

# CA Profession Compensation Survey 2011 – Alberta Report

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# CA Profession Compensation Survey 2011 – Alberta

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## Introduction

During 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](http://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 (this report)**

CA Compensation Survey October 2011 – Saskatchewan

CA Compensation Survey October 2011 – Manitoba

CA Compensation Survey October 2011 – Ontario

CA Compensation Survey October 2011 – Quebec

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

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

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

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

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

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

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

Note that 25<sup>th</sup>/75<sup>th</sup> percentile data are not reported if n<20, and data are omitted entirely if n<5.

## Feedback on this Report

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

## Report Structure

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

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## Section 1: Respondent Profile

### Employees vs. Owners

The majority of Albertan respondents (80%) worked for a business or organization in 2010, 16% were owners, either as a CA firm partner (9%), sole practitioner (4%) or owner/partner of a business (3%) and 4% were contract employees or consultants.

	2007		2009		2011	
	Count	%	Count	%	Count	%
Employee Of A Business/Organization	1,587	80%	1,636	80%	1,742	80%
CA Firm Partner	168	8%	182	9%	192	9%
Sole Practitioner	70	4%	63	3%	92	4%
Contract Employee/Consultant	85	4%	91	4%	79	4%
Owner/Partner Of Business	76	4%	68	3%	65	3%
Other	4	0%	11	1%	2	0%
Total	1,990	100%	2,051	100%	2,172	100%

### CMA/CA

	Count	%
Calgary	1,174	54%
Edmonton	629	29%
Lethbridge	72	3%
Red Deer	66	3%
Grande Prairie	41	2%
Medicine Hat	27	1%
Wood Buffalo	13	1%
Lloydminster	9	0%
Brooks	6	0%
Camrose	5	0%
Okotoks	4	0%
Canmore	4	0%
Wetaskiwin	4	0%
Cold Lake	1	0%
Alberta Non-CMA	117	5%
Total	2,172	100%

## Year Obtained CA

	Count	Column N %
2011*	33	1%
2010	197	9%
2009	190	9%
2008	144	7%
2007	129	6%
2006	106	5%
2001-2005	394	18%
1996-2000	265	12%
1991-1995	230	10%
1986-1990	185	8%
1981-1985	165	7%
1976-1980	98	4%
<1976	69	3%
Total	2,205	100%

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

## Years in Organization

	2007		2009		2011	
	Count	%	Count	%	Count	%
Less than one year	226	11%	195	10%	223	10%
1	171	9%	174	8%	163	8%
2	253	13%	232	11%	226	10%
3	209	11%	258	13%	245	11%
4	177	9%	192	9%	224	10%
5	148	7%	182	9%	217	10%
6-9	311	16%	321	16%	364	17%
10-14	214	11%	206	10%	220	10%
15-19	123	6%	119	6%	113	5%
20-24	80	4%	76	4%	79	4%
25+	78	4%	96	5%	98	5%
Total	1,990	100%	2,051	100%	2,172	100%

## Years As Owner

	2007		2009		2011	
	Count	%	Count	%	Count	%
Less than one year	5	2%	6	2%	8	2%
1	17	5%	25	8%	20	6%
2	34	11%	30	10%	35	10%
3	22	7%	24	8%	26	8%
4	22	7%	19	6%	24	7%
5	23	7%	23	7%	22	6%
6-9	37	12%	44	14%	51	15%
10-14	41	13%	39	13%	44	13%
15-19	32	10%	29	9%	39	11%
20-24	32	10%	25	8%	28	8%
25+	45	15%	48	15%	43	13%
Total	310	100%	312	100%	340	100%

## Years of Work Experience

	2007		2009		2011	
	Count	%	Count	%	Count	%
Less than three Years	2	0%	1	0%	4	0%
Three to four Years	111	6%	155	8%	136	6%
Five to Nine Years	502	25%	537	26%	621	29%
Ten to Fourteen Years	304	15%	351	17%	409	19%
Fifteen to Nineteen Years	316	16%	263	13%	230	11%
Twenty to Twenty Four Years	227	11%	227	11%	244	11%
Over Twenty Five Years	528	27%	517	25%	528	24%
Total	1,990	100%	2,051	100%	2,172	100%

## Years of Post Qualification Experience

	2007		2009		2011	
	Count	%	Count	%	Count	%
Less than three Years	285	14%	374	18%	400	18%
3 to 4 Years	228	11%	244	12%	266	12%
Five to Nine Years	374	19%	397	19%	431	20%
Ten to Fourteen Years	298	15%	235	11%	292	13%
Fifteen to Nineteen Years	284	14%	275	13%	234	11%
Twenty to Twenty Four Years	183	9%	190	9%	181	8%
Over Twenty Five Years	338	17%	336	16%	368	17%
Total	1,990	100%	2,051	100%	2,172	100%

## Area of Practice

The majority of Alberta respondents worked either in industry (46%) or for a professional services firm (45%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Industry	998	50%	968	47%	1,003	46%
Professional services firm	825	41%	884	43%	967	45%
Crown Corporation or Public Service	101	5%	102	5%	111	5%
Education	37	2%	51	2%	45	2%
Not for profit	25	1%	33	2%	30	1%
Other	4	0%	13	1%	16	1%
Total	1,990	100%	2,051	100%	2,172	100%

## Members in Professional Services

Most professional services respondents worked for a firm that predominantly provides accounting, auditing and tax services (92%). The remainder worked for firms that provide other types of services (8%). Most respondents in professional services predominantly work for external clients (96%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Predominantly Accounting, Auditing And Tax	736	89%	808	92%	898	92%
Predominantly Other Types Of Services.	88	11%	73	8%	73	8%
Total	824	100%	881	100%	971	100%

	2007		2009		2011	
	Count	%	Count	%	Count	%
Predominantly To External Clients	797	97%	845	96%	933	96%
Predominantly To Internal Clients	25	3%	36	4%	38	4%
Total	822	100%	881	100%	971	100%

### Members in Industry

Respondents working in industry were most likely to be employed in Oil & Gas (45%), followed by Utilities (8%) and Financial Services (7%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Oil And Gas	466	47%	439	45%	450	45%
Utilities	87	9%	72	7%	79	8%
Financial Services	63	6%	74	8%	70	7%
Construction	42	4%	48	5%	54	5%
Manufacturing	47	5%	46	5%	47	5%
Real Estate and Building Management	31	3%	40	4%	47	5%
Retail, Wholesale	53	5%	49	5%	45	4%
Transportation, Distribution	43	4%	43	4%	42	4%
Mining	19	2%	15	2%	23	2%
Agriculture, Forestry Or Fisheries	6	1%	12	1%	15	1%
Holding, Conglomerate	11	1%	14	1%	13	1%
Telecommunications	19	2%	17	2%	13	1%
Software	16	2%	20	2%	11	1%
Media, Communications and Publishing	5	1%	6	1%	9	1%
Arts, Entertainment, Leisure	5	1%	7	1%	8	1%
Hotels and Restaurants	6	1%	7	1%	7	1%
Pharmaceuticals and Chemicals	7	1%	6	1%	5	0%
Other	72	7%	53	5%	66	7%
Total	998	100%	968	100%	1,004	100%

### Members in Public Service

Some form of government employed the bulk of Albertan CAs in public service in 2010 (44%), followed by crown corporations (15%), regulatory bodies (13%) and the auditor general (12%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Municipal, provincial, federal government or one of their agencies	38	38%	48	48%	49	44%
Crown corporation	12	12%	11	11%	17	15%
Regulatory bodies	22	22%	11	11%	14	13%
An office of the auditor general	14	14%	14	14%	13	12%
Hospital, library, health organization or social services organization	7	7%	8	8%	11	10%
Board and commissions	5	5%	7	7%	6	5%
Other	3	3%	0	0%	1	1%
Total	101	100%	99	100%	111	100%

### Members in Education

Members working in education in Alberta were most likely to work for a university (44%) or a college/CEGEP (36%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
University	20	54%	21	41%	20	44%
College/CEGEP	12	32%	18	35%	16	36%
Primary/Secondary School	5	14%	6	12%	4	9%
Other	0	0%	6	12%	5	11%
Total	37	100%	51	100%	45	100%

### Members in the Non-Profit Sector

Members working in the non-profit sector were most likely to work for a social or charitable organization (37%) or an industry, professional or trade association (33%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Social or charitable organizations	10	40%	7	21%	11	37%
Industry, professional or trade association	6	24%	13	39%	10	33%
Religious institutes	4	16%	2	6%	3	10%
Other	5	20%	11	33%	6	20%
Total	25	100%	33	100%	30	100%

## Size of Company

Nearly half of members in Alberta worked for companies that had at least 1,000 global employees in 2010 (47%). Just over a third worked for companies with under 100 (35%).

	In province		In Canada		Globally	
	Count	%	Count	%	Count	%
1	91	4%	82	4%	78	4%
2	20	1%	19	1%	17	1%
3-5	76	4%	63	3%	60	3%
6-9	103	5%	91	4%	85	4%
10-24	229	11%	197	9%	178	9%
25-49	184	8%	145	7%	138	7%
50-99	184	8%	146	7%	131	7%
100-249	257	12%	199	10%	169	8%
250-499	234	11%	108	5%	98	5%
500-999	333	15%	140	7%	98	5%
1000+	454	21%	887	43%	938	47%
Total	2,165	100%	2,077	100%	1,990	100%

## Time worked in 2010

Most respondents worked full time for 12 months of the year in 2010 (85%). 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	52	2%	87	4%	1,845	85%	1,984	91%
Part time	27	1%	38	2%	123	6%	188	9%
Total	79	4%	125	6%	1,968	91%	2,172	100%

## Billable Hours per week

	2007		2009		2011	
	Count	%	Count	%	Count	%
Zero to 20	77	11%	123	15%	153	16%
21 to 30	250	36%	333	40%	369	38%
31 to 40	254	36%	293	35%	324	34%
Over 40	121	17%	83	10%	121	13%
Total	702	100%	832	100%	967	100%

## Billing Rate

	2007		2009		2011	
	Count	%	Count	%	Count	%
Under \$150/hr	160	22%	108	14%	152	17%
\$150 to <\$200/hr	136	19%	152	19%	193	22%
\$200 to <\$300/hr	234	32%	261	33%	259	29%
\$300 to <\$500/hr	137	19%	201	25%	205	23%
\$500/hr+	64	9%	70	9%	79	9%
Total	731	100%	792	100%	888	100%

## Job Title

Members in Alberta most commonly have the title of Manager (16%), Senior Auditor/Accountant (11%), or CFO or Senior Manager (both 9%).

	2007		2009		2011	
Manager	316	16%	315	15%	353	16%
Senior Auditor/Accountant	162	8%	196	10%	229	11%
Chief Financial Officer (CFO)	213	11%	202	10%	198	9%
Senior Manager	178	9%	194	9%	189	9%
CA Firm Partner	168	8%	182	9%	180	8%
Controller/Comptroller	205	10%	184	9%	173	8%
Sole Practitioner	70	4%	63	3%	92	4%
Analyst	68	3%	62	3%	85	4%
Vice President	77	4%	64	3%	77	4%
Director	76	4%	87	4%	76	3%
Tax Specialist	56	3%	80	4%	66	3%
Other Business Partner/Owner	76	4%	68	3%	58	3%
Consultant	34	2%	50	2%	40	2%
Auditor/Accountant	34	2%	41	2%	36	2%
President/CEO	32	2%	36	2%	31	1%
Other Executive Management	16	1%	25	1%	28	1%
Supervisor	34	2%	17	1%	28	1%
Associate/Assistant Manager	20	1%	23	1%	23	1%
Non-Equity Partner	NA	NA	NA	NA	22	1%
Principal	29	1%	33	2%	20	1%
Professor, Lecturer Or Teacher	10	1%	17	1%	18	1%
Equity Partner	NA	NA	NA	NA	14	1%
Internal Auditor	18	1%	18	1%	13	1%
Associate/Assistant Director	15	1%	8	0%	11	1%
General Manager	8	0%	11	1%	10	0%
Senior Director	14	1%	18	1%	8	0%
Treasurer	10	1%	12	1%	8	0%
Junior Auditor/Accountant	0	0%	1	0%	6	0%
Senior Vice President	5	0%	8	0%	5	0%
Assistant Vice President	8	0%	2	0%	4	0%
Financial						
Advisor/Planner/Investment	7	0%	3	0%	NA	NA
Advisor						
Other	31	2%	31	2%	71	3%
Total	1,990	100%	2,051	100%	2,172	100%

## Title of Direct Report

Members responding to the survey in Alberta were most likely to report to a Partner/Owner (28%), the President/CEO (14%) or the CFO (10%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Partner/Owner	436	26%	479	28%	517	28%
President/CEO	279	17%	258	15%	259	14%
Chief Financial Officer (CFO)	201	12%	189	11%	193	10%
Manager	117	7%	132	8%	167	9%
Controller/Comptroller	119	7%	95	5%	106	6%
Vice President	118	7%	115	7%	106	6%
Director	71	4%	84	5%	101	5%
Senior Manager	82	5%	91	5%	83	5%
Chair/Board Of Directors	43	3%	48	3%	52	3%
Other Executive Management	31	2%	33	2%	30	2%
Senior Vice President	22	1%	25	1%	30	2%
Principal	30	2%	29	2%	28	2%
Senior Director	21	1%	20	1%	22	1%
General Manager	15	1%	18	1%	17	1%
Supervisor	11	1%	14	1%	17	1%
Senior Auditor/Accountant	10	1%	6	0%	11	1%
Assistant Vice President	3	0%	4	0%	10	1%
Analyst	3	0%	5	0%	8	0%
Treasurer	11	1%	6	0%	8	0%
Professor, Lecturer Or Teacher	3	0%	9	1%	7	0%
Tax Specialist	3	0%	13	1%	7	0%
Auditor/Accountant	0	0%	3	0%	5	0%
Junior Auditor/Accountant	3	0%	5	0%	3	0%
Associate/Assistant Director	9	1%	8	0%	2	0%
Associate/Assistant Manager	1	0%	2	0%	2	0%
Consultant	1	0%	1	0%	1	0%
Internal Auditor	0	0%	1	0%	1	0%
None	13	1%	12	1%	NA	NA
Other	19	1%	31	2%	49	3%
Total	1,675	100%	1,736	100%	1,842	100%

## Number of Direct Reports

In 2010, most Alberta members had at least one direct report (68%), and 14% had 10 or more. Most members had at least one indirect report (68%), and 30% had 10 or more.

	2007		2009		2011	
	Count	%	Count	%	Count	%
None	578	29%	635	31%	703	32%
1	151	8%	163	8%	132	6%
2	179	9%	165	8%	161	7%
3	194	10%	187	9%	210	10%
4	168	8%	163	8%	200	9%
5	192	10%	191	9%	201	9%
6-9	233	12%	244	12%	263	12%
10-14	155	8%	142	7%	149	7%
15-19	55	3%	53	3%	64	3%
20-24	35	2%	44	2%	39	2%
25+	50	3%	64	3%	50	2%
Total	1,990	100%	2,051	100%	2,172	100%

## Number of Indirect Reports

	2007		2009		2011	
	Count	%	Count	%	Count	%
None	495	25%	634	31%	703	32%
1	122	6%	126	6%	105	5%
2	154	8%	119	6%	117	5%
3	146	7%	112	5%	135	6%
4	108	5%	109	5%	134	6%
5	136	7%	108	5%	118	5%
6-9	167	8%	194	9%	216	10%
10-14	193	10%	192	9%	189	9%
15-19	111	6%	99	5%	102	5%
20-24	79	4%	93	5%	93	4%
25+	279	14%	265	13%	260	12%
Total	1,990	100%	2,051	100%	2,172	100%

## Major Activities of Members

The tables below show the extent to which members are involved in specific activities. Taxation, client relationship management, and financial statement review and compilation are activities that 70% or more of professional services members spend at least some of their work time performing.

	Somewhat		A lot		Somewhat/ A Lot	
	Count	%	Count	%	Count	%
Taxation	355	38%	414	44%	769	83%
Client relationship management	608	65%	157	17%	765	82%
Financial statement review	390	42%	284	31%	674	72%
Financial statement compilation	279	30%	373	40%	652	70%
Financial accounting	462	50%	177	19%	639	69%
New Business Development	525	56%	52	6%	577	62%
Other Business Advisory, or Consulting services	429	46%	148	16%	577	62%
Financial statement audit	233	25%	340	37%	573	62%

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

	Somewhat		A lot		Somewhat/A Lot	
	Count	%	Count	%	Count	%
Financial Analysis	620	51%	433	36%	1053	87%
Financial Accounting	474	39%	512	42%	986	82%
Internal Control and Risk Management	754	63%	121	10%	875	73%
Budgeting/ Forecasting	672	56%	199	17%	871	72%
General Management, Administration	677	56%	172	14%	849	70%
Performance Measurement	661	55%	120	10%	781	65%
Strategy Development and Planning	563	47%	170	14%	733	61%
Taxation	564	47%	136	11%	700	58%
Corporate Finance (Financing, M&A)	509	42%	175	15%	684	57%
Management Accounting/ Cost accounting	538	45%	114	9%	652	54%
Human Resources	569	47%	43	4%	612	51%
Information Technology	434	36%	39	3%	473	39%
New Business Development	332	28%	73	6%	405	34%
Audit (Internal Government)	301	25%	101	8%	402	33%

## Compensation Governed by a Collective Bargaining Agreement

Compensation was governed by a collective bargaining agreement for just 2% of members in Alberta.

	2007	2009	2011
Municipal, provincial, federal government or one of their agencies	29%	29%	27%
An office of the auditor general	7%	21%	23%
Board and commissions	20%	0%	0%
Regulatory bodies	0%	0%	7%
Crown corporation	0%	0%	6%
Hospital, library, health organization or social services org.	0%	13%	9%
Other government agencies	0%	0%	0%
University	45%	43%	55%
College/CEGEP	50%	56%	56%
Primary/Secondary School	0%	17%	0%
Other education	0%	0%	0%
All	2%	2%	2%

## Professional Designations and Post Graduate Degrees

CPA (4%) and Master of Taxation (3%) are the post graduate degree/designations most frequently held by Alberta CAs.

	2007		2009		2011	
	Count	%	Count	%	Count	%
Certified Public Accountant or CPA	64	3%	64	3%	78	4%
Master of Taxation and/or Accounting	33	2%	61	3%	73	3%
Chartered Accountant or CA (from a country other than Canada)	60	3%	47	2%	50	2%
Master of Business Administration (MBA)	65	3%	49	2%	50	2%
Other Masters Degree	39	2%	52	3%	50	2%
CBV or CA•CBV	36	2%	41	2%	47	2%
Certified Financial Planner or CFP	41	2%	33	2%	44	2%
Chartered Financial Analyst or CFA	47	2%	50	2%	34	2%
Certified Management Accountant or CMA	33	2%	32	2%	32	1%
CIA or CA•CIA	21	1%	25	1%	29	1%
CISA or CA•CISA	15	1%	17	1%	18	1%
Certified General Accountant or CGA	12	1%	10	0%	12	1%
CIRP or CA•CIRP	15	1%	8	0%	11	1%
CA•IT	15	1%	10	0%	7	0%
Certified Management Consultant or CMC	8	0%	9	0%	6	0%
LLB/Lawyer	7	0%	9	0%	6	0%
CA•IFA	13	1%	8	0%	5	0%
Diplôme d'études supérieures spécialisées (D.E.S.S.)	1	0%	1	0%	2	0%

A Doctorate degree	3	0%	1	0%	1	0%
Diplôme de sciences administratives (D.S.A.)	2	0%	1	0%	1	0%
Engineer P.Eng.	4	0%	2	0%	1	0%
Pl. Fin.	0	0%	2	0%	0	0%
Other	137	7%	110	5%	118	5%
None	1,435	72%	1,517	74%	1,626	75%
Total	1,990	100%	2,051	100%	2,172	100%

## Importance of a CA and accounting designations

For your primary job would someone with a CA designation be paid less, the same or more than someone with a Canadian accounting designation other than a CA?	Less		Same		More		A CA designation is required to hold this position	
	Count	%	Count	%	Count	%	Count	%
	2011	249	13%	668	35%	544	29%	439
2009	279	16%	647	37%	426	24%	393	23%
2007	193	11%	634	38%	457	27%	400	24%

For your primary job would someone with a CA designation be paid less, the same or more than someone without an accounting designation?	Less		Same		More		An accounting designation is required to hold this position, though not necessarily a CA designation	
	Count	%	Count	%	Count	%	Count	%
	2011	147	10%	253	17%	653	45%	410
2009	152	11%	258	19%	544	40%	401	30%
2007	130	10%	215	17%	570	44%	369	29%

## Age

The majority of members responding to the survey in Alberta are less than 45 years old (68%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Under 35	689	35%	792	39%	852	39%
35-44	625	31%	578	28%	623	29%
45-54	453	23%	440	22%	407	19%
55-64	195	10%	199	10%	231	11%
65 and over	27	1%	35	2%	46	2%
Total	1,989	100%	2,044	100%	2,159	100%

## Section 2: Compensation

### Overall Compensation

The table below shows the mean (average), median and top and bottom quartiles for member compensation from either employment or business. Figures below include members who worked at least one full month in 2010. Compensation of those who worked less than full-time for 12 months was annualized based on a 35-hour work week.

	2007	% Change 2005-2007	2009	% Change 2007-2009	2011
Count	1,990		2,051		2,172
Mean	\$212,314	0.7%	\$213,850	-0.5%	\$212,836
Median	\$138,000	4.1%	\$143,700	-0.1%	\$143,500
Percentile 25	\$97,582	3.0%	\$100,500	-1.8%	\$98,662
Percentile 75	\$217,000	6.0%	\$230,000	2.4%	\$235,600

### Compensation of Owners

351 of Alberta respondents owned a business in 2010. Of these, 192 were partners in a CA firm, 92 were Sole Practitioners and 67 owned another type of business. Average compensation for owners was lower in 2010 compared to 2008, with the exception of partners (*slight* increase).

		Owner of CA Firm	Sole	Partner	Owner of Another Business
2011	Count	284	92	192	67
	Mean	\$284,614	\$236,129	\$307,847	\$574,187
	Median	\$240,000	\$165,769	\$285,000	\$250,000
	Percentile 25	\$150,000	\$118,800	\$175,000	\$160,000
	Percentile 75	\$357,108	\$275,000	\$377,500	\$472,500
2009	Count	245	63	182	68
	Mean	\$294,909	\$262,567	\$306,105	\$652,662
	Median	\$250,000	\$170,000	\$265,000	\$250,000
	Percentile 25	\$150,000	\$100,625	\$175,000	\$190,000
	Percentile 75	\$356,789	\$356,789	\$358,000	\$725,000
2007	Count	238	70	168	76
	Mean	\$261,655	\$174,736	\$297,871	\$461,495
	Median	\$219,000	\$125,000	\$250,000	\$225,000
	Percentile 25	\$146,000	\$95,000	\$175,000	\$150,000
	Percentile 75	\$350,000	\$200,000	\$378,571	\$534,000

## 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 (non-owners)
2011	Count	1,821	1,821	1,821
	Mean	\$134,669	\$53,677	\$188,346
	Median	\$115,000	\$12,000	\$132,000
	Percentile 25	\$85,313	\$2,600	\$94,500
	Percentile 75	\$155,000	\$40,000	\$207,000
2009	Count	1,738	1,738	1,738
	Mean	\$134,918	\$50,337	\$185,255
	Median	\$114,273	\$12,500	\$135,000
	Percentile 25	\$90,000	\$4,000	\$97,500
	Percentile 75	\$150,000	\$39,935	\$198,857
2007	Count	1,676	1,676	1,676
	Mean	\$122,919	\$71,090	\$194,008
	Median	\$105,000	\$16,000	\$128,000
	Percentile 25	\$84,998	\$5,375	\$93,950
	Percentile 75	\$140,000	\$45,000	\$190,000

### Non-Base Compensation (non-owners)

	Profit Sharing	Bonus	Overtime	Commissions	Allowances	Other Non-base
Count	401	1,242	282	44	388	346
Mean	\$33,936	\$45,511	\$5,354	\$48,367	\$6,829	\$63,871
Median	\$8,500	\$15,000	\$3,166	\$2,000	\$4,500	\$14,200
Percentile 25	\$2,500	\$5,000	\$1,500	\$500	\$1,200	\$4,861
Percentile 75	\$25,714	\$40,000	\$7,000	\$5,500	\$9,600	\$50,000

### Compensation for Overtime (non-owners)

Of the 15% of non-owner members who are compensated for overtime, most are compensated through a credit of hours.

	2007		2009		2011	
	Count	%	Count	%	Count	%
Monetarily at my regular rate	75	29%	50	20%	78	28%
Monetarily at higher than my regular rate	30	12%	32	13%	31	11%
Through a credit of hours	73	28%	101	40%	112	40%
Through a combination of the above	53	20%	45	18%	43	15%
Through another method	28	11%	22	9%	17	6%
Total	259	100%	250	100%	281	100%

### Compensation by CMA/CA

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Calgary	1174	\$246,494	\$165,000	\$113,000	\$254,009
Grande Prairie	41	\$188,591	\$115,000	\$75,000	\$215,000
Edmonton	629	\$174,051	\$125,200	\$87,673	\$200,001
Medicine Hat	27	\$161,784	\$90,500	\$79,800	\$220,000
Red Deer	66	\$160,494	\$103,167	\$82,500	\$176,000
Lethbridge	72	\$144,677	\$106,831	\$79,500	\$155,500
Other Alberta	163	\$185,938	\$129,200	\$88,800	\$240,000

### Non-owners only

	Base compensation			Total non-base compensation			Total compensation (non-owners)		
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Calgary	\$146,559	\$125,000	\$75,286	\$20,001	\$221,845	\$157,250	\$111,000	\$238,600	1042
Edmonton	\$124,467	\$105,759	\$28,670	\$6,500	\$153,137	\$115,000	\$83,000	\$169,000	527
Grande Prairie	\$128,522	\$94,554	\$7,688	\$3,200	\$136,210	\$94,554	\$68,300	\$121,160	28
Red Deer	\$98,779	\$87,338	\$18,734	\$5,950	\$117,513	\$94,750	\$80,000	\$116,487	48
Lethbridge	\$100,795	\$89,000	\$11,354	\$2,800	\$112,148	\$93,950	\$71,300	\$127,500	56
Medicine Hat	\$93,928	\$75,000	\$7,515	\$4,800	\$101,443	\$85,250			17
Other Alberta	\$110,124	\$95,000	\$22,428	\$5,906	\$132,552	\$104,600	\$79,567	\$145,650	103

## Compensation by Year Received CA

Average compensation for a new CA in Alberta in 2010 was \$76,325. This amount rises with each year of experience. Average compensation for CAs with five years' post qualifying experience is \$149,243, and is \$383,189 for those with 25-29 years' post qualifying experience.

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
2011*	33	\$63,529	\$60,250	\$53,551	\$68,500
2010	197	\$76,325	\$72,000	\$65,000	\$82,500
2009	190	\$89,527	\$85,000	\$73,000	\$96,000
2008	144	\$115,356	\$103,975	\$88,850	\$120,275
2007	129	\$132,930	\$112,600	\$97,000	\$145,000
2006	106	\$149,243	\$115,587	\$95,000	\$145,100
2001-2005	394	\$182,413	\$145,193	\$118,200	\$202,133
1996-2000	265	\$236,594	\$197,500	\$141,180	\$295,000
1991-1995	230	\$269,946	\$212,911	\$150,000	\$320,000
1986-1990	185	\$371,225	\$224,720	\$150,000	\$360,000
1981-1985	165	\$383,189	\$253,585	\$170,000	\$360,000
1976-1980	98	\$356,082	\$263,500	\$185,455	\$383,000
< 1976	69	\$249,263	\$190,000	\$117,600	\$275,000
Total	2,205	\$211,204	\$142,050	\$97,000	\$234,776

\*were not a CA during the compensation reporting period

### Non-owners only

	Base compensation			Total non-base compensation			Total compensation (non-owners)		
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
2010	\$71,096	\$68,375	\$4,978	\$3,000	\$76,074	\$72,000	\$65,000	\$82,400	195
2009	\$81,076	\$80,000	\$7,884	\$3,750	\$88,960	\$85,000	\$73,000	\$96,000	186
2008	\$99,524	\$91,000	\$15,154	\$8,600	\$114,678	\$103,050	\$88,350	\$120,000	139
2007	\$110,999	\$102,000	\$22,842	\$10,000	\$133,840	\$113,800	\$98,000	\$141,000	122
2006	\$111,411	\$104,250	\$29,800	\$11,000	\$141,211	\$115,000	\$95,000	\$137,500	97
2001-2005	\$139,821	\$120,000	\$37,761	\$15,000	\$177,582	\$142,000	\$115,200	\$195,000	341
1996-2000	\$164,291	\$149,000	\$61,220	\$30,058	\$225,511	\$192,950	\$138,000	\$256,000	210
1991-1995	\$165,621	\$154,000	\$86,698	\$35,000	\$252,319	\$199,500	\$147,000	\$285,000	181
1986-1990	\$175,868	\$160,000	\$123,086	\$31,000	\$298,954	\$200,010	\$149,000	\$340,000	139
1981-1985	\$196,492	\$175,000	\$185,214	\$40,000	\$381,705	\$240,313	\$156,850	\$365,750	112
1976-1980	\$197,870	\$177,500	\$99,151	\$42,573	\$297,022	\$247,500	\$160,000	\$322,000	62
< 1976	\$195,357	\$160,000	\$56,735	\$8,000	\$252,092	\$190,000	\$120,000	\$297,500	37

## Compensation by Year Received CA & CMA/CA

		Total compensation (includes owners and non-owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
Calgary	2006-2010	387	\$116,411	\$103,100	\$85,000	\$127,201
	2001-2005	205	\$202,547	\$165,500	\$136,600	\$224,000
	1996-2000	168	\$257,591	\$207,000	\$162,250	\$299,000
	1991-1995	120	\$305,646	\$222,500	\$165,750	\$328,333
	1986-1990	101	\$460,836	\$228,000	\$170,000	\$445,200
	1981-1985	100	\$467,001	\$272,500	\$204,808	\$421,787
	1976-1980	63	\$345,914	\$242,000	\$180,000	\$370,588
	<1976	30	\$260,679	\$190,000	\$146,000	\$270,000
Edmonton	2006-2010	243	\$101,225	\$83,000	\$71,500	\$103,250
	2001-2005	117	\$164,159	\$128,225	\$109,100	\$165,000
	1996-2000	63	\$199,674	\$158,500	\$127,028	\$248,000
	1991-1995	67	\$240,455	\$205,000	\$142,000	\$300,000
	1986-1990	53	\$251,088	\$189,200	\$144,000	\$305,000
	1981-1985	40	\$263,044	\$200,001	\$152,075	\$292,137
	1976-1980	22	\$326,758	\$278,000	\$165,000	\$385,000
	<1976	24	\$248,556	\$187,750	\$102,500	\$342,045
Lethbridge	2006-2010	27	\$81,516	\$72,000	\$63,000	\$90,000
	2001-2005	13	\$122,934	\$122,001		
	1991-1995	9	\$148,591	\$138,500		
	1986-1990	5	\$222,323	\$150,000		
	1981-1985	10	\$233,277	\$214,900		
Red Deer	2006-2010	32	\$88,863	\$90,203	\$78,750	\$99,338
	2001-2005	8	\$142,949	\$119,777		
	1996-2000	9	\$194,103	\$176,000		
	1986-1990	7	\$393,929	\$320,000		
Other	2006-2010	77	\$90,024	\$79,800	\$68,500	\$101,100
	2001-2005	51	\$164,714	\$122,000	\$91,219	\$185,600
	1996-2000	22	\$207,216	\$172,501	\$120,000	\$305,000
	1991-1995	30	\$247,132	\$232,700	\$129,001	\$350,000
	1986-1990	19	\$260,812	\$167,600		
	1981-1985	13	\$254,929	\$286,000		
	1976-1980	10	\$487,980	\$336,000		
	<1976	9	\$217,122	\$160,000		

## Non-owners only

		Base compensation		Total non-base compensation		Total compensation (includes owners and non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Calgary	2006-2010	\$97,924	\$90,000	\$16,832	\$7,500	\$114,756	\$103,000	\$85,000	\$125,000	379
	2001-2005	\$146,866	\$130,000	\$54,293	\$27,825	\$201,160	\$163,600	\$133,150	\$219,325	188
	1996-2000	\$170,795	\$153,000	\$72,562	\$40,000	\$243,357	\$203,000	\$162,000	\$271,000	147
	1991-1995	\$172,861	\$160,000	\$117,294	\$49,000	\$290,156	\$218,000	\$163,000	\$320,000	107
	1986-1990	\$191,203	\$176,000	\$157,408	\$59,000	\$348,611	\$226,500	\$169,000	\$390,000	84
	1981-1985	\$216,090	\$198,000	\$252,889	\$65,000	\$468,979	\$272,000	\$209,000	\$428,571	75
	1976-1980	\$204,021	\$184,500	\$121,666	\$42,573	\$325,686	\$252,005	\$175,000	\$351,081	44
	<1976	\$174,588	\$139,500	\$61,249	\$6,160	\$235,837	\$160,083			18
Edmonton	2006-2010	\$85,658	\$78,900	\$13,084	\$4,000	\$98,742	\$82,400	\$71,500	\$102,000	234
	2001-2005	\$135,191	\$115,200	\$19,602	\$8,633	\$154,793	\$121,000	\$106,858	\$156,500	101
	1996-2000	\$144,845	\$135,000	\$39,797	\$15,200	\$184,642	\$156,000	\$125,200	\$211,900	45
	1991-1995	\$162,489	\$153,000	\$49,047	\$22,000	\$211,535	\$190,000	\$135,000	\$242,000	53
	1986-1990	\$156,284	\$144,000	\$70,690	\$17,200	\$226,974	\$165,780	\$143,500	\$299,750	43
	1981-1985	\$163,057	\$150,000	\$61,497	\$16,000	\$224,554	\$179,500	\$150,000	\$256,800	24
	1976-1980	\$195,257	\$176,500	\$35,321	\$25,750	\$230,578	\$236,799			14
	<1976	\$261,428	\$200,000	\$51,346	\$0	\$312,774	\$297,500			13
Lethbridge	2006-2010	\$78,180	\$68,250	\$2,869	\$2,050	\$81,049	\$71,300	\$63,000	\$89,500	26
	2001-2005	\$101,224	\$98,000	\$11,490	\$9,500	\$112,714	\$109,621			10
	1991-1995	\$135,285	\$118,000	\$3,786	\$3,500	\$139,071	\$123,000			7
	1981-1985	\$155,622	\$147,500	\$23,475	\$4,000	\$179,097	\$155,500			8
Red Deer	2006-2010	\$79,314	\$80,000	\$8,506	\$5,000	\$87,820	\$89,703	\$77,500	\$98,000	30
	2001-2005	\$111,806	\$95,000	\$15,850	\$16,200	\$127,656	\$107,553			7
Other	2006-2010	\$79,383	\$75,000	\$6,434	\$4,200	\$85,818	\$79,450	\$67,000	\$96,700	70
	2001-2005	\$131,966	\$100,000	\$13,249	\$5,906	\$145,215	\$106,909	\$88,631	\$134,502	35
	1996-2000	\$170,184	\$131,250	\$21,663	\$7,540	\$191,847	\$165,000			13
	1991-1995	\$134,016	\$122,500	\$34,159	\$8,151	\$168,175	\$143,000			12
	1986-1990	\$131,856	\$125,000	\$74,061	\$9,795	\$205,917	\$139,300			8

## Compensation by Years of Service in Organization

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Less than one year	223	\$174,600	\$117,250	\$94,000	\$192,000
1	163	\$139,105	\$120,000	\$91,000	\$162,500
2	226	\$183,243	\$138,000	\$102,500	\$200,000
3	245	\$154,115	\$116,200	\$73,500	\$175,000
4	224	\$150,845	\$102,778	\$76,500	\$175,500
5	217	\$170,542	\$120,000	\$85,500	\$201,000
6-9	364	\$246,416	\$150,501	\$110,000	\$246,846
10-14	220	\$279,075	\$200,001	\$138,250	\$300,000
15-19	113	\$332,596	\$250,000	\$171,700	\$350,000
20-24	79	\$272,867	\$240,000	\$170,000	\$310,000
25+	98	\$412,954	\$275,000	\$180,000	\$400,000
Total	2,172	\$212,836	\$143,500	\$98,662	\$235,600

## 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	\$175,262	\$121,392	\$172,609	\$126,000	\$174,600	\$117,250
1	\$190,478	\$124,000	\$135,072	\$115,000	\$139,105	\$120,000
2	\$200,664	\$121,200	\$188,960	\$130,000	\$183,243	\$138,000
3	\$170,032	\$122,000	\$172,325	\$135,000	\$154,115	\$116,200
4	\$154,448	\$110,000	\$156,140	\$105,600	\$150,845	\$102,778
5	\$231,301	\$120,000	\$168,756	\$124,472	\$170,542	\$120,000
6-9	\$212,497	\$137,000	\$232,095	\$148,000	\$246,416	\$150,501
10-14	\$250,508	\$167,556	\$274,061	\$202,233	\$279,075	\$200,001
15-19	\$266,631	\$191,500	\$339,833	\$215,000	\$332,596	\$250,000
20-24	\$360,836	\$219,500	\$375,110	\$230,050	\$272,867	\$240,000
25+	\$270,410	\$188,500	\$339,032	\$260,000	\$412,954	\$275,000
Total	\$212,314	\$138,000	\$213,850	\$143,700	\$212,836	\$143,500

**Non-owners only (2011)**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Less than one year	\$134,504	\$105,000	\$38,891	\$8,000	\$173,395	\$115,080	\$94,000	\$185,455	213
1	\$113,289	\$105,000	\$24,787	\$12,001	\$138,076	\$120,000	\$91,000	\$160,000	155
2	\$137,243	\$116,000	\$48,554	\$15,157	\$185,797	\$138,000	\$102,500	\$205,000	210
3	\$110,943	\$98,000	\$37,474	\$10,000	\$148,416	\$115,000	\$72,000	\$165,000	230
4	\$112,556	\$95,000	\$30,579	\$6,000	\$143,135	\$101,200	\$76,000	\$160,000	209
5	\$120,772	\$100,000	\$47,485	\$8,875	\$168,257	\$116,390	\$85,000	\$197,000	202
6-9	\$146,196	\$120,000	\$60,104	\$14,450	\$206,299	\$141,250	\$105,000	\$220,000	302
10-14	\$161,399	\$145,000	\$71,750	\$20,783	\$233,149	\$184,615	\$134,751	\$270,000	156
15-19	\$191,566	\$170,000	\$135,684	\$35,000	\$327,250	\$223,360	\$153,611	\$299,750	66
20-24	\$189,780	\$175,500	\$58,590	\$20,000	\$248,370	\$225,500	\$166,200	\$274,137	44
25+	\$189,479	\$160,000	\$292,480	\$20,000	\$481,959	\$221,000	\$156,960	\$315,000	34

**Compensation by Years as Owner**

	Total compensation (owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Less than one year	8	\$227,063	\$230,000		
1	20	\$219,614	\$177,500	\$140,000	\$262,500
2	35	\$171,120	\$150,000	\$105,000	\$200,000
3	26	\$236,121	\$170,000	\$150,000	\$240,000
4	24	\$418,694	\$283,000	\$205,500	\$343,500
5	22	\$222,368	\$220,000	\$143,000	\$300,000
6-9	51	\$541,848	\$246,848	\$170,000	\$407,000
10-14	44	\$385,305	\$348,500	\$185,500	\$442,500
15-19	39	\$346,436	\$276,273	\$175,000	\$400,000
20-24	28	\$378,036	\$315,000	\$192,500	\$485,000
25+	43	\$340,881	\$275,000	\$185,000	\$400,245
Total	340	\$342,998	\$240,000	\$150,000	\$370,750

**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	\$179,182	\$150,000	\$125,167	\$125,500	\$227,063	\$230,000
1	\$423,137	\$170,000	\$162,577	\$137,500	\$219,614	\$177,500
2	\$207,055	\$170,273	\$370,563	\$180,000	\$171,120	\$150,000
3	\$244,792	\$195,000	\$295,456	\$200,000	\$236,121	\$170,000
4	\$286,264	\$235,000	\$377,666	\$213,000	\$418,694	\$283,000
5	\$275,674	\$240,000	\$343,173	\$250,000	\$222,368	\$220,000
6-9	\$509,231	\$265,000	\$340,154	\$250,000	\$541,848	\$246,848
10-14	\$295,214	\$220,000	\$445,157	\$325,000	\$385,305	\$348,500
15-19	\$278,631	\$250,195	\$437,733	\$316,000	\$346,436	\$276,273
20-24	\$365,709	\$282,500	\$624,077	\$330,000	\$378,036	\$315,000
25+	\$237,600	\$195,000	\$356,625	\$300,000	\$340,881	\$275,000
Total	\$307,771	\$216,000	\$371,123	\$250,000	\$342,998	\$240,000

**Compensation by Years of Work Experience**

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Three to four Years	136	\$74,349	\$72,000	\$64,250	\$80,000
Five to Nine Years	621	\$115,822	\$100,000	\$83,500	\$127,000
Ten to Fourteen Years	409	\$186,885	\$148,500	\$114,000	\$210,000
Fifteen to Nineteen Years	230	\$230,359	\$197,250	\$135,000	\$290,000
Twenty to Twenty Four Years	244	\$274,103	\$205,994	\$145,500	\$327,500
Over Twenty Five Years	528	\$347,891	\$231,000	\$154,075	\$350,000
Total	2,172	\$212,836	\$143,500	\$98,662	\$235,600

**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	NA	NA	NA	NA	\$64,200	\$65,000
Three to four Years	\$75,412	\$72,500	\$85,956	\$76,000	\$74,349	\$72,000
Five to Nine Years	\$116,487	\$99,167	\$123,657	\$105,361	\$115,822	\$100,000
Ten to Fourteen Years	\$174,062	\$140,000	\$176,704	\$143,500	\$186,885	\$148,500
Fifteen to Nineteen Years	\$247,811	\$160,000	\$254,729	\$185,000	\$230,359	\$197,250
Twenty to Twenty Four Years	\$357,486	\$180,000	\$264,370	\$186,667	\$274,103	\$205,994
Over Twenty Five Years	\$271,121	\$190,000	\$328,434	\$219,500	\$347,891	\$231,000
Total	\$212,314	\$138,000	\$213,850	\$143,700	\$212,836	\$143,500

**Non-owners only (2011)**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Three to four Years	\$69,821	\$67,568	\$4,528	\$2,400	\$74,349	\$72,000	\$64,250	\$80,000	136
Five to Nine Years	\$98,925	\$90,000	\$15,688	\$6,450	\$114,613	\$100,000	\$83,150	\$126,000	600
Ten to Fourteen Years	\$140,689	\$122,000	\$41,943	\$15,000	\$182,632	\$143,415	\$111,000	\$200,000	361
Fifteen to Nineteen Years	\$156,945	\$147,250	\$67,421	\$30,762	\$224,366	\$191,703	\$131,500	\$261,250	176
Twenty to Twenty Four Years	\$168,553	\$150,000	\$88,069	\$32,000	\$256,621	\$195,000	\$145,000	\$295,000	193
Over Twenty Five Years	\$185,745	\$166,500	\$124,500	\$29,000	\$310,245	\$218,000	\$150,000	\$320,000	351

**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	400	\$84,430	\$79,300	\$68,839	\$94,000
3 to 4 Years	266	\$121,188	\$107,250	\$89,500	\$133,000
Five to Nine Years	431	\$176,597	\$137,000	\$111,000	\$189,000
Ten to Fourteen Years	292	\$215,340	\$186,334	\$136,000	\$254,469
Fifteen to Nineteen Years	234	\$268,563	\$206,494	\$147,289	\$330,000
Twenty to Twenty Four Years	181	\$371,798	\$224,720	\$155,000	\$340,000
Over Twenty Five Years	368	\$345,487	\$248,750	\$160,769	\$367,795
Total	2,172	\$212,836	\$143,500	\$98,662	\$235,600

**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	\$87,617	\$80,000	\$90,993	\$85,000	\$84,430	\$79,300
3 to 4 Years	\$119,425	\$100,100	\$129,308	\$112,000	\$121,188	\$107,250
Five to Nine Years	\$156,321	\$130,500	\$173,886	\$138,000	\$176,597	\$137,000
Ten to Fourteen Years	\$254,100	\$160,000	\$238,279	\$182,501	\$215,340	\$186,334
Fifteen to Nineteen Years	\$306,034	\$170,250	\$270,930	\$187,000	\$268,563	\$206,494
Twenty to Twenty Four Years	\$328,693	\$191,000	\$300,644	\$225,000	\$371,798	\$224,720
Over Twenty Five Years	\$263,479	\$194,850	\$346,332	\$226,800	\$345,487	\$248,750
Total	\$212,314	\$138,000	\$213,850	\$143,700	\$212,836	\$143,500

**Non-owners only**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				Count
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
Less than three Years	\$78,043	\$75,000	\$6,341	\$3,383	\$84,385	\$79,000	\$68,678	\$94,000	395
3 to 4 Years	\$103,063	\$95,000	\$17,836	\$9,000	\$120,899	\$107,000	\$89,500	\$132,000	253
Five to Nine Years	\$132,909	\$115,000	\$37,786	\$13,750	\$170,695	\$133,000	\$110,000	\$172,501	379
Ten to Fourteen Years	\$158,297	\$143,000	\$52,226	\$28,802	\$210,523	\$177,500	\$135,000	\$245,000	235
Fifteen to Nineteen Years	\$164,014	\$154,000	\$79,899	\$33,000	\$243,913	\$195,000	\$145,000	\$285,000	181
Twenty to Twenty Four Years	\$176,858	\$158,750	\$128,772	\$32,400	\$305,630	\$204,440	\$151,000	\$328,000	146
Over Twenty Five Years	\$195,044	\$170,000	\$133,069	\$32,501	\$328,112	\$233,495	\$154,575	\$335,229	232

## Compensation by Area of Practice

Compensation is highest in Alberta for members in Industry (\$263,377), followed by Professional Services (\$172,963), and Public Service (\$154,093).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Industry	1,003	\$263,377	\$176,500	\$125,000	\$271,380
Professional services firm	967	\$172,963	\$117,000	\$80,250	\$200,000
Crown Corporation or Public Service	111	\$154,093	\$115,000	\$95,291	\$165,780
Not for profit	30	\$130,303	\$127,766	\$107,000	\$150,000
Education	45	\$124,982	\$110,000	\$90,779	\$152,600
Other	16	\$263,699	\$207,667		
Total	2,172	\$212,836	\$143,500	\$98,662	\$235,600

## 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	\$265,559	\$160,000	\$263,191	\$171,175	\$263,377	\$176,500
Professional services firm	\$165,561	\$111,501	\$174,192	\$115,500	\$172,963	\$117,000
Crown Corporation or Public Service	\$128,277	\$108,000	\$141,835	\$120,500	\$154,093	\$115,000
Not for profit	\$112,506	\$106,000	\$130,328	\$121,800	\$130,303	\$127,766
Education	\$122,577	\$103,000	\$112,835	\$100,000	\$124,982	\$110,000
Other	\$146,458	\$129,250	\$409,986	\$219,500	\$263,699	\$207,667
Total	\$212,314	\$138,000	\$213,850	\$143,700	\$212,836	\$143,500

## Non-owners only

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Industry	\$152,058	\$135,000	\$89,939	\$32,000	\$241,997	\$175,000	\$125,000	\$268,000	958
Crown Corp or Public Service	\$138,750	\$110,000	\$15,343	\$3,400	\$154,093	\$115,000	\$95,291	\$165,780	111
Not for profit	\$121,498	\$117,500	\$8,804	\$5,000	\$130,303	\$127,766	\$107,000	\$150,000	30
Educational Institution	\$118,863	\$108,697	\$6,120	\$0	\$124,982	\$110,000	\$90,779	\$152,600	45
Professional services firm	\$110,395	\$87,386	\$12,283	\$5,000	\$122,677	\$94,707	\$74,100	\$128,300	664
Other	\$143,350	\$130,000	\$91,202	\$40,000	\$234,553	\$205,333			13

### Compensation of Members in Professional Services

For members in professional services in Alberta, average compensation is lower for those who provide mainly audit and taxation functions (\$165,633) compared to those providing other professional services (\$276,687). Compensation is slightly lower for members providing services mainly to internal (\$171,268) versus external clients (\$174,093).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Predominantly Accounting, Auditing And Tax	898	\$165,633	\$111,000	\$80,000	\$191,000
Predominantly Other Types Of Services	73	\$276,687	\$180,000	\$132,000	\$316,602
Total	971	\$173,982	\$117,000	\$80,250	\$201,000

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Predominantly To External Clients	933	\$174,093	\$117,500	\$80,640	\$201,000
Predominantly To Internal Clients	38	\$171,268	\$112,750	\$72,000	\$272,500
Total	971	\$173,982	\$117,000	\$80,250	\$201,000

### Business/Industry

Compensation is highest for industry members working in Real Estate/Building Management (\$423,782) and Telecommunications (\$395,245).

Comparing the 2009 and 2011 surveys, average compensation is up most in the Telecommunications, Real Estate/Building Management, and Media/Communications sectors, and is down most in the Agriculture, Retail/Wholesale, and Financial Services sectors.

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Real Estate/ Building Management	47	\$423,782	\$172,501	\$126,000	\$270,000
Telecommunications	13	\$395,245	\$157,800		
Media, Communications, Publishing	9	\$298,470	\$167,600		
Oil & Gas	449	\$270,187	\$195,000	\$135,000	\$288,000
Mining	23	\$248,057	\$200,850	\$128,225	\$277,500
Holding, Conglomerate	13	\$245,789	\$156,000		
Manufacturing	47	\$245,406	\$203,000	\$145,000	\$290,000
Financial Services (including banks, trusts, insurance, credit unions, etc.)	70	\$240,869	\$193,324	\$120,000	\$342,240
Retail, Wholesale	45	\$216,824	\$195,000	\$117,000	\$273,213
Construction	54	\$210,441	\$151,750	\$109,500	\$221,200
Transportation, Distribution	42	\$204,895	\$162,500	\$127,000	\$226,000
Software	11	\$204,193	\$130,000		
Hotels and Restaurants	7	\$201,243	\$156,000		
Utilities	79	\$188,827	\$145,000	\$107,000	\$200,001
Pharmaceuticals and Chemicals	5	\$167,975	\$105,000		
Agriculture, Forestry, Fisheries	15	\$149,042	\$133,001		
Arts, Entertainment, Leisure	8	\$124,625	\$100,000		
Other	66	\$385,520	\$166,500	\$103,500	\$254,009
Total	1003	\$263,377	\$176,500	\$125,000	\$271,380

**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
Real Estate and Building Management	\$272,294	\$194,000	\$289,393	\$183,312	\$423,782	\$172,501
Telecommunications	\$195,320	\$134,000	\$210,891	\$137,455	\$395,245	\$157,800
Media, Communications And Publishing	\$210,000	\$140,000	\$207,342	\$194,225	\$298,470	\$167,600
Oil and Gas	\$289,762	\$163,500	\$263,173	\$181,050	\$270,187	\$195,000
Mining	\$362,158	\$192,000	\$228,820	\$183,750	\$248,057	\$200,850
Holding, Conglomerate	\$288,613	\$151,500	\$271,439	\$215,667	\$245,789	\$156,000
Manufacturing	\$288,465	\$175,000	\$253,651	\$198,500	\$245,406	\$203,000
Financial Services	\$286,527	\$196,000	\$357,079	\$207,500	\$240,869	\$193,324
Retail, Wholesale	\$334,404	\$160,000	\$355,856	\$159,000	\$216,824	\$195,000
Construction	\$198,771	\$140,250	\$283,307	\$172,000	\$210,441	\$151,750
Transportation, Distribution	\$172,590	\$135,000	\$197,265	\$171,000	\$204,895	\$162,500
Software	\$169,529	\$154,082	\$182,359	\$172,038	\$204,193	\$130,000
Hotels and Restaurants	\$206,042	\$108,400	\$152,332	\$128,801	\$201,243	\$156,000
Utilities	\$188,965	\$148,612	\$194,065	\$156,000	\$188,827	\$145,000
Pharmaceuticals and Chemicals	\$210,369	\$212,000	\$132,563	\$123,140	\$167,975	\$105,000
Agriculture, Forestry Or Fisheries	\$500,238	\$226,500	\$308,363	\$142,500	\$149,042	\$133,001
Arts, Entertainment, Leisure	\$207,380	\$149,400	\$146,089	\$132,500	\$124,625	\$100,000
Other	\$218,598	\$150,000	\$260,084	\$162,120	\$385,520	\$166,500
Total	\$265,559	\$160,000	\$263,191	\$171,175	\$263,377	\$176,500

**Public Service**

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Crown Corporation	17	\$209,541	\$159,400		
Board and commissions	6	\$158,838	\$121,460		
Municipal, provincial, federal government or one of their agencies	49	\$153,934	\$109,667	\$95,291	\$151,000
Hospital, library, health organization, or social services organization	11	\$148,969	\$109,000		
Regulatory bodies	14	\$133,932	\$114,375		
An office of the auditor general	13	\$107,956	\$103,001		
Total	111	\$154,093	\$115,000	\$95,291	\$165,780

**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	\$152,833	\$130,000	\$167,227	\$139,000	\$209,541	\$159,400
Board and commissions	\$109,500	\$98,000	\$178,736	\$136,500	\$158,838	\$121,460
Municipal, provincial, federal government or one of their agencies	\$126,182	\$105,225	\$118,106	\$105,800	\$153,934	\$109,667
Hospital, library, health organization or social services organization	\$160,678	\$124,000	\$171,814	\$129,912	\$148,969	\$109,000
Regulatory bodies	\$131,949	\$119,750	\$153,680	\$132,806	\$133,932	\$114,375
An office of the auditor general	\$103,245	\$98,838	\$155,165	\$125,000	\$107,956	\$103,001
Total	\$128,277	\$108,000	\$141,003	\$117,850	\$154,093	\$115,000

**Education**

	Count	Mean	Median	Percentile 25	Percentile 75
University	20	\$127,299	\$110,599	\$94,890	\$143,250
College CEGEP	16	\$131,617	\$103,500		
Other	5	\$85,212	\$102,712		
Total	45	\$124,982	\$110,000	\$90,779	\$152,600

**Not-for-Profit**

	Count	Mean	Median	Percentile 25	Percentile 75
Industry, professional or trade association	10	\$143,660	\$130,750		
Social or charitable organizations	11	\$125,397	\$120,000		
Other	6	\$145,750	\$141,000		
Total	30	\$130,303	\$127,766	\$107,000	\$150,000

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

		Total compensation (includes owners and non-owners)				
		Mean	Median	Percentile 25	Percentile 75	Count
Calgary	Professional services firm	\$186,227	\$124,000	\$88,000	\$205,000	427
	Industry	\$291,090	\$195,000	\$135,950	\$289,000	688
	Government, Education and other	\$162,624	\$135,000	\$107,500	\$190,909	59
Edmonton	Professional services firm	\$157,882	\$109,750	\$75,000	\$178,000	292
	Industry	\$206,694	\$156,000	\$110,000	\$233,333	225
	Government, Education and other	\$150,626	\$110,117	\$93,300	\$150,750	112
Other	Professional services firm	\$167,882	\$108,850	\$79,125	\$216,500	248
	Industry	\$193,234	\$130,501	\$95,000	\$225,400	90
	Government, Education and other	\$141,672	\$119,507	\$86,200	\$160,000	31

**Non-owners only**

		Base compensation		Total non-base compensation		Total compensation (includes owners and non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Calgary	Professional services firm	\$124,543	\$98,000	\$17,630	\$5,500	\$142,174	\$106,000	\$82,000	\$140,000	319
	Industry	\$158,034	\$140,000	\$107,251	\$40,000	\$265,285	\$192,300	\$135,875	\$278,000	665
	Government, Education and other	\$136,076	\$115,500	\$25,904	\$8,341	\$161,980	\$133,000	\$107,500	\$176,400	58
Edmonton	Professional services firm	\$100,213	\$80,000	\$7,086	\$4,000	\$107,298	\$84,000	\$71,000	\$124,000	201
	Industry	\$143,797	\$125,000	\$56,138	\$18,000	\$199,936	\$150,000	\$107,322	\$232,445	215
	Government, Education and other	\$130,944	\$107,000	\$14,553	\$600	\$145,497	\$110,000	\$93,000	\$150,500	111
Other	Professional services firm	\$93,263	\$79,500	\$7,691	\$5,000	\$100,954	\$85,000	\$67,500	\$106,555	144
	Industry	\$123,882	\$104,500	\$35,514	\$10,000	\$159,396	\$116,500	\$93,400	\$192,000	78
	Government, Education and other	\$127,713	\$110,071	\$10,349	\$2,500	\$138,061	\$117,874	\$86,200	\$152,600	30

### 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
Calgary	Professional services firm	2006-2010	209	\$105,321	\$89,000	\$76,083	\$111,429
		2001-2005	64	\$182,461	\$143,707	\$124,800	\$190,500
		1996-2000	51	\$245,896	\$200,000	\$139,800	\$304,000
		1991-1995	22	\$402,637	\$295,000	\$173,000	\$410,000
		1986-1990	23	\$293,566	\$225,000	\$135,000	\$450,000
		1981-1985	23	\$286,204	\$222,727	\$132,632	\$325,000
		1976-1980	20	\$378,687	\$238,600	\$184,891	\$450,000
		<1976	15	\$234,816	\$216,563		
	Industry	2006-2010	167	\$130,367	\$117,000	\$102,500	\$145,000
		2001-2005	132	\$215,714	\$177,575	\$145,700	\$231,850
		1996-2000	106	\$274,210	\$237,750	\$175,000	\$300,000
		1991-1995	93	\$286,388	\$219,700	\$164,000	\$325,000
		1986-1990	68	\$562,441	\$270,278	\$176,500	\$487,500
		1981-1985	71	\$542,624	\$293,000	\$218,000	\$449,000
		1976-1980	38	\$356,632	\$272,063	\$199,018	\$370,588
		<1976	13	\$307,672	\$190,000		
	Government, Education and other	2006-2010	11	\$115,254	\$107,500		
		2001-2005	9	\$152,264	\$159,400		
		1996-2000	11	\$151,672	\$162,000		
		1991-1995	5	\$237,100	\$200,000		
		1986-1990	10	\$154,641	\$142,650		
1981-1985		6	\$265,187	\$200,050			
1976-1980		5	\$133,367	\$135,000			
<1976							
Edmonton	Professional services firm	2006-2010	145	\$88,857	\$76,950	\$68,200	\$94,000
		2001-2005	50	\$166,645	\$132,250	\$114,001	\$152,000
		1996-2000	25	\$209,263	\$175,000	\$134,000	\$285,000
		1991-1995	21	\$275,235	\$229,787	\$153,611	\$360,000
		1986-1990	13	\$241,459	\$231,000		
		1981-1985	17	\$272,389	\$190,000		
		1976-1980	7	\$511,513	\$400,000		
		<1976	14	\$180,235	\$118,875		
	Industry	2006-2010	70	\$130,510	\$97,501	\$82,500	\$124,150
		2001-2005	43	\$175,064	\$133,000	\$114,000	\$200,000
		1996-2000	26	\$219,143	\$176,917	\$142,333	\$225,000
		1991-1995	30	\$254,657	\$216,034	\$170,000	\$295,000
		1986-1990	26	\$301,056	\$241,907	\$150,000	\$340,000
		1981-1985	15	\$247,612	\$200,001		
		1976-1980	10	\$281,410	\$278,000		
		<1976	5	\$429,918	\$400,000		
	Government, Education and other	2006-2010	28	\$92,064	\$89,300	\$80,750	\$101,250
		2001-2005	24	\$139,442	\$108,000	\$91,551	\$119,933
		1996-2000	12	\$137,515	\$109,349		
		1991-1995	16	\$168,179	\$132,616		
		1986-1990	14	\$167,233	\$150,000		

Other	Professional services firm	1981-1985	8	\$272,121	\$208,350			
		1976-1980	5	\$158,800	\$140,000			
		<1976	5	\$258,495	\$184,500			
		2006-2010	103	\$83,172	\$76,100	\$65,000	\$92,750	
		2001-2005	47	\$168,828	\$131,000	\$100,000	\$185,600	
		1996-2000	22	\$217,147	\$214,000	\$126,000	\$308,000	
		1991-1995	24	\$232,991	\$187,500	\$111,331	\$352,108	
		1986-1990	20	\$311,992	\$290,047	\$142,308	\$417,500	
		1981-1985	15	\$270,152	\$308,097			
		1976-1980	8	\$313,668	\$374,750			
	Industry	<1976	9	\$218,072	\$160,000			
		2006-2010	27	\$106,787	\$95,000	\$84,000	\$116,173	
		2001-2005	18	\$135,525	\$106,972			
		1996-2000	11	\$148,821	\$145,650			
		1991-1995	12	\$229,129	\$237,700			
		1986-1990	8	\$262,450	\$163,800			
		1976-1980	5	\$681,091	\$322,000			
		<1976	5	\$248,151	\$220,000			
		Government, Education and other	2006-2010	6	\$87,730	\$85,725		
			2001-2005	7	\$109,679	\$116,241		
1991-1995	7		\$136,876	\$123,000				
1981-1985	6		\$169,346	\$168,500				

## Non-Owners Only – Calgary

		Base compensation		Total non-base compensation		Total compensation (includes owners and non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
2006-2010	Professional services firm	\$93,337	\$84,000	\$8,438	\$4,000	\$101,775	\$88,725	\$76,042	\$110,250	204
	Industry	\$103,840	\$98,091	\$27,030	\$18,000	\$130,870	\$117,125	\$102,750	\$145,000	164
	Government, Education and other	\$94,803	\$90,000	\$20,451	\$9,000	\$115,254	\$107,500			11
2001-2005	Professional services firm	\$144,531	\$120,000	\$25,117	\$8,300	\$169,649	\$138,500	\$122,200	\$150,001	47
	Industry	\$148,233	\$134,000	\$67,480	\$36,550	\$215,714	\$177,575	\$145,700	\$231,850	132
	Government, Education and other	\$139,016	\$132,500	\$13,248	\$7,500	\$152,264	\$159,400			9
1996-2000	Professional services firm	\$210,391	\$159,333	\$14,810	\$10,913	\$225,201	\$176,000	\$135,000	\$208,000	34
	Industry	\$161,610	\$155,000	\$97,687	\$60,000	\$259,297	\$236,250	\$175,000	\$298,000	102
	Government, Education and other	\$133,582	\$137,000	\$18,089	\$12,800	\$151,672	\$162,000			11
1991-1995	Professional services firm	\$205,385	\$187,500	\$156,041	\$12,994	\$361,425	\$196,500			12
	Industry	\$169,534	\$157,500	\$113,148	\$54,000	\$282,682	\$218,000	\$163,000	\$325,000	91
1986-1990	Professional services firm	\$190,245	\$157,500	\$32,466	\$22,500	\$222,711	\$177,375			9
	Industry	\$199,218	\$182,000	\$196,667	\$105,000	\$395,885	\$269,555	\$176,000	\$480,000	65
	Government, Education and other	\$139,965	\$128,900	\$14,676	\$880	\$154,641	\$142,650			10
1981-1985	Professional services firm	\$191,651	\$192,500	\$5,439	\$3,818	\$197,090	\$196,364			6
	Industry	\$219,884	\$200,000	\$294,398	\$77,000	\$514,282	\$293,000	\$218,000	\$437,000	63
	Government, Education and other	\$200,687	\$144,050	\$64,500	\$11,500	\$265,187	\$200,050			6
1976-1980	Industry	\$217,461	\$196,524	\$143,440	\$60,000	\$360,902	\$274,125	\$200,001	\$370,588	37
	Government, Education and other	\$126,167	\$118,500	\$7,200	\$8,000	\$133,367	\$135,000			5
<1976	Professional services firm	\$223,107	\$100,000	\$2,280	\$0	\$225,387	\$110,000			5
	Industry	\$157,877	\$150,000	\$98,463	\$35,000	\$256,340	\$190,000			11

## Non-owners only – Edmonton

		Base compensation		Total non-base compensation		Total compensation (includes owners and non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
2006-2010	Professional services firm	\$78,722	\$72,000	\$5,044	\$3,001	\$83,765	\$76,000	\$67,046	\$88,700	136
	Industry	\$98,875	\$89,500	\$31,634	\$8,000	\$130,510	\$97,501	\$82,500	\$124,150	70
	Government, Education and other	\$86,306	\$87,000	\$5,758	\$1,250	\$92,064	\$89,300	\$80,750	\$101,250	28
2001-2005	Professional services firm	\$133,054	\$116,000	\$9,912	\$5,858	\$142,966	\$128,600	\$110,250	\$143,379	37
	Industry	\$141,040	\$121,250	\$33,903	\$15,500	\$174,944	\$132,500	\$112,599	\$180,400	40
	Government, Education and other	\$128,735	\$102,678	\$10,707	\$301	\$139,442	\$108,000	\$91,551	\$119,933	24
1996-2000	Professional services firm	\$167,875	\$135,000	\$17,875	\$10,000	\$185,750	\$150,500			8
	Industry	\$145,727	\$140,000	\$61,182	\$37,000	\$206,909	\$163,833	\$142,333	\$217,826	25
	Government, Education and other	\$127,654	\$109,349	\$9,861	\$1,851	\$137,515	\$109,349			12
1991-1995	Professional services firm	\$150,217	\$170,000	\$13,204	\$5,000	\$163,420	\$190,000			9
	Industry	\$174,168	\$158,500	\$77,607	\$48,333	\$251,775	\$216,034	\$163,500	\$290,340	28
	Government, Education and other	\$148,952	\$131,000	\$19,227	\$1,200	\$168,179	\$132,616			16
1986-1990	Professional services firm	\$164,600	\$145,000	\$12,640	\$15,000	\$177,240	\$176,000			5
	Industry	\$159,619	\$143,500	\$112,566	\$50,100	\$272,185	\$241,907	\$147,500	\$334,000	24
	Government, Education and other	\$147,598	\$147,000	\$19,635	\$0	\$167,233	\$150,000			14
1981-1985	Industry	\$176,828	\$162,500	\$74,184	\$33,800	\$251,013	\$201,941			14
	Government, Education and other	\$151,016	\$150,000	\$57,121	\$3,150	\$208,138	\$156,700			7
1976-1980	Industry	\$221,400	\$228,000	\$49,056	\$60,000	\$270,455	\$268,000			9
	Government, Education and other	\$148,200	\$140,000	\$10,600	\$3,000	\$158,800	\$140,000			5
<1976	Industry	\$306,918	\$297,500	\$123,000	\$150,000	\$429,918	\$400,000			5
	Government, Education and other	\$249,795	\$160,000	\$8,700	\$0	\$258,495	\$184,500			5

**Non-owners only – Other Alberta**

		Base compensation		Total non-base compensation		Total compensation (includes owners and non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
2006-2010	Professional services firm	\$73,813	\$68,000	\$5,106	\$4,000	\$78,919	\$73,000	\$64,000	\$89,400	93
	Industry	\$95,865	\$90,000	\$10,922	\$5,000	\$106,787	\$95,000	\$84,000	\$116,173	27
	Government, Education and other	\$85,988	\$85,000	\$1,742	\$725	\$87,730	\$85,725			6
2001-2005	Professional services firm	\$131,724	\$95,500	\$11,727	\$7,750	\$143,452	\$104,955	\$91,219	\$132,000	30
	Industry	\$115,335	\$100,000	\$20,129	\$16,200	\$135,464	\$107,000			15
	Government, Education and other	\$104,565	\$106,241	\$5,114	\$3,700	\$109,679	\$116,241			7
1996-2000	Professional services firm	\$180,200	\$177,500	\$21,385	\$4,839	\$201,585	\$178,500			6
	Industry	\$124,226	\$120,000	\$24,596	\$10,000	\$148,821	\$145,650			11
1991-1995	Industry	\$152,200	\$148,000	\$44,730	\$8,151	\$196,930	\$190,700			10
	Government, Education and other	\$134,361	\$118,000	\$2,515	\$3,500	\$136,876	\$123,000			7
1986-1990	Professional services firm	\$108,040	\$109,773	\$9,148	\$9,795	\$117,188	\$121,818			4
	Industry	\$167,167	\$164,000	\$134,100	\$31,800	\$301,267	\$199,300			6
1981-1985	Government, Education and other	\$164,212	\$160,000	\$5,133	\$0	\$169,346	\$168,500			6

## Compensation by Size of Company

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
1	78	\$198,575	\$148,256	\$112,000	\$222,727
2	17	\$193,571	\$180,000		
3-5	60	\$213,373	\$168,870	\$118,318	\$235,000
6-9	85	\$365,665	\$151,000	\$120,000	\$300,000
10-24	178	\$202,583	\$155,000	\$106,200	\$292,000
25-49	138	\$192,907	\$117,600	\$90,500	\$219,200
50-99	131	\$222,314	\$152,000	\$97,750	\$250,000
100-249	169	\$206,174	\$150,500	\$107,000	\$230,400
250-499	98	\$343,964	\$175,000	\$119,000	\$310,000
500-999	98	\$261,962	\$166,690	\$115,000	\$280,000
1000+	938	\$189,185	\$134,000	\$94,600	\$218,000
Total	1,990	\$214,144	\$143,750	\$99,750	\$236,000

### Non-owners only

	Base compensation		Total non-base compensation		Total compensation (non-owners)				Count
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
UP TO 5	\$161,984	\$140,000	\$30,414	\$1,000	\$192,397	\$157,200	\$122,182	\$231,000	57
6-9	\$111,128	\$105,000	\$55,144	\$10,750	\$166,272	\$119,750	\$83,700	\$140,000	38
10-24	\$131,706	\$120,000	\$35,932	\$8,000	\$167,637	\$126,000	\$90,000	\$200,000	117
25-49	\$110,903	\$95,727	\$48,134	\$8,139	\$159,037	\$107,361	\$86,000	\$154,000	114
50-99	\$135,731	\$116,350	\$48,226	\$12,376	\$183,957	\$134,939	\$90,860	\$201,501	116
100-249	\$137,110	\$123,000	\$64,029	\$18,722	\$201,139	\$150,000	\$106,820	\$230,000	162
250-499	\$153,918	\$130,000	\$172,570	\$22,250	\$326,488	\$161,350	\$114,000	\$295,000	90
500-999	\$150,341	\$129,648	\$111,622	\$30,458	\$261,962	\$166,690	\$115,000	\$280,000	98
1000 OR MORE	\$132,724	\$114,000	\$42,121	\$12,550	\$174,845	\$129,825	\$92,000	\$201,064	882
Total	\$134,669	\$115,000	\$53,677	\$12,000	\$188,346	\$132,000	\$94,500	\$207,000	1,821

## Compensation by Job Title

Members in Alberta with the title of Senior Vice President had the highest average compensation in 2010 (\$1,900,009), followed by Owner (of other businesses) (\$617,337) and President/CEO (\$447,538).

	Count	Mean	Median	Percentile 25	Percentile 75
Senior Vice President	5	\$1,900,009	\$653,045		
Other Business Owner	58	\$617,337	\$239,894	\$160,000	\$472,500
President and/or CEO	31	\$447,538	\$337,162	\$244,000	\$510,000
Other Executive Management (COO, CIO, EVP, etc.)	28	\$348,696	\$257,800	\$187,750	\$372,000
Chief Financial Officer (CFO)	198	\$346,524	\$258,707	\$162,500	\$375,000
Vice President	77	\$316,664	\$245,000	\$193,000	\$340,000
Partner in CA firm	180	\$310,140	\$286,500	\$191,500	\$377,500
Senior Director	8	\$283,875	\$281,500		
Equity Partner	14	\$247,252	\$196,370	\$130,000	\$308,000
Non-Equity Partner	22	\$242,782	\$225,000	\$205,000	\$280,000
Sole Practitioner	92	\$236,129	\$165,769	\$118,800	\$275,000
Treasurer	8	\$228,439	\$204,550		
Director	76	\$210,339	\$190,703	\$144,250	\$245,907
General Manager	10	\$208,013	\$190,360		
Consultant	40	\$193,466	\$171,500	\$117,000	\$226,864
Controller and/or Comptroller	173	\$180,705	\$149,250	\$112,600	\$207,000
Senior Manager	189	\$172,340	\$136,500	\$118,319	\$175,500
Associate/Assistant Director	11	\$164,010	\$148,000		
Supervisor	28	\$139,697	\$131,668	\$86,337	\$175,500
Tax Specialist	66	\$139,595	\$102,250	\$82,000	\$170,000
Principal	20	\$138,330	\$129,300	\$112,505	\$161,240
Manager	353	\$136,080	\$109,000	\$89,000	\$152,000
Analyst	85	\$119,994	\$110,000	\$94,600	\$132,500
Associate/Assistant Manager	23	\$119,707	\$91,800	\$73,300	\$140,000
Internal Auditor	13	\$105,193	\$104,000		
Professor/Lecturer/Teacher	18	\$103,756	\$93,113		
Senior Auditor/Accountant	229	\$89,258	\$77,500	\$67,500	\$94,000
Auditor/Accountant	36	\$86,680	\$76,167	\$64,250	\$87,479
Junior Auditor/Accountant	6	\$72,383	\$70,400		
Other	71	\$189,935	\$130,000	\$99,000	\$198,667
Total	2,172	\$212,836	\$143,500	\$98,662	\$235,600

**Non-owners only**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Senior Vice President	\$325,082	\$290,000	\$1,574,927	\$289,636	\$1,900,009	\$653,045			5
President and/or CEO	\$225,939	\$200,000	\$223,312	\$100,000	\$449,251	\$337,162	\$244,000	\$492,000	29
Chief Financial Officer (CFO)	\$194,050	\$170,000	\$153,166	\$59,545	\$347,217	\$260,000	\$162,500	\$375,000	197
Other Executive Management (COO, CIO, EVP, etc.)	\$208,548	\$190,000	\$134,190	\$27,650	\$342,737	\$253,600	\$184,500	\$344,000	27
Vice President	\$178,984	\$175,000	\$137,679	\$65,067	\$316,664	\$245,000	\$193,000	\$340,000	77
Senior Director	\$210,111	\$186,000	\$73,764	\$65,500	\$283,875	\$281,500			8
Non-Equity Partner	\$220,321	\$207,500	\$22,461	\$17,500	\$242,782	\$225,000	\$205,000	\$280,000	22
Treasurer	\$169,075	\$159,250	\$59,364	\$49,000	\$228,439	\$204,550			8
Director	\$161,495	\$148,418	\$48,844	\$32,098	\$210,339	\$190,703	\$144,250	\$245,907	76
General Manager	\$150,358	\$150,000	\$52,990	\$32,000	\$203,348	\$156,000			9
Consultant	\$166,038	\$165,233	\$27,428	\$0	\$193,466	\$171,500	\$117,000	\$226,864	40
Controller and/or Comptroller	\$131,187	\$120,100	\$50,161	\$23,764	\$181,348	\$150,375	\$113,300	\$211,663	172
Senior Manager	\$147,442	\$124,000	\$24,898	\$12,000	\$172,340	\$136,500	\$118,319	\$175,500	189
Associate/Assistant Director	\$101,463	\$91,400	\$62,547	\$37,000	\$164,010	\$148,000			11
Supervisor	\$118,604	\$115,000	\$21,093	\$9,200	\$139,697	\$131,668	\$86,337	\$175,500	28
Tax Specialist	\$119,961	\$98,500	\$19,634	\$5,800	\$139,595	\$102,250	\$82,000	\$170,000	66
Principal	\$128,451	\$122,500	\$9,879	\$4,050	\$138,330	\$129,300	\$112,505	\$161,240	20
Manager	\$114,499	\$100,000	\$21,581	\$7,500	\$136,080	\$109,000	\$89,000	\$152,000	353
Analyst	\$103,099	\$95,000	\$16,895	\$11,700	\$119,994	\$110,000	\$94,600	\$132,500	85
Associate/Assistant Manager	\$94,248	\$88,000	\$25,460	\$9,000	\$119,707	\$91,800	\$73,300	\$140,000	23
Internal Auditor	\$95,239	\$99,800	\$9,954	\$4,500	\$105,193	\$104,000			13
Professor/Lecturer/Teacher	\$98,095	\$87,000	\$5,660	\$0	\$103,756	\$93,113			18
Senior Auditor/Accountant	\$81,269	\$74,400	\$7,989	\$3,500	\$89,258	\$77,500	\$67,500	\$94,000	229
Auditor/Accountant	\$81,105	\$68,500	\$5,575	\$2,697	\$86,680	\$76,167	\$64,250	\$87,479	36
Junior Auditor/Accountant	\$60,250	\$51,750	\$12,133	\$2,000	\$72,383	\$70,400			6
Other	\$129,975	\$109,469	\$54,102	\$11,902	\$184,077	\$128,833	\$99,000	\$194,650	70
Total	\$134,669	\$115,000	\$53,677	\$12,000	\$188,346	\$132,000	\$94,500	\$207,000	1,821

## Compensation by Job Title and CMA/CA

		Total compensation (includes owners and non-owners)					
		Count	Mean	Median	Percentile 25	Percentile 75	
Calgary	President and/or CEO	19	\$572,514	\$437,000			
	Equity Partner	5	\$295,000	\$240,000			
	Non-Equity Partner	11	\$262,727	\$250,000			
	Chief Financial Officer (CFO)	125	\$375,472	\$260,000	\$188,000	\$381,288	
	Other Executive Management (COO, CIO, EVP, etc.)	15	\$455,271	\$326,667			
	General Manager	5	\$255,387	\$273,213			
	Vice President	50	\$375,019	\$289,000	\$213,821	\$461,200	
	Controller and/or Comptroller	96	\$217,838	\$186,650	\$139,000	\$267,333	
	Treasurer	7	\$237,530	\$214,100			
	Senior Director	6	\$317,762	\$310,000			
	Director	42	\$235,136	\$228,400	\$182,500	\$293,000	
	Principal	5	\$167,952	\$177,375			
	Senior Manager	99	\$187,610	\$150,001	\$130,000	\$195,000	
	Manager	202	\$157,578	\$125,000	\$102,000	\$170,529	
	Associate/Assistant Manager	14	\$135,929	\$132,000			
	Consultant	30	\$199,600	\$171,500	\$120,000	\$222,727	
	Tax Specialist	49	\$142,011	\$121,000	\$86,500	\$176,000	
	Internal Auditor	6	\$113,713	\$109,490			
	Senior Auditor/Accountant	115	\$98,869	\$87,000	\$72,025	\$113,000	
	Auditor/Accountant	10	\$96,555	\$96,500			
	Analyst	61	\$127,827	\$113,000	\$97,891	\$133,001	
	Supervisor	17	\$170,074	\$175,000			
	Other	47	\$211,096	\$145,000	\$103,000	\$200,010	
	Sole Practitioner	42	\$273,575	\$200,000	\$150,000	\$285,000	
	Partner in CA firm	49	\$357,127	\$300,000	\$220,000	\$425,000	
	Other Business Owner	33	\$801,259	\$300,000	\$194,783	\$500,000	
	Edmonton	President and/or CEO	7	\$275,585	\$268,000		
		Non-Equity Partner	6	\$246,875	\$213,875		
		Chief Financial Officer (CFO)	53	\$331,132	\$275,000	\$170,000	\$375,000
		Other Executive Management (COO, CIO, EVP, etc.)	9	\$247,178	\$211,500		
Vice President		23	\$215,235	\$197,000	\$156,000	\$295,000	
Controller and/or Comptroller		43	\$140,912	\$127,028	\$100,000	\$158,500	
Director		26	\$191,767	\$150,500	\$140,000	\$211,900	
Principal		14	\$130,817	\$126,801			
Senior Manager		57	\$157,670	\$130,000	\$112,750	\$153,611	
Manager		99	\$111,084	\$95,000	\$82,000	\$112,000	
Associate/Assistant Manager		6	\$95,733	\$72,500			
Consultant		9	\$183,959	\$202,332			
Tax Specialist		15	\$139,159	\$97,500			
Senior Auditor/Accountant		72	\$74,944	\$71,500	\$65,250	\$81,750	

	Auditor/Accountant	12	\$72,736	\$70,715		
	Analyst	17	\$103,840	\$93,937		
	Supervisor	9	\$98,086	\$87,673		
	Professor/Lecturer/Teacher	12	\$100,759	\$90,113		
	Other	17	\$157,909	\$115,500		
	Sole Practitioner	24	\$208,388	\$137,586	\$105,000	\$185,000
	Partner in CA firm	59	\$294,156	\$276,273	\$165,000	\$360,000
	Other Business Owner	14	\$328,985	\$219,894		
Other	President and/or CEO	5	\$213,360	\$250,000		
	Equity Partner	5	\$154,857	\$135,000		
	Non-Equity Partner	5	\$193,992	\$156,960		
	Chief Financial Officer (CFO)	20	\$206,387	\$154,300	\$127,600	\$233,500
	Controller and/or Comptroller	34	\$126,181	\$106,972	\$90,000	\$147,583
	Director	8	\$140,513	\$117,254		
	Senior Manager	33	\$151,866	\$111,540	\$101,000	\$130,000
	Manager	52	\$100,158	\$88,575	\$78,125	\$104,300
	Senior Auditor/Accountant	42	\$87,479	\$70,100	\$58,000	\$90,500
	Auditor/Accountant	14	\$91,578	\$66,000		
	Analyst	7	\$90,965	\$91,700		
	Other	7	\$125,629	\$101,100		
	Sole Practitioner	26	\$201,245	\$137,500	\$103,500	\$345,000
	Partner in CA firm	72	\$291,260	\$288,000	\$187,000	\$363,250
	Other Business Owner	11	\$432,563	\$160,000		

## Non-owners only

		Base compensation		Total non-base compensation		Total compensation (non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Calgary	President and/or CEO	\$237,063	\$210,500	\$334,181	\$220,500	\$571,244	\$418,500			18
	Non-Equity Partner	\$239,545	\$215,000	\$23,182	\$15,000	\$262,727	\$250,000			11
	Chief Financial Officer (CFO)	\$198,601	\$178,500	\$178,206	\$68,500	\$376,806	\$265,000	\$186,100	\$386,426	124
	Other Executive Management (COO, CIO, EVP, etc.)	\$235,405	\$217,500	\$215,987	\$59,000	\$451,392	\$316,833			14
	General Manager	\$174,044	\$154,000	\$81,343	\$75,000	\$255,387	\$273,213			5
	Vice President	\$197,578	\$180,000	\$177,441	\$100,000	\$375,019	\$289,000	\$213,821	\$461,200	50
	Controller and/or Comptroller	\$145,550	\$139,500	\$72,288	\$40,000	\$217,838	\$186,650	\$139,000	\$267,333	96
	Treasurer	\$169,871	\$155,000	\$67,659	\$58,000	\$237,530	\$214,100			7
	Senior Director	\$225,810	\$203,500	\$91,952	\$83,357	\$317,762	\$310,000			6
	Director	\$165,666	\$163,000	\$69,470	\$49,609	\$235,136	\$228,400	\$182,500	\$293,000	42
	Principal	\$147,577	\$157,500	\$20,375	\$19,875	\$167,952	\$177,375			5
	Senior Manager	\$155,440	\$130,000	\$32,170	\$15,600	\$187,610	\$150,001	\$130,000	\$195,000	99
	Manager	\$127,517	\$110,000	\$30,061	\$12,500	\$157,578	\$125,000	\$102,000	\$170,529	202
	Associate/Assistant Manager	\$97,786	\$91,250	\$38,144	\$17,750	\$135,929	\$132,000			14
	Consultant	\$163,936	\$165,233	\$35,664	\$0	\$199,600	\$171,500	\$120,000	\$222,727	30
	Tax Specialist	\$116,231	\$108,000	\$25,780	\$10,000	\$142,011	\$121,000	\$86,500	\$176,000	49
	Internal Auditor	\$99,747	\$99,040	\$13,967	\$14,000	\$113,713	\$109,490			6
	Senior Auditor/Accountant	\$86,893	\$80,000	\$11,976	\$4,400	\$98,869	\$87,000	\$72,025	\$113,000	115
	Auditor/Accountant	\$87,500	\$88,000	\$9,055	\$3,700	\$96,555	\$96,500			10
	Analyst	\$106,564	\$96,000	\$21,263	\$15,313	\$127,827	\$113,000	\$97,891	\$133,001	61
Supervisor	\$139,920	\$129,000	\$30,154	\$23,246	\$170,074	\$175,000			17	
Other	\$147,221	\$120,000	\$63,875	\$15,000	\$211,096	\$145,000	\$103,000	\$200,010	47	
Edmonton	President and/or CEO	\$240,442	\$215,000	\$35,143	\$33,000	\$275,585	\$268,000			7
	Non-Equity Partner	\$218,411	\$192,500	\$28,464	\$20,000	\$246,875	\$213,875			6
	Chief Financial Officer (CFO)	\$199,363	\$190,000	\$131,769	\$65,000	\$331,132	\$275,000	\$170,000	\$375,000	53
	Other Executive Management (COO, CIO, EVP, etc.)	\$185,833	\$172,000	\$61,344	\$37,600	\$247,178	\$211,500			9
	Vice President	\$141,896	\$150,000	\$73,339	\$48,880	\$215,235	\$197,000	\$156,000	\$295,000	23
	Controller and/or Comptroller	\$115,023	\$108,000	\$25,889	\$15,000	\$140,912	\$127,028	\$100,000	\$158,500	43
	Director	\$167,273	\$135,000	\$24,494	\$18,500	\$191,767	\$150,500	\$140,000	\$211,900	26
	Principal	\$124,081	\$119,675	\$6,737	\$6	\$130,817	\$126,801			14
	Senior Manager	\$142,714	\$118,000	\$14,956	\$7,750	\$157,670	\$130,000	\$112,750	\$153,611	57
	Manager	\$101,200	\$90,000	\$9,884	\$5,000	\$111,084	\$95,000	\$82,000	\$112,000	99

	Associate/Assistant Manager	\$91,833	\$68,500	\$3,900	\$3,600	\$95,733	\$72,500			6
	Consultant	\$180,937	\$199,332	\$3,022	\$0	\$183,959	\$202,332			9
	Tax Specialist	\$137,162	\$92,000	\$1,997	\$900	\$139,159	\$97,500			15
	Senior Auditor/Accountant	\$71,692	\$68,250	\$3,253	\$1,750	\$74,944	\$71,500	\$65,250	\$81,750	72
	Auditor/Accountant	\$68,400	\$64,515	\$4,337	\$3,001	\$72,736	\$70,715			12
	Analyst	\$98,239	\$91,937	\$5,601	\$5,000	\$103,840	\$93,937			17
	Supervisor	\$90,586	\$85,073	\$7,500	\$3,000	\$98,086	\$87,673			9
	Professor/Lecturer/Teacher	\$93,893	\$83,911	\$6,866	\$0	\$100,759	\$90,113			12
	Other	\$103,178	\$90,600	\$27,101	\$6,500	\$130,279	\$109,660			16
Other	Non-Equity Partner	\$180,320	\$153,600	\$13,672	\$3,360	\$193,992	\$156,960			5
	Chief Financial Officer (CFO)	\$151,762	\$149,650	\$54,625	\$10,000	\$206,387	\$154,300	\$127,600	\$233,500	20
	Controller and/or Comptroller	\$110,465	\$100,000	\$17,419	\$9,500	\$127,884	\$107,000	\$93,108	\$147,583	33
	Director	\$120,816	\$114,450	\$19,698	\$3,500	\$140,513	\$117,254			8
	Senior Manager	\$131,614	\$103,000	\$20,252	\$8,000	\$151,866	\$111,540	\$101,000	\$130,000	33
	Manager	\$89,246	\$84,500	\$10,912	\$4,000	\$100,158	\$88,575	\$78,125	\$104,300	52
	Senior Auditor/Accountant	\$82,286	\$67,000	\$5,192	\$3,909	\$87,479	\$70,100	\$58,000	\$90,500	42
	Auditor/Accountant	\$87,427	\$63,000	\$4,151	\$1,708	\$91,578	\$66,000			14
	Analyst	\$84,703	\$80,000	\$6,261	\$1,400	\$90,965	\$91,700			7
	Other	\$75,429	\$84,000	\$50,200	\$7,000	\$125,629	\$101,100			7

## Compensation by Title of Person Reporting To

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Chair/Board of Directors	52	\$390,878	\$276,250	\$178,870	\$376,794
President and/or CEO	259	\$332,993	\$219,000	\$150,000	\$342,000
Senior Vice President	30	\$264,610	\$190,450	\$145,001	\$270,000
Senior Director	22	\$236,998	\$151,918	\$130,336	\$298,000
Other Executive Management (COO, CIO, EVP, etc.)	30	\$234,887	\$190,000	\$123,000	\$310,000
Chief Financial Officer (CFO)	193	\$233,032	\$187,500	\$133,500	\$280,000
Vice President	106	\$199,605	\$170,265	\$132,000	\$238,909
Controller and/or Comptroller	106	\$171,106	\$147,500	\$104,000	\$213,200
Analyst	8	\$164,988	\$139,000		
Director	101	\$158,629	\$122,000	\$101,200	\$174,001
Treasurer	8	\$156,327	\$138,001		
General Manager	17	\$148,028	\$143,000		
Assistant Vice President	10	\$145,586	\$134,532		
Partner/Owner	517	\$137,211	\$104,600	\$80,000	\$138,500
Tax Specialist	7	\$132,214	\$128,000		
Supervisor	17	\$127,608	\$103,050		
Senior Auditor/Accountant	11	\$116,374	\$105,000		
Principal	28	\$111,492	\$89,000	\$74,000	\$138,300
Manager	167	\$108,488	\$96,000	\$74,000	\$132,500
Senior Manager	83	\$107,017	\$87,808	\$72,000	\$116,000
Professor/Lecturer/Teacher	7	\$100,748	\$99,000		
Auditor/Accountant	5	\$87,096	\$84,126		
Other	49	\$159,796	\$133,000	\$107,000	\$210,000
Total	1,842	\$189,427	\$132,566	\$94,500	\$210,000

## Compensation by Number of Direct Reports

	Count	Mean	Median	Percentile 25	Percentile 75
None	703	\$159,543	\$107,000	\$80,000	\$157,500
1	132	\$184,338	\$143,250	\$108,250	\$209,841
2	161	\$201,490	\$150,000	\$102,500	\$216,563
3	210	\$200,605	\$159,250	\$109,000	\$257,414
4	200	\$223,903	\$160,500	\$113,000	\$231,500
5	201	\$251,140	\$160,000	\$117,000	\$276,002
6-9	263	\$289,613	\$206,987	\$132,000	\$340,000
10-14	149	\$249,715	\$170,000	\$108,000	\$297,000
15-19	64	\$241,304	\$156,500	\$115,000	\$295,000
20-24	39	\$227,980	\$174,400	\$121,000	\$275,000
25+	50	\$365,007	\$295,950	\$170,000	\$433,000
Total	2,172	\$212,836	\$143,500	\$98,662	\$235,600

## Compensation by Number of Indirect Reports

	Count	Mean	Median	Percentile 25	Percentile 75
None	703	\$159,543	\$107,000	\$80,000	\$157,500
1	105	\$169,712	\$142,100	\$107,500	\$200,000
2	117	\$174,975	\$135,000	\$95,000	\$199,000
3	135	\$174,017	\$129,973	\$100,000	\$234,551
4	134	\$187,620	\$146,292	\$104,000	\$205,000
5	118	\$194,383	\$151,000	\$106,000	\$250,000
6-9	216	\$215,793	\$163,912	\$111,993	\$262,500
10-14	189	\$251,061	\$165,000	\$111,000	\$260,000
15-19	102	\$218,471	\$159,750	\$120,000	\$275,000
20-24	93	\$235,296	\$189,200	\$128,000	\$275,000
25+	260	\$392,421	\$287,500	\$189,500	\$447,900
Total	2,172	\$212,836	\$143,500	\$98,662	\$235,600

## Compensation by Major Activities of Members

The primary work activities of CAs earning the highest compensation in Alberta are not in the traditional accounting, auditing and tax areas. For professional services CAs, the primary activities that received the highest average compensation in 2010 were New Business Development (\$304,953), Other Business Advisory/Consulting services (\$227,236) and Client Relationship Management (\$222,169).

	Count	Mean	Median	Percentile 25	Percentile 75
New Business Development	52	\$304,953	\$226,500	\$139,575	\$368,500
Other Business Advisory, or Consulting services	148	\$227,236	\$145,001	\$103,480	\$245,000
Client relationship management	157	\$222,169	\$144,000	\$105,000	\$240,000
Financial statement compilation	373	\$188,848	\$125,000	\$81,900	\$246,848
Taxation	414	\$187,804	\$125,500	\$89,400	\$222,000
Financial accounting	177	\$165,505	\$111,000	\$77,143	\$175,000
Financial statement review	284	\$152,142	\$95,650	\$75,000	\$165,000
Financial statement audit	340	\$131,804	\$95,000	\$73,000	\$132,000

### Non-owners only

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
New Business Development	\$160,072	\$139,200	\$102,734	\$12,494	\$262,805	\$166,500	\$121,500	\$251,500	28
Client relationship management	\$138,837	\$114,584	\$33,587	\$7,000	\$172,424	\$125,000	\$94,940	\$166,500	100
Other Business Advisory, or Consulting services	\$126,515	\$105,000	\$38,348	\$6,000	\$164,862	\$122,182	\$89,000	\$158,500	95
Taxation	\$113,176	\$90,338	\$8,243	\$5,333	\$121,419	\$98,595	\$80,000	\$128,317	248
Financial accounting	\$109,991	\$85,000	\$7,737	\$5,180	\$117,729	\$91,953	\$72,025	\$122,200	122
Financial statement compilation	\$106,422	\$80,000	\$6,317	\$3,700	\$112,739	\$86,000	\$70,600	\$117,000	179
Financial statement review	\$96,816	\$80,000	\$6,289	\$4,400	\$103,105	\$84,000	\$71,000	\$107,777	212
Financial statement audit	\$94,311	\$82,000	\$7,232	\$4,800	\$101,543	\$88,000	\$71,500	\$117,000	297

## Members In industry

For industry members the primary activities that received the highest average compensation in 2010 were New Business Development (\$406,995), Strategy Development and Planning (\$389,622), and Human Resources (\$349,193).

	Count	Mean	Median	Percentile 25	Percentile 75
New Business Development	68	\$406,995	\$245,514	\$165,250	\$375,000
Strategy Development and Planning	143	\$389,622	\$250,000	\$168,000	\$365,000
Human Resources	32	\$349,193	\$225,000	\$156,250	\$331,914
Corporate Finance (Financing, M&A)	160	\$310,949	\$232,276	\$155,001	\$354,500
General Management, Administration	132	\$264,102	\$194,000	\$137,750	\$297,500
Budgeting/ Forecasting	163	\$250,447	\$164,200	\$125,000	\$250,000
Taxation	120	\$233,745	\$176,850	\$130,032	\$242,500
Performance Measurement	93	\$232,817	\$197,500	\$132,000	\$265,000
Information Technology	32	\$219,566	\$173,500	\$129,750	\$229,200
Financial Analysis	378	\$209,860	\$156,250	\$115,200	\$220,000
Internal Control and Risk Management	87	\$202,449	\$172,000	\$129,500	\$240,000
Financial Accounting	445	\$198,440	\$150,000	\$112,200	\$218,650
Audit (Internal/ Government)	57	\$180,852	\$155,000	\$105,500	\$206,462
Management Accounting/ Cost accounting	96	\$173,115	\$137,808	\$105,300	\$212,550

**Non-owners only**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
New Business Development	\$171,128	\$158,000	\$217,935	\$59,264	\$389,063	\$245,514	\$157,000	\$337,162	62
Strategy Development and Planning	\$187,446	\$165,000	\$145,374	\$47,714	\$332,820	\$244,800	\$156,000	\$335,500	157
Corporate Finance (Financing, M&A)	\$167,212	\$150,000	\$128,452	\$55,000	\$295,664	\$206,000	\$138,000	\$334,457	169
Human Resources	\$167,151	\$146,418	\$68,060	\$32,000	\$235,211	\$191,000	\$131,250	\$312,500	40
General Management, Administration	\$163,122	\$143,500	\$61,582	\$23,123	\$224,704	\$169,000	\$128,700	\$268,000	158
Performance Measurement	\$146,272	\$130,000	\$66,995	\$30,001	\$213,267	\$161,000	\$116,241	\$255,600	117
Budgeting/Forecasting	\$145,411	\$127,500	\$66,801	\$20,000	\$212,212	\$152,600	\$110,000	\$225,000	193
Taxation	\$151,023	\$132,000	\$50,483	\$22,100	\$201,507	\$168,010	\$117,000	\$237,708	135
Information Technology	\$136,638	\$125,704	\$59,661	\$25,000	\$196,298	\$162,000	\$120,501	\$200,600	37
Financial Analysis	\$134,397	\$120,000	\$54,321	\$22,000	\$188,718	\$145,000	\$110,000	\$210,000	425
Internal Control and Risk Management	\$148,574	\$134,833	\$39,733	\$25,000	\$188,307	\$162,000	\$108,000	\$225,900	119
Financial Accounting	\$132,035	\$119,350	\$55,197	\$20,000	\$187,232	\$142,333	\$106,000	\$205,333	503
Management Accounting/Cost accounting	\$123,087	\$115,000	\$36,802	\$14,320	\$159,888	\$130,000	\$98,500	\$200,001	109
Audit (Internal/Government)	\$124,843	\$110,000	\$28,810	\$12,500	\$153,653	\$125,001	\$101,500	\$172,000	101

## Compensation Governed by a Collective Bargaining Agreement

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Yes	43	\$108,278	\$96,000	\$85,400	\$110,000
No	1,789	\$190,611	\$134,000	\$95,000	\$211,500
Total	1,832	\$188,679	\$132,251	\$94,500	\$208,000

## Compensation by Designation/Post Graduate Degree held

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
LLB Lawyer	6	\$512,167	\$224,000		
Certified Management Consultant or CMC	6	\$347,141	\$294,968		
Chartered Financial Analyst or CFA	34	\$302,913	\$239,000	\$175,000	\$330,000
Certified Management Accountant or CMA	32	\$291,200	\$226,517	\$147,000	\$344,000
Certified Financial Planner or CFP	44	\$280,016	\$202,750	\$147,917	\$362,100
Chartered Accountant or CA (from a country other than Canada)	50	\$252,550	\$157,500	\$109,000	\$325,000
Master of Business Administration (MBA)	50	\$244,271	\$180,000	\$130,000	\$290,000
CBV or CA CBV	47	\$232,730	\$198,667	\$120,300	\$285,000
CIRP or CA CIRP	11	\$232,200	\$198,000		
CA IFA	5	\$224,920	\$220,000		
CIA or CA CIA	29	\$219,710	\$150,000	\$110,233	\$225,000
Certified Public Accountant or CPA	78	\$215,727	\$165,000	\$115,000	\$249,000
CA IT	7	\$199,987	\$175,000		
CISA or CA CISA	18	\$179,933	\$141,000		
Other Masters Degree	50	\$167,609	\$124,500	\$91,300	\$185,000
Master of Taxation and/ or Accounting	73	\$160,538	\$125,000	\$94,500	\$162,500
Certified General Accountant or CGA	12	\$157,108	\$134,800		
Other	118	\$241,099	\$159,969	\$109,000	\$265,000
None	1626	\$208,058	\$136,000	\$94,000	\$225,000

## Compensation by Board Experience

	Count	Mean	Median	Percentile 25	Percentile 75
A public company or one of its subsidiaries	59	\$591,788	\$370,588	\$211,500	\$735,000
A privately held company	142	\$480,471	\$272,364	\$185,000	\$420,000
An industry or trade association	47	\$428,457	\$211,500	\$150,000	\$345,000
A crown corporation	5	\$350,078	\$350,000		
A government commission, agency or regulatory body	15	\$320,387	\$309,000		
A hospital or university	12	\$318,907	\$295,500		
A social or charitable organization	343	\$224,294	\$158,500	\$108,000	\$295,000
A religious institute	31	\$216,729	\$141,180	\$99,000	\$323,000
A cooperative	14	\$190,786	\$180,500		
Other	65	\$200,834	\$143,000	\$97,000	\$270,000
Were you a member of an audit committee in 2010?	168	\$448,324	\$269,900	\$155,000	\$403,101
Total	582	\$307,059	\$190,000	\$119,507	\$320,000

## Additional Compensation for work outside of Primary Job

Non-owners who received fee income related to services provided outside of their primary job comprised a minority of members (13%).

	Count	%
Yes	246	13%
No	1,654	87%

	What amount of such fee income did you receive?
Count	246
Mean	\$15,474
Median	\$5,000
Percentile 25	\$2,000
Percentile 75	\$14,000

## Compensation by Age

	Count	Mean	Median	Percentile 25	Percentile 75
Under 35	852	\$119,299	\$99,186	\$78,577	\$130,000
35-44	623	\$211,904	\$165,000	\$122,001	\$245,000
45-54	407	\$332,920	\$225,400	\$152,600	\$350,000
55-64	231	\$344,459	\$220,000	\$150,000	\$350,000
65 and over	46	\$256,219	\$200,000	\$122,000	\$315,000
Total	2,159	\$213,299	\$144,000	\$99,000	\$236,833

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

### Vacation

	Amount Of Vacation Given		Amount Of Vacation Taken	
	Count	%	Count	%
Less than 10 working days	10	0%	98	5%
10-14 working days	53	2%	289	13%
15-19 working days	519	24%	622	29%
20-24 working days	878	40%	651	30%
25-29 working days	324	15%	252	12%
30-34 working days	161	7%	130	6%
35+ working days	49	2%	56	3%
N/a	178	8%	74	3%
Total	2,172	100%	2,172	100%

### Benefits

#### Professional Dues

Most members have all of their professional fees paid by their employer (90%).

	Count	%
All	1952	90%
Some	8	0%
None	191	9%
N/a	21	1%

#### Benefits Received (All Members)

	Count	%
Pension Benefits	884	41%
Medical (health and dental) benefits	1855	85%
Stock or Stock Options Purchase Program	495	23%
Long Term Disability Insurance	1421	65%
Life Insurance	1398	64%
Out of Country Travel	709	33%
Parking	952	44%
Car Allowances	292	13%
Parental/Maternal/Caregiver Leave Top Ups	97	4%
Professional Membership dues other than CA	457	21%
Health/Fitness Club Memberships	716	33%
Credit Card Fees	75	3%
Other Significant Benefits	148	7%

**Benefits Received by Area of Work**

	Professional services	Industry	Government
Pension Benefits	37%	47%	89%
Medical (health and dental) benefits	89%	92%	94%
Stock or Stock Options Purchase Program	1%	50%	3%
Long Term Disability Insurance	63%	75%	80%
Life Insurance	59%	74%	77%
Out of Country Travel	25%	42%	32%
Parking	42%	47%	50%
Car Allowances	8%	17%	7%
Parental/Maternal/Caregiver Leave Top Ups	7%	3%	8%
Professional Membership dues other than CA	15%	23%	26%
Health/Fitness Club Memberships	50%	30%	19%
Credit Card Fees	1%	4%	3%
Other Significant Benefits	5%	9%	5%

**Programs to Encourage Work/Life Balance**

	Offered		Used	
	Count	%	Count	%
Flexible working hours	1263	69%	885	70%
Sabbaticals	386	21%	13	3%
Compressed Work Weeks	511	28%	173	34%
Time off for volunteer work	706	39%	316	45%
Childcare benefits	152	8%	9	6%
Leaves for Personal Reasons	1188	65%	319	27%
Employee Assistance Programs	1101	60%	110	10%
Training Programs	1379	76%	1068	77%
Work from home	847	47%	542	64%
Other options to promote work/life balance	180	19%	97	69%