

# 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: 27-28, 39-41.

## Note on Reporting of Results

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

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

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

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

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

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

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

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

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

## **Feedback on this Report**

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

## **Report Structure**

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

## Section 1 : Respondent Profile

### Employees vs. Owners

84% of survey respondents worked for a business or organization, 13% were owners, either as a CA firm partner (8%), sole practitioner (3%) or owner/partner of a business (2%) and 3% were contract employees or consultants.

	2005		2007		2009	
	Count	%	Count	%	Count	%
Employee Of A Business/Organization	241	81%	265	81%	287	84%
CA Firm Partner	30	10%	31	10%	27	8%
Contract Employee/Consultant	10	3%	10	3%	9	3%
Sole Practitioner	8	3%	10	3%	9	3%
Owner/Partner Of Business	6	2%	9	3%	8	2%
Other	2	1%	1	0%	0	0%
Total	297	100%	326	100%	340	100%

### CMA/CA

	Count	%
Saskatoon	138	41%
Regina	131	39%
Swift Current	16	5%
Prince Albert	15	4%
Yorkton	5	1%
Lloydminster	4	1%
Moose Jaw	3	1%
Estevan	1	0%
North Battleford	1	0%
Other Saskatchewan	26	8%
Total	340	100%

## Year Obtained CA

	Count	Column N %
2009*	8	2%
2008	19	5%
2007	15	4%
2006	22	6%
2005	14	4%
2004	16	5%
1999-2003	61	18%
1994-1998	42	12%
1989-1993	57	16%
1984-1988	43	12%
1979-1983	24	7%
1974-1978	18	5%
<1974	9	3%
Total	348	100%

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

## Years in Organization

	2005		2007		2009	
	Count	%	Count	%	Count	%
Less than one year	17	6%	18	6%	27	8%
1	8	3%	9	3%	24	7%
2	30	10%	29	9%	32	9%
3	12	4%	37	11%	27	8%
4	20	7%	26	8%	23	7%
5	26	9%	18	6%	25	7%
6-9	67	23%	73	22%	60	18%
10-14	44	15%	49	15%	61	18%
15-19	36	12%	28	9%	23	7%
20-24	15	5%	19	6%	18	5%
25+	22	7%	20	6%	20	6%
Total	297	100%	326	100%	340	100%

**Years As Owner**

	2005		2007		2009	
	Count	%	Count	%	Count	%
Less than one year	1	2%	1	2%	1	2%
1	2	5%	4	8%	5	11%
2	3	7%	1	2%	3	7%
3	1	2%	2	4%	7	16%
4	1	2%	1	2%	2	5%
5	2	5%	1	2%	3	7%
6-9	5	11%	6	12%	2	5%
10-14	7	16%	10	20%	5	11%
15-19	9	20%	10	20%	3	7%
20-24	7	16%	6	12%	5	11%
25+	6	14%	8	16%	8	18%
Total	44	100%	50	100%	44	100%

## Years of Work Experience

	2005		2007		2009	
	Count	%	Count	%	Count	%
Three to four Years	7	2%	27	8%	26	8%
Five to Nine Years	61	21%	63	19%	80	24%
Ten to Fourteen Years	63	21%	54	17%	59	17%
Fifteen to Nineteen Years	52	18%	56	17%	45	13%
Twenty to Twenty Four Years	39	13%	46	14%	51	15%
Over Twenty Five Years	75	25%	80	25%	79	23%
Total	297	100%	326	100%	340	100%

## Years of Post Qualification Experience

	2005		2007		2009	
	Count	%	Count	%	Count	%
Less than three Years	27	9%	49	15%	54	16%
3 to 4 Years	28	9%	26	8%	38	11%
Five to Nine Years	54	18%	58	18%	58	17%
Ten to Fourteen Years	65	22%	52	16%	46	14%
Fifteen to Nineteen Years	45	15%	57	17%	62	18%
Twenty to Twenty Four Years	36	12%	39	12%	33	10%
Over Twenty Five Years	42	14%	45	14%	49	14%
Total	297	100%	326	100%	340	100%

## Area of Practice

The majority of survey respondents worked either for a professional services firm (41%) or in industry (34%). The remainder worked in public service (16%), an educational institution (6%) or in the not for profit sector (3%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
Professional services firm	121	41%	142	44%	139	41%
Industry	98	33%	104	32%	117	34%
Crown Corporation or Public Service	56	19%	53	16%	54	16%
Education	19	6%	18	6%	20	6%
Not for profit	3	1%	8	2%	10	3%
Other	0	0%	1	0%	0	0%
Total	297	100%	326	100%	340	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 (93%). The remaining work for firms that provide other types of services (7%). Most respondents in professional services predominantly work for external clients (96%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
Predominantly Accounting, Auditing And Tax	111	92%	131	93%	129	93%
Predominantly Other Types Of Services.	10	8%	10	7%	10	7%
Total	121	100%	141	100%	139	100%

	2005		2007		2009	
	Count	%	Count	%	Count	%
Predominantly To External Clients	118	98%	138	98%	134	96%
Predominantly To Internal Clients	3	2%	3	2%	5	4%
Total	121	100%	141	100%	139	100%

### Members in Industry

Survey respondents working in industry are most likely to be employed in mining (25%), or financial services (21%) sectors, followed by manufacturing (12%), agriculture, forestry or fisheries (10%) or retail/wholesale (8%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
Mining	16	18%	22	21%	29	25%
Financial Services	24	26%	24	23%	25	21%
Manufacturing	14	15%	11	11%	14	12%
Agriculture, Forestry Or Fisheries	16	18%	11	11%	12	10%
Retail, Wholesale	7	8%	9	9%	9	8%
Real Estate and Building Management	1	1%	3	3%	5	4%
Oil And Gas	1	1%	3	3%	4	3%
Transportation, Distribution	1	1%	2	2%	3	3%
Telecommunications	3	3%	1	1%	2	2%
Construction	2	2%	1	1%	2	2%
Media, Communications And Publishing	0	0%	0	0%	2	2%
Utilities	2	2%	3	3%	1	1%
Pharmaceuticals And Chemicals	1	1%	1	1%	1	1%
Hotels and Restaurants	1	1%	1	1%	1	1%
Arts, Entertainment, Leisure	0	0%	1	1%	1	1%
Holding, Conglomerate	0	0%	2	2%	0	0%
Software	0	0%	0	0%	0	0%
Other	2	2%	8	8%	6	5%
Total	91	100%	103	100%	117	100%

### Members in the public service

Crown corporations (43%) employed the largest percentages of CAs in public service in 2008, followed by municipal, provincial, federal government or one of their agencies (37%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
Crown corporation	24	43%	21	40%	23	43%
Municipal, provincial, federal government or one of their agencies	18	32%	17	32%	20	37%
Hospital, library, health organization or social services organization	6	11%	7	13%	6	11%
An office of the auditor general	4	7%	4	8%	1	2%
Board and commissions	2	4%	3	6%	3	6%
Regulatory bodies	2	4%	1	2%	1	2%
Other	0	0%	0	0%	0	0%
Total	56	100%	53	100%	54	100%

### Members in education

Members working in education were most likely to work for a university (45%) followed by college/CEGEP or Primary/Secondary School (both 20%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
University	10	53%	9	50%	9	45%
College/CEGEP	5	26%	6	33%	4	20%
Primary/Secondary School	4	21%	2	11%	4	20%
Other	0	0%	1	6%	3	15%
Total	19	100%	18	100%	20	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 (40%) or a social or charitable organization (20%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
Industry, professional or trade association	2	67%	5	63%	4	40%
Social or charitable organizations	1	33%	0	0%	2	20%
Religious institutes	0	0%	0	0%	0	0%
Other	0	0%	3	38%	4	40%
Total	3	100%	8	100%	10	100%

### Size of Company

49% of members worked for companies that had at least 1,000 members globally. 30% of members worked for companies with under 100 employees.

	In province		In Canada		Globally	
	Count	%	Count	%	Count	%
1	7	2%	5	2%	5	2%
2	2	1%	1	0%	1	0%
3-5	10	3%	6	2%	6	2%
6-9	10	3%	7	2%	6	2%
10-24	25	8%	16	5%	14	5%
25-49	29	9%	11	4%	10	4%
50-99	64	19%	44	15%	43	15%
100-249	47	14%	25	8%	22	8%
250-499	34	10%	20	7%	19	7%
500-999	36	11%	21	7%	16	6%
1000+	68	20%	139	47%	136	49%
Total	332	100%	295	100%	278	100%

### Time worked in 2008

Almost all (88%) survey respondents worked full time for 12 months of the year in 2008. The remaining respondents either worked part time or worked full time for less than 12 months.

	1 to 6 months		7 to 11 months		12 months		Total	
	%	Count	%	Count	%	Count	%	Count
Full time	2%	8	3%	10	88%	298	93%	316
Part time	1%	2	1%	3	6%	19	7%	24
Total	3%	10	4%	13	93%	317	100%	340

**Billable hours per week**

	2007		2009	
Zero to 20	11	10%	26	20%
21 to 30	33	31%	52	40%
31 to 40	44	42%	40	31%
Over 40	17	16%	13	10%
Total	105	100%	131	100%

**Billing rate**

	2007		2009	
Under \$150/hr	52	40%	29	25%
\$150 to <\$200/hr	33	25%	42	36%
\$200 to <\$300/hr	26	20%	31	26%
\$300 to <\$500/hr	14	11%	10	9%
\$500/hr+	5	4%	5	4%
Total	130	100%	117	100%

## Job Title

Members most commonly have the titles of Manager (15%), CFO (12%) or Senior Auditor/Accountant (11%).

	2005		2007		2009	
Manager	59	20%	51	16%	51	15%
Chief Financial Officer (CFO)	26	9%	31	10%	40	12%
Senior Auditor/Accountant	19	6%	39	12%	38	11%
CA Firm Partner	30	10%	31	10%	27	8%
Controller/Comptroller	26	9%	21	6%	25	7%
Senior Manager	27	9%	17	5%	21	6%
Director	8	3%	18	6%	24	7%
Analyst	14	5%	16	5%	13	4%
Sole Practitioner	8	3%	10	3%	9	3%
Vice President	11	4%	8	2%	7	2%
Other Business Partner/Owner	6	2%	9	3%	8	2%
Auditor/Accountant	7	2%	9	3%	7	2%
President/CEO	6	2%	8	2%	7	2%
Internal Auditor	6	2%	5	2%	8	2%
Tax Specialist	8	3%	7	2%	3	1%
Principal	4	1%	8	2%	6	2%
Other Executive Management	4	1%	4	1%	6	2%
Professor, Lecturer Or Teacher	3	1%	4	1%	4	1%
Supervisor	2	1%	4	1%	5	1%
Consultant	5	2%	2	1%	2	1%
Senior Director	3	1%	3	1%	3	1%
Assistant Vice President	1	0%	2	1%	6	2%
Associate/Assistant Manager	1	0%	2	1%	5	1%
General Manager	4	1%	2	1%	2	1%
Associate/Assistant Director	0	0%	5	2%	2	1%
Treasurer	1	0%	2	1%	3	1%
Senior Vice President	2	1%	0	0%	1	0%
Financial Advisor/Planner/Investment Advisor	1	0%	1	0%	0	0%
Junior Auditor/Accountant	0	0%	0	0%	1	0%
Other	5	2%	7	2%	6	2%
None	0	0%	0	0%	0	0%
Total	297	100%	326	100%	340	100%

## Title of Direct Report

Members responding to the survey are most likely to report to Partner/Owner (24%), President/CEO (17%) or CFO (9%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
Partner/Owner	26	10%	70	25%	72	24%
President/CEO	51	20%	49	18%	51	17%
Chief Financial Officer (CFO)	22	9%	17	6%	26	9%
Manager	16	6%	16	6%	22	7%
Director	18	7%	17	6%	19	6%
Vice President	10	4%	14	5%	21	7%
Principal	29	11%	8	3%	5	2%
Senior Manager	12	5%	13	5%	16	5%
Controller/Comptroller	11	4%	13	5%	10	3%
Chair/Board Of Directors	7	3%	12	4%	12	4%
Other Executive Management	8	3%	8	3%	6	2%
Senior Director	6	2%	7	3%	8	3%
Senior Vice President	6	2%	3	1%	5	2%
Assistant Vice President	5	2%	6	2%	2	1%
General Manager	4	2%	6	2%	3	1%
Treasurer	2	1%	2	1%	4	1%
Supervisor	1	0%	3	1%	1	0%
Internal Auditor	2	1%	2	1%	1	0%
None	1	0%	2	1%	1	0%
Senior Auditor/Accountant	1	0%	1	0%	2	1%
Tax Specialist	4	2%	0	0%	0	0%
Professor, Lecturer Or Teacher	1	0%	1	0%	1	0%
Associate/Assistant Director	1	0%	0	0%	1	0%
Junior Auditor/Accountant	0	0%	0	0%	1	0%
Analyst	0	0%	0	0%	0	0%
Auditor/Accountant	0	0%	0	0%	0	0%
Consultant	0	0%	0	0%	0	0%
Associate/Assistant Manager	0	0%	0	0%	0	0%
Other	9	4%	6	2%	6	2%
Total	253	100%	276	100%	296	100%

## Number of Direct Reports

In 2008, 70% of members had at least one direct report, and 10% 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	81	27%	97	30%	101	30%
1	17	6%	31	10%	24	7%
2	25	8%	26	8%	28	8%
3	30	10%	40	12%	40	12%
4	27	9%	35	11%	36	11%
5	33	11%	24	7%	35	10%
6-9	39	13%	33	10%	42	12%
10-14	18	6%	24	7%	21	6%
15-19	10	3%	5	2%	4	1%
20-24	7	2%	4	1%	7	2%
25+	10	3%	7	2%	2	1%
Total	297	100%	326	100%	340	100%

## Number of Indirect Reports

	2007		2009	
	Count	%	Count	%
None	74	23%	100	29%
1	22	7%	19	6%
2	25	8%	13	4%
3	22	7%	22	6%
4	22	7%	24	7%
5	16	5%	16	5%
6-9	48	15%	46	14%
10-14	26	8%	40	12%
15-19	14	4%	14	4%
20-24	13	4%	11	3%
25+	44	13%	35	10%
Total	326	100%	340	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 compilation, financial statement audit and financial accounting.

	Somewhat		A lot		Somewhat/ A Lot	
	Count	%	Count	%	Count	%
Taxation	58	43%	56	42%	114	85%
Financial statement review	78	58%	34	25%	112	84%
Financial statement compilation	55	41%	52	39%	107	80%
Financial statement audit	35	26%	66	49%	101	75%
Financial accounting	80	60%	20	15%	100	75%
Other business advisory or consulting services	55	41%	9	7%	64	48%
Performance measurement	52	39%	7	5%	59	44%
New business development	45	34%	4	3%	49	37%
Personal financial planning/wealth management	37	28%	4	3%	41	31%
Control and risk management	31	23%	7	5%	38	28%
Other assurance services (including IT audit & IS)	27	20%	4	3%	31	23%
Corporate finance advisory (including M&A advisor)	25	19%	0	0%	25	19%
Business valuation	21	16%	1	1%	22	16%
Investigative and Forensic accounting	8	6%	1	1%	9	7%
Information technology restructuring	8	6%	0	0%	8	6%
Insolvency and restructuring	2	1%	0	0%	2	1%

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, strategy development/planning, performance measurement and human resources.

	Somewhat		A lot		Somewhat/A Lot	
	Count	%	Count	%	Count	%
Financial analysis	115	57%	71	35%	186	93%
Financial accounting	99	49%	68	34%	167	83%
General management, administration	122	61%	45	22%	167	83%
Internal Control and Risk Management	127	63%	39	19%	166	83%
Strategy development and planning	119	59%	26	13%	145	72%
Performance measurement	124	62%	19	9%	143	71%
Human resources	118	59%	11	5%	129	64%
Management accounting/cost accounting	83	41%	31	15%	114	57%
Corporate finance (Financing, M&A)	87	43%	22	11%	109	54%
Information technology	79	39%	8	4%	87	43%
Taxation	74	37%	9	4%	83	41%
Audit (Internal/Government)	49	24%	27	13%	76	38%
New business development	44	22%	12	6%	56	28%
Teaching	39	19%	4	2%	43	21%
Public affairs and communications	37	18%	4	2%	41	20%
Product and/or service development	34	17%	3	1%	37	18%
Law	33	16%	2	1%	35	17%
Marketing and sales	20	10%	2	1%	22	11%

## Major Responsibilities of Members – Professional Services

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

	CRM responsibility for most clients		CRM responsibility for all clients		CRM responsibility for most/all clients	
	Count	%	Count	%	Count	%
Taxation	27	20%	25	19%	52	39%
Financial statement audit	29	22%	23	17%	52	39%
Financial statement compilation	24	18%	27	20%	51	38%
Financial statement review	19	14%	24	18%	43	32%
Financial accounting	18	13%	22	16%	40	30%
Other Business Advisory, or Consulting services	15	11%	17	13%	32	24%
New Business Development	10	7%	12	9%	22	16%
Personal Financial Planning/Wealth Management	7	5%	14	10%	21	16%
Performance Measurement	7	5%	9	7%	16	12%
Control and Risk Management	5	4%	6	4%	11	8%
Business valuation	2	1%	8	6%	10	7%
Information Technology Consulting	2	1%	5	4%	7	5%
Other assurance services (including IT audit & IS Financial accounting)	3	2%	2	1%	5	4%
Corporate Finance Advisory (including M&A advisor Control and Risk Management)	0	0%	5	4%	5	4%
Investigative and Forensic Accounting	0	0%	5	4%	5	4%
Insolvency and Restructuring	0	0%	4	3%	4	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, internal control and risk management, financial accounting, general management and administration, performance measurement and strategy development and planning.

	Partial Responsibility		Overall Responsibility		Partial/Overall responsibility	
	Count	%	Count	%	Count	%
Financial Analysis	89	44%	82	41%	171	85%
Internal Control and Risk Management	102	51%	57	28%	159	79%
Financial Accounting	63	31%	93	46%	156	78%
General Management, Administration	113	56%	32	16%	145	72%
Performance Measurement	102	51%	33	16%	135	67%
Strategy Development and Planning	112	56%	14	7%	126	63%
Management Accounting/Cost accounting	53	26%	60	30%	113	56%
Corporate Finance (Financing, M&A)	53	26%	48	24%	101	50%
Human Resources	77	38%	19	9%	96	48%
Taxation	35	17%	55	27%	90	45%
Audit (Internal/Government)	36	18%	47	23%	83	41%
Information Technology	48	24%	28	14%	76	38%
New Business Development	42	21%	5	2%	47	23%
Public Affairs and Communications	36	18%	2	1%	38	19%
Teaching	28	14%	6	3%	34	17%
Product and/or Service Development	30	15%	2	1%	32	16%
Law	21	10%	7	3%	28	14%
Marketing and Sales	18	9%	2	1%	20	10%

## Compensation Governed by a Collective Bargaining Agreement

Compensation was governed by a collective bargaining agreement for 5% of members in Saskatchewan.

	2005	2007	2009
Municipal, provincial, federal government or one of their agencies	39%	24%	35%
An office of the auditor general	0%	0%	100%
Board and commissions	0%	0%	0%
Regulatory bodies	0%	0%	0%
Crown corporation	0%	0%	0%
Hospital, library, health organization or social services organization	0%	0%	0%
Other	0%	0%	0%
University	70%	44%	44%
College/CEGEP	20%	17%	25%
Primary/Secondary School	25%	0%	0%
Other	0%	100%	0%
All	7%	4%	5%

## Professional Designations and Post Graduate Degrees

CMA (6%), Certified Financial Planner, CA•CI and Master of Taxation and/or Accounting (all 4%) are the post graduate degrees or designations most frequently held by CAs.

	2005		2007		2009	
	Count	%	Count	%	Count	%
Certified Management Accountant or CMA	12	4%	21	6%	19	6%
Certified Financial Planner or CFP	14	5%	18	6%	13	4%
CIA or CA•CIA	8	3%	12	4%	12	4%
Master of Taxation and/or Accounting	5	2%	11	3%	12	4%
Other Masters Degree	9	3%	6	2%	5	1%
Master of Business Administration (MBA)	4	1%	4	1%	4	1%
Chartered Financial Analyst or CFA	4	1%	4	1%	3	1%
Certified Public Accountant or CPA	3	1%	1	0%	3	1%
CISA or CA•CISA	3	1%	4	1%	2	1%
Chartered Accountant or CA (from a country other than Canada)	2	1%	3	1%	2	1%
CBV or CA•CBV	1	0%	3	1%	2	1%
CA•IT	2	1%	2	1%	1	0%
LLB/Lawyer	2	1%	2	1%	1	0%
A Doctorate degree	2	1%	1	0%	1	0%
CA•IFA	0	0%	1	0%	1	0%
CIRP or CA•CIRP	0	0%	0	0%	1	0%
Engineer P.Eng.	0	0%	1	0%	1	0%
Certified Management Consultant or CMC	2	1%	3	1%	0	0%

Certified General Accountant or CGA	1	0%	0	0%	0	0%
Diplôme de sciences administratives (D.S.A.)	0	0%	0	0%	0	0%
Diplôme d'études supérieures spécialisées (D.E.S.S.)	0	0%	0	0%	0	0%
Pl. Fin.	0	0%	0	0%	0	0%
Other	17	6%	25	8%	26	8%
None	177	60%	227	70%	246	72%
Total	297	100%	326	100%	340	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	27	9%	154	52%	68	23%	49
2007	23	8%	143	52%	55	20%	55	20%
2005	18	7%	131	52%	53	21%	51	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	16	6%	52	21%	103	41%	79
2007	15	7%	37	17%	79	36%	90	41%
2005	21	10%	39	19%	87	43%	55	27%

## Age

71% of members responding to the survey are less than 45 years of age.

	2005		2007		2009	
	Count	%	Count	%	Count	%
Under 35	88	30%	112	34%	117	35%
35-44	112	38%	110	34%	121	36%
45-54	69	23%	70	21%	66	20%
55-64	24	8%	31	10%	31	9%
65 and over	4	1%	3	1%	3	1%
Total	297	100%	326	100%	338	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	297		326		340
Mean	\$129,053	4.7%	\$135,092	0.9%	\$136,304
Median	\$89,000	6.8%	\$95,017	11.8%	\$106,250
Percentile 25	\$68,000	5.9%	\$72,000	11.1%	\$80,000
Percentile 75	\$137,000	9.5%	\$150,000	4.1%	\$156,200

### Compensation of Owners

44 CAs who responded owned a business in 2008. Of these, 27 are partners in a CA firm, 9 are Sole Practitioners and 8 owned another type of business.

		Owner of CA Firm	Sole	Partner	Owner of Another Business
2009	Count	36	9	27	8
	Mean	\$217,168	\$190,833	\$225,946	\$211,860
	Median	\$177,500	\$135,000	\$180,000	\$162,314
	Percentile 25	\$137,500	.	\$142,000	.
	Percentile 75	\$271,500	.	\$275,000	.
2007	Count	41	10	31	9
	Mean	\$225,239	\$158,300	\$246,832	\$243,906
	Median	\$200,000	\$132,750	\$208,000	\$188,000
	Percentile 25	\$120,000	.	\$160,000	.
	Percentile 75	\$277,631	.	\$280,000	.
2005	Count	38	8	30	6
	Mean	\$203,142	\$125,750	\$223,780	\$210,167
	Median	\$180,000	\$91,000	\$200,000	\$172,500
	Percentile 25	\$125,000	.	\$140,000	.
	Percentile 75	\$260,000	.	\$290,000	.

## Compensation of Non-Owners

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

		Base compensation	Total non-base compensation	Total compensation (includes owners and non-owners)
2009	Count	296	296	296
	Mean	\$103,220	\$21,207	\$124,427
	Median	\$94,174	\$5,314	\$101,942
	Percentile 25	\$72,000	\$0	\$78,503
	Percentile 75	\$123,000	\$16,323	\$141,954
2007	Count	276	276	276
	Mean	\$92,707	\$25,445	\$118,152
	Median	\$83,000	\$4,525	\$89,800
	Percentile 25	\$65,152	\$0	\$71,050
	Percentile 75	\$108,000	\$14,700	\$128,200
2005	Count	253	253	253
	Mean	\$97,156	\$18,845	\$116,001
	Median	\$78,000	\$2,700	\$83,000
	Percentile 25	\$64,433	\$0	\$67,000
	Percentile 75	\$101,000	\$12,000	\$120,000

## Non-Base Compensation (non-owners)

	Profit Sharing	Bonus	Overtime	Commissions	Allowances	Other Non-base
Count	64	145	64	8	46	32
Mean	\$20,560	\$17,983	\$6,041	\$66,393	\$4,199	\$38,848
Median	\$5,000	\$9,828	\$3,417	\$4,000	\$2,981	\$7,000
Percentile 25	\$1,900	\$4,500	\$1,000	.	\$1,200	\$1,400
Percentile 75	\$13,898	\$18,000	\$7,427	.	\$6,000	\$12,400

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

Of the 22% 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	6	25%	13	23%	13	20%
Monetarily at higher than my regular rate	9	38%	8	14%	7	11%
Through a credit of hours	2	8%	22	39%	23	36%
Through a combination of the above	7	29%	11	19%	17	27%
Through another method	0	0%	3	5%	4	6%
Total	24	100%	57	100%	64	100%

**Compensation by CMA/CA**

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Saskatoon	138	\$136,645	\$109,010	\$80,300	\$156,000
Regina	131	\$128,507	\$102,410	\$80,280	\$153,000
Other	71	\$150,027	\$116,000	\$74,175	\$175,000

**Non-owners only**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Regina	\$102,022	\$94,500	\$16,671	\$4,300	\$118,693	\$97,600	\$80,280	\$140,751	115
Saskatoon	\$102,658	\$95,000	\$24,430	\$6,000	\$127,089	\$106,000	\$80,000	\$150,000	129
Other	\$107,262	\$88,718	\$23,245	\$3,550	\$130,507	\$100,000	\$67,815	\$134,321	52

**Compensation by Year Received CA**

Average compensation for a new CA is \$57,617 and rises with each year of experience. Average compensation for CAs with five years post qualifying experience is \$107,444 and \$174,569 for those with 25-29 years post qualifying experience.

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
2009	8	\$53,600	\$49,300		
2008	26	\$57,617	\$57,000	\$52,000	\$65,000
2007	15	\$81,920	\$76,000	\$66,000	\$81,120
2006	23	\$82,472	\$78,000	\$66,000	\$96,000
2005	23	\$84,408	\$85,500	\$69,000	\$90,000
2004	15	\$107,444	\$95,400		
1999-2003	58	\$130,313	\$106,750	\$87,100	\$145,800
1994-1998	48	\$157,746	\$115,500	\$95,500	\$171,850
1989-1993	54	\$159,760	\$139,625	\$104,241	\$175,000
1984-1988	31	\$152,646	\$126,710	\$96,833	\$176,500
1979-1983	27	\$204,423	\$150,000	\$95,500	\$268,000
1974-1978	12	\$174,569	\$148,500		
<1974	8	\$257,919	\$222,500		

\*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	\$55,869	\$54,500	\$1,748	\$1,722	\$57,617	\$57,000	\$52,000	\$65,000	26
2007	\$72,444	\$67,250	\$5,898	\$5,750	\$78,342	\$73,500	.	.	14
2006	\$76,671	\$70,800	\$5,801	\$3,100	\$82,472	\$78,000	\$66,000	\$96,000	23
2005	\$77,361	\$73,500	\$7,047	\$5,000	\$84,408	\$85,500	\$69,000	\$90,000	23
2004	\$96,848	\$85,000	\$10,597	\$9,250	\$107,444	\$95,400	.	.	15
1999-2003	\$113,226	\$100,000	\$11,721	\$7,000	\$124,947	\$105,000	\$86,000	\$130,000	49
1994-1998	\$106,404	\$97,200	\$45,425	\$7,750	\$151,829	\$110,750	\$93,000	\$164,800	42
1989-1993	\$119,943	\$116,000	\$30,641	\$13,200	\$150,583	\$131,747	\$103,000	\$172,800	47
1984-1988	\$126,466	\$120,000	\$21,574	\$4,500	\$148,040	\$126,355	\$106,000	\$166,000	26
1979-1983	\$126,243	\$125,000	\$53,028	\$6,000	\$179,270	\$142,308	.	.	19
1974-1978	\$136,436	\$139,000	\$12,989	\$6,000	\$149,425	\$140,000	.	.	9

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

		Total compensation (includes owners and non-owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
Regina	2004-2008	36	\$74,777	\$77,000	\$62,505	\$85,150
	1999-2003	21	\$123,550	\$102,500	\$86,000	\$140,000
	1994-1998	23	\$136,580	\$111,808	\$95,000	\$165,000
	1989-1993	22	\$161,498	\$121,000	\$103,000	\$168,201
	1984-1988	14	\$152,253	\$140,500		
	1979-1983	7	\$218,696	\$175,000		
	1974-1978	6	\$147,000	\$141,500		
Saskatoon	2004-2008	46	\$80,063	\$71,916	\$62,000	\$90,000
	1999-2003	24	\$121,787	\$109,010	\$81,608	\$136,100
	1994-1998	16	\$168,445	\$124,750		
	1989-1993	20	\$167,959	\$151,879	\$122,500	\$197,253
	1984-1988	15	\$147,566	\$121,000		
	1979-1983	10	\$257,800	\$160,900		
Other	2004-2008	20	\$90,093	\$71,337	\$58,984	\$106,857
	1999-2003	13	\$156,979	\$130,000		
	1994-1998	9	\$192,816	\$104,000		
	1989-1993	12	\$142,909	\$135,071		
	1979-1983	10	\$141,056	\$133,500		

**Non-owners only**

		Base compensation		Total non-base compensation		Total compensation (includes owners and non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Regina	2004-2008	\$69,902	\$70,400	\$4,875	\$3,250	\$74,777	\$77,000	\$62,505	\$85,150	36
	1999-2003	\$113,460	\$88,750	\$8,960	\$5,000	\$122,420	\$99,850			18
	1994-1998	\$106,791	\$96,000	\$28,272	\$10,000	\$135,064	\$110,000	\$95,000	\$164,800	21
	1989-1993	\$119,432	\$115,000	\$26,423	\$6,087	\$145,855	\$120,000	\$103,000	\$163,600	21
	1984-1988	\$127,283	\$119,500	\$5,371	\$0	\$132,654	\$128,855			10
	1974-1978	\$133,600	\$140,000	\$2,800	\$0	\$136,400	\$140,000			5
Saskatoon	2004-2008	\$74,240	\$66,500	\$5,823	\$3,317	\$80,063	\$71,916	\$62,000	\$90,000	46
	1999-2003	\$102,642	\$102,000	\$10,527	\$6,650	\$113,169	\$107,000	\$81,000	\$127,200	23
	1994-1998	\$113,524	\$106,000	\$38,985	\$13,250	\$152,509	\$119,000			14
	1989-1993	\$125,387	\$136,000	\$48,410	\$20,000	\$173,797	\$163,000			17
	1984-1988	\$117,519	\$118,000	\$35,015	\$7,000	\$152,535	\$122,000			14
	1979-1983	\$143,667	\$135,000	\$70,556	\$13,200	\$214,222	\$160,000			9
Other	2004-2008	\$80,566	\$65,333	\$7,321	\$4,000	\$87,887	\$68,500			19
	1999-2003	\$143,125	\$100,000	\$21,366	\$16,500	\$164,491	\$117,500			8
	1994-1998	\$91,000	\$89,436	\$109,763	\$0	\$200,763	\$89,436			7
	1989-1993	\$110,852	\$93,000	\$6,916	\$5,400	\$117,768	\$111,000			9
	1979-1983	\$103,885	\$109,000	\$1,417	\$0	\$105,301	\$110,250		\$125,000	6

## Compensation by Years of Service in Organization

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Less than one year	27	\$125,770	\$102,000	\$80,000	\$156,400
1	24	\$114,015	\$98,000	\$73,925	\$147,500
2	32	\$99,124	\$93,500	\$73,600	\$120,500
3	27	\$99,155	\$71,000	\$55,900	\$110,400
4	23	\$89,889	\$87,000	\$65,010	\$113,000
5	25	\$108,501	\$95,400	\$68,700	\$120,000
6-9	60	\$138,823	\$105,300	\$80,140	\$134,921
10-14	61	\$157,208	\$126,000	\$100,435	\$180,000
15-19	23	\$140,487	\$135,000	\$96,000	\$166,000
20-24	18	\$196,726	\$146,500	.	.
25+	20	\$244,540	\$218,638	\$152,000	\$287,500
Total	340	\$136,304	\$106,250	\$80,000	\$156,200

## 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	\$174,525	\$70,000	\$130,962	\$94,330	\$125,770	\$102,000
1	\$69,113	\$57,500	\$82,189	\$76,500	\$114,015	\$98,000
2	\$128,359	\$80,760	\$103,711	\$85,300	\$99,124	\$93,500
3	\$87,692	\$62,900	\$77,418	\$64,500	\$99,155	\$71,000
4	\$92,151	\$62,014	\$97,873	\$76,283	\$89,889	\$87,000
5	\$98,825	\$79,800	\$113,689	\$79,750	\$108,501	\$95,400
6-9	\$134,472	\$85,000	\$139,081	\$92,000	\$138,823	\$105,300
10-14	\$112,689	\$99,125	\$153,128	\$127,000	\$157,208	\$126,000
15-19	\$128,440	\$104,950	\$154,028	\$112,250	\$140,487	\$135,000
20-24	\$156,707	\$163,000	\$199,641	\$126,000	\$196,726	\$146,500
25+	\$206,858	\$155,000	\$235,879	\$183,000	\$244,540	\$218,638
Total	\$129,053	\$89,000	\$135,092	\$95,017	\$136,304	\$106,250

**Non-owners only (2009)**

	Base compensation		Total non-base compensation		Total compensation (includes owners and non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Less than one year	\$104,955	\$85,349	\$20,089	\$5,000	\$125,045	\$96,625	\$80,000	\$156,400	26
1	\$100,592	\$92,000	\$9,607	\$3,664	\$110,199	\$95,500	\$71,650	\$129,500	22
2	\$90,154	\$90,000	\$9,264	\$5,000	\$99,418	\$97,000	\$72,000	\$121,000	31
3	\$78,743	\$65,000	\$5,624	\$2,500	\$84,367	\$67,300	\$55,900	\$101,884	25
4	\$80,174	\$83,000	\$8,228	\$5,500	\$88,402	\$87,000	\$65,010	\$108,900	21
5	\$94,759	\$81,200	\$11,388	\$6,450	\$106,147	\$92,700	\$67,550	\$115,000	24
6-9	\$97,621	\$92,000	\$37,806	\$6,000	\$135,427	\$102,500	\$80,000	\$125,000	57
10-14	\$124,126	\$105,500	\$27,996	\$7,500	\$152,122	\$115,138	\$96,000	\$176,000	50
15-19	\$122,299	\$111,500	\$12,838	\$2,050	\$135,136	\$117,500	.	.	18
20-24	\$125,554	\$131,500	\$50,665	\$6,250	\$176,219	\$140,000	.	.	14
25+	\$145,027	\$139,500	\$21,829	\$20,900	\$166,856	\$157,900	.	.	8

**Compensation by Years of Work Experience**

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Three to four Years	26	\$59,990	\$57,850	\$53,800	\$65,333
Five to Nine Years	80	\$87,626	\$82,650	\$68,600	\$99,914
Ten to Fourteen Years	59	\$139,280	\$109,342	\$90,000	\$156,400
Fifteen to Nineteen Years	45	\$157,912	\$120,000	\$99,000	\$174,280
Twenty to Twenty Four Years	51	\$150,426	\$140,751	\$103,000	\$176,500
Over Twenty Five Years	79	\$187,067	\$143,000	\$103,000	\$233,000
Total	340	\$136,304	\$106,250	\$80,000	\$156,200

**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	\$49,144	\$49,440	\$55,587	\$53,300	\$59,990	\$57,850
Five to Nine Years	\$83,040	\$59,200	\$78,507	\$73,500	\$87,626	\$82,650
Ten to Fourteen Years	\$104,883	\$84,000	\$110,997	\$94,000	\$139,280	\$109,342
Fifteen to Nineteen Years	\$142,353	\$103,572	\$140,539	\$105,900	\$157,912	\$120,000
Twenty to Twenty Four Years	\$126,238	\$114,500	\$188,902	\$138,000	\$150,426	\$140,751
Over Twenty Five Years	\$186,479	\$125,000	\$187,995	\$136,450	\$187,067	\$143,000
Total	\$129,053	\$89,000	\$135,092	\$95,017	\$136,304	\$106,250

**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	\$56,994	\$55,000	\$2,996	\$2,050	\$59,990	\$57,850	\$53,800	\$65,333	26
Five to Nine Years	\$80,672	\$75,000	\$6,392	\$4,300	\$87,064	\$82,300	\$68,500	\$99,828	79
Ten to Fourteen Years	\$115,289	\$100,000	\$20,012	\$9,120	\$135,301	\$106,500	\$88,200	\$150,000	49
Fifteen to Nineteen Years	\$110,315	\$105,000	\$35,045	\$7,000	\$145,360	\$111,808	\$96,000	\$164,800	39
Twenty to Twenty Four Years	\$118,057	\$115,000	\$28,768	\$8,328	\$146,825	\$131,642	\$100,435	\$168,201	45
Over Twenty Five Years	\$128,176	\$121,500	\$35,389	\$6,000	\$163,565	\$134,000	\$100,000	\$180,000	58

**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	54	\$72,103	\$65,105	\$55,800	\$80,000
3 to 4 Years	38	\$82,568	\$81,300	\$69,000	\$90,000
Five to Nine Years	58	\$120,421	\$105,000	\$87,100	\$129,000
Ten to Fourteen Years	46	\$165,874	\$124,000	\$95,000	\$180,000
Fifteen to Nineteen Years	62	\$156,938	\$139,250	\$110,000	\$172,800
Twenty to Twenty Four Years	33	\$157,483	\$126,710	\$100,435	\$176,500
Over Twenty Five Years	49	\$199,401	\$150,000	\$103,000	\$268,000
Total	340	\$136,304	\$106,250	\$80,000	\$156,200

**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	\$51,062	\$51,000	\$58,369	\$56,000	\$72,103	\$65,105
3 to 4 Years	\$65,806	\$64,750	\$70,861	\$67,426	\$82,568	\$81,300
Five to Nine Years	\$112,600	\$80,760	\$108,882	\$95,500	\$120,421	\$105,000
Ten to Fourteen Years	\$126,075	\$100,000	\$126,223	\$99,525	\$165,874	\$124,000
Fifteen to Nineteen Years	\$142,889	\$112,000	\$176,632	\$127,000	\$156,938	\$139,250
Twenty to Twenty Four Years	\$177,835	\$124,000	\$189,570	\$150,000	\$157,483	\$126,710
Over Twenty Five Years	\$190,478	\$130,500	\$199,943	\$165,000	\$199,401	\$150,000
Total	\$129,053	\$89,000	\$135,092	\$95,017	\$136,304	\$106,250

**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	\$66,813	\$61,000	\$4,159	\$2,500	\$70,972	\$65,010	\$55,800	\$78,000	53
3 to 4 Years	\$76,745	\$76,000	\$5,823	\$4,000	\$82,568	\$81,300	\$69,000	\$90,000	38
Five to Nine Years	\$107,289	\$92,400	\$11,311	\$7,431	\$118,600	\$102,500	\$86,000	\$120,000	51
Ten to Fourteen Years	\$114,330	\$102,000	\$41,444	\$7,000	\$155,774	\$113,000	\$92,094	\$175,700	39
Fifteen to Nineteen Years	\$117,450	\$115,000	\$33,886	\$15,000	\$151,336	\$131,747	\$104,241	\$168,201	55
Twenty to Twenty Four Years	\$125,369	\$120,000	\$20,101	\$4,000	\$145,470	\$126,000	\$96,833	\$166,000	27
Over Twenty Five Years	\$130,923	\$125,000	\$37,453	\$8,000	\$168,376	\$140,000	\$100,000	\$179,000	33

## Compensation by Area of Practice

Compensation is highest for members in Industry (\$162,428), followed by Professional Services (\$129,859), Education (\$116,122), Government (\$112,023) and Not for profit (\$91,729).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Industry	117	\$162,428	\$123,000	\$95,000	\$177,000
Professional services firm	139	\$129,859	\$90,000	\$66,000	\$150,000
Education	20	\$116,122	\$108,250	\$96,500	\$133,654
Crown Corporation or Public Service	54	\$112,023	\$102,455	\$85,000	\$120,000
Not for profit	10	\$91,729	\$88,549	.	.
Total	340	\$136,304	\$106,250	\$80,000	\$156,200

## 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	\$168,985	\$107,648	\$167,293	\$127,000	\$162,428	\$123,000
Professional services firm	\$121,972	\$80,400	\$130,519	\$82,200	\$129,859	\$90,000
Education	\$78,722	\$75,000	\$95,938	\$87,500	\$116,122	\$108,250
Crown Corporation or Public Service	\$93,902	\$82,228	\$93,081	\$84,000	\$112,023	\$102,455
Not for profit	\$85,091	\$78,873	\$168,444	\$92,793	\$91,729	\$88,549
Total	\$129,053	\$89,000	\$135,092	\$95,017	\$136,304	\$106,250

## 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	\$118,197	\$104,000	\$41,388	\$15,000	\$159,585	\$121,000	\$95,000	\$176,750	112
Professional services firm	\$83,556	\$68,000	\$13,124	\$3,850	\$96,680	\$75,892	\$62,417	\$106,967	100

**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 (\$126,437) than those working in other areas of professional services (\$173,996). Compensation is lower among members providing services predominantly to internal (\$129,226) than to those predominantly providing services to external clients (\$146,815).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Predominantly Accounting, Auditing And Tax	129	\$126,437	\$90,000	\$66,000	\$145,000
Predominantly Other Types Of Services.	10	\$173,996	\$158,000	.	.
Total	139	\$129,859	\$90,000	\$66,000	\$150,000

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Predominantly To External Clients	134	\$129,226	\$90,000	\$66,000	\$150,000
Predominantly To Internal Clients	5	\$146,815	\$102,000	.	.
Total	139	\$129,859	\$90,000	\$66,000	\$150,000

**Business/Industry**

Compensation is highest for members working in Retail/Wholesale (\$232,076) and Mining (\$212,326).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Retail, Wholesale	9	\$232,076	\$154,000	.	.
Mining	29	\$212,326	\$129,000	\$100,000	\$293,000
Manufacturing	14	\$164,460	\$168,200	.	.
Real Estate and Building Management	5	\$152,385	\$120,000	.	.
Financial Services	25	\$144,131	\$107,500	\$82,300	\$190,500
Agriculture, Forestry Or Fisheries	12	\$131,113	\$116,000	.	.
Other	6	\$121,750	\$120,500	.	.
Total	117	\$162,428	\$123,000	\$95,000	\$177,000

**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
Real Estate and Building Management	.	.	.	.	\$152,385	\$120,000
Retail, Wholesale	\$183,082	\$152,000	\$199,548	\$139,000	\$232,076	\$154,000
Mining	\$188,034	\$162,150	\$196,779	\$149,950	\$212,326	\$129,000
Manufacturing	\$123,582	\$103,622	\$210,885	\$148,286	\$164,460	\$168,200
Financial Services	\$166,817	\$101,500	\$136,376	\$113,901	\$144,131	\$107,500
Agriculture, Forestry or Fisheries	\$172,819	\$104,950	\$119,409	\$128,000	\$131,113	\$116,000
Holding, Conglomerate	.	.	\$113,000	\$113,000	.	.
Other	\$87,148	\$87,148	\$257,721	\$105,000	\$121,750	\$120,500
Total	\$173,072	\$113,000	\$167,995	\$128,000	\$162,428	\$123,000

**Public Service**

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Crown corporation	23	\$121,231	\$109,342	\$87,100	\$156,400
Hospital, library, health organization or social services organization	6	\$120,773	\$113,500	.	.
Municipal, provincial, federal government or one of their agencies	20	\$105,572	\$96,417	\$80,000	\$110,500
Total	54	\$112,023	\$102,455	\$85,000	\$120,000

**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
Crown corporation	\$92,594	\$83,000	\$94,188	\$86,000	\$121,231	\$109,342
Hospital, library, health organization or social services organization	\$101,108	\$82,275	\$120,171	\$84,946	\$120,773	\$113,500
Municipal, provincial, federal government or one of their agencies	\$96,564	\$81,228	\$81,329	\$84,000	\$105,572	\$96,417
Total	\$93,902	\$82,228	\$93,081	\$84,000	\$112,023	\$102,455

**Education**

	Count	Mean	Median	Percentile 25	Percentile 75
University	9	\$119,647	\$120,000	.	.
Total	20	\$116,122	\$108,250	\$96,500	\$133,654

**Not-for-Profit**

	Count	Mean	Median	Percentile 25	Percentile 75
Total	10	\$91,729	\$88,549	.	.

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

		Total compensation (includes owners and non-owners)				
		Mean	Median	Percentile 25	Percentile 75	Count
Regina	Professional services firm	\$121,134	\$85,000	\$66,000	\$140,000	41
	Industry	\$161,088	\$111,104	\$88,000	\$185,250	40
	Government, Education and other	\$108,488	\$101,422	\$85,000	\$120,000	50
Saskatoon	Professional services firm	\$123,595	\$80,050	\$66,000	\$133,374	52
	Industry	\$159,443	\$126,600	\$100,000	\$176,500	62
	Government, Education and other	\$106,028	\$104,500	\$82,108	\$120,000	24
Other	Professional services firm	\$144,716	\$128,000	\$68,200	\$180,000	46
	Industry	\$178,344	\$105,000	.	.	15
	Government, Education and other	\$131,984	\$118,250	.	.	10

**Non-owners only**

		Base compensation		Total non-base compensation		Total compensation (non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Regina	Professional services firm	\$86,020	\$71,750	\$8,364	\$3,250	\$94,384	\$78,900	\$60,000	\$101,400	28
	Industry	\$109,918	\$95,000	\$40,961	\$16,246	\$150,879	\$110,400	\$88,100	\$177,000	37
	Government, Education and other	\$105,140	\$96,617	\$3,348	\$0	\$108,488	\$101,422	\$85,000	\$120,000	50
Saskatoon	Professional services firm	\$76,182	\$68,000	\$17,905	\$4,000	\$94,087	\$74,000	\$65,000	\$107,000	45
	Industry	\$123,510	\$112,763	\$36,754	\$16,700	\$160,264	\$126,600	\$99,914	\$177,750	60
	Government, Education and other	\$100,173	\$95,500	\$5,855	\$0	\$106,028	\$104,500	\$82,108	\$120,000	24
Other	Professional services firm	\$93,291	\$66,500	\$10,093	\$3,100	\$103,384	\$74,175	\$61,833	\$116,000	27
	Industry	\$117,369	\$93,000	\$60,974	\$7,431	\$178,344	\$105,000	.	.	15

Government, Education and other	\$129,824	\$118,250	\$2,160	\$0	\$131,984	\$118,250	.	.	10
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## 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
Regina	Professional services firm	2004-2008	18	\$67,402	\$65,505	\$57,500	\$73,392
		1999-2003	8	\$145,225	\$101,400		
	Industry	2004-2008	10	\$86,570	\$85,750		
		1999-2003	5	\$113,460	\$107,500		
		1994-1998	9	\$163,487	\$111,808		
		1989-1993	9	\$225,869	\$174,280		
	Government, Education and other	2004-2008	8	\$76,629	\$77,100		
		1999-2003	8	\$108,182	\$94,800		
		1994-1998	11	\$108,814	\$97,114		
		1989-1993	12	\$113,928	\$109,500		
		1984-1988	7	\$119,976	\$108,000		
	Saskatoon	Professional services firm	2004-2008	29	\$70,738		
1999-2003			7	\$134,800	\$107,000		
1994-1998			5	\$185,900	\$135,500		
1989-1993			5	\$162,798	\$135,000		
Industry		2004-2008	15	\$98,168	\$91,250		
		1999-2003	10	\$135,722	\$125,100		
		1994-1998	8	\$183,078	\$148,000		
		1989-1993	13	\$168,130	\$147,758		
		1984-1988	7	\$192,683	\$176,500		
		1979-1983	5	\$261,640	\$160,000		
		1999-2003	7	\$88,867	\$81,000		
		1984-1988	5	\$109,255	\$114,277		
Other	Professional services firm	2004-2008	17	\$89,039	\$68,200		
		1999-2003	9	\$134,200	\$130,000		
		1994-1998	5	\$114,016	\$104,000		
	1989-1993	6	\$170,851	\$177,500			
	Industry	1989-1993	5	\$106,681	\$111,000		

**Non-Owners Only – Regina**

		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	\$63,565	\$60,500	\$3,837	\$2,750	\$67,402	\$65,505			18
	Industry	\$76,770	\$75,250	\$9,800	\$10,250	\$86,570	\$85,750			10
	Government, Education and other	\$75,575	\$76,500	\$1,054	\$0	\$76,629	\$77,100			8
1999-2003	Professional services firm	\$133,233	\$87,500	\$7,067	\$3,100	\$140,300	\$96,100			6
	Government, Education and other	\$104,635	\$90,250	\$3,548	\$0	\$108,182	\$94,800			8
1994-1998	Industry	\$109,285	\$95,562	\$54,202	\$20,000	\$163,487	\$111,808			9
	Government, Education and other	\$102,642	\$96,400	\$6,173	\$714	\$108,814	\$97,114			11
1989-1993	Industry	\$135,202	\$145,000	\$57,650	\$23,875	\$192,852	\$168,940			8
	Government, Education and other	\$110,537	\$103,500	\$3,391	\$0	\$113,928	\$109,500			12
1984-1988	Government, Education and other	\$118,833	\$108,000	\$1,143	\$0	\$119,976	\$108,000			7

**Non-owners only – Saskatoon**

		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	\$67,475	\$65,000	\$3,263	\$2,900	\$70,738	\$67,000	\$57,500	\$73,392	29
	Industry	\$86,619	\$85,484	\$11,549	\$9,500	\$98,168	\$91,250			15
1999-2003	Professional services firm	\$95,794	\$96,000	\$8,140	\$6,500	\$103,934	\$102,500			6
	Industry	\$119,153	\$108,763	\$16,569	\$19,100	\$135,722	\$125,100			10
	Government, Education and other	\$84,926	\$75,200	\$3,940	\$0	\$88,867	\$81,000			7
1994-1998	Industry	\$121,667	\$126,667	\$61,411	\$24,812	\$183,078	\$148,000			8
1989-1993	Industry	\$131,577	\$136,000	\$42,610	\$20,000	\$174,187	\$156,000			11
1984-1988	Industry	\$128,595	\$143,500	\$64,087	\$15,000	\$192,683	\$176,500			7
	Government, Education and other	\$103,400	\$106,000	\$5,855	\$0	\$109,255	\$114,277			5
1979-1983	Industry	\$196,000	\$160,000	\$65,640	\$13,200	\$261,640	\$160,000			5

**Non-owners only – Other Saskatchewan**

		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	\$79,110	\$64,000	\$7,244	\$3,550	\$86,354	\$66,767			16
1989-1993	Industry	\$95,312	\$93,000	\$11,368	\$12,842	\$106,681	\$111,000			5

## Compensation by Size of Company

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
1	5	\$101,640	\$109,200	.	.
3-5	6	\$132,569	\$105,000	.	.
6-9	6	\$138,779	\$107,250	.	.
10-24	14	\$193,700	\$145,800	.	.
25-49	10	\$93,093	\$89,716	.	.
50-99	43	\$138,999	\$104,000	\$86,000	\$190,500
100-249	22	\$131,128	\$128,321	\$105,000	\$163,600
250-499	19	\$153,487	\$120,000	.	.
500-999	16	\$152,057	\$113,904	.	.
1000+	136	\$135,929	\$99,942	\$77,804	\$148,450
Total	278	\$138,889	\$109,271	\$82,000	\$159,200

## Non-owners only

	Base compensation		Total non-base compensation		Total compensation (non-owners)				Count
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
6-9	\$116,783	\$85,000	\$17,752	\$6,650	\$134,534	\$85,000	.	.	5
10-24	\$132,864	\$99,457	\$19,079	\$14,500	\$151,943	\$125,638	.	.	8
25-49	\$86,730	\$78,152	\$6,363	\$4,000	\$93,093	\$89,716	.	.	10
50-99	\$100,545	\$95,000	\$22,643	\$5,500	\$123,188	\$97,200	\$82,300	\$156,000	35
100-249	\$117,381	\$118,800	\$14,039	\$12,842	\$131,420	\$131,642	\$105,000	\$163,600	21
250-499	\$127,567	\$110,526	\$25,919	\$6,000	\$153,487	\$120,000	.	.	19
500-999	\$114,305	\$96,000	\$27,889	\$2,000	\$142,194	\$111,808	.	.	15
1000 OR MORE	\$100,421	\$88,000	\$24,355	\$5,000	\$124,776	\$94,500	\$72,698	\$135,500	123
Total	\$105,683	\$95,000	\$22,079	\$5,500	\$127,762	\$104,000	\$80,400	\$145,500	240

## Compensation by Job Title

On average members with the following titles had the highest compensation: Vice President (\$230,786), President/CEO (\$230,673, CA Firm Partner (\$225,946) and Other Business Partner Owner (\$211,860).

	Count	Mean	Median	Percentile 25	Percentile 75
Vice President	7	\$230,786	\$126,000	.	.
President/CEO	7	\$230,673	\$193,000	.	.
CA Firm Partner	27	\$225,946	\$180,000	\$142,000	\$275,000
Other Business Partner/Owner	8	\$211,860	\$162,314	.	.
Sole Practitioner	9	\$190,833	\$135,000	.	.
Principal	6	\$172,783	\$140,250	.	.
Chief Financial Officer (CFO)	40	\$172,192	\$163,300	\$131,321	\$194,253
Controller/Comptroller	25	\$149,401	\$99,828	\$86,000	\$125,000
Other Executive Management	6	\$140,733	\$143,450	.	.
Assistant Vice President	6	\$132,313	\$97,900	.	.
Director	24	\$131,081	\$105,000	\$98,800	\$123,855
Supervisor	5	\$107,800	\$111,000	.	.
Senior Manager	21	\$104,228	\$98,000	\$85,000	\$116,000
Manager	51	\$97,415	\$81,000	\$67,000	\$106,933
Other	6	\$96,766	\$92,200	.	.
Internal Auditor	8	\$87,518	\$80,700	.	.
Analyst	13	\$87,463	\$84,000	.	.
Senior Auditor/Accountant	38	\$87,123	\$66,650	\$55,900	\$90,000
Auditor/Accountant	7	\$76,822	\$80,500	.	.
Associate/Assistant Manager	5	\$75,972	\$73,392	.	.
Total	340	\$136,304	\$106,250	\$80,000	\$156,200

### 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
Vice President	\$136,190	\$120,000	\$94,596	\$18,000	\$230,786	\$126,000	.	.	7
President/CEO	\$164,071	\$164,000	\$66,602	\$15,000	\$230,673	\$193,000	.	.	7
Principal	\$159,000	\$122,500	\$13,783	\$2,600	\$172,783	\$140,250	.	.	6
Chief Financial Officer (CFO)	\$145,577	\$141,154	\$26,614	\$14,640	\$172,192	\$163,300	\$131,321	\$194,253	40
Controller/Comptroller	\$108,586	\$93,000	\$40,814	\$6,000	\$149,401	\$99,828	\$86,000	\$125,000	25
Other Executive Management	\$128,833	\$131,500	\$11,900	\$1,000	\$140,733	\$143,450	.	.	6
Assistant Vice President	\$124,180	\$89,500	\$8,133	\$8,400	\$132,313	\$97,900	.	.	6

## CA Profession Compensation Survey

## Saskatchewan

Director	\$110,371	\$104,500	\$20,709	\$0	\$131,081	\$105,000	\$98,800	\$123,855	24
Supervisor	\$89,480	\$92,400	\$18,320	\$20,000	\$107,800	\$111,000	.	.	5
Senior Manager	\$94,777	\$95,000	\$9,451	\$6,000	\$104,228	\$98,000	\$85,000	\$116,000	21
Manager	\$81,937	\$73,043	\$15,478	\$5,000	\$97,415	\$81,000	\$67,000	\$106,933	51
Internal Auditor	\$80,939	\$76,000	\$6,579	\$7,170	\$87,518	\$80,700	.	.	8
Analyst	\$81,380	\$80,400	\$6,083	\$1,763	\$87,463	\$84,000	.	.	13
Senior Auditor/Accountant	\$81,097	\$65,000	\$6,026	\$2,370	\$87,123	\$66,650	\$55,900	\$90,000	38
Auditor/Accountant	\$66,890	\$70,800	\$9,932	\$5,500	\$76,822	\$80,500	.	.	7
Associate/Assistant Manager	\$65,246	\$65,000	\$10,726	\$9,250	\$75,972	\$73,392	.	.	5
Other	\$88,167	\$85,500	\$8,599	\$1,098	\$96,766	\$92,200	.	.	6

## Compensation by Job Title and CMA/CA

		Total compensation (includes owners and non-owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
Regina	Chief Financial Officer (CFO)	15	\$184,330	\$166,000	.	.
	Controller/Comptroller	7	\$120,215	\$110,400	.	.
	Director	11	\$120,391	\$104,000	.	.
	Senior Manager	7	\$99,743	\$87,500	.	.
	Manager	23	\$90,623	\$85,300	\$70,000	\$106,933
	Senior Auditor/Accountant	11	\$66,782	\$60,000	.	.
	Analyst	8	\$79,065	\$78,000	.	.
	Sole Practitioner	6	\$172,083	\$93,873	.	.
	CA Firm Partner	6	\$164,167	\$162,500	.	.
Saskatoon	Chief Financial Officer (CFO)	21	\$171,370	\$163,000	\$120,000	\$194,506
	Vice President	5	\$210,800	\$126,000	.	.
	Controller/Comptroller	10	\$108,037	\$99,414	.	.
	Director	10	\$151,570	\$106,000	.	.
	Senior Manager	11	\$108,326	\$104,500	.	.
	Manager	19	\$110,511	\$81,000	.	.
	Senior Auditor/Accountant	15	\$78,976	\$67,300	.	.
	Controller/Comptroller	8	\$226,643	\$97,500	.	.
Other	Manager	9	\$87,126	\$68,200	.	.
	Senior Auditor/Accountant	12	\$115,953	\$83,167	.	.
	CA Firm Partner	17	\$199,150	\$175,000	.	.

### Non-owners only

		Base compensation		Total non-base compensation		Total compensation (non-owners)				Count
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
Regina	Chief Financial Officer (CFO)	\$146,753	\$150,000	\$37,577	\$14,000	\$184,330	\$166,000	.	.	15
	Controller/Comptroller	\$106,923	\$95,562	\$13,292	\$10,000	\$120,215	\$110,400	.	.	7
	Director	\$112,025	\$102,500	\$8,366	\$0	\$120,391	\$104,000	.	.	11
	Senior Manager	\$89,429	\$85,000	\$10,314	\$4,000	\$99,743	\$87,500	.	.	7
	Manager	\$83,026	\$80,000	\$7,596	\$5,300	\$90,623	\$85,300	\$70,000	\$106,933	23
	Senior Auditor/Accountant	\$63,200	\$60,000	\$3,582	\$1,200	\$66,782	\$60,000	.	.	11
	Analyst	\$75,618	\$75,000	\$3,448	\$882	\$79,065	\$78,000	.	.	8

## CA Profession Compensation Survey

## Saskatchewan

Saskatoon	Chief Financial Officer (CFO)	\$148,128	\$140,000	\$23,242	\$18,000	\$171,370	\$163,000	\$120,000	\$194,506	21
	Vice President	\$131,667	\$120,000	\$79,133	\$18,000	\$210,800	\$126,000	.	.	5
	Controller/Comptroller	\$97,880	\$86,000	\$10,157	\$11,034	\$108,037	\$99,414	.	.	10
	Director	\$111,070	\$106,000	\$40,500	\$2,500	\$151,570	\$106,000	.	.	10
	Senior Manager	\$100,302	\$98,913	\$8,025	\$6,500	\$108,326	\$104,500	.	.	11
	Manager	\$79,930	\$71,285	\$30,581	\$5,000	\$110,511	\$81,000	.	.	19
	Senior Auditor/Accountant	\$74,544	\$65,000	\$4,432	\$2,300	\$78,976	\$67,300	.	.	15
Other	Controller/Comptroller	\$123,425	\$94,500	\$103,218	\$5,700	\$226,643	\$97,500	.	.	8
	Manager	\$83,392	\$63,000	\$3,734	\$3,100	\$87,126	\$68,200	.	.	9
	Senior Auditor/Accountant	\$105,694	\$72,667	\$10,258	\$3,220	\$115,953	\$83,167	.	.	12

## Compensation by Title of Person Reporting To

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Other Executive Management	6	\$194,435	\$123,000	.	.
President/CEO	51	\$170,793	\$153,000	\$114,277	\$190,500
Senior Vice President	5	\$158,505	\$180,000	.	.
Other	6	\$150,687	\$113,000	.	.
Chair/Board Of Directors	12	\$148,306	\$129,250	.	.
Vice President	21	\$145,496	\$107,500	\$95,000	\$163,000
Senior Director	8	\$128,617	\$102,000	.	.
Chief Financial Officer (CFO)	26	\$116,223	\$106,000	\$97,000	\$140,751
Controller/Comptroller	10	\$101,219	\$97,950	.	.
Partner/Owner	72	\$97,528	\$84,000	\$65,505	\$112,857
Director	19	\$94,671	\$92,094	.	.
Manager	22	\$93,332	\$83,250	\$69,200	\$91,250
Senior Manager	16	\$83,189	\$61,637	.	.
Principal	5	\$75,685	\$79,800	.	.
Total	296	\$124,427	\$101,942	\$78,503	\$141,954

### Compensation by Number of Direct Reports

	Count	Mean	Median	Percentile 25	Percentile 75
None	101	\$94,890	\$80,500	\$65,200	\$105,600
1	24	\$134,881	\$107,317	\$83,608	\$151,650
2	28	\$136,042	\$105,000	\$90,000	\$164,000
3	40	\$153,934	\$105,250	\$84,150	\$163,000
4	36	\$161,656	\$121,000	\$98,500	\$192,562
5	35	\$130,875	\$115,000	\$81,000	\$164,800
6-9	42	\$173,207	\$128,821	\$107,500	\$180,000
10-14	21	\$136,021	\$131,000	\$98,000	\$168,201
20-24	7	\$215,543	\$154,000	.	.
Total	340	\$136,304	\$106,250	\$80,000	\$156,200

### Compensation by Number of Indirect Reports

	Count	Mean	Median	Percentile 25	Percentile 75
None	100	\$94,831	\$80,400	\$65,000	\$105,800
1	19	\$140,113	\$127,200	.	.
2	13	\$131,751	\$105,000	.	.
3	22	\$124,664	\$98,705	\$66,000	\$114,277
4	24	\$137,340	\$106,700	\$86,550	\$162,500
5	16	\$92,554	\$85,500	.	.
6-9	46	\$149,478	\$118,151	\$95,500	\$151,000
10-14	40	\$142,598	\$128,355	\$96,600	\$173,900
15-19	14	\$248,853	\$123,000	.	.
20-24	11	\$190,435	\$154,000	.	.
25+	35	\$194,490	\$164,800	\$126,000	\$247,500
Total	340	\$136,304	\$106,250	\$80,000	\$156,200

## 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: Taxation (\$145,045), Financial Statement Review (\$133,283), Financial Statement Compilation (\$125,329) and Financial Accounting (\$124,858).

	Count	Mean	Median	Percentile 25	Percentile 75
Taxation	56	\$145,045	\$129,750	\$76,360	\$180,000
Financial statement review	34	\$133,283	\$97,120	\$66,000	\$142,000
Financial statement compilation	52	\$125,329	\$109,457	\$68,500	\$151,500
Financial accounting	20	\$124,858	\$81,923	\$64,005	\$141,250
Financial statement audit	66	\$108,615	\$71,916	\$61,833	\$109,714
Performance measurement	7	\$107,729	\$97,200	.	.
Other business advisory or consulting services	9	\$94,106	\$63,750	.	.
Control and risk management	7	\$92,293	\$71,000	.	.

**Non-owners only**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Other business advisory or consulting services	\$95,336	\$63,000	\$7,265	\$3,000	\$102,601	\$63,750	.	.	7
Taxation	\$86,274	\$80,000	\$11,145	\$5,300	\$97,418	\$85,300	\$63,750	\$119,802	31
Performance measurement	\$86,267	\$82,000	\$9,417	\$5,650	\$95,683	\$91,250	.	.	6
Financial statement compilation	\$81,858	\$68,000	\$11,998	\$5,000	\$93,856	\$74,175	\$61,833	\$116,000	31
Control and risk management	\$85,863	\$70,000	\$6,429	\$1,000	\$92,293	\$71,000	.	.	7
Financial statement review	\$82,505	\$65,000	\$8,651	\$3,150	\$91,156	\$73,653	\$61,833	\$104,241	22
Financial accounting	\$74,126	\$69,772	\$10,560	\$3,833	\$84,686	\$73,054	.	.	14
Financial statement audit	\$75,019	\$65,000	\$6,161	\$3,050	\$81,180	\$68,150	\$60,000	\$93,600	56

**Members In industry**

For members in industries the activities of the top earners included: Strategy Development and Planning (\$171,245), New Business Development (\$170,517), Human Resources (\$160,087) and Corporate Finance (\$159,681).

	Count	Mean	Median	Percentile 25	Percentile 75
Strategy development and planning	26	\$171,245	\$162,500	\$121,000	\$180,000
New business development	12	\$170,517	\$167,100	.	.
Human resources	11	\$160,087	\$131,642	.	.
Corporate finance (Financing, M&A)	22	\$159,681	\$144,100	\$106,000	\$194,625
General management, administration	45	\$146,221	\$115,000	\$97,114	\$166,000
Management accounting/cost accounting	31	\$140,266	\$121,000	\$90,000	\$150,000
Taxation	9	\$134,135	\$125,000	.	.
Performance measurement	19	\$133,879	\$114,000	.	.
Information technology	8	\$132,701	\$120,750	.	.
Financial analysis	71	\$131,933	\$104,000	\$83,698	\$150,000
Financial accounting	68	\$123,274	\$106,250	\$85,399	\$133,975
Internal Control and Risk Management	39	\$118,951	\$100,800	\$81,120	\$123,000
Audit (Internal/Government)	27	\$114,536	\$97,114	\$78,000	\$120,000

**Non-owners only**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
New business development	\$143,227	\$135,000	\$31,427	\$23,000	\$174,655	\$175,000	.	.	11
Human resources	\$129,733	\$118,800	\$44,150	\$12,842	\$173,884	\$159,200	.	.	9
Strategy development and planning	\$137,806	\$143,500	\$35,289	\$15,633	\$173,095	\$165,000	\$121,000	\$180,000	25
Corporate finance (Financing, M&A)	\$131,168	\$116,000	\$30,164	\$14,000	\$161,332	\$159,200	\$106,000	\$194,625	21
General management, administration	\$125,526	\$105,000	\$23,030	\$8,369	\$148,555	\$114,638	\$97,114	\$168,201	42
Management accounting/cost accounting	\$109,150	\$100,500	\$31,626	\$12,120	\$140,775	\$120,500	\$90,000	\$150,000	30
Taxation	\$118,699	\$119,250	\$16,578	\$16,250	\$135,277	\$143,450	.	.	8
Performance measurement	\$107,298	\$97,000	\$27,075	\$7,000	\$134,372	\$113,817	.	.	18
Information technology	\$120,557	\$100,900	\$13,244	\$14,280	\$133,801	\$116,500	.	.	7
Financial analysis	\$109,706	\$95,000	\$22,143	\$8,000	\$131,849	\$100,000	\$83,698	\$150,000	69
Financial accounting	\$104,596	\$95,000	\$19,127	\$6,000	\$123,723	\$105,000	\$87,100	\$127,200	65
Internal Control and Risk Management	\$103,286	\$96,833	\$15,665	\$6,910	\$118,951	\$100,800	\$81,120	\$123,000	39
Audit (Internal/Government)	\$96,655	\$87,000	\$17,881	\$5,000	\$114,536	\$97,114	\$78,000	\$120,000	27

## 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 Personal Financial Planning/Wealth Management (\$215,282), Corporate Finance Advisory (\$208,080), Financial Statement Review (\$191,926) and Financial Statement Audit (\$186,042).

	CRM responsibility for all clients				
	Count	Mean	Median	Percentile 25	Percentile 75
Personal Financial Planning/Wealth Management	14	\$215,282	\$187,500	.	.
Corporate Finance Advisory (including M&A advisor Control and Risk Management)	5	\$208,080	\$145,800	.	.
Financial statement review	24	\$191,926	\$143,900	\$97,800	\$247,500
Financial statement audit	23	\$186,042	\$142,000	\$78,545	\$250,000
New Business Development	12	\$179,979	\$130,900	.	.
Financial statement compilation	27	\$177,221	\$135,000	\$78,545	\$200,000
Taxation	25	\$176,991	\$145,800	\$105,600	\$245,000
Financial accounting	22	\$171,362	\$138,500	\$78,545	\$250,000
Other Business Advisory, or Consulting services	17	\$169,688	\$135,000	.	.
Business valuation	8	\$152,175	\$140,400	.	.
Information Technology Consulting	5	\$137,880	\$145,800	.	.
Control and Risk Management	6	\$124,567	\$125,700	.	.
Investigative and Forensic Accounting	5	\$117,080	\$105,600	.	.
Performance Measurement	9	\$109,600	\$105,600	.	.

**Members not in professional service**

Members not in professional service who have overall responsibility for Law (\$235,082), Strategy Development and Planning (\$208,528) and Information Technology (\$198,521) are compensated the highest.

	Overall Responsibility				
	Count	Mean	Median	Percentile 25	Percentile 75
Law	7	\$235,082	\$194,506	.	.
Strategy Development and Planning	14	\$208,528	\$184,189	.	.
Information Technology	28	\$198,521	\$157,800	\$122,500	\$248,750
Human Resources	19	\$180,368	\$144,628	.	.
Management Accounting/Cost accounting	60	\$174,324	\$146,193	\$109,750	\$191,689
Corporate Finance (Financing, M&A)	48	\$171,601	\$160,500	\$120,000	\$195,312
Taxation	55	\$170,746	\$159,200	\$113,000	\$194,000
Financial Analysis	82	\$167,300	\$134,921	\$106,000	\$189,379
Performance Measurement	33	\$165,820	\$137,000	\$113,633	\$194,000
Internal Control and Risk Management	57	\$165,427	\$137,000	\$113,000	\$189,379
General Management, Administration	32	\$160,164	\$137,750	\$106,500	\$170,500
Financial Accounting	93	\$157,309	\$125,000	\$99,000	\$174,280
Audit (Internal/Government)	47	\$155,692	\$125,000	\$100,000	\$174,280
New Business Development	5	\$150,620	\$138,500	.	.
Teaching	6	\$135,667	\$121,500	.	.

## Compensation Governed by a Collective Bargaining Agreement

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Yes	16	\$100,727	\$83,858	.	.
No	280	\$125,782	\$102,750	\$79,689	\$145,250
Total	296	\$124,427	\$101,942	\$78,503	\$141,954

## 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	13	\$235,662	\$268,000	.	.
Certified Management Accountant or CMA	19	\$155,161	\$126,710	.	.
CIA or CA•CIA	12	\$120,746	\$105,921	.	.
Master of Taxation and/or Accounting	12	\$114,095	\$115,411	.	.
Other Masters Degree	5	\$107,389	\$90,000	.	.
Other	26	\$161,429	\$123,355	\$100,000	\$180,000
None	246	\$132,913	\$102,705	\$77,800	\$150,000

### Compensation by Board Experience

	Count	Mean	Median	Percentile 25	Percentile 75
A privately held company	21	\$220,602	\$223,000	\$129,500	\$285,000
A crown corporation	6	\$211,981	\$220,250	.	.
A government commission, agency or regulatory body	10	\$188,697	\$153,200	.	.
Were you a member of an audit committee in 2008?	38	\$177,388	\$158,200	\$103,000	\$218,750
An industry or trade association	14	\$142,863	\$135,071	.	.
A social or charitable organization	70	\$129,208	\$97,557	\$77,609	\$138,500
A religious institute	7	\$107,672	\$77,609	.	.
Other	10	\$220,563	\$176,500	.	.
Total	114	\$150,511	\$115,817	\$84,000	\$189,379

### Additional Compensation for work outside of Primary Job

Non-owners who received fee income related to services provided outside of primary job comprised a minority of members (11%).

	Count	%
Yes	34	11%
No	264	89%

	What amount of such fee income did you receive?
Count	34
Mean	\$13,646
Median	\$6,750
Percentile 25	\$1,600
Percentile 75	\$12,000

## Compensation by Age

	Count	Mean	Median	Percentile 25	Percentile 75
Under 35	117	\$89,256	\$80,000	\$66,000	\$100,000
35-44	121	\$149,115	\$118,000	\$95,000	\$168,201
45-54	66	\$172,715	\$137,600	\$104,000	\$194,000
55-64	31	\$192,179	\$154,000	\$100,000	\$270,000
Total	338	\$136,495	\$106,250	\$80,000	\$156,400

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

### Vacation

	Amount Of Vacation Given		Amount Of Vacation Taken	
	Count	%	Count	%
Less than 10 working days	4	1%	14	4%
10-14 working days	1	0%	41	12%
15-19 working days	82	24%	125	37%
20-24 working days	132	39%	78	23%
25-29 working days	59	17%	48	14%
30-34 working days	37	11%	21	6%
35+ working days	7	2%	6	2%
N/a	18	5%	7	2%

### Benefits

#### Professional Dues

93% of members have their professional fees paid entirely by their employer.

	Count	%
All	317	93%
Some	1	0%
None	21	6%
N/a	1	0%

#### Benefits Received (All Members)

	Count	%
Pension Benefits	231	68%
Medical (health and dental) benefits	303	89%
Stock or Stock Options Purchase Program	37	11%
Long Term Disability Insurance	267	79%
Life Insurance	254	75%
Out of Country Travel	119	35%
Parking	207	61%
Car Allowances	53	16%
Parental/Maternal/Caregiver Leave Top Ups	24	7%

Professional Membership dues other than CA	91	27%
Health/Fitness Club Memberships	88	26%
Credit Card Fees	13	4%
Other Significant Benefits	19	6%

### Benefits Received by Area of Work

	Professional services	Industry	Government
Pension Benefits	45%	77%	96%
Medical (health and dental) benefits	77%	99%	98%
Stock or Stock Options Purchase Program	1%	29%	0%
Long Term Disability Insurance	69%	82%	93%
Life Insurance	60%	87%	80%
Out of Country Travel	21%	50%	31%
Parking	64%	58%	70%
Car Allowances	14%	17%	17%
Parental/Maternal/Caregiver Leave Top Ups	7%	3%	15%
Professional Membership dues other than CA	22%	26%	37%
Health/Fitness Club Memberships	37%	20%	11%
Credit Card Fees	2%	9%	0%
Other Significant Benefits	2%	6%	17%

### Programs to Encourage Work/Life Balance

	Offered		Used	
	Count	%	Count	%
Flexible working hours	220	74%	149	68%
Sabbaticals	61	20%	4	7%
Compressed Work Weeks	93	31%	29	31%
Leaves for Personal Reasons	214	72%	65	30%
Employee Assistance Programs	216	72%	20	9%
Training Programs	249	84%	187	75%
Work from home	113	38%	59	52%
Other options to promote work/life balance	28	9%	19	68%