

CA Profession Compensation Survey 2011 – Quebec Report

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CA Profession Compensation Survey 2011– Québec

Table of Contents

Methodology.....	4
Note on Reporting of Results.....	4
Feedback on this Report.....	5
Report Structure.....	5
Employees vs. Owners.....	6
CMA/CA.....	6
Year Obtained CA.....	7
Years in Organization.....	8
Years As Owner.....	8
Years of Work Experience.....	9
Years of Post Qualification Experience.....	9
Area of Practice.....	10
Size of Company.....	13
Time worked in 2010.....	13
Billable hours per week.....	14
Billing rate.....	14
Job Title.....	15
Title of Direct Report.....	16
Number of Direct Reports.....	17
Number of Indirect Reports.....	17
Major Activities of Members.....	18
Compensation Governed by a Collective Bargaining Agreement.....	19
Professional Designations and Post Graduate Degrees.....	20
Importance of a CA and accounting designations.....	21
Age.....	21
Overall Compensation.....	22
Compensation of Owners.....	22
Compensation of Non-Owners.....	23
Compensation by CMA/CA.....	24
Compensation by Year Received CA.....	25
Compensation by Year Received CA & CMA/CA.....	26
Compensation by Years of Service in Organization.....	28
Compensation by Years as Owner.....	30
Compensation by Years of Work Experience.....	31
Compensation by Area of Practice.....	34
Compensation by Area of Practice and CMA/CA.....	40
Compensation by Area of Practice, CMA/CA and Year received CA.....	42
Compensation by Size of Company.....	47
Compensation by Job Title.....	49
Compensation by Job Title and CMA/CA.....	51

Compensation by Title of Person Reporting To.....	57
Compensation by Number of Direct Reports	58
Compensation by Number of Indirect Reports.....	58
Compensation by Major Activities of Members.....	59
Compensation Governed by a Collective Bargaining Agreement	62
Compensation by Designation/Post Graduate Degree held	62
Compensation by Board Experience.....	63
Additional Compensation for work outside of Primary Job	64
Compensation by Age	64
Vacation	65
Benefits	65
Programs to Encourage Work/Life Balance.....	66

Introduction

During the June 2011, 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 2011 – Summary Report

CA Compensation Survey October 2011 – BC and Territories

CA Compensation Survey October 2011 – Alberta

CA Compensation Survey October 2011 – Saskatchewan

CA Compensation Survey October 2011 – Manitoba

CA Compensation Survey October 2011 – Ontario

CA Compensation Survey October 2011 – Québec (this report)

CA Compensation Survey October 2011 – Atlantic Canada

CA Compensation Survey October 2011 – Bermuda, US and International

Methodology

For details on methodology please refer to the Summary Report

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.

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Section 1 : Respondent Profile

Employees vs. Owners

88% of Québec survey respondents worked for a business or organization, 9% were owners, either as a CA firm partner (5%), sole practitioner (2%) or owner/partner of a business (2%), and 2% were contract employees or consultants.

	2007		2009		2011	
	Count	%	Count	%	Count	%
Employee Of A Business/Organization	3,355	84%	3,031	87%	2,518	88%
CA Firm Partner	257	6%	174	5%	151	5%
Sole Practitioner	128	3%	98	3%	68	2%
Owner/Partner Of Business	125	3%	105	3%	58	2%
Contract Employee/Consultant	99	2%	72	2%	62	2%
Other	20	1%	18	1%	0	0%
Total	3,984	100%	3,498	100%	2,857	100%

CMA/CA

	Count	%
Montréal	1,868	53%
Ottawa - Gatineau *	702	20%
Québec	402	11%
Trois-Rivières	57	2%
Sherbrooke	54	2%
Saguenay	49	1%
Saint-Hyacinthe	28	1%
Granby	26	1%
Drummondville	23	1%
Rimouski	20	1%
Saint-Jean-sur-Richelieu	17	0%
Victoriaville	15	0%
Rouyn-Noranda	15	0%
Saint-Georges	14	0%
Joliette	14	0%
Alma	13	0%
Rivière-du-Lou	11	0%
Salaberry-de-Valleyfield	9	0%
Val-d'Or	8	0%
Thetford Mines	7	0%
Matane	6	0%
Baie-Comeau	5	0%
Sept-iles	5	0%

Dolbeau-Mistassini	3	0%
Shawinigan	3	0%
Sorel-Tracy	3	0%
Cowansville	2	0%
La Tuque	2	0%
Amos	1	0%
Other Québec	134	4%
Total	3,516	100%

* includes Ontario and Québec

Year Obtained CA

	Count	Column N %
2011*	45	2%
2010	174	6%
2009	144	5%
2008	151	5%
2007	118	4%
2006	130	4%
2001-2005	435	15%
1996-2000	375	13%
1991-1995	350	12%
1986-1990	420	14%
1981-1985	328	11%
1976-1980	146	5%
<1976	86	3%
Total	2,902	100%

* were not a CA during the compensation reporting period (2010)

Years in Organization

	2007		2009		2011	
	Count	%	Count	%	Count	%
Less than one year	221	6%	230	7%	166	6%
1	266	7%	226	6%	184	6%
2	359	9%	334	10%	290	10%
3	363	9%	303	9%	313	11%
4	334	8%	267	8%	213	7%
5	310	8%	264	8%	235	8%
6-9	738	19%	616	18%	501	18%
10-14	523	13%	506	14%	393	14%
15-19	417	10%	345	10%	202	7%
20-24	233	6%	228	7%	191	7%
25+	220	6%	179	5%	169	6%
Total	3,984	100%	3,498	100%	2,857	100%

Years As Owner

	2007		2009		2011	
	Count	%	Count	%	Count	%
Less than one year	8	2%	7	2%	6	2%
1	23	5%	13	4%	10	4%
2	20	4%	22	6%	10	4%
3	26	5%	16	4%	12	4%
4	19	4%	12	3%	12	4%
5	30	6%	26	7%	5	2%
6-9	67	13%	42	11%	32	12%
10-14	90	18%	71	19%	46	17%
15-19	83	16%	63	17%	46	17%
20-24	66	13%	44	12%	36	13%
25+	76	15%	53	14%	53	20%
Total	508	100%	369	100%	268	100%

Years of Work Experience

	2007		2009		2011	
	Count	%	Count	%	Count	%
Less than three Years	30	1%	29	1%	28	1%
Three to four Years	199	5%	222	6%	206	7%
Five to Nine Years	677	17%	650	19%	571	20%
Ten to Fourteen Years	584	15%	513	15%	467	16%
Fifteen to Nineteen Years	730	18%	487	14%	315	11%
Twenty to Twenty Four Years	663	17%	647	18%	415	15%
Over Twenty Five Years	1,101	28%	950	27%	855	30%
Total	3,984	100%	3,498	100%	2,857	100%

Years of Post Qualification Experience

	2007		2009		2011	
	Count	%	Count	%	Count	%
Less than three Years	328	8%	362	10%	355	12%
3 to 4 Years	285	7%	285	8%	258	9%
Five to Nine Years	616	15%	550	16%	475	17%
Ten to Fourteen Years	649	16%	477	14%	395	14%
Fifteen to Nineteen Years	756	19%	613	18%	329	12%
Twenty to Twenty Four Years	625	16%	534	15%	446	16%
Over Twenty Five Years	725	18%	677	19%	599	21%
Total	3,984	100%	3,498	100%	2857	100%

Area of Practice

The majority of Québec survey respondents worked either in industry (42%), or for a professional services firm (38%). The remainder worked in public service (13%), an educational institution (3%) or in the not for profit sector (2%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Industry	1,735	44%	1,524	44%	1,195	42%
Professional services firm	1,462	37%	1,290	37%	1,081	38%
Crown Corporation or Public Service	595	15%	489	14%	384	13%
Education	113	3%	106	3%	89	3%
Not for profit	59	1%	68	2%	56	2%
Other	20	1%	21	1%	52	2%
Total	3,984	100%	3,498	100%	2,857	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 (7%) work for firms that provide 'other' types of services. Most respondents in professional services predominantly work for external clients (94%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Predominantly Accounting, Auditing And Tax	1,327	91%	1,189	92%	1,005	93%
Predominantly Other Types Of Services.	131	9%	100	8%	76	7%
Total	1,458	100%	1,289	100%	1,081	100%

	2007		2009		2011	
	Count	%	Count	%	Count	%
Predominantly To External Clients	1,373	94%	1,213	94%	1,019	94%
Predominantly To Internal Clients	81	6%	76	6%	62	6%
Total	1,454	100%	1,289	100%	1,081	100%

Members in Industry

Survey respondents working in industry are most likely to be employed in either manufacturing (22%) or financial services (18%), followed by retail/wholesale (13%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Manufacturing	384	22%	344	23%	265	22%
Financial Services	303	17%	245	16%	221	18%
Retail, Wholesale	201	12%	223	15%	150	13%
Construction	59	3%	52	3%	54	5%
Transportation, Distribution	92	5%	76	5%	52	4%
Telecommunications	89	5%	62	4%	47	4%
Pharmaceuticals and Chemicals	95	5%	69	5%	46	4%
Real Estate and Building Management	50	3%	63	4%	41	3%
Software	54	3%	30	2%	41	3%
Media, Communications and Publishing	75	4%	67	4%	37	3%
Arts, Entertainment, Leisure	43	2%	35	2%	25	2%
Mining	39	2%	41	3%	23	2%
Holding, Conglomerate	30	2%	28	2%	21	2%
Agriculture, Forestry or Fisheries	24	1%	31	2%	18	2%
Utilities	14	1%	14	1%	14	1%
Oil and Gas	14	1%	22	1%	10	1%
Hotels and Restaurants	11	1%	7	0%	5	0%
Other	157	9%	115	8%	125	10%
Total	1,734	100%	1,524	100%	1,196	100%

Members in the public service

Government (or one of their agencies) employed the largest percentages of CAs in public service in Québec (40%), followed by Crown Corporations (26%), hospitals (14%), and libraries (10%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Municipal, provincial, federal government or one of their agencies	228	38%	181	38%	155	40%
Crown corporation	178	30%	133	28%	100	26%
Hospital, library, health organization or social services organization	77	13%	64	13%	52	14%
An office of the auditor general	56	9%	57	12%	40	10%
Regulatory bodies	28	5%	26	5%	17	4%
Board and commissions	5	1%	7	1%	5	1%
Other	23	4%	10	2%	15	4%
Total	595	100%	478	100%	384	100%

Members in education

Members working in education were most likely to work for either a university (65%) or a college/CEGEP (18%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
University	66	58%	59	56%	58	65%
College/CEGEP	21	19%	27	25%	16	18%
Primary/Secondary School	16	14%	9	8%	5	6%
Other	10	9%	11	10%	10	11%
Total	113	100%	106	100%	89	100%

Members in the non-profit sector

Members working in the non-profit sector were most likely to work either in an industry, professional or trade association (43%) or a social or charitable organization (25%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Industry, professional or trade association	19	32%	28	41%	24	43%
Social or charitable organizations	12	20%	11	16%	14	25%
Religious institutes	9	15%	7	10%	8	14%
Other	19	32%	22	32%	10	18%
Total	59	100%	68	100%	56	100%

Size of Company

About half of Québec members (47%) worked for companies that had at least 1,000 members globally. Meanwhile, about a quarter (26%) worked for companies with under 100.

	In province		In Canada		Globally	
	Count	%	Count	%	Count	%
1	75	3%	73	3%	71	2%
2	23	1%	22	1%	21	1%
3-5	64	2%	56	2%	51	2%
6-9	69	2%	59	2%	51	2%
10-24	173	6%	153	5%	149	5%
25-49	223	8%	176	6%	162	6%
50-99	280	10%	246	9%	222	8%
100-249	330	12%	264	9%	229	8%
250-499	263	9%	204	7%	174	6%
500-999	402	14%	222	8%	181	6%
1000+	950	33%	1,240	43%	1,337	47%
Total	2,852	100%	2,715	95%	2,648	93%

Time worked in 2010

Almost all (89%) survey respondents worked full time for 12 months of the year in 2010. 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	88	3%	93	3%	2555	89%	2736	96%
Part time	13	0%	19	1%	89	3%	121	4%
Total	101	4%	112	4%	2644	93%	2857	100%

Billable hours per week

	2007		2009		2011	
Zero to 20	177	11%	202	17%	128	12%
21 to 30	518	31%	353	29%	326	30%
31 to 40	669	40%	484	40%	449	42%
Over 40	311	19%	161	13%	178	16%
Total	1,675	100%	1,200	100%	1,081	100%

Billing rate

	2007		2009		2011	
Under \$150/hr	492	41%	403	38%	352	39%
\$150 to <\$200/hr	228	19%	203	19%	169	19%
\$200 to <\$300/hr	222	18%	215	20%	192	21%
\$300 to <\$500/hr	202	17%	182	17%	147	16%
\$500/hr+	66	5%	56	5%	46	5%
Total	1,210	100%	1,059	100%	906	100%

Job Title

Director, Controller/Comptroller, and Auditor/Accountant (9% each) remain the most common titles among Québec CAs.

	2007		2009		2011	
Auditor/Accountant	285	7%	298	9%	264	9%
Controller/Comptroller	364	9%	323	9%	264	9%
Director	361	9%	365	10%	246	9%
Chief Financial Officer (CFO)	344	9%	301	9%	235	8%
Analyst	240	6%	221	6%	218	8%
Senior Auditor/Accountant	186	5%	176	5%	174	6%
Senior Director	217	5%	186	5%	158	6%
Vice President	197	5%	179	5%	151	5%
CA Firm Partner	257	6%	174	5%	142	5%
Manager	222	6%	182	5%	126	4%
Tax Specialist	121	3%	87	2%	81	3%
Sole Practitioner	128	3%	98	3%	67	2%
Senior Manager	74	2%	79	2%	65	2%
Consultant	168	4%	150	4%	59	2%
Other Business Partner/Owner	125	3%	105	3%	53	2%
Internal Auditor	77	2%	70	2%	47	2%
General Manager	80	2%	62	2%	44	2%
Professor, Lecturer Or Teacher	41	1%	53	2%	42	1%
Associate/Assistant Director	58	1%	55	2%	39	1%
Senior Vice President	53	1%	33	1%	38	1%
Other Executive Management	94	2%	65	2%	34	1%
President/CEO	64	2%	46	1%	33	1%
Supervisor	40	1%	28	1%	29	1%
Non-Equity Partner	NA	NA	NA	NA	26	1%
Assistant Vice President	15	0%	6	0%	13	0%
Associate/Assistant Manager	12	0%	8	0%	13	0%
Treasurer	20	1%	22	1%	13	0%
Principal	11	0%	28	1%	11	0%
Equity Partner	NA	NA	NA	NA	10	0%
Junior Auditor/Accountant	3	0%	6	0%	5	0%
Financial Advisor/Planner/Investment Advisor	2	0%	0	0%	0	0%
Other	125	3%	92	3%	157	5%
Total	3,984	100%	3,498	100%	2,857	100%

Title of Direct Report

Members responding to the survey in Québec are most likely to report to a Partner/Owner (20%), Director (14%), or President/ CEO (14%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Partner/Owner	678	20%	684	22%	514	20%
Director	439	13%	380	12%	367	14%
President/CEO	501	14%	463	15%	361	14%
Vice President	294	8%	261	8%	197	8%
Senior Director	238	7%	206	7%	195	8%
Chief Financial Officer (CFO)	205	6%	174	6%	145	6%
Manager	160	5%	165	5%	144	6%
Chair/Board Of Directors	146	4%	94	3%	85	3%
Controller/Comptroller	130	4%	120	4%	80	3%
Senior Vice President	121	3%	91	3%	80	3%
Other Executive Management	105	3%	83	3%	71	3%
Senior Manager	41	1%	47	2%	39	2%
General Manager	56	2%	30	1%	30	1%
Auditor/Accountant	29	1%	30	1%	25	1%
Senior Auditor/Accountant	35	1%	23	1%	24	1%
Associate/Assistant Director	29	1%	39	1%	23	1%
Professor, Lecturer Or Teacher	13	0%	28	1%	22	1%
Assistant Vice President	9	0%	20	1%	21	1%
Principal	21	1%	10	0%	19	1%
Supervisor	29	1%	21	1%	17	1%
Treasurer	25	1%	15	0%	12	0%
Analyst	9	0%	5	0%	10	0%
Tax Specialist	27	1%	15	0%	9	0%
Consultant	14	0%	6	0%	4	0%
Associate/Assistant Manager	6	0%	4	0%	3	0%
Junior Auditor/Accountant	0	0%	1	0%	2	0%
Internal Auditor	6	0%	3	0%	1	0%
Other	62	2%	80	3%	95	4%
None	44	1%	23	1%	0	0%
Total	3,472	100%	3,121	100%	2,595	100%

Number of Direct Reports

In 2010, most members had at least one direct report (63%), and 15% had 10 or more.

	2007		2009		2011	
	Count	%	Count	%	Count	%
None	1,268	32%	1,200	34%	1,066	37%
1	218	5%	213	6%	167	6%
2	307	8%	245	7%	214	7%
3	324	8%	277	8%	216	8%
4	308	8%	279	8%	197	7%
5	365	9%	292	8%	260	9%
6-9	528	13%	420	12%	325	11%
10-14	313	8%	284	8%	181	6%
15-19	129	3%	99	3%	83	3%
20-24	72	2%	54	2%	44	2%
25+	152	4%	135	4%	104	4%
Total	3,984	100%	3,498	100%	2,857	100%

Number of Indirect Reports

	2007		2009		2011	
	Count	%	Count	%	Count	%
None	1,086	27%	1,196	34%	1,066	37%
1	217	5%	170	5%	132	5%
2	271	7%	189	5%	166	6%
3	239	6%	168	5%	162	6%
4	225	6%	184	5%	128	4%
5	217	5%	175	5%	159	6%
6-9	441	11%	359	10%	251	9%
10-14	361	9%	298	9%	202	7%
15-19	177	4%	164	5%	143	5%
20-24	152	4%	120	3%	93	3%
25+	598	15%	474	14%	355	12%
Total	3,984	100%	3,497	100%	2,857	100%

Major Activities of Members

The tables below show the extent to which members are involved in specific activities.

Taxation, financial statement audit, financial statement review, client relationship management, and financial statement compilation are activities that 60% or more of members who provide professional services spend at least some of their work time performing.

Activities of members in professional services	Somewhat		A lot		Somewhat/A Lot	
	Count	%	Count	%	Count	%
Taxation	516	51%	222	22%	738	72%
Financial statement audit	201	20%	481	47%	682	67%
Financial statement review	341	33%	338	33%	679	67%
Client relationship management	524	51%	123	12%	647	63%
Financial statement compilation	389	38%	227	22%	616	60%
Other Business Advisory, or Consulting services	359	35%	182	18%	541	53%
Financial accounting	437	43%	101	10%	538	53%
New Business Development	454	45%	47	5%	501	49%

For members who do not provide professional services, financial analysis, financial accounting, general management/administration, budgeting/ forecasting, and internal control/ risk management are activities that over 70% spend at least some of their work time performing.

Activities of members not in professional services	Somewhat		A lot		Somewhat/ A Lot	
	Count	%	Count	%	Count	%
Financial Analysis	862	49%	608	34%	1,470	83%
Financial Accounting	803	45%	621	35%	1,424	80%
General Management, Administration	857	48%	454	26%	1,311	74%
Budgeting/Forecasting	899	51%	387	22%	1,286	72%
Internal Control and Risk Management	1,021	57%	262	15%	1,283	72%
Management Accounting/Cost accounting	807	45%	362	20%	1,169	66%
Performance Measurement	902	51%	248	14%	1,150	65%
Human Resources	876	49%	129	7%	1,005	57%
Information Technology	754	42%	144	8%	898	51%
Strategy Development and Planning	699	39%	181	10%	880	50%
Taxation	710	40%	157	9%	867	49%
Audit (Internal Government)	539	30%	190	11%	729	41%
Corporate Finance (Financing, M&A)	532	30%	193	11%	725	41%
New Business Development	418	24%	119	7%	537	30%

Compensation Governed by a Collective Bargaining Agreement

Compensation was governed by a collective bargaining agreement for 13% of members in Québec in 2010.

	2007	2009	2011
Municipal, provincial, federal government or one of their agencies	68%	66%	68%
An office of the auditor general	64%	75%	83%
Board and commissions	100%	71%	80%
Regulatory bodies	64%	54%	59%
Crown corporation	47%	48%	50%
Hospital, library, health organization or social services organization	47%	45%	54%
Other government agencies	43%	56%	60%
University	55%	63%	62%
College/CEGEP	81%	63%	38%
Primary/Secondary School	25%	44%	20%
Other education	30%	45%	50%
All	13%	12%	13%

Professional Designations and Post Graduate Degrees

The D.E.S.S. is the most frequently held post-graduate degree by CAs in Québec (19%). The D.S.A and MBA are also relatively common (9% and 7%, respectively).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Diplôme d'études supérieures spécialisées (D.E.S.S.)	574	14%	602	17%	544	19%
Diplôme de sciences administratives (D.S.A.)	523	13%	416	12%	255	9%
Master of Business Administration (MBA)	205	5%	254	7%	207	7%
Master of Taxation and/or Accounting	202	5%	179	5%	155	5%
Other Masters Degree	78	2%	59	2%	60	2%
Certified Public Accountant or CPA	85	2%	61	2%	59	2%
Certified Management Accountant or CMA	88	2%	66	2%	45	2%
CBV or CA•CBV	41	1%	27	1%	28	1%
Chartered Financial Analyst or CFA	36	1%	38	1%	27	1%
Pl. Fin.	46	1%	30	1%	23	1%
CISA or CA•CISA	25	1%	23	1%	19	1%
CIA or CA•CIA	18	0%	26	1%	16	1%
CIRP or CA•CIRP	13	0%	12	0%	16	1%
CA•IFA	6	0%	11	0%	13	0%
CA•IT	25	1%	17	0%	13	0%
Certified General Accountant or CGA	25	1%	22	1%	13	0%
A Doctorate degree	10	0%	12	0%	10	0%
Certified Management Consultant or CMC	11	0%	8	0%	10	0%
Chartered Accountant or CA (outside Canada)	22	1%	12	0%	10	0%
LLB/Lawyer	10	0%	4	0%	6	0%
Certified Financial Planner or CFP	7	0%	6	0%	5	0%
Engineer P.Eng.	5	0%	4	0%	3	0%
Other	240	6%	194	6%	156	5%
None	2,140	54%	1,804	52%	1,485	52%
Total	3,984	100%	3,498	100%	2,857	100%

Importance of a CA and accounting designations

For your primary job in 2010, would someone with a CA be paid less, the same or more than someone with a Canadian accounting designation other than a CA?	Less		Same		More		A CA designation is required to hold this position	
	Count	%	Count	%	Count	%	Count	%
2011	235	9%	1,321	50%	619	23%	473	18%
2009	293	9%	1,612	51%	643	20%	594	19%
2007	290	8%	1,748	50%	773	22%	673	19%

For your primary job in 2010, would someone with a CA be paid less, the same or more than someone without an accounting designation?	Less		Same		More		An accounting designation is required to hold this position, though not necessarily a CA designation	
	Count	%	Count	%	Count	%	Count	%
2011	146	7%	592	27%	1,026	47%	413	19%
2009	199	8%	734	29%	1,140	45%	482	19%
2007	185	7%	833	30%	1,282	46%	515	18%

Age

The majority of members responding to the survey are under 45 years of age (59%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Under 35	1,062	27%	1,029	30%	951	33%
35-44	1,396	35%	1,104	32%	752	26%
45-54	1,185	30%	1,020	29%	806	28%
55-64	299	8%	293	8%	296	10%
65 and over	41	1%	42	1%	41	1%
Total	3,983	100%	3,488	100%	2,846	100%

Section 2: Compensation in Québec

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 2010. Compensation of those who worked less than full-time for 12 months was annualized based on a 35-hour work-week.

	2007	% Change 2007-2009	2009	% Change 2009-2011	2011
Count	3,984		3,498		2,857
Mean	\$147,628	-5.3%	\$139,855	-0.5%	\$139,125
Median	\$100,000	+2.0%	\$102,000	1.0%	\$103,000
Percentile 25	\$75,874	+1.9%	\$77,300	-1.7%	\$76,000
Percentile 75	\$150,000	0.0%	\$150,000	0.0%	\$150,000

Compensation of Owners

277 Québec CAs who responded owned a business in 2010 (exactly 100 fewer than observed in 2008). Of these, the majority are partners in a CA firm (151), 68 are Sole Practitioners, and 58 own another type of business. Compensation is highest for Partners (\$241,894) and lowest for Sole Practitioners (\$130,357). Compensation of owners of other businesses is down quite a bit compared to the 2009 survey – by over \$140,000 – however, this difference could be heightened by sample differences for the two surveys.

		Owner of CA Firm	Sole	Partner	Owner of Another Business
2011	Count	219	68	151	58
	Mean	\$207,262	\$130,357	\$241,894	\$218,725
	Median	\$145,000	\$100,000	\$180,000	\$155,000
	Percentile 25	\$100,000	\$68,409	\$120,000	\$110,000
	Percentile 75	\$260,000	\$147,500	\$300,000	\$300,000
2009	Count	272	98	174	105
	Mean	\$202,267	\$122,578	\$247,148	\$362,565
	Median	\$150,000	\$100,000	\$180,000	\$200,000
	Percentile 25	\$100,000	\$75,000	\$125,000	\$120,000
	Percentile 75	\$230,000	\$150,000	\$274,000	\$300,000
2007	Count	385	128	257	125
	Mean	\$198,581	\$123,004	\$236,222	\$464,063
	Median	\$150,000	\$92,500	\$180,000	\$152,000
	Percentile 25	\$100,000	\$61,890	\$125,000	\$110,000
	Percentile 75	\$230,000	\$131,316	\$285,000	\$300,000

Compensation of Non-Owners

The first table below shows base, total non-base, and total compensation statistics for members who did not own their own business in 2010. The second table below shows the percentage of members who received each type of non-base compensation in 2010 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
2011	Count	2,580	2,580	2,580
	Mean	\$108,711	\$22,841	\$131,551
	Median	\$93,950	\$5,000	\$100,001
	Percentile 25	\$70,955	\$0	\$75,000
	Percentile 75	\$125,000	\$15,000	\$140,550
2009	Count	3,121	3,121	3,121
	Mean	\$107,465	\$19,457	\$126,923
	Median	\$91,500	\$5,000	\$100,000
	Percentile 25	\$71,000	\$400	\$75,200
	Percentile 75	\$121,000	\$15,000	\$140,000
2007	Count	3,474	3,474	3,474
	Mean	\$106,444	\$24,151	\$130,596
	Median	\$88,000	\$6,000	\$96,000
	Percentile 25	\$70,000	\$1,000	\$75,000
	Percentile 75	\$118,700	\$17,550	\$139,000

Non-Base Compensation (non-owners)

	Profit Sharing	Bonus	Overtime	Commissions	Allowances	Other Non-base
Count	606	1,434	389	72	154	246
Mean	\$22,805	\$21,157	\$4,269	\$29,666	\$12,575	\$38,900
Median	\$6,000	\$7,300	\$3,000	\$2,000	\$5,000	\$8,000
Percentile 25	\$2,000	\$3,000	\$1,200	\$1,000	\$1,500	\$2,000
Percentile 75	\$18,000	\$20,000	\$5,000	\$7,000	\$10,800	\$19,200

Compensation for Overtime (non-owners)

Of the 13% of (non-owner) members who were compensated for overtime in 2010, most were compensated monetarily at their regular rate, or through a combination of: regular rate, higher than regular rate, and credit of hours.

	2007		2009		2011	
	Count	%	Count	%	Count	%
Monetarily at my regular rate	193	34%	159	31%	116	30%
Monetarily at higher than my regular rate	85	15%	69	13%	56	14%
Through a credit of hours	129	23%	116	23%	87	22%
Through a combination of the above	121	21%	131	26%	110	28%
Through another method	35	6%	37	7%	23	6%
Total	563	100%	512	100%	392	100%

Compensation by CMA/CA

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Montréal	1868	\$155,474	\$113,417	\$84,000	\$165,000
Ottawa / Hull*	702	\$144,233	\$110,000	\$84,086	\$162,000
Granby	26	\$130,648	\$99,500	\$58,300	\$141,200
Saint-Hyacinthe	28	\$116,316	\$90,500	\$67,750	\$121,500
Québec	402	\$106,418	\$89,450	\$69,000	\$118,000
Trois-Rivière	57	\$103,804	\$79,886	\$63,500	\$100,000
Rimouski	20	\$94,470	\$66,643	\$56,375	\$106,833
Saguenay	49	\$93,769	\$83,000	\$58,000	\$105,000
Sherbrooke	54	\$92,657	\$87,750	\$61,500	\$106,000
Drummondville	23	\$87,815	\$67,500	\$46,360	\$95,200
Other Québec	287	\$112,479	\$89,000	\$60,281	\$126,000

* includes Ontario and Québec

Non-owners only

	Base compensation		Total non-base compensation		Total compensation				Count
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
Montréal	\$117,820	\$100,000	\$29,761	\$7,000	\$147,581	\$109,500	\$82,510	\$157,000	1679
Ottawa/ Hull*	\$113,705	\$100,000	\$17,396	\$5,000	\$131,101	\$106,000	\$81,923	\$153,000	635
Granby	\$120,011	\$84,800	\$10,982	\$1,000	\$130,993	\$92,700	\$58,300	\$141,200	22
Saint-Hyacinthe	\$97,193	\$84,000	\$3,724	\$1,500	\$100,916	\$88,000	\$65,000	\$109,340	25
Québec	\$90,592	\$81,000	\$8,995	\$3,000	\$99,587	\$87,250	\$68,477	\$114,350	372
Trois-Rivière	\$85,789	\$72,750	\$12,131	\$2,750	\$97,920	\$76,500	\$59,863	\$93,050	52
Saguenay	\$85,073	\$75,000	\$6,713	\$2,600	\$91,786	\$81,500	\$58,000	\$103,000	46
Sherbrooke	\$80,816	\$73,500	\$3,382	\$1,479	\$84,197	\$76,384	\$58,000	\$100,964	48
Rimouski	\$81,305	\$64,286	\$2,347	\$0	\$83,653	\$64,286			19
Drummondville	\$64,612	\$56,000	\$7,352	\$1,900	\$71,964	\$61,000	\$46,360	\$82,500	21
Other Québec	\$95,753	\$80,000	\$13,130	\$3,000	\$108,882	\$84,825	\$60,000	\$119,630	257

* includes Ontario and Québec

Compensation by Year Received CA

Average compensation for a new CA in Québec in 2010 was \$58,155 (down 3% from 2008) and rises with each year of experience. Average compensation for Québec CAs with five years' worth of post-qualifying experience is \$95,887, and is \$197,716 for those with 25-29 years post-qualifying experience.

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
2011*	45	\$53,364	\$51,000	\$43,000	\$58,300
2010	174	\$58,155	\$56,000	\$48,500	\$64,075
2009	144	\$67,135	\$61,350	\$52,500	\$71,500
2008	151	\$76,395	\$70,000	\$56,000	\$81,500
2007	118	\$82,043	\$77,150	\$61,775	\$91,000
2006	130	\$95,887	\$88,000	\$66,764	\$101,000
2001-2005	435	\$107,896	\$97,000	\$77,000	\$117,700
1996-2000	375	\$149,271	\$116,500	\$96,000	\$157,000
1991-1995	350	\$159,154	\$127,700	\$98,000	\$175,000
1986-1990	420	\$167,908	\$121,656	\$93,500	\$190,000
1981-1985	328	\$197,716	\$137,400	\$105,123	\$195,682
1976-1980	146	\$205,190	\$138,500	\$103,000	\$243,000
< 1976	86	\$233,320	\$150,000	\$108,000	\$280,000

*were not a CA during the compensation reporting period

Non-owners only

	Base compensation		Total non-base compensation		Total compensation				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
2010	\$55,790	\$54,523	\$2,364	\$1,000	\$58,155	\$56,000	\$48,500	\$64,075	174
2009	\$64,127	\$60,000	\$3,008	\$1,501	\$67,135	\$61,350	\$52,500	\$71,500	144
2008	\$72,742	\$66,445	\$4,002	\$2,750	\$76,744	\$70,000	\$56,000	\$81,500	150
2007	\$74,213	\$73,700	\$8,061	\$3,000	\$82,274	\$77,300	\$62,000	\$91,000	117
2006	\$88,962	\$78,000	\$6,596	\$4,000	\$95,557	\$88,000	\$66,764	\$101,000	129
2001-2005	\$96,958	\$89,000	\$10,416	\$5,000	\$107,374	\$96,700	\$77,000	\$117,700	425
1996-2000	\$117,689	\$105,000	\$28,225	\$8,000	\$145,914	\$116,000	\$96,000	\$155,000	345
1991-1995	\$121,017	\$110,000	\$33,164	\$10,000	\$154,182	\$125,000	\$97,213	\$172,000	307
1986-1990	\$126,482	\$109,000	\$34,374	\$8,000	\$160,856	\$119,630	\$93,000	\$180,000	353
1981-1985	\$145,030	\$119,000	\$44,021	\$7,000	\$189,051	\$134,000	\$105,245	\$183,600	271
1976-1980	\$153,408	\$125,000	\$45,613	\$9,100	\$199,021	\$134,000	\$102,600	\$225,000	115
< 1976	\$198,116	\$135,500	\$40,704	\$2,425	\$238,820	\$155,900	\$103,850	\$305,000	50

Compensation by Year Received CA & CMA/CA

		Total compensation (includes owners and non-owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
Ottawa/Hull*	2006 - 2010	189	\$78,281	\$71,000	\$60,000	\$84,086
	2001 - 2005	114	\$124,840	\$104,000	\$88,800	\$135,000
	1996 - 2000	83	\$154,464	\$128,500	\$101,593	\$157,500
	1991 - 1995	92	\$163,237	\$139,500	\$105,250	\$178,625
	1986 - 1990	89	\$202,525	\$134,000	\$108,750	\$200,000
	1981 - 1985	76	\$202,718	\$163,001	\$120,000	\$227,500
	1976 - 1980	41	\$170,688	\$153,000	\$120,000	\$200,000
	<1976	18	\$219,835	\$239,500		
Montréal	2006 - 2010	439	\$81,536	\$72,700	\$61,100	\$90,000
	2001 - 2005	278	\$114,672	\$104,739	\$87,000	\$125,455
	1996 - 2000	254	\$167,259	\$125,052	\$100,500	\$171,000
	1991 - 1995	249	\$176,884	\$140,000	\$108,000	\$197,000
	1986 - 1990	275	\$186,841	\$140,000	\$100,000	\$214,500
	1981 - 1985	213	\$221,517	\$146,792	\$115,000	\$211,000
	1976 - 1980	93	\$226,059	\$157,000	\$107,000	\$243,000
	<1976	67	\$248,308	\$167,820	\$119,000	\$300,000
Québec	2006 - 2010	104	\$65,325	\$58,250	\$51,700	\$69,800
	2001 - 2005	62	\$90,029	\$84,001	\$74,000	\$98,000
	1996 - 2000	53	\$125,824	\$110,000	\$87,750	\$135,000
	1991 - 1995	38	\$124,969	\$106,950	\$85,000	\$127,400
	1986 - 1990	68	\$113,981	\$99,183	\$80,250	\$121,500
	1981 - 1985	53	\$129,957	\$114,000	\$90,000	\$138,000
	1976 - 1980	19	\$180,624	\$120,000		
	<1976	5	\$183,364	\$145,000		
Sherbrooke	2006 - 2010	17	\$58,593	\$51,600		
	2001 - 2005	12	\$89,568	\$71,000		
	1996 - 2000	8	\$122,546	\$103,250		
	1991 - 1995	5	\$95,865	\$92,327		
	1986 - 1990	6	\$113,650	\$110,450		
Trois-Rivières	2006 - 2010	20	\$75,039	\$55,250	\$51,500	\$69,250
	2001 - 2005	9	\$74,889	\$73,500		
	1996 - 2000	7	\$92,218	\$76,000		
	1991 - 1995	6	\$103,847	\$88,440		
	1986 - 1990	6	\$103,333	\$89,000		
Saguenay	2006 - 2010	17	\$64,046	\$53,800		
	2001 - 2005	9	\$110,303	\$85,000		
	1996 - 2000	6	\$94,167	\$89,000		
	1986 - 1990	5	\$123,300	\$102,000		
Other	2006 - 2010	110	\$60,019	\$53,000	\$44,175	\$64,286
	2001 - 2005	54	\$93,568	\$72,001	\$60,281	\$103,636
	1996 - 2000	44	\$98,892	\$86,000	\$70,850	\$116,400
	1991 - 1995	47	\$112,897	\$100,000	\$79,300	\$142,000
	1986 - 1990	50	\$157,608	\$110,223	\$90,740	\$174,000
	1981 - 1985	45	\$185,346	\$120,000	\$100,000	\$196,364

1976 - 1980	26	\$166,362	\$130,000	\$100,000	\$230,222
<1976	8	\$123,216	\$93,000		

* includes Ontario and Québec

Non-owners only

	Base compensation		Total non-base compensation		Total compensation						
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count		
Ottawa/Hull*	2006 - 2010	\$72,947	\$67,000	\$5,299	\$2,500	\$78,246	\$71,000	\$59,750	\$83,826	188	
	2001 - 2005	\$110,633	\$97,500	\$11,061	\$5,000	\$121,694	\$102,827	\$88,650	\$129,667	108	
	1996 - 2000	\$131,698	\$120,000	\$20,935	\$6,820	\$152,633	\$128,500	\$101,593	\$153,000	77	
	1991 - 1995	\$126,454	\$120,000	\$26,556	\$8,000	\$153,010	\$138,500	\$105,500	\$170,000	81	
	1986 - 1990	\$138,687	\$116,667	\$28,915	\$10,600	\$167,602	\$127,400	\$107,000	\$175,000	77	
	1981 - 1985	\$145,888	\$138,425	\$28,403	\$8,500	\$174,290	\$158,000	\$115,000	\$198,650	64	
	1976 - 1980	\$151,909	\$145,000	\$15,949	\$4,000	\$167,858	\$150,000	\$110,820	\$167,000	29	
	<1976	\$157,769	\$175,000	\$53,264	\$6,000	\$211,033	\$236,000			11	
	Montréal	2006 - 2010	\$76,145	\$70,000	\$5,321	\$2,200	\$81,466	\$72,700	\$61,200	\$90,000	437
		2001 - 2005	\$102,015	\$96,000	\$12,976	\$8,000	\$114,990	\$104,989	\$87,000	\$127,502	274
1996 - 2000		\$126,859	\$115,000	\$36,250	\$10,000	\$163,109	\$125,000	\$100,700	\$165,000	237	
1991 - 1995		\$129,970	\$120,000	\$41,307	\$15,000	\$171,277	\$138,500	\$107,000	\$180,000	221	
1986 - 1990		\$136,725	\$120,000	\$43,165	\$10,000	\$179,889	\$135,750	\$100,250	\$210,000	225	
1981 - 1985		\$153,971	\$130,000	\$61,610	\$10,000	\$215,580	\$145,000	\$111,500	\$210,000	171	
1976 - 1980		\$167,569	\$130,000	\$61,040	\$12,000	\$228,609	\$145,000	\$107,000	\$265,000	75	
<1976		\$208,825	\$158,400	\$39,547	\$3,850	\$248,371	\$167,996	\$108,000	\$306,000	39	
Québec		2006 - 2010	\$62,507	\$55,500	\$2,818	\$2,000	\$65,325	\$58,250	\$51,700	\$69,800	104
		2001 - 2005	\$83,089	\$78,000	\$6,695	\$5,000	\$89,784	\$84,000	\$74,000	\$96,500	61
	1996 - 2000	\$109,327	\$105,000	\$11,321	\$4,500	\$120,647	\$109,751	\$86,119	\$131,950	48	
	1991 - 1995	\$102,009	\$95,000	\$12,449	\$5,000	\$114,458	\$104,000	\$84,000	\$122,000	33	
	1986 - 1990	\$99,156	\$93,548	\$13,775	\$4,000	\$112,932	\$100,000	\$80,000	\$120,000	63	
	1981 - 1985	\$107,063	\$107,500	\$9,539	\$3,740	\$116,602	\$114,500	\$90,000	\$135,000	46	
	1976 - 1980	\$137,107	\$103,500	\$20,704	\$8,001	\$157,812	\$113,000			14	
	Sherbrooke	2006 - 2010	\$55,161	\$50,000	\$3,432	\$1,600	\$58,593	\$51,600			17
		2001 - 2005	\$81,081	\$63,500	\$1,200	\$250	\$82,281	\$65,250			10
		1996 - 2000	\$105,295	\$94,000	\$5,472	\$4,500	\$110,767	\$101,500			7
1991 - 1995		\$95,465	\$92,327	\$400	\$0	\$95,865	\$92,327			5	
Trois-Rivières	2006 - 2010	\$70,612	\$54,170	\$4,427	\$2,300	\$75,039	\$55,250	\$51,500	\$69,250	20	
	2001 -	\$70,278	\$73,500	\$4,611	\$4,000	\$74,889	\$73,500			9	

Saguenay	2005									
	1996 - 2000	\$85,500	\$72,000	\$6,718	\$4,000	\$92,218	\$76,000			7
	2006 - 2010	\$58,630	\$52,000	\$5,417	\$2,000	\$64,046	\$53,800			17
	2001 - 2005	\$104,744	\$75,000	\$5,559	\$3,827	\$110,303	\$85,000			9
Other	1996 - 2000	\$83,500	\$82,500	\$10,667	\$8,500	\$94,167	\$89,000			6
	1986 - 1990	\$116,400	\$85,000	\$6,900	\$3,500	\$123,300	\$102,000			5
	2006 - 2010	\$57,388	\$50,750	\$2,962	\$1,750	\$60,349	\$53,000	\$44,365	\$64,286	109
	2001 - 2005	\$90,092	\$70,000	\$3,765	\$1,501	\$93,857	\$72,001	\$59,841	\$102,218	52
	1996 - 2000	\$86,614	\$80,000	\$11,352	\$1,500	\$97,966	\$84,825	\$70,500	\$114,000	37
	1991 - 1995	\$96,635	\$88,000	\$14,766	\$8,000	\$111,401	\$98,000	\$79,000	\$143,500	39
	1986 - 1990	\$122,200	\$102,000	\$27,881	\$5,000	\$150,081	\$103,000	\$85,623	\$160,000	43
	1981 - 1985	\$160,267	\$115,000	\$22,497	\$4,250	\$182,765	\$120,000	\$100,750	\$193,682	40
	1976 - 1980	\$120,830	\$106,000	\$14,981	\$2,600	\$135,810	\$106,000	\$89,000	\$170,000	19
	<1976	\$141,130	\$96,000	\$2,016	\$0	\$143,146	\$96,000			5

* includes Ontario and Québec

Compensation by Years of Service in Organization

	Total compensation (includes owners and non-owners)				
	N	Mean	Median	Percentile 25	Percentile 75
Less than one year	166	\$114,037	\$85,000	\$64,500	\$135,000
1	184	\$98,137	\$84,251	\$66,501	\$107,000
2	290	\$109,312	\$91,000	\$70,000	\$124,600
3	313	\$108,085	\$87,000	\$60,000	\$120,700
4	213	\$121,397	\$80,000	\$60,775	\$125,000
5	235	\$106,050	\$84,001	\$64,000	\$120,000
6-9	501	\$141,848	\$108,000	\$85,500	\$152,000
10-14	393	\$171,374	\$119,000	\$93,100	\$172,000
15-19	202	\$176,923	\$135,625	\$102,000	\$180,000
20-24	191	\$174,949	\$125,000	\$97,947	\$209,000
25+	169	\$216,635	\$140,000	\$103,000	\$225,000
Total	2,857	\$139,125	\$103,000	\$76,000	\$150,000

Comparison With 2007 and 2009 Compensation Survey Data

	2007		2009		2011	
	Total compensation (includes owners and non-owners)		Total compensation (includes owners and non-owners)		Total compensation (includes owners and non-owners)	
	Mean	Median	Mean	Median	Mean	Median
Less than one year	\$116,198	\$91,700	\$132,500	\$100,000	\$114,037	\$85,000
1	\$110,513	\$85,500	\$99,941	\$85,750	\$98,137	\$84,251
2	\$109,215	\$91,000	\$110,034	\$90,000	\$109,312	\$91,000
3	\$114,662	\$86,000	\$108,043	\$80,153	\$108,085	\$87,000

4	\$117,687	\$87,900	\$118,293	\$86,000	\$121,397	\$80,000
5	\$121,622	\$90,000	\$130,229	\$95,000	\$106,050	\$84,001
6-9	\$143,508	\$100,000	\$130,207	\$105,000	\$141,848	\$108,000
10-14	\$159,519	\$112,000	\$161,185	\$118,456	\$171,374	\$119,000
15-19	\$181,298	\$109,450	\$160,042	\$115,600	\$176,923	\$135,625
20-24	\$247,248	\$122,000	\$202,637	\$120,000	\$174,949	\$125,000
25+	\$239,481	\$142,500	\$209,573	\$141,000	\$216,635	\$140,000
Total	\$147,628	\$100,000	\$139,855	\$102,000	\$139,125	\$103,000

Non-owners only (2011)

	Base compensation		Total non-base compensation		Total compensation				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Less than one year	\$107,425	\$78,000	\$8,223	\$1,200	\$115,649	\$85,000	\$65,000	\$138,000	159
1	\$87,680	\$77,300	\$9,293	\$3,750	\$96,974	\$84,000	\$66,001	\$106,000	181
2	\$94,831	\$83,867	\$13,861	\$4,700	\$108,693	\$91,000	\$70,000	\$124,600	286
3	\$95,199	\$80,000	\$12,151	\$3,000	\$107,350	\$86,000	\$60,000	\$120,000	309
4	\$92,615	\$76,000	\$28,414	\$2,900	\$121,029	\$79,374	\$60,300	\$124,000	207
5	\$94,007	\$77,500	\$11,266	\$3,000	\$105,273	\$83,500	\$64,000	\$120,000	232
6-9	\$113,653	\$98,000	\$24,823	\$7,000	\$138,476	\$106,000	\$85,000	\$145,500	473
10-14	\$126,748	\$106,000	\$44,504	\$7,500	\$171,252	\$118,230	\$93,000	\$164,721	345
15-19	\$133,920	\$114,000	\$34,401	\$8,364	\$168,321	\$129,000	\$101,027	\$173,501	150
20-24	\$124,484	\$110,000	\$28,080	\$5,000	\$152,565	\$116,500	\$96,250	\$172,000	144
25+	\$154,294	\$124,000	\$36,445	\$6,900	\$190,740	\$134,000	\$105,000	\$195,000	94

Compensation by Years as Owner

	Total compensation				
	N	Mean	Median	Percentile 25	Percentile 75
Less than one year	6	\$67,833	\$70,000		
1	10	\$137,380	\$118,500		
2	10	\$151,210	\$127,500		
3	12	\$236,000	\$226,000		
4	12	\$214,793	\$152,500		
5	5	\$328,400	\$360,000		
6-9	32	\$177,621	\$155,000	\$92,500	\$225,000
10-14	46	\$180,066	\$147,500	\$103,000	\$260,000
15-19	46	\$239,852	\$142,500	\$95,000	\$275,000
20-24	36	\$209,126	\$183,273	\$106,220	\$300,000
25+	53	\$250,392	\$150,000	\$90,811	\$280,000
Total	268	\$209,492	\$147,500	\$100,000	\$271,500

Comparison With 2005 and 2007 Compensation Survey Data

	2007		2009		2011	
	Total compensation		Total compensation		Total compensation	
	Mean	Median	Mean	Median	Mean	Median
Less than one year	\$131,875	\$135,000	\$435,857	\$170,000	\$67,833	\$70,000
1	\$157,049	\$138,000	\$134,641	\$125,000	\$137,380	\$118,500
2	\$160,774	\$125,000	\$158,965	\$134,000	\$151,210	\$127,500
3	\$155,181	\$145,500	\$145,084	\$121,244	\$236,000	\$226,000
4	\$174,510	\$140,000	\$272,500	\$240,000	\$214,793	\$152,500
5	\$171,600	\$122,500	\$243,903	\$142,500	\$328,400	\$360,000
6-9	\$184,784	\$135,000	\$207,442	\$160,000	\$177,621	\$155,000
10-14	\$228,644	\$160,000	\$339,271	\$140,000	\$180,066	\$147,500
15-19	\$338,392	\$150,000	\$236,978	\$200,000	\$239,852	\$142,500
20-24	\$493,360	\$200,000	\$276,866	\$182,500	\$209,126	\$183,273
25+	\$254,379	\$175,000	\$218,178	\$185,000	\$250,392	\$150,000
Total	\$262,357	\$150,000	\$248,529	\$152,213	\$209,492	\$147,500

Compensation by Years of Work Experience

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Less than three years	28	\$57,917	\$49,050	\$43,500	\$59,250
Three to four years	206	\$61,130	\$55,675	\$50,000	\$63,500
Five to nine years	571	\$84,905	\$76,000	\$62,000	\$92,000
Ten to fourteen years	467	\$126,763	\$102,500	\$81,650	\$130,000
Fifteen to nineteen years	315	\$142,611	\$120,000	\$97,104	\$163,000
Twenty to twenty four years	415	\$161,169	\$122,500	\$95,000	\$175,000
Over twenty five years	855	\$191,552	\$135,000	\$100,000	\$205,000
Total	2,857	\$139,125	\$103,000	\$76,000	\$150,000

Comparison With 2007 and 2009 Compensation Survey Data

	2007		2009		2011	
	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	\$63,789	\$51,120	\$54,664	\$53,300	\$57,917	\$49,050
Three to four Years	\$58,513	\$56,500	\$64,826	\$59,500	\$61,130	\$55,675
Five to Nine Years	\$83,870	\$75,500	\$90,816	\$78,500	\$84,905	\$76,000
Ten to Fourteen Years	\$116,546	\$100,000	\$123,389	\$104,000	\$126,763	\$102,500
Fifteen to Nineteen Years	\$135,388	\$110,000	\$136,885	\$115,000	\$142,611	\$120,000
Twenty to Twenty Four Years	\$148,832	\$111,000	\$154,610	\$115,000	\$161,169	\$122,500
Over Twenty Five Years	\$229,102	\$128,500	\$193,905	\$130,000	\$191,552	\$135,000
Total	\$147,628	\$100,000	\$139,855	\$102,000	\$139,125	\$103,000

Non-owners only (2011)

	Base compensation		Total non-base compensation		Total compensation				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Less than three Years	\$54,750	\$48,000	\$1,979	\$1,501	\$56,729	\$48,000	\$43,000	\$58,500	27
Three to four Years	\$57,501	\$54,773	\$2,396	\$1,493	\$59,896	\$55,675	\$50,000	\$63,500	204
Five to Nine Years	\$78,845	\$71,000	\$6,130	\$3,273	\$84,975	\$76,000	\$62,000	\$92,125	568
Ten to Fourteen Years	\$104,915	\$95,000	\$20,132	\$5,500	\$125,046	\$100,800	\$81,000	\$128,000	449
Fifteen to Nineteen Years	\$116,147	\$105,500	\$21,644	\$8,950	\$137,792	\$120,000	\$97,650	\$157,501	284
Twenty to Twenty Four Years	\$121,811	\$107,500	\$36,344	\$8,614	\$158,155	\$119,000	\$94,750	\$168,665	372
Over Twenty Five Years	\$143,602	\$119,000	\$38,755	\$8,000	\$182,357	\$130,000	\$100,000	\$190,000	676

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	355	\$64,387	\$58,000	\$50,000	\$68,450
3 to 4 Years	258	\$82,671	\$75,000	\$62,000	\$90,000
Five to Nine Years	475	\$103,351	\$91,000	\$74,447	\$110,667
Ten to Fourteen Years	395	\$143,785	\$112,974	\$93,100	\$153,000
Fifteen to Nineteen Years	329	\$159,442	\$127,400	\$98,571	\$175,000
Twenty to Twenty Four Years	446	\$162,048	\$122,216	\$95,000	\$180,961
Over Twenty Five Years	599	\$204,801	\$140,000	\$102,600	\$211,000
Total	2,857	\$139,125	\$103,000	\$76,000	\$150,000

Comparison With 2007 and 2009 Compensation Survey Data

	2007		2009		2011	
	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	\$67,380	\$59,357	\$65,844	\$61,000	\$64,387	\$58,000
3 to 4 Years	\$76,225	\$70,000	\$91,084	\$75,500	\$82,671	\$75,000
Five to Nine Years	\$101,857	\$90,000	\$108,528	\$92,000	\$103,351	\$91,000
Ten to Fourteen Years	\$126,706	\$106,000	\$134,780	\$110,000	\$143,785	\$112,974
Fifteen to Nineteen Years	\$147,101	\$110,000	\$146,466	\$116,000	\$159,442	\$127,400
Twenty to Twenty Four Years	\$158,379	\$119,000	\$166,263	\$115,000	\$162,048	\$122,216
Over Twenty Five Years	\$260,902	\$138,300	\$202,169	\$135,000	\$204,801	\$140,000
Total	\$147,628	\$100,000	\$139,855	\$102,000	\$139,125	\$103,000

Non-owners only

	Base compensation		Total non-base compensation		Total compensation				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Less than three Years	\$60,646	\$56,500	\$2,637	\$1,478	\$63,283	\$58,000	\$50,000	\$68,090	352
3 to 4 Years	\$76,627	\$70,000	\$6,157	\$3,301	\$82,784	\$75,000	\$62,000	\$90,000	255
Five to Nine Years	\$92,872	\$84,000	\$9,721	\$5,000	\$102,593	\$90,500	\$74,000	\$110,002	465
Ten to Fourteen Years	\$115,545	\$103,750	\$25,316	\$7,757	\$140,862	\$112,737	\$93,100	\$152,000	370
Fifteen to Nineteen Years	\$120,609	\$110,250	\$34,693	\$10,500	\$155,303	\$125,552	\$97,500	\$175,000	290
Twenty to Twenty Four Years	\$125,242	\$108,000	\$31,687	\$8,500	\$156,930	\$119,000	\$93,272	\$174,000	377
Over Twenty Five Years	\$151,710	\$120,000	\$43,602	\$7,000	\$195,312	\$135,000	\$102,600	\$200,000	471

Compensation by Area of Practice

Average compensation is highest for members in Industry (\$170,089), followed by Not for Profit (\$128,080), and Professional Services (\$117,916). Government/ public service has the lowest compensation, on average (\$101,945). Comparing the 2009 and 2011 surveys, compensation for Education and Not for Profit employees has risen the most (+6.9% and 5.8%, respectively).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Industry	1,195	\$170,089	\$125,000	\$95,000	\$180,000
Not for profit	56	\$128,080	\$114,100	\$83,000	\$150,900
Professional services firm	1,081	\$117,916	\$85,000	\$61,000	\$130,000
Education	89	\$111,673	\$100,000	\$76,500	\$116,700
Crown Corporation or Public Service	384	\$101,945	\$93,000	\$76,187	\$109,050
Other	52	\$201,862	\$109,550	\$85,200	\$217,750
Total	2,857	\$139,125	\$103,000	\$76,000	\$150,000

Comparison with 2007 and 2009 Compensation Survey Data

	2007		2009		2011	
	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	\$185,990	\$120,000	\$167,028	\$121,000	\$170,089	\$125,000
Not for profit	\$118,423	\$92,700	\$120,663	\$96,500	\$128,080	\$114,100
Professional services firm	\$127,335	\$89,000	\$124,999	\$90,000	\$117,916	\$85,000
Education	\$92,664	\$87,000	\$103,961	\$97,779	\$111,673	\$100,000
Crown Corporation or Public Service	\$98,578	\$88,000	\$101,723	\$92,438	\$101,945	\$93,000
Other	\$159,168	\$103,500	\$211,636	\$135,000	\$201,862	\$109,550
Total	\$147,628	\$100,000	\$139,855	\$102,000	\$139,125	\$103,000

Non-owners only

	Base compensation		Total non-base compensation		Total compensation				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Industry	\$128,047	\$107,000	\$41,341	\$12,203	\$169,389	\$124,000	\$95,000	\$180,000	1148
Not for profit	\$116,255	\$105,000	\$6,199	\$3,000	\$122,454	\$112,700	\$82,000	\$150,000	55
Education	\$101,838	\$97,000	\$9,835	\$0	\$111,673	\$100,000	\$76,500	\$116,700	89
Crown Corporation or Public Service	\$95,837	\$89,849	\$6,108	\$2,000	\$101,945	\$93,000	\$76,187	\$109,050	384

Professional services firm	\$86,874	\$72,000	\$7,015	\$2,500	\$93,889	\$75,653	\$58,000	\$108,500	858
Other	\$145,175	\$95,500	\$41,051	\$6,234	\$186,226	\$105,600	\$81,500	\$180,000	46

Compensation of Members in Professional Services

For Québec members in professional services, average compensation is lower among those working for firms providing predominantly audit and taxation functions (\$112,635) than those working in other areas of professional services (\$187,757). Compensation is also lower among members providing services predominantly to external clients (\$114,975) than those providing services to internal clients (\$166,255).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Predominantly Accounting, Auditing And Tax	1,005	\$112,635	\$81,500	\$60,000	\$125,000
Predominantly Other Types Of Services.	76	\$187,757	\$127,300	\$97,400	\$209,000
Total	1,081	\$117,916	\$85,000	\$61,000	\$130,000

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Predominantly To External Clients	1,019	\$114,975	\$83,500	\$60,000	\$127,273
Predominantly To Internal Clients	62	\$166,255	\$120,000	\$92,330	\$145,000
Total	1,081	\$117,916	\$85,000	\$61,000	\$130,000

Business/Industry

Compensation is highest for those members working in mining (\$307,784), oil & gas (\$267,332), and hotels/ restaurants (\$235,920).

Comparing the 2009 and 2011 survey results, mining, oil & gas, telecommunications, financial services, and agriculture/forestry/fisheries have all posted significant gains in average compensation. Meanwhile software, media/communications, and holding/conglomerate have noticeably decreased.

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Mining	23	\$307,784	\$142,000	\$114,200	\$198,947
Oil & Gas	10	\$267,332	\$138,000		
Hotels and Restaurants	5	\$235,920	\$175,000		
Telecommunications	47	\$202,664	\$127,000	\$105,000	\$205,000
Financial Services	221	\$192,417	\$125,000	\$98,752	\$195,000
Pharmaceuticals and Chemicals	46	\$184,059	\$155,850	\$100,000	\$229,800
Transportation, Distribution	52	\$180,323	\$124,227	\$90,250	\$211,200
Real Estate/ Building Management	41	\$170,596	\$149,001	\$105,000	\$205,000
Manufacturing	265	\$167,530	\$121,000	\$95,000	\$168,000
Holding, Conglomerate	21	\$161,853	\$142,800	\$114,000	\$169,000
Agriculture, Forestry, Fisheries	18	\$159,871	\$115,500		
Utilities	14	\$154,270	\$108,100		
Retail, Wholesale	150	\$145,885	\$119,400	\$89,500	\$179,000
Arts, Entertainment, Leisure	25	\$144,036	\$126,000	\$100,000	\$165,000
Construction	54	\$133,411	\$116,771	\$84,700	\$160,000
Software	41	\$130,251	\$111,177	\$84,500	\$167,800
Media, Communications, Publishing	37	\$118,616	\$100,000	\$81,000	\$126,000
Other	125	\$161,506	\$127,500	\$91,636	\$180,000
Total	1195	\$170,089	\$125,000	\$95,000	\$180,000

Comparison with 2007 and 2009 Compensation Survey Data

	2007		2009		2011	
	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	\$216,220	\$109,500	\$238,310	\$165,000	\$307,784	\$142,000
Oil and Gas	\$152,673	\$126,475	\$175,298	\$111,450	\$267,332	\$138,000
Hotels and Restaurants	\$104,374	\$100,000	\$252,000	\$124,000	\$235,920	\$175,000
Telecommunications	\$156,914	\$120,000	\$159,889	\$119,170	\$202,664	\$127,000
Financial Services	\$171,398	\$112,000	\$145,396	\$106,000	\$192,417	\$125,000
Pharmaceuticals and Chemicals	\$172,990	\$133,500	\$185,964	\$149,000	\$184,059	\$155,850
Transportation, Distribution	\$250,226	\$130,500	\$156,207	\$117,100	\$180,323	\$124,227
Real Estate and Building Management	\$182,882	\$126,000	\$163,804	\$146,000	\$170,596	\$149,001
Manufacturing	\$153,186	\$120,000	\$182,100	\$120,500	\$167,530	\$121,000
Holding, Conglomerate	\$196,783	\$153,000	\$212,504	\$139,000	\$161,853	\$142,800
Agriculture, Forestry or Fisheries	\$111,747	\$102,500	\$109,330	\$96,000	\$159,871	\$115,500
Utilities	\$110,472	\$97,650	\$156,451	\$115,900	\$154,270	\$108,100
Retail, Wholesale	\$283,194	\$110,400	\$159,884	\$122,000	\$145,885	\$119,400
Arts, Entertainment, Leisure	\$160,874	\$115,000	\$141,586	\$115,000	\$144,036	\$126,000
Construction	\$162,086	\$97,000	\$133,260	\$112,000	\$133,411	\$116,771
Software	\$138,112	\$128,553	\$202,774	\$151,950	\$130,251	\$111,177
Media, Communications And Publishing	\$165,474	\$122,000	\$166,820	\$118,000	\$118,616	\$100,000
Other	\$160,185	\$125,000	\$170,695	\$125,000	\$161,506	\$127,500
Total	\$180,849	\$120,000	\$167,028	\$121,000	\$170,089	\$125,000

Public Service

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Crown Corporation	100	\$118,438	\$100,000	\$89,200	\$124,000
Board and commissions	5	\$113,340	\$70,700		
Regulatory bodies	17	\$112,090	\$96,421		
Hospital, library, health organization, or social services organization	52	\$101,002	\$86,350	\$77,947	\$111,827
Municipal, provincial, federal government or one of their agencies	155	\$96,292	\$90,740	\$78,000	\$107,000
An office of the auditor general	40	\$84,201	\$73,000	\$57,050	\$83,500
Other	15	\$85,707	\$75,466		
Total	384	\$101,945	\$93,000	\$76,187	\$109,050

Comparison With 2007 and 2009 Compensation Survey Data

	2007		2009		2011	
	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	\$109,371	\$94,500	\$117,228	\$101,000	\$118,438	\$100,000
Board and commissions	\$91,000	\$90,000	\$78,759	\$73,550	\$113,340	\$70,700
Regulatory bodies	\$101,994	\$102,044	\$116,841	\$108,750	\$112,090	\$96,421
Hospital, library, health organization or social services organization	\$94,201	\$83,000	\$94,519	\$89,770	\$101,002	\$86,350
Municipal, provincial, federal government or one of their agencies	\$92,525	\$82,000	\$94,490	\$87,600	\$96,292	\$90,740
An office of the auditor general	\$86,568	\$76,250	\$88,223	\$73,700	\$84,201	\$73,000
Other	\$116,446	\$103,500	\$91,072	\$82,000	\$85,707	\$75,466
Total	\$98,578	\$88,000	\$101,035	\$92,000	\$101,945	\$93,000

Education

	Count	Mean	Median	Percentile 25	Percentile 75
University	58	\$119,955	\$102,900	\$73,500	\$128,571
College/CEGEP	16	\$87,957	\$87,941		
Primary/Secondary School	5	\$109,400	\$102,000		
Other	10	\$102,719	\$100,816		
Total	89	\$111,673	\$100,000	\$76,500	\$116,700

Not-for-Profit

	Count	Mean	Median	Percentile 25	Percentile 75
Industry, professional or trade association	24	\$126,613	\$118,500	\$90,050	\$144,490
Social or charitable organizations	14	\$153,583	\$123,406		
Religious institutes	8	\$109,450	\$94,552		
Other	10	\$110,799	\$97,707		
Total	56	\$128,080	\$114,100	\$83,000	\$150,900

Compensation by Area of Practice and CMA/CA

		Total compensation (includes owners and non-owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
Ottawa/Hull*	Professional services firm	255	\$132,514	\$92,000	\$64,500	\$157,800
	Industry	158	\$191,405	\$155,900	\$101,000	\$218,800
	Government, Education and other	289	\$128,784	\$110,000	\$92,000	\$142,000
Montréal	Professional services firm	669	\$132,284	\$98,000	\$67,500	\$145,000
	Industry	882	\$182,659	\$132,000	\$100,000	\$195,000
	Government, Education and other	317	\$128,779	\$100,000	\$81,000	\$130,000
Québec	Professional services firm	146	\$102,747	\$78,000	\$57,000	\$114,700
	Industry	111	\$132,565	\$112,000	\$85,000	\$141,500
	Government, Education and other	145	\$90,099	\$85,000	\$72,000	\$103,900
Sherbrooke	Professional services firm	33	\$87,620	\$65,000	\$51,600	\$105,000
	Industry	8	\$92,813	\$83,000		
	Government, Education and other	13	\$105,346	\$98,000		
Trois-Rivières	Professional services firm	29	\$92,217	\$70,000	\$55,500	\$88,000
	Industry	11	\$89,347	\$85,000		
	Government, Education and other	17	\$132,924	\$87,500		
Saguenay	Professional services firm	28	\$95,159	\$69,876	\$52,500	\$103,000
	Industry	13	\$89,192	\$88,000		
	Government, Education and other	8	\$96,338	\$101,000		

Other	Professional services firm	166	\$87,093	\$62,500	\$48,600	\$95,000
	Industry	150	\$142,891	\$109,670	\$77,500	\$155,500
	Government, Education and other	68	\$102,253	\$89,870	\$74,319	\$110,608

* includes Ontario and Québec

Non-owners only

		Base compensation		Total non-base compensation		Total compensation				Count
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
Ottawa/Hull*	Professional services firm	\$91,317	\$75,000	\$7,194	\$3,000	\$98,511	\$80,000	\$60,700	\$110,050	196
	Industry	\$137,271	\$125,000	\$42,546	\$17,800	\$179,817	\$154,000	\$101,000	\$213,000	153
	Government, Education and other	\$116,440	\$105,000	\$10,933	\$3,441	\$127,374	\$109,850	\$92,000	\$142,000	286
Montréal	Professional services firm	\$96,040	\$80,250	\$8,980	\$3,000	\$105,020	\$85,500	\$64,500	\$124,001	514
	Industry	\$133,437	\$112,000	\$48,263	\$15,000	\$181,700	\$130,000	\$99,500	\$190,000	855
	Government, Education and other	\$110,862	\$94,750	\$13,186	\$3,151	\$124,048	\$100,000	\$81,000	\$128,571	310
Québec	Professional services firm	\$79,896	\$67,750	\$4,684	\$2,500	\$84,580	\$70,100	\$54,000	\$105,000	122
	Industry	\$108,216	\$95,000	\$21,911	\$12,335	\$130,127	\$112,000	\$83,500	\$141,500	105
	Government, Education and other	\$86,830	\$79,000	\$3,269	\$1,500	\$90,099	\$85,000	\$72,000	\$103,900	145
Sherbrooke	Professional services firm	\$71,234	\$61,000	\$3,390	\$2,250	\$74,624	\$62,600	\$50,090	\$95,050	28
	Industry	\$78,143	\$75,000	\$5,071	\$2,500	\$83,214	\$78,000			7
	Government, Education and other	\$102,892	\$98,000	\$2,454	\$0	\$105,346	\$98,000			13
Trois-Rivières	Professional services firm	\$75,902	\$64,000	\$4,470	\$3,500	\$80,372	\$69,700	\$52,909	\$84,500	25
	Industry	\$76,608	\$76,000	\$5,674	\$2,500	\$82,282	\$84,500			10
	Government, Education and other	\$105,728	\$82,600	\$27,196	\$1,000	\$132,924	\$87,500			17
Saguenay	Professional services firm	\$84,244	\$58,000	\$6,312	\$3,250	\$90,556	\$66,264	\$51,200	\$90,000	26
	Industry	\$82,167	\$80,000	\$9,250	\$10,000	\$91,417	\$90,000			12
	Government, Education and other	\$92,125	\$92,500	\$4,213	\$750	\$96,338	\$101,000			8
Other	Professional services firm	\$64,778	\$53,820	\$3,103	\$2,000	\$67,881	\$56,000	\$46,500	\$74,423	135
	Industry	\$121,174	\$100,000	\$23,302	\$7,000	\$144,476	\$109,340	\$79,000	\$157,000	141
	Government, Education and other	\$99,260	\$88,896	\$2,993	\$0	\$102,253	\$89,870	\$74,319	\$110,608	68

* includes Ontario and Québec

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
Ottawa/Hull*	Professional services firm	2006 - 2010	112	\$69,543	\$63,495	\$56,000	\$78,929
		2001 - 2005	35	\$130,015	\$108,000	\$87,238	\$148,000
		1996 - 2000	29	\$145,594	\$132,500	\$98,500	\$160,000
		1991 - 1995	21	\$197,806	\$147,000	\$117,158	\$250,000
		1986 - 1990	18	\$203,667	\$171,750		
		1981 - 1985	18	\$286,583	\$215,500		
		1976 - 1980	13	\$187,492	\$180,000		
		<1976	9	\$201,521	\$240,000		
	Industry	2006 - 2010	27	\$100,553	\$86,000	\$76,000	\$99,000
		2001 - 2005	30	\$126,937	\$117,767	\$92,000	\$155,800
		1996 - 2000	21	\$179,386	\$145,391	\$115,500	\$205,000
		1991 - 1995	26	\$181,169	\$171,500	\$145,000	\$218,800
		1986 - 1990	29	\$303,922	\$190,000	\$134,000	\$262,000
		1981 - 1985	14	\$258,160	\$199,000		
		1976 - 1980	7	\$225,743	\$200,000		
	Government, Education and other	2006 - 2010	50	\$85,825	\$79,000	\$69,300	\$87,382
		2001 - 2005	49	\$119,860	\$100,000	\$88,500	\$120,000
		1996 - 2000	33	\$146,399	\$118,600	\$101,593	\$137,552
		1991 - 1995	45	\$136,745	\$117,400	\$101,300	\$142,000
		1986 - 1990	42	\$132,023	\$117,000	\$106,000	\$146,000
		1981 - 1985	44	\$150,769	\$129,147	\$108,500	\$180,750
1976 - 1980		21	\$141,934	\$144,000	\$110,000	\$156,154	
<1976		5	\$182,027	\$120,000			
Montréal	Professional services firm	2006 - 2010	275	\$73,120	\$67,000	\$57,000	\$81,000
		2001 - 2005	98	\$113,638	\$108,250	\$90,000	\$131,000
		1996 - 2000	83	\$153,339	\$126,000	\$105,488	\$162,500
		1991 - 1995	48	\$179,802	\$150,000	\$107,250	\$217,500
		1986 - 1990	65	\$185,375	\$125,000	\$90,000	\$200,000
		1981 - 1985	46	\$252,254	\$180,000	\$140,000	\$235,000
		1976 - 1980	21	\$160,758	\$140,000	\$100,100	\$208,000
		<1976	33	\$268,684	\$150,000	\$120,000	\$280,000
	Industry	2006 - 2010	127	\$94,104	\$87,000	\$75,000	\$100,000
		2001 - 2005	144	\$118,091	\$107,150	\$93,000	\$128,466
		1996 - 2000	138	\$185,571	\$130,000	\$105,000	\$185,000
		1991 - 1995	154	\$193,362	\$150,000	\$121,000	\$207,200
		1986 - 1990	148	\$221,162	\$180,000	\$125,000	\$256,370
		1981 - 1985	109	\$251,726	\$160,000	\$122,000	\$236,000
		1976 - 1980	48	\$284,969	\$200,000	\$134,750	\$325,000
		<1976	14	\$208,115	\$199,022		
	Government, Education and other	2006 - 2010	37	\$100,942	\$68,100	\$62,000	\$92,000

Québec	Professional services firm	2001 - 2005	36	\$103,811	\$77,500	\$74,413	\$95,588	
		1996 - 2000	33	\$125,696	\$100,000	\$90,000	\$109,000	
		1991 - 1995	47	\$119,913	\$102,000	\$90,226	\$126,500	
		1986 - 1990	62	\$106,452	\$98,283	\$87,000	\$117,000	
		1981 - 1985	58	\$140,369	\$117,350	\$97,947	\$143,000	
		1976 - 1980	24	\$165,377	\$122,500	\$93,028	\$151,000	
		<1976	20	\$242,823	\$167,060	\$110,097	\$294,764	
		2006 - 2010	69	\$63,973	\$57,000	\$50,100	\$65,000	
		Industry	2001 - 2005	20	\$88,403	\$87,600	\$81,750	\$99,000
	1996 - 2000		20	\$137,619	\$122,501	\$111,500	\$137,000	
	1991 - 1995		10	\$117,297	\$118,500			
	1986 - 1990		10	\$122,621	\$93,665			
	1981 - 1985		8	\$209,250	\$132,500			
	1976 - 1980		7	\$228,071	\$267,000			
	2006 - 2010		17	\$79,528	\$70,000			
	2001 - 2005		23	\$99,248	\$91,000	\$80,000	\$105,000	
	1996 - 2000		15	\$159,641	\$135,000			
	1991 - 1995		13	\$169,474	\$127,400			
	Government, Education and other	1986 - 1990	21	\$144,947	\$126,000	\$92,000	\$145,600	
1981 - 1985		13	\$131,808	\$132,000				
1976 - 1980		7	\$192,837	\$126,000				
2006 - 2010		18	\$57,092	\$54,500				
2001 - 2005		19	\$80,582	\$74,000				
1996 - 2000		18	\$84,537	\$81,850				
1991 - 1995		15	\$91,513	\$85,000				
1986 - 1990		37	\$94,070	\$95,000	\$80,500	\$103,800		
2006 - 2010		121	\$58,971	\$51,200	\$43,100	\$61,000		
2001 - 2005		46	\$80,475	\$65,858	\$58,300	\$82,500		
Other	Professional services firm	1996 - 2000	21	\$94,833	\$96,200	\$70,500	\$105,000	
		1991 - 1995	23	\$107,848	\$95,000	\$70,000	\$135,000	
		1986 - 1990	19	\$144,945	\$97,500			
		1981 - 1985	13	\$181,991	\$118,000			
		1976 - 1980	8	\$212,313	\$232,500			
		<1976	5	\$112,000	\$90,000			
		2006 - 2010	35	\$72,342	\$63,500	\$54,000	\$90,000	
		2001 - 2005	27	\$121,813	\$100,800	\$74,000	\$120,000	
		1996 - 2000	29	\$108,898	\$98,000	\$80,000	\$125,000	
	Industry	1991 - 1995	24	\$124,385	\$109,000	\$91,190	\$164,500	
		1986 - 1990	29	\$175,381	\$140,000	\$95,000	\$160,000	
		1981 - 1985	24	\$210,990	\$125,000	\$110,500	\$203,125	
		1976 - 1980	12	\$167,250	\$143,500			
		2006 - 2010	8	\$65,038	\$63,613			
		2001 - 2005	11	\$73,036	\$71,000			
		1996 - 2000	15	\$92,839	\$77,767			
		Government, Education and other	2006 - 2010	8	\$65,038	\$63,613		
			2001 - 2005	11	\$73,036	\$71,000		
			1996 - 2000	15	\$92,839	\$77,767		

1991 - 1995	15	\$89,152	\$87,500		
1986 - 1990	19	\$103,096	\$100,900		

* includes Ontario and Québec

Non-Owners Only – Ottawa/Hull*

		Base compensation		Total non-base compensation		Total compensation				Count
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
2006-2010	Professional services firm	\$65,569	\$60,000	\$3,836	\$2,500	\$69,405	\$63,490	\$56,000	\$78,857	111
	Industry	\$91,138	\$78,000	\$9,415	\$8,325	\$100,553	\$86,000	\$76,000	\$99,000	27
	Government, Education and other	\$79,502	\$75,000	\$6,324	\$2,000	\$85,825	\$79,000	\$69,300	\$87,382	50
2001-2005	Professional services firm	\$114,240	\$95,500	\$6,178	\$5,653	\$120,418	\$104,500	\$87,238	\$131,333	30
	Industry	\$103,873	\$99,391	\$23,065	\$13,500	\$126,937	\$117,767	\$92,000	\$155,800	30
	Government, Education and other	\$112,604	\$95,250	\$6,610	\$2,000	\$119,215	\$100,000	\$86,750	\$119,000	48
1996-2000	Professional services firm	\$122,929	\$125,000	\$14,221	\$5,000	\$137,150	\$132,500	\$92,000	\$160,000	23
	Industry	\$132,520	\$122,697	\$46,865	\$15,560	\$179,386	\$145,391	\$115,500	\$205,000	21
	Government, Education and other	\$137,287	\$107,547	\$9,112	\$3,818	\$146,399	\$118,600	\$101,593	\$137,552	33
1991-1995	Professional services firm	\$148,343	\$132,075	\$13,467	\$8,000	\$161,811	\$132,075			11
	Industry	\$144,811	\$150,000	\$33,605	\$24,000	\$178,416	\$170,000	\$145,000	\$210,000	25
	Government, Education and other	\$110,905	\$106,000	\$25,840	\$7,000	\$136,745	\$117,400	\$101,300	\$142,000	45
1986-1990	Professional services firm	\$123,043	\$106,000	\$5,477	\$2,500	\$128,520	\$108,000			9
	Industry	\$177,013	\$150,000	\$67,570	\$36,400	\$244,583	\$179,400	\$127,167	\$262,000	27
	Government, Education and other	\$116,882	\$108,750	\$8,604	\$6,500	\$125,487	\$116,000	\$106,000	\$142,000	41
1981-1985	Professional services firm	\$126,333	\$135,000	\$24,750	\$13,750	\$151,083	\$152,500			6
	Industry	\$170,929	\$153,500	\$87,232	\$32,500	\$258,160	\$199,000			14
	Government, Education and other	\$140,587	\$122,500	\$10,183	\$3,501	\$150,769	\$129,147	\$108,500	\$180,750	44
1976-1980	Industry	\$203,000	\$179,000	\$59,040	\$40,000	\$262,040	\$223,200			5
	Government, Education and other	\$135,559	\$121,000	\$6,375	\$481	\$141,934	\$144,000	\$110,000	\$156,154	21

* includes Ontario and Québec

Non-owners only – Montréal

		Base compensation		Total non-base compensation		Total compensation				Count
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
2006-2010	Professional services firm	\$69,775	\$64,750	\$3,107	\$1,600	\$72,882	\$66,882	\$57,000	\$81,000	274
	Industry	\$84,781	\$79,000	\$9,633	\$6,000	\$94,414	\$87,000	\$75,000	\$100,000	126
	Government, Education and other	\$93,906	\$65,000	\$7,037	\$2,400	\$100,942	\$68,100	\$62,000	\$92,000	37

	other									
2001-2005	Professional services firm	\$105,437	\$101,000	\$9,085	\$7,000	\$114,522	\$109,250	\$95,000	\$131,001	94
	Industry	\$103,720	\$96,000	\$14,371	\$10,000	\$118,091	\$107,150	\$93,000	\$128,466	144
	Government, Education and other	\$86,258	\$76,738	\$17,553	\$1,675	\$103,811	\$77,500	\$74,413	\$95,588	36
1996-2000	Professional services firm	\$123,128	\$120,000	\$13,638	\$5,000	\$136,766	\$125,000	\$105,594	\$160,000	68
	Industry	\$133,470	\$115,000	\$51,888	\$16,389	\$185,358	\$130,000	\$105,500	\$185,000	136
	Government, Education and other	\$107,300	\$95,000	\$18,396	\$5,500	\$125,696	\$100,000	\$90,000	\$109,000	33
1991-1995	Professional services firm	\$118,760	\$120,000	\$11,780	\$2,000	\$130,540	\$126,000	\$95,000	\$164,000	25
	Industry	\$140,391	\$128,000	\$53,922	\$20,000	\$194,314	\$150,000	\$121,000	\$207,200	149
	Government, Education and other	\$102,892	\$95,000	\$17,020	\$3,800	\$119,913	\$102,000	\$90,226	\$126,500	47
1986-1990	Professional services firm	\$131,482	\$120,000	\$13,888	\$8,750	\$145,370	\$123,913	\$90,000	\$175,020	23
	Industry	\$153,800	\$143,853	\$64,282	\$27,650	\$218,082	\$179,500	\$125,000	\$245,500	140
	Government, Education and other	\$100,112	\$92,600	\$6,340	\$3,731	\$106,452	\$98,283	\$87,000	\$117,000	62
1981-1985	Professional services firm	\$193,434	\$175,000	\$32,219	\$15,000	\$225,653	\$190,000			17
	Industry	\$164,234	\$140,000	\$92,371	\$20,000	\$256,605	\$163,000	\$122,000	\$230,000	101
	Government, Education and other	\$121,754	\$112,000	\$12,416	\$2,600	\$134,169	\$117,000	\$98,900	\$142,500	53
1976-1980	Professional services firm	\$146,786	\$135,000	\$17,229	\$9,100	\$164,014	\$137,000			7
	Industry	\$192,034	\$140,000	\$95,266	\$35,000	\$287,300	\$185,000	\$134,500	\$315,000	45
	Government, Education and other	\$126,029	\$120,000	\$7,409	\$1,700	\$133,437	\$120,000	\$91,056	\$145,000	23
<1976	Professional services firm	\$275,533	\$136,500	\$116,783	\$0	\$392,317	\$297,500			6
	Industry	\$188,485	\$175,000	\$19,630	\$7,000	\$208,115	\$199,022			14
	Government, Education and other	\$202,746	\$145,000	\$29,832	\$4,000	\$232,577	\$166,300			19

Non-owners only – Québec

		Base compensation		Total non-base compensation		Total compensation				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
2006-2010	Professional services firm	\$61,370	\$54,000	\$2,603	\$2,000	\$63,973	\$57,000	\$50,100	\$65,000	69
	Industry	\$74,108	\$63,000	\$5,420	\$3,500	\$79,528	\$70,000			17
	Government, Education and other	\$55,909	\$53,661	\$1,183	\$1,000	\$57,092	\$54,500			18
2001-2005	Professional services firm	\$83,463	\$82,000	\$4,940	\$3,650	\$88,403	\$87,600	\$81,750	\$99,000	20
	Industry	\$88,746	\$83,500	\$10,240	\$7,900	\$98,986	\$90,950	\$80,000	\$105,000	22
	Government, Education and other	\$76,145	\$69,000	\$4,437	\$2,000	\$80,582	\$74,000			19
1996-2000	Professional services firm	\$117,563	\$119,000	\$5,399	\$5,050	\$122,962	\$120,001			16
	Industry	\$134,716	\$115,000	\$29,714	\$16,876	\$164,430	\$137,500			14
	Government, Education and other	\$82,259	\$78,500	\$2,278	\$750	\$84,537	\$81,850			18
1991-1995	Professional services firm	\$111,786	\$95,000	\$6,643	\$4,000	\$118,429	\$118,000			7
	Industry	\$113,991	\$111,000	\$29,228	\$12,500	\$143,219	\$122,000			11
	Government, Education and other	\$88,660	\$80,000	\$2,853	\$0	\$91,513	\$85,000			15
1986-1990	Professional services firm	\$113,013	\$98,050	\$8,022	\$5,965	\$121,035	\$103,515			6
	Industry	\$109,750	\$94,274	\$35,645	\$16,581	\$145,394	\$122,000	\$86,000	\$148,050	20
	Government, Education and other	\$91,183	\$93,500	\$2,887	\$2,000	\$94,070	\$95,000	\$80,500	\$103,800	37
1981-1985	Industry	\$114,833	\$114,250	\$20,458	\$19,000	\$135,292	\$133,000			12
	Government, Education and other	\$104,278	\$106,500	\$5,103	\$1,683	\$109,381	\$107,500	\$82,640	\$125,750	32
1976-1980	Industry	\$163,928	\$126,000	\$28,909	\$11,000	\$192,837	\$126,000			7
	Government, Education and other	\$96,000	\$103,000	\$1,100	\$1	\$97,100	\$103,000			5

Non-owners only – Other Québec

		Base compensation		Total non-base compensation		Total compensation				Count
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
2006-2010	Professional services firm	\$55,899	\$49,000	\$3,072	\$1,800	\$58,971	\$51,200	\$43,100	\$61,000	121
	Industry	\$68,922	\$64,250	\$4,842	\$3,000	\$73,764	\$66,750	\$54,340	\$90,000	34
	Government, Education and other	\$61,851	\$58,113	\$3,188	\$1	\$65,038	\$63,613			8
2001-2005	Professional services firm	\$74,832	\$63,500	\$3,209	\$2,500	\$78,041	\$65,000	\$58,000	\$81,000	42
	Industry	\$116,146	\$98,000	\$5,667	\$3,001	\$121,813	\$100,800	\$74,000	\$120,000	27
	Government, Education and other	\$71,991	\$70,000	\$1,045	\$0	\$73,036	\$71,000			11
1996-2000	Professional services firm	\$78,369	\$79,250	\$4,663	\$3,500	\$83,031	\$82,800			16
	Industry	\$93,288	\$84,500	\$17,848	\$9,050	\$111,136	\$95,550	\$80,000	\$126,000	26
	Government, Education and other	\$90,793	\$76,412	\$2,046	\$3	\$92,839	\$77,767			15
1991-1995	Professional services firm	\$92,639	\$83,000	\$5,362	\$5,000	\$98,000	\$89,500			13
	Industry	\$103,035	\$93,000	\$21,350	\$11,000	\$124,385	\$109,000	\$91,190	\$164,500	24
	Government, Education and other	\$85,756	\$82,600	\$3,396	\$0	\$89,152	\$87,500			15
1986-1990	Professional services firm	\$103,167	\$81,333	\$6,109	\$8,000	\$109,276	\$90,000			11
	Industry	\$135,653	\$117,315	\$43,233	\$14,225	\$178,886	\$137,500	\$88,000	\$174,000	26
	Government, Education and other	\$98,198	\$90,740	\$4,897	\$0	\$103,096	\$100,900			19
1981-1985	Professional services firm	\$132,588	\$112,500	\$5,648	\$5,750	\$138,236	\$117,500			8
	Industry	\$185,500	\$120,000	\$36,716	\$10,000	\$222,216	\$130,000	\$111,000	\$206,250	22
	Government, Education and other	\$118,726	\$109,385	\$3,637	\$0	\$122,363	\$110,485	\$99,066	\$127,664	20
1976-1980	Industry	\$126,400	\$127,500	\$26,300	\$16,500	\$152,700	\$143,500			10
	Government, Education and other	\$110,897	\$103,500	\$4,011	\$1,800	\$114,908	\$103,500			12
<1976	Government, Education and other	\$185,942	\$121,500	\$66,480	\$0	\$252,422	\$121,500			6

Compensation by Size of Company

	Count	Mean	Median	Percentile 25	Percentile 75
1	71	\$178,460	\$120,000	\$90,811	\$175,000
2	21	\$93,297	\$84,000	\$65,455	\$98,571
3-5	51	\$134,723	\$120,313	\$70,000	\$200,000
6-9	51	\$120,324	\$99,150	\$66,764	\$142,000
10-24	149	\$128,675	\$92,500	\$65,500	\$145,000
25-49	162	\$131,901	\$97,452	\$67,250	\$157,000
50-99	222	\$129,862	\$102,500	\$76,515	\$142,500
100-249	229	\$134,638	\$108,000	\$80,000	\$145,000
250-499	174	\$145,937	\$110,000	\$85,623	\$159,000
500-999	181	\$156,758	\$102,000	\$77,500	\$160,000
1000+	1,337	\$143,646	\$104,500	\$77,070	\$150,000
Total	2,648	\$141,110	\$104,000	\$76,342	\$150,000

Non-owners only

	Base compensation		Total non-base compensation		Total compensation				Count
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
1-5	\$166,902	\$115,000	\$21,382	\$0	\$188,284	\$120,313	\$80,000	\$196,364	55
6-9	\$84,102	\$71,279	\$2,696	\$500	\$86,799	\$71,279	\$60,500	\$120,000	29
10-24	\$94,599	\$77,500	\$10,415	\$1,945	\$105,013	\$80,250	\$60,480	\$122,500	114
25-49	\$95,905	\$84,000	\$17,842	\$3,750	\$113,748	\$89,000	\$63,000	\$130,000	131
50-99	\$105,893	\$90,000	\$11,015	\$3,950	\$116,908	\$99,900	\$73,551	\$129,000	200
100-249	\$111,295	\$97,250	\$18,290	\$5,000	\$129,585	\$104,318	\$79,000	\$140,000	218
250-499	\$115,056	\$100,000	\$23,935	\$5,100	\$138,991	\$109,550	\$84,763	\$154,500	168
500-999	\$111,873	\$94,600	\$41,619	\$3,565	\$153,493	\$100,200	\$77,300	\$157,000	177
1000 OR MORE	\$109,531	\$95,000	\$26,807	\$6,000	\$136,338	\$103,000	\$76,000	\$144,600	1303
Total	\$108,711	\$93,950	\$22,841	\$5,000	\$131,551	\$100,001	\$75,000	\$140,550	2580

Compensation by Job Title

Members in Québec with the title of Senior Vice President had the highest average compensation in 2010 (\$335,322), followed by President/CEO (\$288,577), and Vice President (\$246,073).

	Count	Mean	Median	Percentile 25	Percentile 75
Senior Vice President	38	\$335,322	\$256,903	\$167,741	\$376,600
President and/or CEO	33	\$288,577	\$206,250	\$150,000	\$332,000
Vice President	151	\$246,073	\$205,000	\$152,600	\$285,000
Partner in CA firm	142	\$243,616	\$177,500	\$120,000	\$300,000
Other Business Owner	53	\$218,242	\$160,000	\$110,000	\$285,000
Assistant Vice President	13	\$217,960	\$185,000		
Equity Partner	10	\$217,250	\$201,500		
Non-Equity Partner	26	\$209,116	\$190,500	\$162,500	\$245,000
Other Executive Management	34	\$204,948	\$168,500	\$121,000	\$240,300
Consultant	59	\$203,836	\$96,934	\$75,000	\$150,000
Chief Financial Officer (CFO)	235	\$175,950	\$121,000	\$100,000	\$170,000
Treasurer	13	\$169,995	\$112,194		
Senior Manager	65	\$140,150	\$125,417	\$110,000	\$145,000
Senior Director	158	\$136,232	\$125,500	\$104,000	\$154,000
General Manager	44	\$132,462	\$101,514	\$90,962	\$143,409
Sole Practitioner	67	\$128,720	\$100,000	\$66,818	\$145,000
Controller and/ or Comptroller	264	\$122,383	\$105,513	\$81,000	\$136,900
Director	246	\$118,349	\$102,550	\$84,000	\$138,000
Principal	11	\$113,821	\$95,000		
Professor/ Lecturer/ Teacher	42	\$111,956	\$106,500	\$70,000	\$127,500
Manager	126	\$106,845	\$100,001	\$89,000	\$120,000
Tax Specialist	81	\$106,047	\$95,000	\$69,850	\$120,200
Associate/ Assistant Director	39	\$100,694	\$98,900	\$77,000	\$117,000
Internal Auditor	47	\$99,125	\$96,000	\$78,000	\$109,900
Associate/ Assistant Manager	13	\$94,533	\$91,000		
Analyst	218	\$91,749	\$82,350	\$72,000	\$96,565
Supervisor	29	\$86,152	\$84,600	\$71,750	\$100,300
Auditor/ Accountant	264	\$67,249	\$58,750	\$50,000	\$72,150
Senior Auditor/ Accountant	174	\$67,066	\$61,850	\$54,000	\$73,000
Junior Auditor/ Accountant	5	\$41,400	\$40,000		
Other	157	\$142,925	\$96,500	\$78,000	\$120,700
Total	2857	\$139,125	\$103,000	\$76,000	\$150,000

Non-owners only

	Base compensation		Total non-base compensation		Total compensation				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Senior Vice President	\$206,072	\$177,500	\$129,249	\$47,500	\$335,322	\$256,903	\$167,741	\$376,600	38
President and/or CEO	\$213,412	\$196,619	\$79,496	\$30,000	\$292,908	\$218,125	\$142,000	\$336,000	32
Vice President	\$178,376	\$160,000	\$67,697	\$35,000	\$246,073	\$205,000	\$152,600	\$285,000	151
Assistant Vice President	\$146,075	\$140,727	\$71,885	\$58,500	\$217,960	\$185,000			13
Non-Equity Partner	\$188,808	\$180,000	\$20,309	\$8,001	\$209,116	\$190,500	\$162,500	\$245,000	26
Other Executive Management (COO, CIO, EVP, etc.)	\$161,287	\$142,000	\$43,660	\$13,750	\$204,948	\$168,500	\$121,000	\$240,300	34
Consultant	\$151,304	\$91,000	\$52,532	\$2,000	\$203,836	\$96,934	\$75,000	\$150,000	59
Chief Financial Officer (CFO)	\$130,504	\$114,000	\$44,916	\$8,614	\$175,420	\$120,656	\$100,000	\$170,000	234
Treasurer	\$147,599	\$110,000	\$22,396	\$0	\$169,995	\$112,194			13
Senior Manager	\$122,700	\$115,000	\$17,451	\$7,000	\$140,150	\$125,417	\$110,000	\$145,000	65
Senior Director	\$119,527	\$117,333	\$16,705	\$9,201	\$136,232	\$125,500	\$104,000	\$154,000	158
General Manager	\$117,966	\$98,500	\$14,497	\$2,800	\$132,462	\$101,514	\$90,962	\$143,409	44
Controller and/or Comptroller	\$104,084	\$96,500	\$18,299	\$8,000	\$122,383	\$105,513	\$81,000	\$136,900	264
Director	\$100,758	\$95,000	\$17,591	\$5,050	\$118,349	\$102,550	\$84,000	\$138,000	246
Principal	\$104,364	\$85,000	\$9,457	\$9,000	\$113,821	\$95,000			11
Professor/Lecturer/Teacher	\$102,472	\$100,000	\$9,484	\$0	\$111,956	\$106,500	\$70,000	\$127,500	42
Manager	\$95,979	\$94,750	\$10,867	\$6,000	\$106,845	\$100,001	\$89,000	\$120,000	126
Tax Specialist	\$97,523	\$93,548	\$8,523	\$2,500	\$106,047	\$95,000	\$69,850	\$120,200	81
Associate/Assistant Director	\$90,127	\$90,000	\$10,567	\$1,900	\$100,694	\$98,900	\$77,000	\$117,000	39
Internal Auditor	\$89,560	\$90,334	\$8,712	\$8,000	\$98,272	\$94,500	\$78,000	\$108,700	46
Associate/Assistant Manager	\$84,220	\$80,000	\$10,313	\$7,400	\$94,533	\$91,000			13
Analyst	\$85,293	\$76,000	\$6,456	\$3,830	\$91,749	\$82,350	\$72,000	\$96,565	218
Supervisor	\$80,839	\$80,000	\$5,313	\$3,000	\$86,152	\$84,600	\$71,750	\$100,300	29
Auditor/Accountant	\$64,583	\$56,834	\$2,666	\$1,251	\$67,249	\$58,750	\$50,000	\$72,150	264
Senior Auditor/Accountant	\$63,892	\$60,000	\$3,174	\$2,000	\$67,066	\$61,850	\$54,000	\$73,000	174
Junior Auditor/Accountant	\$39,900	\$40,000	\$1,500	\$2,500	\$41,400	\$40,000			5
Other	\$112,313	\$87,500	\$29,031	\$3,001	\$141,344	\$96,500	\$78,000	\$120,700	155
Total	\$108,711	\$93,950	\$22,841	\$5,000	\$131,551	\$100,001	\$75,000	\$140,550	2580

Compensation by Job Title and CMA/CA

		Total compensation (includes owners and non-owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
Ottawa/Hull*	Other Business Owner	9	\$379,889	\$200,000		
	Senior Vice President	6	\$304,583	\$283,750		
	Partner in CA firm	25	\$299,600	\$285,000	\$190,000	\$400,000
	President and/ or CEO	14	\$290,130	\$222,000		
	Other Executive Management (COO, CIO, EVP, etc.)	11	\$227,572	\$190,000		
	Non-Equity Partner	6	\$213,888	\$224,500		
	Vice President	15	\$207,570	\$179,400		
	Sole Practitioner	25	\$195,908	\$160,336	\$115,000	\$250,000
	Chief Financial Officer (CFO)	56	\$186,379	\$156,077	\$125,000	\$216,850
	Consultant	15	\$171,224	\$168,500		
	General Manager	7	\$160,790	\$109,700		
	Director	60	\$155,263	\$136,225	\$123,900	\$162,500
	Senior Director	11	\$141,255	\$142,000		
	Principal	10	\$132,049	\$129,997		
	Controller and/ or Comptroller	37	\$127,446	\$111,500	\$89,700	\$166,400
	Internal Auditor	9	\$124,834	\$107,000		
	Senior Manager	46	\$124,404	\$109,500	\$100,000	\$132,500
	Associate/ Assistant Director	5	\$114,044	\$116,000		
	Supervisor	6	\$110,681	\$114,100		
	Manager	97	\$108,062	\$98,000	\$81,730	\$110,000
	Professor/ Lecturer/ Teacher	8	\$104,049	\$103,200		
	Associate/ Assistant Manager	10	\$102,256	\$94,708		
	Tax Specialist	26	\$99,402	\$99,258	\$88,500	\$106,160
	Analyst	30	\$84,489	\$80,500	\$75,000	\$89,000
	Auditor/ Accountant	22	\$72,923	\$66,000	\$60,109	\$80,000
	Senior Auditor/ Accountant	87	\$71,660	\$63,490	\$55,500	\$76,250
Other	39	\$160,504	\$112,200	\$96,800	\$151,800	
Montréal	Senior Vice President	29	\$376,574	\$285,100	\$185,000	\$500,000
	President and/ or CEO	21	\$328,069	\$257,000	\$150,000	\$340,000
	Partner in CA firm	95	\$266,974	\$190,000	\$125,000	\$300,000
	Other Business Owner	34	\$254,426	\$200,000	\$140,000	\$300,000
	Vice President	121	\$251,310	\$210,000	\$159,500	\$290,800
	Equity Partner	7	\$244,929	\$208,000		
	Other Executive Management (COO, CIO, EVP, etc.)	18	\$231,506	\$187,000		
	Assistant Vice President	12	\$228,373	\$194,250		
Treasurer	8	\$220,762	\$152,250			

	Consultant	44	\$213,700	\$98,467	\$78,535	\$147,500
	Non-Equity Partner	18	\$209,223	\$182,500		
	Chief Financial Officer (CFO)	143	\$206,141	\$142,000	\$110,600	\$195,000
	General Manager	23	\$155,102	\$105,414	\$90,000	\$163,000
	Senior Director	100	\$148,886	\$140,251	\$113,500	\$170,650
	Senior Manager	56	\$148,268	\$127,001	\$115,500	\$149,250
	Professor/ Lecturer/ Teacher	16	\$141,377	\$126,750		
	Director	155	\$133,483	\$115,000	\$92,000	\$146,792
	Controller and/ or Comptroller	190	\$132,855	\$115,000	\$91,000	\$147,000
	Principal	7	\$132,690	\$118,230		
	Sole Practitioner	48	\$120,634	\$101,220	\$60,000	\$142,500
	Tax Specialist	49	\$114,314	\$100,000	\$74,600	\$130,629
	Manager	93	\$111,087	\$102,000	\$93,500	\$123,000
	Internal Auditor	33	\$106,059	\$100,000	\$87,000	\$113,000
	Associate/ Assistant Director	23	\$104,290	\$102,000	\$95,000	\$116,500
	Analyst	153	\$94,015	\$84,000	\$73,815	\$98,000
	Associate/ Assistant Manager	9	\$89,637	\$95,400		
	Supervisor	22	\$86,689	\$83,250	\$76,300	\$100,300
	Auditor/ Accountant	121	\$73,216	\$63,500	\$55,000	\$76,000
	Senior Auditor/ Accountant	105	\$72,006	\$66,200	\$58,625	\$76,000
	Other	112	\$160,771	\$98,750	\$82,200	\$126,500
Québec	Partner in CA firm	19	\$223,816	\$150,000		
	Other Business Owner	5	\$184,272	\$105,000		
	Vice President	16	\$178,828	\$159,500		
	Chief Financial Officer (CFO)	32	\$131,884	\$107,000	\$93,000	\$121,000
	Senior Director	30	\$129,633	\$120,000	\$108,000	\$144,000
	Other Executive Management (COO, CIO, EVP, etc.)	5	\$124,170	\$126,000		
	Director	43	\$109,202	\$102,600	\$84,000	\$126,500
	Consultant	8	\$108,588	\$99,850		
	Associate/Assistant Director	6	\$104,428	\$101,183		
	Manager	15	\$95,995	\$96,000		
	Senior Manager	5	\$88,370	\$88,800		
	Internal Auditor	13	\$86,149	\$85,000		
	Sole Practitioner	5	\$85,957	\$93,966		
	Tax Specialist	20	\$85,588	\$76,000	\$63,500	\$113,250
	Controller and/or Comptroller	17	\$79,520	\$80,000		
	Analyst	37	\$76,229	\$78,001	\$64,753	\$84,000
	Auditor/Accountant	46	\$67,980	\$60,240	\$52,501	\$74,000
	Senior Auditor/Accountant	34	\$59,830	\$55,000	\$51,000	\$63,901
	Other	27	\$99,643	\$82,000	\$72,000	\$120,002
Other	Vice President	12	\$293,942	\$215,250		

Consultant	5	\$232,960	\$63,500		
Non-Equity Partner	5	\$218,400	\$210,000		
President and/or CEO	11	\$209,238	\$174,000		
Other Executive Management (COO, CIO, EVP, etc.)	9	\$203,363	\$135,000		
Partner in CA firm	28	\$177,804	\$137,500	\$107,000	\$215,000
Senior Vice President	5	\$154,288	\$157,000		
Sole Practitioner	13	\$154,157	\$100,000		
Chief Financial Officer (CFO)	50	\$130,404	\$109,333	\$93,000	\$142,000
Other Business Owner	12	\$120,417	\$112,500		
General Manager	16	\$111,090	\$98,550		
Tax Specialist	11	\$110,605	\$88,958		
Analyst	26	\$101,482	\$79,700	\$70,001	\$93,272
Controller and/or Comptroller	56	\$99,726	\$84,351	\$65,000	\$119,400
Professor/Lecturer/Teacher	21	\$99,179	\$100,000	\$70,000	\$116,700
Senior Director	28	\$98,109	\$95,101	\$86,250	\$105,500
Associate/Assistant Director	10	\$90,183	\$76,000		
Manager	15	\$88,399	\$82,712		
Director	47	\$77,810	\$70,000	\$63,500	\$90,000
Supervisor	5	\$74,680	\$59,500		
Auditor/Accountant	93	\$59,117	\$50,500	\$43,500	\$62,000
Senior Auditor/Accountant	32	\$58,178	\$52,500	\$46,000	\$60,500
Other	17	\$98,323	\$77,767		

* includes Ontario and Québec

Non-owners only

	Base compensation		Total non-base compensation		Total compensation					
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count	
Ottawa/Hull*	President and/or CEO	\$226,812	\$172,500	\$63,318	\$21,225	\$290,130	\$222,000			14
	Non-Equity Partner	\$202,833	\$218,500	\$11,054	\$9,000	\$213,888	\$224,500			6
	Chief Financial Officer (CFO)	\$148,095	\$140,000	\$38,285	\$11,500	\$186,379	\$156,077	\$125,000	\$216,850	56
	Other Executive Management (COO, CIO, EVP, etc.)	\$164,818	\$170,000	\$62,754	\$30,000	\$227,572	\$190,000			11
	General Manager	\$126,833	\$107,000	\$33,957	\$0	\$160,790	\$109,700			7
	Senior Vice President	\$243,417	\$265,250	\$61,167	\$37,500	\$304,583	\$283,750			6
	Vice President	\$166,877	\$155,000	\$40,693	\$35,000	\$207,570	\$179,400			15
	Controller and/or Comptroller	\$111,679	\$95,000	\$15,767	\$11,000	\$127,446	\$111,500	\$89,700	\$166,400	37
	Senior Director	\$131,148	\$136,000	\$10,108	\$8,750	\$141,255	\$142,000			11
	Director	\$125,451	\$120,000	\$23,969	\$14,900	\$149,420	\$135,600	\$123,800	\$160,000	59
	Associate/Assistant Director	\$107,200	\$107,000	\$6,844	\$8,000	\$114,044	\$116,000			5
	Principal	\$123,001	\$123,750	\$9,048	\$9,250	\$132,049	\$129,997			10
	Senior Manager	\$115,325	\$101,800	\$9,079	\$7,750	\$124,404	\$109,500	\$100,000	\$132,500	46
	Manager	\$101,431	\$92,000	\$6,630	\$5,000	\$108,062	\$98,000	\$81,730	\$110,000	97
	Associate/Assistant Manager	\$96,482	\$83,250	\$5,774	\$4,000	\$102,256	\$94,708			10
	Consultant	\$140,293	\$144,788	\$32,726	\$2,050	\$173,020	\$169,250			14
	Tax Specialist	\$97,383	\$98,805	\$2,019	\$0	\$99,402	\$99,258	\$88,500	\$106,160	26
	Internal Auditor	\$98,332	\$80,365	\$26,502	\$0	\$124,834	\$107,000			9
	Senior Auditor/Accountant	\$68,154	\$60,000	\$3,506	\$2,250	\$71,660	\$63,490	\$55,500	\$76,250	87
	Auditor/Accountant	\$69,534	\$62,750	\$3,389	\$1,850	\$72,923	\$66,000	\$60,109	\$80,000	22
Analyst	\$82,480	\$78,000	\$2,009	\$727	\$84,489	\$80,500	\$75,000	\$89,000	30	
Supervisor	\$107,314	\$109,667	\$3,367	\$2,100	\$110,681	\$114,100			6	
Professor/Lecturer/Teacher	\$100,589	\$102,423	\$3,460	\$0	\$104,049	\$103,200			8	
Other	\$119,323	\$101,500	\$34,969	\$3,818	\$154,292	\$105,500	\$96,800	\$145,000	37	
Montréal	President and/or CEO	\$235,916	\$221,500	\$101,056	\$35,000	\$336,972	\$259,750	\$151,220	\$370,000	20
	Non-Equity Partner	\$183,306	\$170,000	\$25,918	\$12,500	\$209,223	\$182,500			18
	Chief Financial Officer (CFO)	\$143,323	\$120,000	\$62,157	\$10,000	\$205,480	\$141,000	\$110,600	\$193,500	142
	Other Executive Management (COO, CIO, EVP, etc.)	\$181,917	\$158,500	\$49,589	\$25,750	\$231,506	\$187,000			18
	General Manager	\$129,547	\$102,500	\$25,555	\$7,000	\$155,102	\$105,414	\$90,000	\$163,000	23
	Senior Vice President	\$218,220	\$197,600	\$158,354	\$71,600	\$376,574	\$285,100	\$185,000	\$500,000	29
	Vice President	\$179,457	\$162,000	\$71,853	\$35,000	\$251,310	\$210,000	\$159,500	\$290,800	121
	Assistant Vice President	\$150,498	\$142,864	\$77,875	\$59,250	\$228,373	\$194,250			12
	Controller and/or Comptroller	\$111,584	\$100,000	\$21,272	\$10,000	\$132,855	\$115,000	\$91,000	\$147,000	190
	Treasurer	\$184,368	\$142,500	\$36,394	\$15,450	\$220,762	\$152,250			8
	Senior Director	\$129,019	\$123,000	\$19,867	\$12,000	\$148,886	\$140,251	\$113,500	\$170,650	100
	Director	\$109,428	\$101,000	\$24,054	\$9,500	\$133,483	\$115,000	\$92,000	\$146,792	155
	Associate/Assistant Director	\$92,092	\$90,000	\$12,198	\$6,001	\$104,290	\$102,000	\$95,000	\$116,500	23

	Principal	\$121,000	\$106,000	\$11,690	\$12,230	\$132,690	\$118,230			7
	Senior Manager	\$128,727	\$116,000	\$19,541	\$9,136	\$148,268	\$127,001	\$115,500	\$149,250	56
	Manager	\$98,279	\$95,000	\$12,808	\$7,400	\$111,087	\$102,000	\$93,500	\$123,000	93
	Associate/Assistant Manager	\$79,429	\$80,000	\$10,207	\$7,400	\$89,637	\$95,400			9
	Consultant	\$148,946	\$91,500	\$64,755	\$1,000	\$213,700	\$98,467	\$78,535	\$147,500	44
	Tax Specialist	\$103,081	\$98,000	\$11,233	\$3,000	\$114,314	\$100,000	\$74,600	\$130,629	49
	Internal Auditor	\$94,651	\$92,000	\$10,399	\$8,133	\$105,050	\$99,376	\$85,643	\$111,450	32
	Senior Auditor/Accountant	\$69,231	\$63,000	\$2,775	\$2,000	\$72,006	\$66,200	\$58,625	\$76,000	105
	Auditor/Accountant	\$70,826	\$62,000	\$2,390	\$1,000	\$73,216	\$63,500	\$55,000	\$76,000	121
	Analyst	\$86,402	\$76,475	\$7,613	\$4,050	\$94,015	\$84,000	\$73,815	\$98,000	153
	Supervisor	\$80,659	\$79,000	\$6,030	\$3,850	\$86,689	\$83,250	\$76,300	\$100,300	22
	Professor/Lecturer/Teacher	\$124,540	\$123,340	\$16,838	\$0	\$141,377	\$126,750			16
	Other	\$119,975	\$90,250	\$38,893	\$4,000	\$158,868	\$98,750	\$82,000	\$125,000	110
Québec	Chief Financial Officer (CFO)	\$109,900	\$97,500	\$21,984	\$5,453	\$131,884	\$107,000	\$93,000	\$121,000	32
	Other Executive Management (COO, CIO, EVP, etc.)	\$120,400	\$126,000	\$3,770	\$0	\$124,170	\$126,000			5
	Vice President	\$144,406	\$134,000	\$34,421	\$25,000	\$178,828	\$159,500			16
	Controller and/or Comptroller	\$75,783	\$79,000	\$3,737	\$2,000	\$79,520	\$80,000			17
	Senior Director	\$113,470	\$112,000	\$16,163	\$8,000	\$129,633	\$120,000	\$108,000	\$144,000	30
	Director	\$100,176	\$96,000	\$9,026	\$3,000	\$109,202	\$102,600	\$84,000	\$126,500	43
	Associate/Assistant Director	\$95,919	\$95,758	\$8,509	\$3,525	\$104,428	\$101,183			6
	Senior Manager	\$86,150	\$84,000	\$2,220	\$1,500	\$88,370	\$88,800			5
	Manager	\$90,515	\$90,000	\$5,480	\$3,750	\$95,995	\$96,000			15
	Consultant	\$101,500	\$96,000	\$7,088	\$5,000	\$108,588	\$99,850			8
	Tax Specialist	\$80,322	\$72,450	\$5,265	\$3,000	\$85,588	\$76,000	\$63,500	\$113,250	20
	Internal Auditor	\$81,149	\$78,000	\$5,000	\$6,000	\$86,149	\$85,000			13
	Senior Auditor/Accountant	\$56,301	\$53,000	\$3,529	\$2,125	\$59,830	\$55,000	\$51,000	\$63,901	34
	Auditor/Accountant	\$64,837	\$56,500	\$3,144	\$2,000	\$67,980	\$60,240	\$52,501	\$74,000	46
	Analyst	\$73,412	\$72,000	\$2,817	\$1,500	\$76,229	\$78,001	\$64,753	\$84,000	37
	Other	\$95,457	\$79,000	\$4,186	\$1,400	\$99,643	\$82,000	\$72,000	\$120,002	27
Other	President and/or CEO	\$167,624	\$137,500	\$41,614	\$19,000	\$209,238	\$174,000			11
	Non-Equity Partner	\$212,400	\$205,000	\$6,000	\$5,000	\$218,400	\$210,000			5
	Chief Financial Officer (CFO)	\$111,789	\$102,000	\$18,615	\$1,750	\$130,404	\$109,333	\$93,000	\$142,000	50
	Other Executive Management (COO, CIO, EVP, etc.)	\$154,919	\$125,000	\$48,444	\$10,000	\$203,363	\$135,000			9
	General Manager	\$109,121	\$96,000	\$1,969	\$940	\$111,090	\$98,550			16
	Senior Vice President	\$129,200	\$135,000	\$25,088	\$15,000	\$154,288	\$157,000			5
	Vice President	\$217,917	\$171,500	\$76,025	\$40,000	\$293,942	\$215,250			12
	Controller and/or Comptroller	\$87,124	\$80,000	\$12,602	\$3,500	\$99,726	\$84,351	\$65,000	\$119,400	56
	Senior Director	\$92,114	\$88,150	\$5,995	\$6,000	\$98,109	\$95,101	\$86,250	\$105,500	28
	Director	\$73,325	\$68,000	\$4,485	\$3,000	\$77,810	\$70,000	\$63,500	\$90,000	47
	Associate/Assistant Director	\$82,133	\$76,000	\$8,050	\$0	\$90,183	\$76,000			10
	Manager	\$83,043	\$81,144	\$5,356	\$4,000	\$88,399	\$82,712			15
	Consultant	\$229,600	\$57,000	\$3,360	\$2,000	\$232,960	\$63,500			5

Tax Specialist	\$107,455	\$87,500	\$3,151	\$1,500	\$110,605	\$88,958			11
Senior Auditor/Accountant	\$54,131	\$50,000	\$4,046	\$2,250	\$58,178	\$52,500	\$46,000	\$60,500	32
Auditor/Accountant	\$56,462	\$49,000	\$2,654	\$1,500	\$59,117	\$50,500	\$43,500	\$62,000	93
Analyst	\$97,041	\$73,500	\$4,442	\$3,500	\$101,482	\$79,700	\$70,001	\$93,272	26
Supervisor	\$73,400	\$58,000	\$1,280	\$900	\$74,680	\$59,500			5
Professor/Lecturer/Teacher	\$93,039	\$85,000	\$6,139	\$0	\$99,179	\$100,000	\$70,000	\$116,700	21
Other	\$92,291	\$77,767	\$6,032	\$2,000	\$98,323	\$77,767			17

* includes Ontario and Québec

Compensation by Title of Person Reporting To

	Count	Mean	Median	Percentile 25	Percentile 75
Chair/ Board of Directors	85	\$205,067	\$150,000	\$121,000	\$285,000
Senior Vice President	80	\$204,090	\$169,751	\$121,950	\$236,750
President and/ or CEO	361	\$195,215	\$135,000	\$102,000	\$200,000
Other Executive Management (COO, CIO, EVP, etc.)	71	\$171,418	\$120,000	\$102,000	\$195,000
Vice President	197	\$155,588	\$134,000	\$104,900	\$175,500
Chief Financial Officer (CFO)	145	\$150,030	\$106,000	\$83,500	\$151,400
General Manager	30	\$130,507	\$94,415	\$78,000	\$132,000
Assistant Vice President	21	\$118,069	\$114,000	\$97,000	\$128,000
Professor/ Lecturer/ Teacher	22	\$113,822	\$107,000	\$75,000	\$128,571
Partner/ Owner	514	\$109,613	\$95,000	\$68,000	\$128,000
Senior Director	195	\$100,590	\$93,000	\$69,700	\$116,500
Treasurer	12	\$99,558	\$95,000		
Controller and/ or Comptroller	80	\$98,496	\$92,000	\$77,100	\$111,987
Principal	19	\$94,633	\$71,500		
Manager	144	\$93,415	\$83,800	\$71,550	\$100,001
Director	367	\$88,638	\$76,000	\$58,600	\$98,000
Auditor/ Accountant	25	\$88,314	\$64,501	\$55,000	\$87,402
Senior Manager	39	\$85,545	\$80,000	\$65,000	\$96,800
Analyst	9	\$83,056	\$67,000		
Associate/ Assistant Director	23	\$79,526	\$72,000	\$60,281	\$93,500
Supervisor	17	\$77,658	\$75,326		
Tax Specialist	9	\$75,333	\$70,200		
Senior Auditor/ Accountant	24	\$65,290	\$63,501	\$55,375	\$67,965
Other	95	\$169,220	\$113,800	\$86,000	\$150,000
Total	2595	\$132,059	\$100,200	\$75,000	\$141,450

Compensation by Number of Direct Reports

	Count	Mean	Median	Percentile 25	Percentile 75
None	1,066	\$102,330	\$80,000	\$61,820	\$105,000
1	167	\$121,673	\$99,000	\$79,300	\$126,000
2	214	\$130,266	\$105,000	\$80,000	\$160,000
3	216	\$128,215	\$110,508	\$81,000	\$146,646
4	197	\$143,623	\$120,000	\$90,000	\$155,000
5	260	\$181,109	\$121,367	\$91,962	\$185,075
6-9	325	\$179,578	\$135,000	\$100,200	\$200,000
10-14	181	\$184,409	\$133,800	\$99,035	\$195,000
15-19	83	\$188,407	\$131,500	\$100,000	\$210,000
20-24	44	\$158,967	\$135,250	\$100,082	\$190,000
25+	104	\$218,744	\$147,500	\$109,000	\$260,000
Total	2,857	\$139,125	\$103,000	\$76,000	\$150,000

Compensation by Number of Indirect Reports

	Count	Mean	Median	Percentile 25	Percentile 75
None	1,066	\$102,330	\$80,000	\$61,820	\$105,000
1	132	\$115,836	\$92,750	\$78,000	\$124,500
2	166	\$121,558	\$99,250	\$72,355	\$140,000
3	162	\$110,022	\$98,500	\$75,000	\$127,600
4	128	\$122,903	\$106,000	\$85,000	\$142,094
5	159	\$128,045	\$110,000	\$80,000	\$155,500
6-9	251	\$140,443	\$114,000	\$90,740	\$160,000
10-14	202	\$163,264	\$128,750	\$99,035	\$175,000
15-19	143	\$164,874	\$134,000	\$102,000	\$189,000
20-24	93	\$177,650	\$130,000	\$105,000	\$189,900
25+	355	\$255,445	\$175,000	\$120,000	\$300,000
Total	2,857	\$139,125	\$103,000	\$76,000	\$150,000

Compensation by Major Activities of Members

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

For CAs in professional services, the primary work activities that receive the highest compensation, on average, are: New Business Development (\$260,840), Client Relationship Management (\$184,531), and Business Advisory/Consulting services (\$172,447).

	Count	Mean	Median	Percentile 25	Percentile 75
New Business Development	47	\$260,840	\$175,000	\$117,333	\$372,000
Client relationship management	123	\$184,531	\$120,000	\$88,200	\$190,000
Other Business Advisory, or Consulting services	182	\$172,447	\$125,500	\$88,000	\$195,800
Financial accounting	101	\$120,537	\$94,000	\$66,000	\$130,000
Taxation	222	\$119,905	\$94,501	\$63,000	\$136,000
Financial statement compilation	227	\$109,915	\$87,000	\$61,000	\$130,000
Financial statement review	338	\$100,456	\$75,000	\$55,000	\$117,600
Financial statement audit	481	\$94,888	\$68,882	\$56,000	\$98,000

Non-owners only

	Base compensation		Total non-base compensation		Total compensation				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Financial statement compilation	\$76,257	\$66,500	\$2,461	\$1,200	\$78,718	\$68,850	\$55,751	\$91,000	122
Financial statement review	\$68,924	\$60,000	\$2,866	\$1,501	\$71,790	\$63,000	\$51,400	\$81,500	244
Financial statement audit	\$72,708	\$63,000	\$3,920	\$2,191	\$76,628	\$65,750	\$55,000	\$87,000	438
Financial accounting	\$83,357	\$77,750	\$4,751	\$3,250	\$88,109	\$81,250	\$66,100	\$102,000	60
Taxation	\$89,119	\$77,000	\$3,914	\$2,057	\$93,033	\$80,000	\$60,500	\$110,002	161
New Business Development	\$124,375	\$106,667	\$18,984	\$6,000	\$143,359	\$125,000	\$89,500	\$175,000	21
Other Business Advisory, or Consulting services	\$116,035	\$100,000	\$20,113	\$6,000	\$136,147	\$109,502	\$82,500	\$154,000	137
Client relationship management	\$107,061	\$98,000	\$22,177	\$5,000	\$129,238	\$105,000	\$72,700	\$145,000	87

Members in Industry

For members in industry, the activities with the highest average compensation in 2010 were New Business Development (\$287,543), Strategy Development and Planning (\$253,212), and Corporate Finance (\$215,502).

	Count	Mean	Median	Percentile 25	Percentile 75
New Business Development	99	\$287,543	\$180,000	\$126,000	\$316,000
Strategy Development and Planning	136	\$253,212	\$176,565	\$127,750	\$300,000
Corporate Finance (Financing, M&A)	166	\$215,502	\$149,250	\$105,000	\$215,001
General Management, Administration	317	\$195,828	\$140,000	\$100,000	\$205,000
Information Technology	98	\$182,275	\$137,250	\$108,000	\$189,440
Budgeting/ Forecasting	244	\$172,525	\$130,000	\$94,500	\$185,075
Human Resources	67	\$172,311	\$124,600	\$90,500	\$175,129
Taxation	123	\$167,007	\$143,000	\$105,000	\$197,000
Performance Measurement	171	\$166,060	\$133,000	\$99,000	\$184,000
Internal Control and Risk Management	162	\$155,174	\$120,000	\$92,000	\$169,501
Financial Analysis	427	\$149,016	\$114,200	\$91,000	\$166,000
Financial Accounting	447	\$141,016	\$106,667	\$85,500	\$145,000
Audit (Internal Government)	97	\$134,554	\$114,700	\$93,000	\$143,000
Management Accounting/ Cost accounting	255	\$119,742	\$105,000	\$85,000	\$135,000

Non-owners only

	Base compensation		Total non-base compensation		Total compensation				Count
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
New Business Development	\$175,748	\$140,000	\$101,931	\$26,000	\$277,680	\$177,000	\$125,000	\$300,000	106
Strategy Development and Planning	\$161,931	\$130,000	\$66,464	\$19,300	\$228,395	\$157,500	\$115,500	\$256,875	168
Corporate Finance (Financing, M&A)	\$145,385	\$124,750	\$62,266	\$12,750	\$207,651	\$140,750	\$100,000	\$210,750	180
General Management, Administration	\$131,167	\$108,566	\$40,984	\$10,000	\$172,151	\$123,000	\$96,000	\$170,000	423
Information Technology	\$124,287	\$107,500	\$33,450	\$10,000	\$157,737	\$119,417	\$92,900	\$161,250	140
Taxation	\$121,505	\$110,000	\$28,985	\$11,200	\$150,490	\$120,428	\$98,500	\$177,574	151
Human Resources	\$123,039	\$105,000	\$24,534	\$5,000	\$147,573	\$110,000	\$92,000	\$142,250	123
Budgeting/ Forecasting	\$121,692	\$100,000	\$25,738	\$7,000	\$147,431	\$108,000	\$88,000	\$157,500	377
Performance Measurement	\$118,103	\$105,000	\$28,466	\$9,900	\$146,568	\$115,000	\$90,000	\$160,500	240

Internal Control and Risk Management	\$114,602	\$100,000	\$21,926	\$8,000	\$136,527	\$108,500	\$88,000	\$143,000	257
Financial Analysis	\$109,904	\$95,000	\$22,643	\$6,667	\$132,547	\$103,000	\$84,000	\$145,000	590
Financial Accounting	\$106,266	\$92,327	\$21,111	\$5,500	\$127,377	\$100,000	\$80,200	\$131,500	609
Audit (Internal Government) Management Accounting/ Cost accounting	\$98,576	\$90,000	\$14,412	\$7,270	\$112,989	\$98,000	\$77,487	\$126,727	188
	\$99,472	\$92,400	\$11,283	\$6,000	\$110,755	\$100,000	\$79,000	\$124,600	351

Compensation Governed by a Collective Bargaining Agreement

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Yes	324	\$93,480	\$85,500	\$72,521	\$102,000
No	2,265	\$137,328	\$105,000	\$75,750	\$150,000
Total	2,589	\$131,840	\$100,001	\$75,000	\$141,000

Compensation by Designation/Post Graduate Degree held

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
A Doctorate degree	10	\$288,108	\$145,000		
CIRP or CA CIRP	16	\$283,963	\$161,000		
Certified General Accountant or CGA	13	\$249,962	\$162,000		
CIA or CA CIA	16	\$235,750	\$132,150		
Certified Management Accountant or CMA	45	\$228,189	\$165,000	\$119,000	\$300,000
Chartered Financial Analyst or CFA	27	\$225,133	\$160,000	\$119,000	\$243,750
Pl. Fin.	23	\$220,987	\$145,000	\$81,000	\$240,000
Certified Financial Planner or CFP	5	\$214,000	\$115,000		
Certified Management Consultant or CMC	10	\$196,456	\$179,500		
Chartered Accountant or CA (from a country other than Canada)	10	\$195,651	\$156,500		
CISA or CA CISA	19	\$178,410	\$130,000		
CA IT	13	\$167,725	\$138,500		
CA IFA	13	\$156,194	\$109,000		
Certified Public Accountant or CPA	59	\$152,209	\$125,000	\$100,000	\$157,000
Diplôme de sciences administratives (D.S.A.)	255	\$149,888	\$109,502	\$87,500	\$167,800

Other Masters Degree	60	\$141,070	\$109,951	\$89,650	\$131,900
CBV or CA CBV	28	\$138,528	\$122,500	\$89,000	\$167,500
qD3_05 Master of Business Administration (MBA)	207	\$138,465	\$95,000	\$65,000	\$150,000
Master of Taxation and/ or Accounting	155	\$125,592	\$105,000	\$76,000	\$140,000
LLB Lawyer	6	\$114,389	\$121,167		
Diplôme d'études supérieures spécialisées (D.E.S.S.)	544	\$98,391	\$81,000	\$62,000	\$107,500
Other	156	\$163,706	\$120,000	\$89,948	\$192,730
None	1485	\$143,001	\$105,488	\$80,000	\$150,000

Compensation by Board Experience

	Count	Mean	Median	Percentile 25	Percentile 75
A public company or one of its subsidiaries	38	\$402,215	\$202,500	\$140,000	\$427,500
A privately held company	143	\$260,363	\$190,000	\$115,000	\$325,000
A hospital or university	21	\$299,890	\$157,000	\$125,000	\$485,000
An industry or trade association	64	\$280,152	\$145,000	\$99,075	\$259,670
A social or charitable organization	308	\$183,580	\$120,000	\$84,500	\$198,309
A cooperative	29	\$138,456	\$107,000	\$75,000	\$140,000
A religious institute	14	\$258,105	\$147,500		
A crown corporation	6	\$253,307	\$161,420		
A government commission, agency or regulatory body	26	\$259,959	\$142,500	\$85,000	\$350,000
Other government agency	124	\$160,362	\$101,500	\$78,650	\$151,000
Were you a member of an audit committee in 2010?	109	\$286,946	\$179,070	\$130,000	\$316,800
Total	628	\$187,905	\$125,000	\$87,800	\$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 (10%).

	Count	%
Yes	252	10%
No	2,396	90%

	What amount of such fee income did you receive?
Count	252
Mean	\$11,288
Median	\$5,000
Percentile 25	\$2,000
Percentile 75	\$12,000

Compensation by Age

	Count	Mean	Median	Percentile 25	Percentile 75
Under 35	951	\$86,914	\$72,300	\$58,000	\$94,001
35-44	752	\$137,884	\$114,350	\$89,948	\$154,100
45-54	806	\$173,967	\$125,664	\$97,500	\$187,000
55-64	296	\$199,665	\$137,000	\$100,000	\$213,500
65 and over	41	\$250,383	\$150,000	\$93,000	\$350,000
Total	2,846	\$139,117	\$103,000	\$76,000	\$149,001

Section 3: Vacation, Benefits and Work/Life Balance

Vacation

	Amount Of Vacation Given		Amount Of Vacation Taken	
	Count	%	Count	%
Less than 10 working days	22	1%	72	3%
10-14 working days	83	3%	256	9%
15-19 working days	713	25%	865	30%
20-24 working days	1,263	44%	1,039	36%
25-29 working days	486	17%	375	13%
30-34 working days	182	6%	159	6%
35+ working days	50	2%	52	2%
N/a	58	2%	39	1%

Benefits

Professional Dues

The majority of Québec members (82%) have their professional fees paid entirely by their employer.

	Count	%
All	2,329	82%
Some	20	1%
None	497	17%
N/a	11	0%

Benefits Received (All Members)

	Count	%
Pension Benefits	1,105	39%
Medical (health and dental) benefits	2,336	82%
Stock or Stock Options Purchase Program	313	11%
Long Term Disability Insurance	1,909	67%
Life Insurance	2,007	70%
Out of Country Travel	1,263	44%
Parking	898	31%
Car Allowances	490	17%
Parental/Maternal/Caregiver Leave Top Ups	189	7%
Professional Membership dues other than CA	398	14%
Health/Fitness Club Memberships	561	20%
Credit Card Fees	112	4%
Other Significant Benefits	208	7%
Total	2,857	100%

Benefits Received by Area of Work

	Professional Services	Industry	Public Service
Pension Benefits	31%	46%	51%
Medical (health and dental) benefits	84%	89%	74%
Stock or Stock Options Purchase Program	1%	26%	0%
Long Term Disability Insurance	62%	77%	62%
Life Insurance	66%	82%	57%
Out of Country Travel	36%	56%	39%
Parking	36%	32%	18%
Car Allowances	18%	19%	7%
Parental/Maternal/Caregiver Leave	10%	5%	10%
Top Ups			
Professional Membership dues other than CA	15%	16%	7%
Health/Fitness Club Memberships	32%	17%	11%
Credit Card Fees	2%	6%	0%
Other Significant Benefits	7%	9%	5%

Programs to Encourage Work/Life Balance

	Offered		Used	
	Count	%	Count	%
Flexible working hours	1,705	66%	1,403	82%
Sabbaticals	556	22%	51	9%
Compressed Work Weeks	549	21%	219	40%
Time off for volunteer work	383	15%	182	48%
Childcare benefits (subsidy, available on site etc.)	208	8%	27	13%
Leaves for Personal Reasons	1,606	62%	1,133	71%
Employee Assistance Programs	1,511	59%	151	10%
Training Programs	1,957	76%	1,712	87%
Work from home	1,171	45%	934	80%
Other options to promote work-life balance	150	10%	75	68%