Winnipeg	President/CEO	\$345,000	\$282,300	\$210,706	\$8,000	\$555,706	\$442,700	.
	Chief Financial Officer (CFO)	\$154,702	\$138,500	\$52,248	\$15,212	\$206,949	\$171,193	\$110,000	\$250,001	46
	Other Executive Management	\$170,167	\$156,500	\$54,133	\$12,400	\$224,300	\$162,900	.	.	6
	Vice President	\$155,463	\$142,000	\$58,631	\$42,000	\$214,093	\$182,100	.	.	18
	Assistant Vice President	\$128,866	\$129,500	\$31,475	\$27,403	\$160,341	\$165,246	.	.	6
	Controller/Comptroller	\$96,380	\$90,000	\$19,979	\$8,000	\$116,359	\$104,860	\$90,000	\$120,000	50
	Senior Director	\$123,088	\$115,000	\$5,643	\$0	\$128,731	\$120,615	.	.	7
	Director	\$106,705	\$104,120	\$18,938	\$13,417	\$125,643	\$115,000	\$104,340	\$150,000	35
	Associate/Assistant Director	\$81,100	\$80,000	\$20,500	\$0	\$101,600	\$87,000	.	.	5
	Principal	\$140,138	\$107,000	\$10,586	\$9,000	\$150,724	\$119,000	.	.	7
	Senior Manager	\$118,840	\$99,900	\$10,612	\$8,500	\$129,452	\$106,000	\$95,000	\$132,750	34
	Manager	\$82,022	\$76,000	\$5,664	\$4,000	\$87,685	\$80,226	\$67,500	\$94,500	78
	Associate/Assistant Manager	\$68,221	\$73,600	\$3,096	\$2,612	\$71,318	\$75,000	.	.	11
	Consultant	\$87,037	\$90,000	\$43,151	\$1,500	\$130,188	\$135,625	.	.	7
	Tax Specialist	\$82,836	\$80,625	\$3,996	\$2,760	\$86,832	\$87,600	.	.	9
	Internal Auditor	\$76,396	\$75,000	\$1,293	\$500	\$77,689	\$75,000	.	.	9
	Senior Auditor/Accountant	\$62,754	\$56,000	\$2,899	\$2,000	\$65,653	\$58,075	\$53,000	\$70,000	31
	Auditor/Accountant	\$59,677	\$58,750	\$767	\$550	\$60,443	\$59,000	.	.	6
	Analyst	\$67,589	\$67,500	\$6,167	\$2,000	\$73,756	\$68,000	.	.	9
	Other	\$160,942	\$115,688	\$1,430	\$0	\$162,373	\$115,688	.	.	10
Other	Chief Financial Officer (CFO)	\$102,482	\$93,235	\$20,015	\$15,638	\$122,497	\$106,477	.	.	10
	Controller/Comptroller	\$90,233	\$67,500	\$1,417	\$0	\$91,650	\$67,500	.	.	6
	Senior Manager	\$133,063	\$134,750	\$6,583	\$6,250	\$139,647	\$141,750	.	.	6
	Senior Auditor/Accountant	\$64,253	\$53,529	\$9,354	\$1,954	\$73,607	\$56,000	.	.	6

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	16	\$221,784	\$141,675	.	.
President/CEO	78	\$196,838	\$142,500	\$105,000	\$218,300
Senior Vice President	15	\$168,893	\$145,000	.	.
Vice President	19	\$137,186	\$115,000	.	.
Chief Financial Officer (CFO)	44	\$128,848	\$124,200	\$101,980	\$151,000
Partner/Owner	106	\$120,608	\$87,068	\$66,675	\$120,300
Senior Director	5	\$112,200	\$110,000	.	.
General Manager	5	\$110,889	\$111,200	.	.
Assistant Vice President	10	\$110,865	\$101,926	.	.
Controller/Comptroller	16	\$103,247	\$86,000	.	.
Other Executive Management	12	\$91,692	\$87,534	.	.
Director	35	\$87,342	\$83,775	\$75,000	\$95,000
Principal	10	\$83,630	\$72,000	.	.
Senior Manager	22	\$77,447	\$66,500	\$55,000	\$81,800
Manager	31	\$69,230	\$70,001	\$54,200	\$78,167
Other	7	\$209,971	\$110,500	.	.
Total	441	\$132,495	\$100,000	\$76,500	\$137,635

Compensation by Number of Direct Reports

	Count	Mean	Median	Percentile 25	Percentile 75
None	143	\$96,182	\$78,500	\$62,137	\$110,600
1	32	\$114,083	\$93,649	\$78,720	\$145,310
2	38	\$106,494	\$95,000	\$72,612	\$112,000
3	53	\$144,613	\$130,000	\$86,275	\$180,000
4	52	\$151,962	\$120,000	\$79,650	\$175,857
5	64	\$188,796	\$122,650	\$97,344	\$185,750
6-9	70	\$191,650	\$135,150	\$99,600	\$222,000
10-14	32	\$153,617	\$99,000	\$82,363	\$127,500
15-19	8	\$157,290	\$119,650	.	.
25+	6	\$299,550	\$180,100	.	.
Total	500	\$142,408	\$103,980	\$77,375	\$158,500

Compensation by Number of Indirect Reports

	Count	Mean	Median	Percentile 25	Percentile 75
None	143	\$96,182	\$78,500	\$62,137	\$110,600
1	24	\$110,740	\$93,649	\$72,250	\$127,400
2	23	\$101,550	\$91,000	\$70,200	\$103,961
3	31	\$142,179	\$112,995	\$84,100	\$173,800
4	30	\$131,232	\$101,579	\$71,500	\$130,000
5	38	\$164,695	\$104,250	\$86,000	\$180,000
6-9	65	\$144,765	\$130,000	\$88,000	\$175,000
10-14	49	\$168,819	\$114,000	\$81,600	\$178,750
15-19	22	\$155,530	\$118,650	\$103,000	\$176,522
20-24	19	\$143,236	\$116,500	.	.
25+	56	\$250,509	\$177,900	\$118,500	\$300,000
Total	500	\$142,408	\$103,980	\$77,375	\$158,500

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 (\$225,000), Corporate Finance Advisory (\$203,884) or Control and Risk Management (\$192,910).

	Count	Mean	Median	Percentile 25	Percentile 75
New business development	8	\$225,000	\$175,500	.	.
Corporate finance advisory (including M&A advisor)	11	\$203,884	\$99,167	.	.
Control and risk management	11	\$192,910	\$106,000	.	.
Personal financial planning/wealth management	5	\$149,225	\$90,625	.	.
Taxation	71	\$144,101	\$103,500	\$75,800	\$181,000
Other business advisory or consulting services	14	\$136,276	\$118,818	.	.
Financial statement compilation	46	\$134,213	\$99,750	\$70,000	\$180,000
Performance measurement	15	\$131,765	\$81,000	.	.
Financial statement review	62	\$125,304	\$87,068	\$63,000	\$150,000
Financial accounting	22	\$124,091	\$80,000	\$60,000	\$140,000
Financial statement audit	86	\$113,626	\$70,900	\$58,731	\$118,000
Business valuation	14	\$104,111	\$81,400	.	.

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	\$139,025	\$80,625	\$10,200	\$10,000	\$149,225	\$90,625	.	.	5
Other business advisory or consulting services	\$68,704	\$70,000	\$41,682	\$9,500	\$110,387	\$94,500	.	.	8
Taxation	\$104,151	\$80,000	\$6,135	\$4,400	\$110,285	\$83,000	\$67,500	\$125,125	46
Control and risk management	\$103,789	\$90,000	\$6,434	\$7,000	\$110,223	\$100,000	.	.	9
Financial accounting	\$105,092	\$63,750	\$4,913	\$5,100	\$110,005	\$71,767	.	.	14
Financial statement compilation	\$101,226	\$70,000	\$5,866	\$5,676	\$107,092	\$80,000	\$60,000	\$100,000	27
Business valuation	\$97,871	\$74,250	\$6,240	\$5,639	\$104,111	\$81,400	.	.	14
Corporate finance advisory (including M&A advisor)	\$99,063	\$75,000	\$3,468	\$2,700	\$102,532	\$81,800	.	.	7
Performance measurement	\$91,580	\$71,667	\$5,793	\$1,300	\$97,373	\$80,000	.	.	12
Financial statement review	\$89,825	\$66,000	\$4,700	\$3,050	\$94,525	\$71,600	\$59,000	\$93,444	41
Financial statement audit	\$72,809	\$64,000	\$4,748	\$3,050	\$77,557	\$66,675	\$58,000	\$81,600	71

Members In industry

For members in industries the activities of the top earners included Corporate Finance (\$264,124), Marketing and Sales (\$235,727), Strategy Development and Planning (\$211,914) or New Business Development (\$208,016).

	Count	Mean	Median	Percentile 25	Percentile 75
Corporate finance (Financing, M&A)	31	\$264,124	\$200,000	\$130,000	\$262,000
Marketing and sales	9	\$235,727	\$176,522	.	.
Strategy development and planning	39	\$211,914	\$137,575	\$100,000	\$232,000
New business development	16	\$208,016	\$153,510	.	.
Public affairs and communications	9	\$195,145	\$111,200	.	.
Performance measurement	33	\$155,350	\$104,340	\$80,000	\$166,500
Product and/or service development	10	\$146,982	\$91,662	.	.
Human resources	17	\$145,275	\$120,350	.	.
General management, administration	64	\$143,332	\$115,800	\$94,250	\$150,500
Financial analysis	109	\$139,161	\$106,000	\$86,000	\$145,000
Information technology	18	\$133,947	\$112,347	.	.
Taxation	27	\$125,450	\$120,687	\$92,000	\$160,000
Financial accounting	116	\$117,941	\$105,420	\$81,226	\$128,100
Management accounting/cost accounting	34	\$114,450	\$104,600	\$91,000	\$125,000
Internal Control and Risk Management	44	\$114,438	\$99,250	\$80,302	\$127,500
Audit (Internal/Government)	35	\$98,246	\$90,000	\$74,795	\$110,500

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)	\$201,996	\$150,000	\$63,909	\$20,000	\$265,904	\$200,000	\$130,000	\$257,500	29
Strategy development and planning	\$160,384	\$112,500	\$51,035	\$12,000	\$211,419	\$125,000	\$95,298	\$186,000	35
Public affairs and communications	\$138,063	\$101,675	\$60,850	\$0	\$198,913	\$102,275	.	.	8
Marketing and sales	\$108,546	\$107,594	\$58,378	\$9,917	\$166,924	\$161,771	.	.	6
New business development	\$121,859	\$95,000	\$37,579	\$16,487	\$159,438	\$110,170	.	.	12
Human resources	\$117,105	\$93,500	\$28,169	\$6,679	\$145,275	\$120,350	.	.	17
General management, administration	\$119,613	\$105,000	\$21,916	\$6,679	\$141,529	\$115,600	\$95,000	\$140,000	61
Information technology	\$111,106	\$100,950	\$22,841	\$6,750	\$133,947	\$112,347	.	.	18
Financial analysis	\$113,248	\$97,667	\$20,581	\$7,812	\$133,829	\$106,000	\$85,000	\$143,750	108
Performance measurement	\$112,037	\$90,000	\$18,174	\$7,000	\$130,211	\$100,500	\$78,167	\$152,000	31
Taxation	\$108,556	\$105,000	\$16,894	\$10,000	\$125,450	\$120,687	\$92,000	\$160,000	27
Financial accounting	\$106,690	\$95,000	\$12,355	\$6,839	\$119,045	\$105,920	\$82,900	\$128,200	114
Management accounting/cost accounting	\$105,831	\$98,000	\$9,815	\$6,000	\$115,646	\$106,000	\$91,700	\$125,000	33
Internal Control and Risk Management	\$98,469	\$86,000	\$15,969	\$5,500	\$114,438	\$99,250	\$80,302	\$127,500	44
Product and/or service development	\$95,761	\$86,000	\$17,786	\$1,200	\$113,546	\$87,300	.	.	7
Audit (Internal/Government)	\$90,663	\$85,000	\$7,582	\$2,250	\$98,246	\$90,000	\$74,795	\$110,500	35

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 New Business Development (\$237,850), Personal Financial Planning/Wealth Management (\$178,283) and Business Valuation (\$176,583).

	CRM responsibility for all clients				
	Count	Mean	Median	Percentile 25	Percentile 75
New Business Development	10	\$237,850	\$197,500	.	.
Personal Financial Planning/Wealth Management	8	\$178,283	\$172,500	.	.
Business valuation	6	\$176,583	\$172,500	..	.
Taxation	21	\$159,531	\$148,000	\$99,000	\$195,000
Performance Measurement	7	\$157,091	\$150,000	.	.
Financial statement audit	24	\$156,223	\$124,467	\$80,300	\$197,500
Financial statement review	26	\$156,138	\$140,375	\$104,000	\$195,000
Other Business Advisory, or Consulting services	9	\$156,096	\$137,635	.	.
Financial statement compilation	26	\$144,542	\$131,375	##99,000	\$180,000
Financial accounting	13	\$143,569	\$125,000	.	.

Members not in professional service

Members not in professional service who have overall responsibility for Product and/or Service Development (\$392,425), Marketing and Sales (\$388,575), Teaching (\$356,232), Strategy Development and Planning (\$355,571) and Public Affairs and Communications (\$353,769) were compensated the highest.

	Overall Responsibility				
	Count	Mean	Median	Percentile 25	Percentile 75
Product and/or Service Development	7	\$392,425	\$240,000	.	.
Marketing and Sales	9	\$388,575	\$225,000	.	.
Teaching	8	\$356,232	\$99,000	.	.
Strategy Development and Planning	21	\$355,571	\$170,000	\$135,300	\$442,700
Public Affairs and Communications	8	\$353,769	\$205,000	.	.
New Business Development	11	\$312,137	\$176,522	.	.
Law	13	\$301,623	\$186,500	.	.
Corporate Finance (Financing, M&A)	62	\$234,464	\$138,787	\$106,000	\$245,500
Information Technology	46	\$221,742	\$153,250	\$106,000	\$235,000
Performance Measurement	63	\$212,840	\$148,000	\$98,438	\$242,000
Human Resources	36	\$208,163	\$138,000	\$96,719	\$220,500
Audit (Internal/Government)	59	\$205,209	\$137,100	\$102,955	\$218,300
Taxation	104	\$202,974	\$150,000	\$106,000	\$233,500
Internal Control and Risk Management	94	\$189,337	\$135,150	\$102,955	\$204,000
Management Accounting/Cost accounting	109	\$184,544	\$133,000	\$100,000	\$205,000
General Management, Administration	52	\$178,967	\$130,644	\$99,469	\$185,000
Financial Analysis	141	\$175,612	\$124,800	\$96,000	\$190,000
Financial Accounting	161	\$170,157	\$126,000	\$98,438	\$185,000

Compensation Governed by a Collective Bargaining Agreement

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Yes	34	\$97,821	\$80,226	\$70,001	\$92,000
No	407	\$135,392	\$103,158	\$77,200	\$148,000
Total	441	\$132,495	\$100,000	\$76,500	\$137,635

Compensation by Designation/Post Graduate Degree held

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
CBV or CA•CBV	8	\$171,255	\$119,650	.	.
Certified Financial Planner or CFP	11	\$163,727	\$177,000	.	.
Master of Business Administration (MBA)	6	\$159,104	\$119,300	.	.
Master of Taxation and/or Accounting	21	\$155,181	\$111,000	\$93,350	\$152,000
Other Masters Degree	12	\$121,998	\$90,000	.	.
Certified Public Accountant or CPA	9	\$121,284	\$121,000	.	.
Chartered Accountant or CA (from a country other than Canada)	6	\$115,194	\$83,583	.	.
CISA or CA•CISA	9	\$112,750	\$106,000	.	.
CIA or CA•CIA	13	\$112,030	\$110,500	.	.
Other	35	\$185,166	\$120,000	\$95,298	\$200,000
None	377	\$137,286	\$100,000	\$75,000	\$150,000

Compensation by Board Experience

	Count	Mean	Median	Percentile 25	Percentile 75
A public company or one of its subsidiaries	5	\$486,620	\$308,900	.	.
A privately held company	31	\$348,021	\$242,000	\$174,532	\$405,000
A hospital or university	10	\$345,211	\$224,000	.	.
A government commission, agency or regulatory body	11	\$242,927	\$180,000	.	.
Were you a member of an audit committee in 2008?	51	\$218,957	\$133,350	\$97,263	\$212,500
An industry or trade association	26	\$216,762	\$141,375	\$94,500	\$282,000
A religious institute	21	\$211,189	\$160,000	\$104,000	\$200,000
A social or charitable organization	120	\$177,492	\$120,458	\$84,050	\$184,250
A cooperative	7	\$109,681	\$93,444	.	.
Other	21	\$161,343	\$117,000	\$73,333	\$212,500
Total	185	\$182,897	\$123,001	\$89,327	\$200,000

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 (15%).

	Count	%
Yes	67	15%
No	374	85%

	What amount of such fee income did you receive?
Count	67
Mean	\$10,073
Median	\$4,000
Percentile 25	\$2,000
Percentile 75	\$10,000

Compensation by Age

	Count	Mean	Median	Percentile 25	Percentile 75
Under 35	165	\$86,496	\$73,333	\$61,900	\$88,000
35-44	136	\$138,862	\$114,500	\$94,500	\$149,000
45-54	127	\$191,375	\$143,600	\$100,000	\$225,000
55-64	54	\$208,068	\$153,250	\$115,600	\$202,000
65 and over	15	\$148,522	\$124,800	.	.
Total	497	\$142,707	\$104,000	\$77,250	\$160,000

Section 3: Vacation, Benefits and Work/Life Balance

Vacation

	Amount Of Vacation Given		Amount Of Vacation Taken	
	Count	%	Count	%
Less than 10 working days	3	1%	29	6%
10-14 working days	15	3%	68	14%
15-19 working days	129	26%	166	33%
20-24 working days	206	41%	149	30%
25-29 working days	77	15%	48	10%
30-34 working days	31	6%	16	3%
35+ working days	7	1%	8	2%
N/a	32	6%	16	3%

Benefits

Professional Dues

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

	Count	%
All	441	88%
Some	13	3%
None	42	8%
N/a	4	1%

Benefits Received (All Members)

	Count	%
Pension Benefits	303	61%
Medical (health and dental) benefits	427	85%
Stock or Stock Options Purchase Program	70	14%
Long Term Disability Insurance	369	74%
Life Insurance	369	74%
Out of Country Travel	190	38%
Parking	259	52%
Car Allowances	91	18%
Parental/Maternal/Caregiver Leave Top Ups	33	7%
Professional Membership dues other than CA	126	25%
Health/Fitness Club Memberships	117	23%
Credit Card Fees	31	6%
Other Significant Benefits	25	5%

Benefits Received by Area of Work

	Professional services	Industry	Government
Pension Benefits	42%	68%	92%
Medical (health and dental) benefits	78%	90%	90%
Stock or Stock Options Purchase Program	1%	29%	0%
Long Term Disability Insurance	58%	84%	86%
Life Insurance	57%	85%	82%
Out of Country Travel	30%	47%	35%
Parking	61%	50%	37%
Car Allowances	15%	21%	24%
Parental/Maternal/Caregiver Leave Top Ups	7%	7%	6%
Professional Membership dues other than CA	25%	26%	20%
Health/Fitness Club Memberships	41%	16%	6%
Credit Card Fees	5%	9%	0%
Other Significant Benefits	5%	5%	2%

Programs to Encourage Work/Life Balance

	Offered		Used	
	Count	%	Count	%
Flexible working hours	310	70%	209	67%
Sabbaticals	87	20%	1	1%
Compressed Work Weeks	109	25%	20	18%
Leaves for Personal Reasons	277	63%	68	25%
Employee Assistance Programs	290	66%	20	7%
Training Programs	330	75%	230	70%
Work from home	188	43%	121	64%
Other options to promote work/life balance	42	10%	25	60%