

## **CA Profession Compensation Survey 2011 – Atlantic Report**

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# CA Profession Compensation Survey 2011 – Atlantic

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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

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 (this report)**

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.

## **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 Atlantic respondents worked for a business or organization in 2010 (88%), 11% were owners, either as a CA firm partner (5%), sole practitioner (3%) or owner/partner of a business (3%), and 2% were contract employees or consultants.

	2007		2009		2011	
	Count	%	Count	%	Count	%
Employee Of A Business/Organization	602	85%	473	84%	745	88%
CA Firm Partner	45	6%	35	6%	41	5%
Sole Practitioner	24	3%	21	4%	26	3%
Owner/Partner Of Business	23	3%	23	4%	24	3%
Contract Employee/Consultant	15	2%	10	2%	15	2%
Other	0	0%	1	0%	0	0%
Total	709	100%	563	100%	851	100%

### CMA/CA

	Count	%
Halifax	287	34%
St. John's	129	15%
Saint John	74	9%
Moncton	60	7%
Charlottetown	57	7%
Fredericton	57	7%
New Glasgow	18	2%
Cape Breton	18	2%
Truro	13	2%
Kentville	9	1%
Summerside	8	1%
Bathurst	7	1%
Corner Brook	4	0%
Grand Falls-Windsor	2	0%
Edmundston	2	0%
Miramichi	1	0%
Other Nova Scotia	54	6%
Other New Brunswick	31	4%
Other Newfoundland	10	1%
Other PEI	10	1%
Total	851	100%

### Year Obtained CA

	Count	Column N %
2011*	6	1%
2010	63	7%
2009	42	5%
2008	40	5%
2007	37	4%
2006	27	3%
2001-2005	161	19%
1996-2000	104	12%
1991-1995	128	15%
1986-1990	97	11%
1981-1985	79	9%
1976-1980	38	4%
<1976	35	4%
Total	857	100%

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

### Years in Organization

	2007		2009		2011	
	Count	%	Count	%	Count	%
Less than one year	39	6%	22	4%	54	6%
1	41	6%	29	5%	49	6%
2	56	8%	53	9%	71	8%
3	65	9%	51	9%	82	10%
4	42	6%	33	6%	89	10%
5	52	7%	34	6%	76	9%
6-9	158	22%	103	18%	129	15%
10-14	97	14%	101	18%	133	16%
15-19	68	10%	60	11%	78	9%
20-24	36	5%	30	5%	43	5%
25+	55	8%	47	8%	47	6%
Total	709	100%	563	100%	851	100%

## Years As Owner

	2007		2009		2011	
	Count	%	Count	%	Count	%
Less than one year	1	1%	0	0%	1	1%
1	5	5%	5	6%	2	2%
2	4	4%	2	3%	5	5%
3	5	5%	4	5%	7	8%
4	7	8%	4	5%	5	5%
5	5	5%	6	8%	6	7%
6-9	14	15%	8	10%	15	16%
10-14	13	14%	14	18%	23	25%
15-19	11	12%	14	18%	12	13%
20-24	4	4%	8	10%	7	8%
25+	23	25%	13	17%	8	9%
Total	92	100%	78	100%	91	100%

## Years of Work Experience

	2007		2009		2011	
	Count	%	Count	%	Count	%
Less than three Years	1	0%	0	0%	2	0%
Three to four Years	29	4%	20	4%	72	8%
Five to Nine Years	135	19%	87	15%	162	19%
Ten to Fourteen Years	108	15%	98	17%	155	18%
Fifteen to Nineteen Years	133	19%	86	15%	90	11%
Twenty to Twenty Four Years	89	13%	93	17%	119	14%
Over Twenty Five Years	214	30%	179	32%	251	29%
Total	709	100%	563	100%	851	100%

## Years of Post Qualification Experience

	2007		2009		2011	
	Count	%	Count	%	Count	%
Less than three Years	55	8%	40	7%	112	13%
3 to 4 Years	64	9%	32	6%	82	10%
Five to Nine Years	128	18%	108	19%	160	19%
Ten to Fourteen Years	117	17%	90	16%	108	13%
Fifteen to Nineteen Years	124	17%	102	18%	115	14%
Twenty to Twenty Four Years	85	12%	68	12%	112	13%
Over Twenty Five Years	136	19%	123	22%	162	19%
Total	709	100%	563	100%	851	100%

## Area of Practice

The majority of Atlantic respondents worked either in professional services (40%), industry (36%), or public service (18%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Professional services firm	275	39%	197	35%	341	40%
Industry	277	39%	241	43%	306	36%
Crown Corporation or Public Service	121	17%	96	17%	149	18%
Education	26	4%	22	4%	36	4%
Not for profit	10	1%	6	1%	10	1%
Other	0	0%	1	0%	9	1%
Total	709	100%	563	100%	851	100%

## Members in Professional Services

Most professional services respondents worked for firms that provided mainly accounting, auditing and tax services (92%) in 2010. The remaining worked for firms that provided other types of services (8%). Most respondents worked mainly for external clients (97%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Predominantly Accounting, Auditing And Tax	251	91%	174	89%	313	92%
Predominantly Other Types Of Services.	24	9%	21	11%	29	8%
Total	275	100%	195	100%	342	100%

	2007		2009		2011	
	Count	%	Count	%	Count	%
Predominantly To External Clients	263	96%	184	94%	331	97%
Predominantly To Internal Clients	11	4%	11	6%	10	3%
Total	274	100%	195	100%	341	100%

### Members in Industry

Industry respondents were most likely to work in retail/wholesale (14%), financial services (13%), or manufacturing (13%) in 2010.

	2007		2009		2011	
	Count	%	Count	%	Count	%
Retail, Wholesale	27	10%	32	13%	42	14%
Financial Services	28	10%	33	14%	41	13%
Manufacturing	54	19%	36	15%	39	13%
Construction	14	5%	13	5%	22	7%
Oil And Gas	16	6%	13	5%	22	7%
Real Estate and Building Management	19	7%	16	7%	21	7%
Telecommunications	14	5%	14	6%	16	5%
Transportation, Distribution	17	6%	11	5%	16	5%
Agriculture, Forestry Or Fisheries	20	7%	12	5%	14	5%
Holding, Conglomerate	9	3%	7	3%	11	4%
Utilities	16	6%	13	5%	11	4%
Mining	6	2%	7	3%	8	3%
Hotels and Restaurants	4	1%	7	3%	6	2%
Media, Communications And Publishing	7	3%	7	3%	6	2%
Software	4	1%	3	1%	5	2%
Arts, Entertainment, Leisure	2	1%	2	1%	2	1%
Pharmaceuticals and Chemicals	1	0%	0	0%	1	0%
Other	19	7%	15	6%	23	8%
Total	277	100%	241	100%	306	100%

### Members in Public Service

Some level of government employed the largest portion of Atlantic Canadian CAs in public service in 2010 (49%), followed by crown corporations (22%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Municipal, provincial, federal government or one of their agencies	57	47%	44	47%	73	49%
Crown corporation	25	21%	28	30%	33	22%
An office of the auditor general	19	16%	8	9%	15	10%
Hospital, library, health organization or social services organization	8	7%	4	4%	11	7%
Board and commissions	5	4%	4	4%	10	7%
Regulatory bodies	4	3%	1	1%	5	3%
Other	3	2%	4	4%	2	1%
Total	121	100%	93	100%	149	100%

### Members in Education

Members working in education in Atlantic Canada were most likely to work for a university (75%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
University	19	73%	17	77%	27	75%
College/CEGEP	6	23%	4	18%	5	14%
Primary/Secondary School	1	4%	1	5%	4	11%
Other	0	0%	0	0%	0	0%
Total	26	100%	22	100%	36	100%

### Members in the Non-Profit sector

Members working in the non-profit sector were most likely to work for a social/charitable organization (40%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Social or charitable organizations	2	20%	2	33%	4	40%
Religious institutes	1	10%	1	17%	2	20%
Industry, professional or trade association	4	40%	2	33%	1	10%
Other	3	30%	1	17%	3	30%
Total	10	100%	6	100%	10	100%

## Size of Company

Just under half of members in Atlantic Canada worked for companies that had at least 1,000 global employees in 2010 (46%); under a third for companies with less than 100 employees (30%).

	In province		In Canada		Globally	
	Count	%	Count	%	Count	%
1	23	3%	18	2%	16	2%
2	11	1%	7	1%	5	1%
3-5	35	4%	29	4%	28	4%
6-9	33	4%	28	4%	26	3%
10-24	84	10%	57	7%	52	7%
25-49	99	12%	48	6%	46	6%
50-99	153	18%	64	8%	53	7%
100-249	149	18%	66	8%	56	7%
250-499	95	11%	67	9%	65	9%
500-999	60	7%	74	9%	56	7%
1000+	107	13%	325	42%	350	46%
Total	849	100%	783	100%	753	100%

## Time worked in 2010

Almost all survey respondents worked full time for 12 months of the year in 2010 (93%). The remaining respondents either worked part time or worked full time for less than 12 months.

	1 to 6 months		7 to 11 months		12 months		Total	
	%	Count	%	Count	%	Count	%	Count
Full time	2%	15	1%	12	93%	790	96%	817
Part time	0%	4	0%	2	3%	28	4%	34
Total	2%	19	2%	14	96%	818	100%	851

## Billable hours per week

	2007		2009		2011	
Zero to 20	25	10%	19	11%	41	12%
21 to 30	81	31%	90	50%	129	38%
31 to 40	110	42%	50	28%	130	38%
Over 40	46	18%	20	11%	41	12%
Total	262	100%	179	100%	341	100%

## Billing rate

	2007		2009		2011	
Under \$150/hr	89	37%	57	34%	125	41%
\$150 to <\$200/hr	58	24%	37	22%	55	18%
\$200 to <\$300/hr	64	27%	38	22%	82	27%
\$300 to <\$500/hr	26	11%	31	18%	35	11%
\$500/hr+	4	2%	6	4%	10	3%
Total	241	100%	169	100%	307	100%

## Job Title

Members in Atlantic Canada most commonly held the titles of Manager (13%), Controller/Comptroller (12%) or Senior Auditor/Accountant (11%) in 2010.

	2007		2009		2011	
Manager	84	12%	73	13%	112	13%
Controller/Comptroller	85	12%	63	11%	99	12%
Senior Auditor/Accountant	48	7%	24	4%	96	11%
Chief Financial Officer (CFO)	85	12%	61	11%	74	9%
Senior Manager	61	9%	48	9%	65	8%
Vice President	36	5%	37	7%	44	5%
Director	31	4%	38	7%	43	5%
CA Firm Partner	45	6%	35	6%	41	5%
Sole Practitioner	24	3%	21	4%	26	3%
Auditor/Accountant	15	2%	7	1%	22	3%
Other Business Partner/Owner	23	3%	23	4%	21	2%
President/CEO	13	2%	10	2%	20	2%
Analyst	22	3%	12	2%	19	2%
Principal	11	2%	15	3%	18	2%
Tax Specialist	23	3%	14	2%	17	2%
Other Executive Management	15	2%	13	2%	16	2%
Professor, Lecturer Or Teacher	12	2%	9	2%	16	2%
Senior Director	6	1%	12	2%	14	2%
General Manager	10	1%	8	1%	11	1%
Consultant	10	1%	4	1%	10	1%
Internal Auditor	10	1%	6	1%	8	1%
Treasurer	5	1%	5	1%	6	1%
Non-Equity Partner	NA	NA	NA	NA	5	1%
Assistant Vice President	3	0%	2	0%	3	0%
Associate/Assistant Director	6	1%	1	0%	3	0%
Supervisor	8	1%	4	1%	3	0%
Senior Vice President	1	0%	5	1%	2	0%
Other	14	2%	11	2%	33	4%
Total	709	100%	563	100%	851	100%

## Title of Direct Report

Members in Atlantic Canada were most likely to report to a Partner/Owner (26%) or the President/CEO (17%) in 2010.

	2007		2009		2011	
	Count	%	Count	%	Count	%
Partner/Owner	161	26%	120	25%	199	26%
President/CEO	121	20%	97	20%	128	17%
Chief Financial Officer (CFO)	50	8%	53	11%	60	8%
Senior Manager	27	4%	9	2%	54	7%
Director	42	7%	31	6%	51	7%
Manager	23	4%	15	3%	39	5%
Vice President	39	6%	34	7%	36	5%
Chair/Board Of Directors	27	4%	11	2%	27	4%
Controller/Comptroller	20	3%	21	4%	21	3%
Other Executive Management	16	3%	20	4%	21	3%
Senior Vice President	9	1%	11	2%	17	2%
Principal	16	3%	6	1%	14	2%
General Manager	19	3%	10	2%	13	2%
Senior Director	7	1%	6	1%	12	2%
Professor, Lecturer Or Teacher	5	1%	3	1%	6	1%
Assistant Vice President	2	0%	2	0%	5	1%
Auditor/Accountant	1	0%	0	0%	4	1%
Senior Auditor/Accountant	2	0%	0	0%	3	0%
Treasurer	2	0%	3	1%	3	0%
Associate/Assistant Director	3	0%	2	0%	2	0%
Supervisor	2	0%	0	0%	2	0%
Analyst	1	0%	0	0%	1	0%
Junior Auditor/Accountant	0	0%	3	1%	1	0%
Associate/Assistant Manager	0	0%	0	0%	0	0%
Consultant	0	0%	0	0%	0	0%
Internal Auditor	1	0%	0	0%	0	0%
Tax Specialist	3	0%	3	1%	0	0%
Other	14	2%	20	4%	44	6%
None	4	1%	4	1%	NA	NA
Total	617	100%	484	100%	763	100%

## Number of Direct Reports

In 2010, 73% of members in Atlantic Canada had at least one direct report, and 13% had 10 or more. 73% of members had at least one indirect report, and 31% had 10 or more.

	2007		2009		2011	
	Count	%	Count	%	Count	%
None	194	27%	136	24%	227	27%
1	49	7%	42	7%	59	7%
2	49	7%	45	8%	83	10%
3	76	11%	66	12%	83	10%
4	62	9%	46	8%	81	10%
5	68	10%	59	10%	77	9%
6-9	100	14%	90	16%	125	15%
10-14	58	8%	48	9%	63	7%
15-19	24	3%	10	2%	21	2%
20-24	13	2%	8	1%	15	2%
25+	16	2%	13	2%	17	2%
Total	709	100%	563	100%	851	100%

## Number of Indirect Reports

	2007		2009		2011	
	Count	%	Count	%	Count	%
None	150	21%	136	24%	227	27%
1	43	6%	36	6%	54	6%
2	46	6%	24	4%	63	7%
3	46	6%	37	7%	59	7%
4	43	6%	28	5%	42	5%
5	36	5%	35	6%	38	4%
6-9	94	13%	73	13%	100	12%
10-14	69	10%	51	9%	75	9%
15-19	44	6%	32	6%	43	5%
20-24	28	4%	27	5%	44	5%
25+	110	16%	84	15%	106	12%
Total	709	100%	563	100%	851	100%

## Major Activities of Members

The tables below show the extent to which members are involved in specific activities. Client relationship management, taxation, other advisory/consulting services, and financial statement review are activities that at least 70% of professional services members spend some of their work time performing.

	Somewhat		A lot		Somewhat/A Lot	
	Count	%	Count	%	Count	%
Client relationship management	219	66%	51	15%	270	82%
Taxation	144	44%	115	35%	259	78%
Other Business Advisory, or Consulting services	173	52%	60	18%	233	70%
Financial statement review	129	39%	102	31%	231	70%
Financial statement audit	75	23%	154	47%	229	69%
Financial accounting	163	49%	64	19%	227	69%
New Business Development	202	61%	20	6%	222	67%
Financial statement compilation	131	40%	83	25%	214	65%

Financial analysis, financial accounting, and general management/administration are activities that at least 80% of non-professional services members spend some of their work time performing.

	Somewhat		A lot		Somewhat/A Lot	
	Count	%	Count	%	Count	%
Financial Analysis	309	61%	154	30%	463	91%
Financial Accounting	251	49%	161	32%	412	81%
General Management, Administration	296	58%	114	22%	410	80%
Budgeting/Forecasting	294	58%	99	19%	393	77%
Internal Control and Risk Management	336	66%	54	11%	390	76%
Performance Measurement	311	61%	58	11%	369	72%
Strategy Development and Planning	288	56%	81	16%	369	72%
Human Resources	290	57%	36	7%	326	64%
Corporate Finance (Financing, M&A)	221	43%	71	14%	292	57%
Management Accounting/Cost accounting	246	48%	45	9%	291	57%
Taxation	211	41%	39	8%	250	49%
Information Technology	196	38%	24	5%	220	43%
Audit (Internal Government)	158	31%	50	10%	208	41%
New Business Development	146	29%	39	8%	185	36%

## Compensation Governed by a Collective Bargaining Agreement

Compensation was governed by a collective bargaining agreement for 7% of members in Atlantic Canada in 2010.

	2007	2009	2011
Municipal, provincial, federal government or one of their agencies	32%	23%	22%
An office of the auditor general	26%	0%	53%
Board and commissions	40%	0%	10%
Regulatory bodies	0%	0%	20%
Crown corporation	12%	11%	9%
Hospital, library, health organization or social services organization	13%	0%	9%
Other government	0%	25%	0%
University	53%	47%	59%
College/CEGEP	33%	25%	20%
Primary/Secondary School	0%	0%	0%
Other education	0%	0%	0%
All	7%	5%	7%

## Professional Designations and Post Graduate Degrees

Master of Business Administration (6%) and Certified Financial Planner (3%) are the designations or post graduate degrees most frequently held by Atlantic CAs.

	2007		2009		2011	
	Count	%	Count	%	Count	%
Master of Business Administration (MBA)	40	6%	36	6%	55	6%
Certified Financial Planner or CFP	22	3%	21	4%	24	3%
CBV or CA•CBV	8	1%	9	2%	15	2%
CIA or CA•CIA	12	2%	10	2%	11	1%
Certified Public Accountant or CPA	8	1%	13	2%	10	1%
Chartered Financial Analyst or CFA	7	1%	7	1%	9	1%
Certified Management Accountant or CMA	11	2%	7	1%	8	1%
Diplôme de sciences administratives (D.S.A.)	11	2%	7	1%	8	1%
CIRP or CA•CIRP	8	1%	5	1%	7	1%
Other Masters Degree	7	1%	5	1%	7	1%
A Doctorate degree	1	0%	2	0%	6	1%
CISA or CA•CISA	8	1%	5	1%	6	1%
Diplôme d'études supérieures spécialisées (D.E.S.S.)	2	0%	3	1%	6	1%
Master of Taxation and/or Accounting	2	0%	4	1%	6	1%
Chartered Accountant or CA (from a country other than Canada)	11	2%	6	1%	4	0%
CA•IT	8	1%	3	1%	3	0%
Certified General Accountant or CGA	4	1%	1	0%	3	0%

Certified Management Consultant or CMC	4	1%	5	1%	2	0%
LLB/Lawyer	2	0%	1	0%	2	0%
CA•IFA	1	0%	0	0%	1	0%
Engineer P.Eng.	.	.	.	.	1	0%
Pl. Fin.	.	.	.	.	1	0%
Other	36	5%	34	6%	50	6%
None	536	76%	414	74%	651	76%
Total	709	100%	563	100%	851	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	97	12%	340	43%	182	23%	165
2009	77	16%	213	44%	100	20%	98	20%
2007	63	10%	268	43%	156	25%	132	21%

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	51	8%	143	23%	251	41%	174
2009	44	11%	82	21%	144	37%	120	31%
2007	42	9%	92	19%	190	39%	164	34%

## Age

Most respondents in Atlantic Canada were less than 45 years of age (63%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Under 35	166	31%	165	33%	290	34%
35-44	157	29%	136	27%	245	29%
45-54	140	26%	127	26%	202	24%
55-64	73	13%	54	11%	93	11%
65 and over	8	1%	15	3%	15	2%
Total	544	100%	497	100%	845	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 2007-2009	2009	% Change 2009-2011	2011
Count	709		563		851
Mean	\$124,741	8.7%	\$135,586	-2.8%	\$131,794
Median	\$96,000	8.0%	\$103,636	-4.8%	\$98,621
Percentile 25	\$74,000	12.2%	\$83,000	-10.8%	\$74,000
Percentile 75	\$137,000	9.5%	\$150,000	-6.7%	\$140,000

### Compensation of Owners

91 CAs responding in the Atlantic owned a business in 2010. Of these, 41 were partners in a CA firm, 26 were Sole Practitioners, and 24 owned another type of business.

		Owner of CA Firm	Sole	Partner	Owner of Another Business
2011	Count	67	26	41	24
	Mean	\$183,206	\$119,288	\$223,739	\$332,383
	Median	\$140,000	\$96,500	\$171,000	\$156,500
	Percentile 25	\$85,000	\$80,000	\$104,000	\$113,220
	Percentile 75	\$201,000	\$130,000	\$300,000	\$442,500
2009	Count	56	21	35	23
	Mean	\$173,845	\$130,535	\$199,832	\$299,491
	Median	\$142,667	\$100,000	\$175,000	\$200,000
	Percentile 25	\$100,000	\$73,684	\$125,000	\$122,000
	Percentile 75	\$247,500	\$150,000	\$250,000	\$304,348
2007	Count	69	24	45	23
	Mean	\$181,280	\$129,063	\$209,128	\$286,978
	Median	\$150,000	\$98,000	\$180,000	\$250,000
	Percentile 25	\$100,000	\$67,500	\$135,000	\$110,000
	Percentile 75	\$215,000	\$155,000	\$230,000	\$475,000

## 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	760	760	760
	Mean	\$98,171	\$22,756	\$120,928
	Median	\$88,000	\$3,450	\$95,181
	Percentile 25	\$69,000	\$0	\$71,825
	Percentile 75	\$115,000	\$15,000	\$130,250
2009	Count	484	484	484
	Mean	\$103,177	\$20,194	\$123,370
	Median	\$91,825	\$6,589	\$100,000
	Percentile 25	\$75,000	\$0	\$81,350
	Percentile 75	\$120,000	\$18,000	\$138,500
2007	Count	617	617	617
	Mean	\$94,514	\$17,856	\$112,370
	Median	\$84,000	\$5,000	\$92,000
	Percentile 25	\$68,400	\$0	\$72,800
	Percentile 75	\$106,850	\$15,000	\$125,000

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

	Profit Sharing	Bonus	Overtime	Commissions	Allowances	Other Non-base
Count	129	384	65	11	103	83
Mean	\$33,139	\$23,819	\$4,628	\$127,845	\$8,259	\$15,850
Median	\$6,000	\$8,950	\$2,000	\$82,000	\$5,136	\$5,500
Percentile 25	\$2,000	\$3,250	\$1,000		\$1,000	\$1,800
Percentile 75	\$23,500	\$20,850	\$4,000		\$10,000	\$12,000

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

Of the 9% of non-owner members who were compensated for overtime in 2010, most were compensated through a credit of hours.

	2007		2009		2011	
	Count	%	Count	%	Count	%
Monetarily at my regular rate	7	13%	8	20%	8	12%
Monetarily at higher than my regular rate	6	11%	3	7%	5	8%
Through a credit of hours	24	45%	21	51%	28	43%
Through a combination of the above	8	15%	5	12%	11	17%
Through another method	8	15%	4	10%	13	20%
Total	53	100%	41	100%	65	100%

**Compensation by CMA/CA**

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Saint John	74	\$147,509	\$111,250	\$77,000	\$150,000
Halifax	287	\$144,609	\$105,000	\$77,000	\$151,000
Moncton	60	\$133,846	\$94,000	\$75,400	\$135,300
St. John's	129	\$125,967	\$102,600	\$72,000	\$140,000
Fredericton	57	\$95,958	\$91,000	\$69,000	\$110,000
Charlottetown	57	\$94,059	\$81,699	\$63,000	\$96,000
Other	187	\$131,695	\$97,200	\$75,900	\$133,916

**Non-owners only**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Moncton	\$104,543	\$86,000	\$30,504	\$4,650	\$135,048	\$93,000	\$75,000	\$140,600	58
Saint John	\$105,093	\$94,000	\$29,119	\$6,000	\$134,211	\$108,000	\$75,000	\$145,000	67
Halifax	\$100,806	\$90,000	\$25,062	\$5,000	\$125,868	\$102,000	\$75,000	\$138,000	262
St. John's	\$97,616	\$93,882	\$19,870	\$5,000	\$117,486	\$100,000	\$70,000	\$140,000	119
Fredericton	\$91,388	\$87,000	\$3,222	\$0	\$94,610	\$90,000	\$69,000	\$110,000	53
Charlottetown	\$78,847	\$74,967	\$6,028	\$0	\$84,875	\$74,967	\$61,000	\$90,000	50
Other	\$97,299	\$90,000	\$27,627	\$4,425	\$124,926	\$95,001	\$75,000	\$131,050	151

## Compensation by Year Received CA

Average compensation for a new CA in Atlantic Canada in 2010 was \$50,255. This amount typically rises with each year of experience: average compensation for CAs with five years' post qualifying experience is \$86,750 and is \$174,941 for those with 25-29 years' post qualifying experience.

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
2010	63	\$50,255	\$48,300	\$43,633	\$53,900
2009	42	\$58,553	\$57,000	\$50,500	\$63,001
2008	40	\$70,913	\$65,150	\$60,000	\$75,975
2007	37	\$76,664	\$72,750	\$68,578	\$81,538
2006	27	\$86,750	\$81,000	\$68,000	\$97,000
2001-2005	161	\$101,647	\$90,000	\$75,933	\$112,000
1996-2000	104	\$120,934	\$110,750	\$88,992	\$143,500
1991-1995	128	\$193,386	\$131,773	\$95,000	\$180,000
1986-1990	97	\$194,702	\$125,000	\$98,621	\$189,350
1981-1985	79	\$174,941	\$130,000	\$102,000	\$192,000
1976-1980	38	\$198,707	\$137,500	\$100,000	\$200,000
< 1976	35	\$130,378	\$113,750	\$83,333	\$148,328

### Non-owners only

	Base compensation		Total non-base compensation		Total compensation (non-owners)				Count
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
2010	\$48,257	\$46,000	\$1,998	\$1,250	\$50,255	\$48,300	\$43,633	\$53,900	63
2009	\$55,465	\$54,500	\$2,455	\$1,500	\$57,920	\$56,000	\$50,500	\$63,000	41
2008	\$67,723	\$62,125	\$3,190	\$1,400	\$70,913	\$65,150	\$60,000	\$75,975	40
2007	\$72,684	\$70,000	\$3,980	\$1,091	\$76,664	\$72,750	\$68,578	\$81,538	37
2006	\$78,267	\$74,304	\$8,483	\$4,000	\$86,750	\$81,000	\$68,000	\$97,000	27
2001-2005	\$91,097	\$84,750	\$10,411	\$5,000	\$101,507	\$89,500	\$75,933	\$112,000	154
1996-2000	\$104,227	\$100,000	\$11,246	\$5,500	\$115,472	\$106,576	\$86,500	\$139,001	95
1991-1995	\$129,491	\$110,000	\$60,436	\$15,000	\$189,927	\$127,626	\$95,000	\$180,000	108
1986-1990	\$120,663	\$107,478	\$31,611	\$9,400	\$152,274	\$120,000	\$95,666	\$170,700	79
1981-1985	\$126,070	\$117,800	\$34,443	\$5,000	\$160,513	\$124,200	\$103,500	\$174,000	67
1976-1980	\$130,256	\$112,250	\$66,275	\$8,000	\$196,532	\$130,000	\$101,036	\$191,500	28
< 1976	\$106,811	\$114,545	\$33,567	\$2,000	\$140,379	\$120,000	\$110,000	\$148,328	21

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

		Total compensation (includes owners and non-owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
St. John's	2006-2010	38	\$68,441	\$64,001	\$53,900	\$76,000
	2001-2005	23	\$102,145	\$100,000	\$72,000	\$112,000
Charlottetown	1996-2000	17	\$114,591	\$115,000		
	1991-1995	17	\$190,174	\$145,000		
	1986-1990	11	\$161,224	\$120,000		
	1981-1985	14	\$196,743	\$156,000		
	1976-1980	5	\$217,000	\$170,000		
	2006-2010	17	\$57,256	\$60,000		
Halifax	2001-2005	9	\$78,270	\$80,000		
	1996-2000	7	\$107,926	\$90,000		
	1991-1995	11	\$133,376	\$110,000		
	1986-1990	5	\$131,855	\$95,360		
	1981-1985	7	\$105,100	\$96,000		
	2006-2010	72	\$65,993	\$63,000	\$53,250	\$72,800
Moncton	2001-2005	56	\$106,730	\$99,000	\$79,750	\$117,000
	1996-2000	37	\$137,790	\$119,000	\$101,000	\$163,000
	1991-1995	39	\$236,889	\$161,800	\$119,830	\$290,000
	1986-1990	35	\$225,463	\$141,000	\$107,478	\$222,900
	1981-1985	25	\$200,510	\$123,575	\$100,000	\$210,000
	1976-1980	11	\$179,727	\$153,000		
	<1976	12	\$129,721	\$117,664		
Saint John	2006-2010	15	\$75,300	\$68,000		
	2001-2005	18	\$109,388	\$91,938		
	1996-2000	6	\$103,625	\$88,000		
	1991-1995	6	\$272,300	\$227,500		
	1986-1990	5	\$110,938	\$100,000		
Fredericton	1976-1980	5	\$315,014	\$130,000		
	2006-2010	19	\$60,516	\$55,034		
	2001-2005	13	\$92,889	\$88,000		
	1996-2000	6	\$148,867	\$145,100		
	1991-1995	14	\$232,674	\$161,000		
Other	1986-1990	9	\$152,470	\$140,000		
	1981-1985	7	\$243,636	\$150,000		
	2006-2010	12	\$56,203	\$56,500		
	2001-2005	11	\$107,023	\$73,000		
	1996-2000	10	\$97,520	\$97,250		
Other	1991-1995	9	\$108,702	\$95,000		
	1981-1985	7	\$130,000	\$110,000		
	2006-2010	36	\$65,589	\$59,364	\$48,250	\$74,150
	2001-2005	31	\$96,155	\$92,000	\$75,000	\$100,000
	1996-2000	21	\$108,822	\$98,000	\$85,500	\$130,000
	1991-1995	32	\$154,535	\$102,958	\$88,934	\$134,458
	1986-1990	28	\$221,992	\$140,000	\$93,335	\$197,250
1981-1985	15	\$150,673	\$133,500			
1976-1980	11	\$167,583	\$123,500			
<1976	13	\$133,484	\$113,750			

**Non-owners only**

		Base compensation		Total non-base compensation		Total compensation (non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
St. John 's	2006-2010	\$64,269	\$61,500	\$4,172	\$1,750	\$68,441	\$64,001	\$53,900	\$76,000	38
	2001-2005	\$86,960	\$88,500	\$17,100	\$7,750	\$104,061	\$102,000	\$74,000	\$112,000	22
	1996-2000	\$101,769	\$107,500	\$12,821	\$10,500	\$114,591	\$115,000			17
	1991-1995	\$119,823	\$113,900	\$29,447	\$18,500	\$149,271	\$145,000			14
	1986-1990	\$118,987	\$100,850	\$45,860	\$6,300	\$164,847	\$109,850			10
	1981-1985	\$152,231	\$157,000	\$53,108	\$16,000	\$205,338	\$157,000			13
	Charlottetown	2006-2010	\$54,747	\$56,250	\$806	\$0	\$55,553	\$59,000		
2001-2005		\$77,770	\$80,000	\$500	\$0	\$78,270	\$80,000			9
1996-2000		\$92,331	\$88,992	\$4,417	\$0	\$96,747	\$88,992			6
1991-1995		\$106,250	\$87,500	\$21,125	\$2,000	\$127,375	\$90,000			8
1981-1985		\$94,814	\$96,000	\$10,286	\$0	\$105,100	\$96,000			7
Halifax	2006-2010	\$62,383	\$60,000	\$3,610	\$2,000	\$65,993	\$63,000	\$53,250	\$72,800	72
	2001-2005	\$91,482	\$86,338	\$13,552	\$7,000	\$105,034	\$98,000	\$79,500	\$117,000	55
	1996-2000	\$112,498	\$102,725	\$14,327	\$7,500	\$126,825	\$115,524	\$95,000	\$146,500	33
	1991-1995	\$153,211	\$120,000	\$89,380	\$29,000	\$242,590	\$161,800	\$118,400	\$290,000	35
	1986-1990	\$121,508	\$113,500	\$26,249	\$9,850	\$147,758	\$123,500	\$107,000	\$174,800	30
	1981-1985	\$123,331	\$115,000	\$18,919	\$5,775	\$142,250	\$121,000			19
	1976-1980	\$97,625	\$110,000	\$58,875	\$18,000	\$156,500	\$132,500			8
Moncton	<1976	\$104,383	\$101,914	\$34,183	\$2,500	\$138,566	\$123,500			10
	2006-2010	\$72,875	\$68,000	\$2,425	\$0	\$75,300	\$68,000			15
	2001-2005	\$100,111	\$85,750	\$9,277	\$8,750	\$109,388	\$91,938			18
	1996-2000	\$99,125	\$82,500	\$4,500	\$4,500	\$103,625	\$88,000			6
	1991-1995	\$160,100	\$132,500	\$112,200	\$87,500	\$272,300	\$227,500			6
Saint John	1986-1990	\$98,400	\$90,000	\$12,538	\$10,000	\$110,938	\$100,000			5
	2006-2010	\$57,123	\$54,000	\$3,392	\$3,000	\$60,516	\$55,034			19
	2001-2005	\$87,381	\$82,000	\$5,508	\$5,000	\$92,889	\$88,000			13
	1996-2000	\$124,400	\$125,000	\$14,040	\$13,200	\$138,440	\$145,000			5

Fredericton	1991-1995	\$149,528	\$126,000	\$46,925	\$22,001	\$196,452	\$140,500			12
	1986-1990	\$146,891	\$135,000	\$11,638	\$11,650	\$158,529	\$141,250			8
	1981-1985	\$118,207	\$115,000	\$125,429	\$25,000	\$243,636	\$150,000			7
	2006-2010	\$52,521	\$52,250	\$3,682	\$155	\$56,203	\$56,500			12
	2001-2005	\$106,751	\$73,000	\$273	\$0	\$107,023	\$73,000			11
	1996-2000	\$94,080	\$92,500	\$1,689	\$0	\$95,769	\$92,500			9
Other	1991-1995	\$96,829	\$93,000	\$3,586	\$0	\$100,415	\$95,000			8
	1981-1985	\$136,400	\$120,000	\$12,200	\$0	\$148,600	\$120,000			5
	2006-2010	\$61,310	\$58,000	\$4,279	\$850	\$65,589	\$59,364	\$48,250	\$74,150	36
	2001-2005	\$87,388	\$83,000	\$9,062	\$3,853	\$96,450	\$92,000	\$75,000	\$97,500	26
	1996-2000	\$96,924	\$92,570	\$12,563	\$5,500	\$109,488	\$98,000			19
	1991-1995	\$102,621	\$92,000	\$62,102	\$8,000	\$164,723	\$99,915	\$90,000	\$132,000	25
	1986-1990	\$125,298	\$100,000	\$56,637	\$11,700	\$181,935	\$136,000			19
	1981-1985	\$128,783	\$126,000	\$17,558	\$3,500	\$146,341	\$128,850			12
	1976-1980	\$153,063	\$114,250	\$43,614	\$19,000	\$196,677	\$126,750			8
	<1976	\$109,202	\$125,273	\$59,181	\$20,667	\$168,383	\$125,273			6

## Compensation by Years of Service in Organization

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Less than one year	54	\$93,509	\$75,500	\$64,000	\$106,000
1	49	\$141,651	\$85,200	\$75,000	\$109,487
2	71	\$100,523	\$85,000	\$70,000	\$115,000
3	82	\$79,330	\$76,112	\$48,500	\$95,000
4	89	\$95,593	\$74,500	\$54,000	\$105,000
5	76	\$114,425	\$84,500	\$64,001	\$128,301
6-9	129	\$126,265	\$102,000	\$80,000	\$145,200
10-14	133	\$162,152	\$119,830	\$92,000	\$158,518
15-19	78	\$177,314	\$123,288	\$95,360	\$183,000
20-24	43	\$187,697	\$155,000	\$112,000	\$200,000
25+	47	\$203,501	\$121,000	\$102,000	\$180,000
Total	851	\$131,794	\$98,621	\$74,000	\$140,000

## 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	\$102,139	\$80,000	\$96,597	\$86,100	\$93,509	\$75,500
1	\$115,047	\$80,000	\$85,893	\$84,123	\$141,651	\$85,200
2	\$108,121	\$79,600	\$107,703	\$92,000	\$100,523	\$85,000
3	\$95,934	\$82,500	\$120,571	\$96,500	\$79,330	\$76,112
4	\$101,730	\$85,000	\$102,200	\$88,200	\$95,593	\$74,500
5	\$128,556	\$81,750	\$119,694	\$103,000	\$114,425	\$84,500
6-9	\$122,389	\$93,655	\$140,503	\$100,000	\$126,265	\$102,000
10-14	\$124,636	\$95,100	\$143,841	\$108,000	\$162,152	\$119,830
15-19	\$142,808	\$118,500	\$177,343	\$135,737	\$177,314	\$123,288
20-24	\$161,546	\$114,600	\$179,829	\$145,634	\$187,697	\$155,000
25+	\$173,440	\$128,000	\$157,108	\$120,750	\$203,501	\$121,000
Total	\$124,741	\$96,000	\$135,586	\$103,636	\$131,794	\$98,621

**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	\$89,274	\$75,000	\$5,216	\$0	\$94,490	\$75,500	\$64,000	\$109,500	50
1	\$95,306	\$77,625	\$47,536	\$4,927	\$142,842	\$85,600	\$75,000	\$109,744	48
2	\$90,895	\$80,000	\$9,865	\$2,000	\$100,759	\$85,000	\$70,000	\$115,000	67
3	\$70,773	\$70,000	\$6,465	\$1,500	\$77,238	\$70,200	\$47,500	\$94,284	77
4	\$80,052	\$66,000	\$15,775	\$2,400	\$95,827	\$73,250	\$53,750	\$106,500	88
5	\$86,135	\$72,250	\$14,512	\$3,500	\$100,647	\$79,250	\$63,000	\$124,188	70
6-9	\$99,625	\$90,652	\$18,472	\$5,000	\$118,096	\$97,188	\$79,250	\$132,400	116
10-14	\$117,785	\$101,500	\$27,521	\$8,000	\$145,306	\$117,200	\$92,500	\$151,500	113
15-19	\$116,539	\$105,625	\$51,305	\$8,658	\$167,844	\$120,400	\$95,680	\$181,000	64
20-24	\$132,346	\$120,000	\$30,476	\$15,416	\$162,822	\$145,000	\$110,000	\$189,350	31
25+	\$125,861	\$118,500	\$47,460	\$3,000	\$173,321	\$120,500	\$109,000	\$163,500	36

**Compensation by Years as Owner**

	Total compensation (owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
2	5	\$143,200	\$93,000		
3	7	\$101,586	\$90,000		
4	5	\$131,489	\$157,000		
5	6	\$295,000	\$132,500		
6 - 9	15	\$190,273	\$170,769		
10 - 14	23	\$318,771	\$175,000	\$130,000	\$415,000
15 - 19	12	\$246,083	\$129,500		
20 - 24	7	\$171,429	\$180,000		
25+	8	\$220,107	\$91,667		
Total	91	\$222,549	\$144,000	\$91,000	\$210,000

**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
2	.	.	.	.	\$143,200	\$93,000
3	\$167,400	\$175,000	.	.	\$101,586	\$90,000
4	\$148,274	\$150,000	.	.	\$131,489	\$157,000
5	\$194,200	\$200,000	\$169,333	\$170,000	\$295,000	\$132,500
6-9	\$297,036	\$262,500	\$328,875	\$250,000	\$190,273	\$170,769
10-14	\$147,957	\$110,000	\$190,382	\$167,000	\$318,771	\$175,000
15-19	\$310,273	\$300,000	\$282,448	\$240,000	\$246,083	\$129,500
20-24	\$245,000	\$215,000	\$182,211	\$200,000	\$171,429	\$180,000
25+	\$183,567	\$140,000	\$193,071	\$125,373	\$220,107	\$91,667
Total	\$207,704	\$170,000	\$211,950	\$159,500	\$222,549	\$144,000

**Compensation by Years of Work Experience**

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Three to four Years	72	\$52,278	\$48,500	\$43,125	\$58,000
Five to Nine Years	162	\$76,635	\$71,000	\$61,000	\$83,000
Ten to Fourteen Years	155	\$108,972	\$98,500	\$79,000	\$117,200
Fifteen to Nineteen Years	90	\$144,978	\$112,000	\$88,117	\$150,000
Twenty to Twenty Four Years	119	\$172,316	\$127,001	\$91,668	\$170,700
Over Twenty Five Years	251	\$181,061	\$124,000	\$100,000	\$180,000
Total	851	\$131,794	\$98,621	\$74,000	\$140,000

**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
Three to four Years	\$55,497	\$52,500	\$62,355	\$56,500	\$52,278	\$48,500
Five to Nine Years	\$78,921	\$71,000	\$85,135	\$78,000	\$76,635	\$71,000
Ten to Fourteen Years	\$108,368	\$88,225	\$110,187	\$100,000	\$108,972	\$98,500
Fifteen to Nineteen Years	\$127,438	\$104,600	\$134,183	\$112,153	\$144,978	\$112,000
Twenty to Twenty Four Years	\$143,419	\$113,500	\$170,056	\$125,000	\$172,316	\$127,001
Over Twenty Five Years	\$162,221	\$120,000	\$164,960	\$126,000	\$181,061	\$124,000
Total	\$124,741	\$96,000	\$135,586	\$103,636	\$131,794	\$98,621

**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	\$50,300	\$47,000	\$1,978	\$1,100	\$52,278	\$48,500	\$43,125	\$58,000
Five to Nine Years	\$71,270	\$68,000	\$5,365	\$1,950	\$76,635	\$71,000	\$61,000	\$83,000	162
Ten to Fourteen Years	\$96,078	\$90,000	\$10,994	\$6,000	\$107,073	\$98,250	\$79,000	\$117,000	146
Fifteen to Nineteen Years	\$107,419	\$98,000	\$27,962	\$6,628	\$135,381	\$106,576	\$88,117	\$141,000	79
Twenty to Twenty Four Years	\$118,864	\$105,000	\$46,562	\$9,400	\$165,426	\$120,000	\$91,668	\$170,000	99
Over Twenty Five Years	\$125,395	\$110,432	\$39,274	\$6,000	\$164,669	\$123,000	\$100,000	\$172,000	200

**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	112	\$55,301	\$51,500	\$46,000	\$60,000
3 to 4 Years	82	\$75,831	\$70,033	\$62,000	\$81,538
Five to Nine Years	160	\$99,822	\$86,667	\$75,000	\$110,902
Ten to Fourteen Years	108	\$113,524	\$105,000	\$86,992	\$128,500
Fifteen to Nineteen Years	115	\$172,259	\$131,050	\$92,500	\$175,000
Twenty to Twenty Four Years	112	\$199,368	\$135,000	\$98,518	\$189,675
Over Twenty Five Years	162	\$181,321	\$124,000	\$100,000	\$183,000
Total	851	\$131,794	\$98,621	\$74,000	\$140,000

**Comparison with 2007 and 2009 Compensation Survey Data**

	2007 Total compensation (includes owners and non-owners)		2009 Total compensation (includes owners and non-owners)		2011 Total compensation (includes owners and non-owners)	
	Mean	Median	Mean	Median	Mean	Median
Less than three Years	\$57,255	\$54,000	\$67,781	\$57,500	\$55,301	\$51,500
3 to 4 Years	\$76,470	\$64,250	\$88,426	\$82,000	\$75,831	\$70,033
Five to Nine Years	\$97,769	\$83,000	\$101,101	\$89,000	\$99,822	\$86,667
Ten to Fourteen Years	\$119,436	\$97,500	\$122,254	\$109,420	\$113,524	\$105,000
Fifteen to Nineteen Years	\$143,131	\$121,750	\$162,714	\$126,443	\$172,259	\$131,050
Twenty to Twenty Four Years	\$165,919	\$115,000	\$175,328	\$133,575	\$199,368	\$135,000
Over Twenty Five Years	\$162,193	\$123,500	\$165,473	\$125,000	\$181,321	\$124,000
Total	\$124,741	\$96,000	\$135,586	\$103,636	\$131,794	\$98,621

**Non-owners only**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Less than three Years	\$52,724	\$50,000	\$2,314	\$1,500	\$55,038	\$51,000	\$46,000	\$60,000	111
3 to 4 Years	\$71,512	\$68,000	\$4,319	\$1,750	\$75,831	\$70,033	\$62,000	\$81,538	82
Five to Nine Years	\$89,355	\$80,250	\$10,181	\$3,500	\$99,536	\$86,583	\$75,000	\$110,000	154
Ten to Fourteen Years	\$100,832	\$95,000	\$9,705	\$5,000	\$110,538	\$105,000	\$86,000	\$125,000	101
Fifteen to Nineteen Years	\$123,931	\$110,000	\$46,568	\$15,000	\$170,499	\$128,250	\$92,500	\$170,000	97
Twenty to Twenty Four Years	\$127,680	\$110,000	\$49,537	\$10,000	\$177,217	\$124,188	\$95,667	\$180,500	91
Over Twenty Five Years	\$123,459	\$115,000	\$41,215	\$5,000	\$164,675	\$123,538	\$101,536	\$172,000	124

## Compensation by Area of Practice

Compensation is highest for members in industry (\$182,107), followed by professional services (\$104,792), crown corporation (\$102,026), education (\$101,283) and not for profit (\$94,131).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Industry	306	\$182,107	\$125,250	\$94,000	\$185,000
Professional Services firm	341	\$104,792	\$79,000	\$57,500	\$119,000
Crown Corporation/ Public Service	149	\$102,026	\$92,635	\$80,000	\$114,500
Educational	36	\$101,283	\$93,142	\$79,000	\$111,164
Not for profit	10	\$94,131	\$90,208		
Other	9	\$100,962	\$103,500		
TOTAL	851	\$131,794	\$98,621	\$74,000	\$140,000

### 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	\$151,888	\$116,001	\$163,806	\$125,000	\$182,107	\$125,250
Professional services firm	\$113,845	\$83,000	\$119,878	\$96,150	\$104,792	\$79,000
Crown Corporation or Public Service	\$92,122	\$82,500	\$104,367	\$91,106	\$102,026	\$92,635
Education	\$103,184	\$95,400	\$110,472	\$107,000	\$101,283	\$93,142
Not for profit	\$123,116	\$93,550	\$121,998	\$110,850	\$94,131	\$90,208
Other	.	.	.	.	\$100,962	\$103,500
Total	\$124,741	\$96,000	\$135,586	\$103,636	\$131,794	\$98,621

**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	\$119,380	\$101,700	\$50,311	\$16,142	\$169,691	\$123,000	\$94,000	\$183,500	294
Crown Corporation/ Public Service	\$98,581	\$91,668	\$3,444	\$0	\$102,026	\$92,635	\$80,000	\$114,500	149
Educational Institution	\$97,739	\$91,000	\$3,545	\$0	\$101,283	\$93,142	\$79,000	\$111,164	36
Not for profit	\$80,077	\$77,985	\$14,054	\$1,322	\$94,131	\$90,208			10
Professional Services firm	\$75,245	\$67,000	\$6,243	\$2,000	\$81,488	\$68,750	\$53,950	\$96,438	264
Other	\$91,423	\$91,000	\$10,528	\$1,500	\$101,951	\$103,500			7

**Compensation of Members in Professional Services**

For professional services members' average compensation is lower for those providing mainly audit and taxation functions (\$97,477) versus those providing other professional services (\$182,308).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Predominantly Accounting, Auditing And Tax	313	\$97,477	\$75,000	\$56,000	\$112,000
Predominantly Other Types Of Services.	29	\$182,308	\$125,000	\$100,000	\$150,000
Total	342	\$104,670	\$79,000	\$57,500	\$119,000

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Predominantly To External Clients	331	\$102,479	\$78,000	\$56,000	\$117,200
Predominantly To Internal Clients	10	\$181,376	\$131,990		
Total	341	\$104,792	\$79,000	\$57,500	\$119,000

**Business/Industry**

Compensation is highest for industry members working in Real Estate/Building Management (\$315,908), Agriculture/Forestry/Fisheries (\$272,661) and Manufacturing (\$255,735).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Real Estate/ Building Management	21	\$315,908	\$155,900	\$84,365	\$290,000
Agriculture, Forestry, Fisheries	14	\$272,661	\$145,100		
Manufacturing	39	\$255,735	\$156,000	\$115,500	\$241,500
Construction	22	\$217,858	\$149,500	\$120,000	\$285,000
Holding, Conglomerate	11	\$200,527	\$155,000		
Media, Communications, Publishing	6	\$184,354	\$191,250		
Software	5	\$159,580	\$170,769		
Utilities	11	\$158,075	\$137,500		
Telecommunications	16	\$148,598	\$112,500		
Financial Services (including banks, trusts, insurance, credit unions, etc.)	41	\$141,408	\$121,000	\$90,000	\$161,000
Retail, Wholesale	42	\$134,144	\$111,500	\$83,333	\$147,000
Mining	8	\$133,875	\$110,000		
Oil & Gas	22	\$125,065	\$113,340	\$85,000	\$145,000
Transportation, Distribution	16	\$111,870	\$107,163		
Hotels and Restaurants	6	\$104,023	\$98,400		
Other	23	\$182,696	\$121,000	\$102,000	\$196,000
Total	306	\$182,107	\$125,250	\$94,000	\$185,000

**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
Real Estate and Building Management	\$231,280	\$135,000	\$301,723	\$142,500	\$315,908	\$155,900
Agriculture, Forestry Or Fisheries	\$134,716	\$117,000	\$155,764	\$135,500	\$272,661	\$145,100
Manufacturing	\$148,743	\$130,000	\$165,937	\$146,755	\$255,735	\$156,000
Construction	\$147,538	\$107,900	\$144,685	\$132,000	\$217,858	\$149,500
Holding, Conglomerate	\$277,509	\$125,000	\$125,129	\$110,000	\$200,527	\$155,000
Media, Communications And Publishing	\$146,821	\$137,000	\$151,059	\$100,000	\$184,354	\$191,250
Software	.	.	.	.	\$159,580	\$170,769
Utilities	\$166,729	\$101,033	\$225,986	\$156,500	\$158,075	\$137,500
Telecommunications	\$128,105	\$100,750	\$144,461	\$117,362	\$148,598	\$112,500
Financial Services	\$136,840	\$127,070	\$164,649	\$130,000	\$141,408	\$121,000
Retail, Wholesale	\$140,321	\$97,500	\$153,940	\$110,100	\$134,144	\$111,500
Mining	\$191,000	\$160,001	\$174,143	\$177,000	\$133,875	\$110,000
Oil And Gas	\$142,250	\$132,650	\$135,922	\$130,000	\$125,065	\$113,340
Transportation, Distribution	\$110,991	\$100,000	\$119,832	\$107,000	\$111,870	\$107,163
Hotels and Restaurants	.	.	\$100,593	\$102,500	\$104,023	\$98,400
Other	\$135,031	\$104,600	\$144,687	\$140,400	\$182,696	\$121,000
Total	\$151,888	\$116,001	\$163,806	\$125,000	\$182,107	\$125,250

**Public Service**

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Regulatory bodies	5	\$120,845	\$86,000		
Crown Corporation	33	\$110,671	\$99,000	\$85,000	\$117,000
Board and commissions	10	\$109,507	\$97,618		
Municipal, provincial, federal government or one of their agencies	73	\$100,873	\$98,621	\$80,000	\$114,500
Hospital, library, health organization, or social services organization	11	\$97,707	\$90,000		
An office of the auditor general	15	\$74,999	\$70,000		
Total	149	\$102,026	\$92,635	\$80,000	\$114,500

**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
Regulatory bodies	.	.	.	.	\$120,845	\$86,000
Crown corporation	\$99,351	\$85,000	\$130,494	\$105,000	\$110,671	\$99,000
Board and commissions	.	.	.	.	\$109,507	\$97,618
Municipal, provincial, federal government or one of their agencies	\$96,583	\$85,000	\$95,559	\$89,542	\$100,873	\$98,621
Hospital, library, health organization, or social services organization	.	.	.	.	\$97,707	\$90,000
An office of the auditor general	\$78,967	\$74,600	\$80,844	\$75,123	\$74,999	\$70,000
Total	\$92,122	\$82,500	\$104,633	\$91,000	\$102,026	\$92,635

**Education**

	Count	Mean	Median	Percentile 25	Percentile 75
University	27	\$104,536	\$98,929	\$74,700	\$123,575
College CEGEP	5	\$87,489	\$89,647		
Total	36	\$101,283	\$93,142	\$79,000	\$111,164

**Not-for-Profit**

	Count	Mean	Median	Percentile 25	Percentile 75
Total	10	\$94,131	\$90,208		

## Compensation by Area of Practice and CMA/CA

		Total compensation (includes owners and non-owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
St. John's	Professional services firm	50	\$90,446	\$70,000	\$56,250	\$117,500
	Industry	47	\$177,714	\$134,800	\$110,000	\$185,000
	Government, Education and other	32	\$105,466	\$89,059	\$74,000	\$120,035
Charlotte-town	Professional services firm	25	\$88,437	\$66,000	\$55,000	\$96,000
	Industry	14	\$127,987	\$97,680		
	Government, Education and other	18	\$75,480	\$72,500		
Halifax	Professional services firm	120	\$122,694	\$80,000	\$60,000	\$126,750
	Industry	111	\$187,778	\$128,250	\$102,000	\$200,000
	Government, Education and other	56	\$106,005	\$100,000	\$83,500	\$117,500
Moncton	Professional services firm	18	\$81,155	\$77,275		
	Industry	25	\$196,892	\$130,000	\$91,000	\$204,000
	Government, Education and other	17	\$96,922	\$88,000		
Saint John	Professional services firm	36	\$125,127	\$84,750	\$53,280	\$141,750
	Industry	28	\$190,744	\$136,001	\$88,000	\$224,375
	Government, Education and other	10	\$107,030	\$112,500		
Fredericton	Professional services firm	17	\$72,767	\$64,000		
	Industry	7	\$127,414	\$95,000		
	Government, Education and other	33	\$101,232	\$98,621	\$83,000	\$110,864
Other	Professional services firm	75	\$94,338	\$85,000	\$56,000	\$120,000
	Industry	74	\$183,542	\$117,725	\$90,000	\$170,000
	Government, Education and other	38	\$104,462	\$96,000	\$86,667	\$116,489

**Non-owners only**

		Base compensation		Total non-base compensation		Total compensation (non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
St. John 's	Professional services firm	\$74,465	\$67,000	\$5,871	\$2,875	\$80,336	\$67,925	\$54,100	\$106,576	42
	Industry	\$116,853	\$110,000	\$43,854	\$20,000	\$160,706	\$134,000	\$110,000	\$171,200	45
	Government, Education and other	\$100,950	\$88,500	\$4,515	\$0	\$105,466	\$89,059	\$74,000	\$120,035	32
Charlottetown	Professional services firm	\$59,744	\$58,750	\$994	\$0	\$60,739	\$60,450			18
	Industry	\$108,022	\$95,000	\$19,964	\$5,000	\$127,987	\$97,680			14
	Government, Education and other	\$75,257	\$72,500	\$222	\$0	\$75,480	\$72,500			18
Halifax	Professional services firm	\$77,770	\$69,500	\$9,707	\$3,000	\$87,477	\$71,778	\$56,000	\$101,000	98
	Industry	\$120,757	\$102,063	\$50,246	\$18,131	\$171,003	\$125,250	\$101,000	\$194,675	108
	Government, Education and other	\$102,642	\$98,608	\$3,362	\$0	\$106,005	\$100,000	\$83,500	\$117,500	56
Moncton	Professional services firm	\$76,769	\$72,000	\$3,689	\$0	\$80,458	\$75,800			17
	Industry	\$131,152	\$120,000	\$65,740	\$15,000	\$196,892	\$130,000	\$91,000	\$204,000	25
	Government, Education and other	\$92,478	\$85,500	\$3,940	\$1,200	\$96,417	\$86,000			16
Saint John	Professional services firm	\$83,128	\$71,413	\$5,873	\$2,500	\$89,001	\$80,001	\$53,060	\$115,000	29
	Industry	\$128,214	\$111,750	\$62,530	\$17,370	\$190,744	\$136,001	\$88,000	\$224,375	28
	Government, Education and other	\$104,050	\$104,500	\$2,980	\$0	\$107,030	\$112,500			10
Fredericton	Professional services firm	\$64,883	\$52,500	\$3,234	\$0	\$68,117	\$61,000			15
	Industry	\$127,226	\$95,000	\$3,153	\$3,578	\$130,380	\$95,000			5
	Government, Education and other	\$98,005	\$95,000	\$3,227	\$0	\$101,232	\$98,621	\$83,000	\$110,864	33
Other	Professional services firm	\$74,471	\$64,513	\$3,355	\$1,200	\$77,826	\$69,000	\$51,000	\$92,500	45
	Industry	\$112,758	\$98,000	\$53,649	\$14,500	\$166,407	\$115,500	\$90,000	\$156,000	69
	Government, Education and other	\$96,233	\$94,000	\$8,620	\$0	\$104,853	\$97,000	\$86,667	\$116,489	37

### 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
Halifax	Professional services firm	2006-2010	53	\$61,248	\$58,300	\$50,500	\$68,000
		2001-2005	24	\$98,638	\$87,583	\$79,250	\$116,000
		1996-2000	16	\$150,764	\$141,501		
		1991-1995	9	\$208,285	\$161,800		
		1986-1990	6	\$378,506	\$342,500		
		1981-1985	7	\$244,000	\$180,000		
	Industry	2006-2010	12	\$83,020	\$79,683		
		2001-2005	27	\$118,857	\$108,000	\$87,017	\$135,000
		1996-2000	14	\$146,772	\$122,500		
		1991-1995	24	\$279,222	\$180,500	\$124,125	\$295,000
		1986-1990	18	\$240,726	\$161,862		
		1981-1985	7	\$285,965	\$200,000		
		1976-1980	5	\$194,000	\$183,000		
		2006-2010	7	\$72,735	\$70,200		
	Government, Education and other	2001-2005	5	\$80,088	\$78,000		
		1996-2000	7	\$90,169	\$92,635		
		1991-1995	6	\$110,461	\$101,708		
		1986-1990	11	\$117,009	\$110,000		
		1981-1985	11	\$118,453	\$119,000		
		<1976	5	\$137,131	\$148,328		
2006-2010		95	\$57,559	\$54,100	\$46,000	\$64,000	
Other		Professional services firm	2001-2005	35	\$93,723	\$87,000	\$75,900
	1996-2000		21	\$111,416	\$113,273	\$78,750	\$132,000
	1991-1995		21	\$153,873	\$131,979	\$92,000	\$156,153
	1986-1990		15	\$147,672	\$125,000		
	1981-1985		13	\$129,105	\$124,000		
	1976-1980		10	\$160,890	\$115,000		
	Industry	<1976	11	\$108,097	\$100,000		
		2006-2010	19	\$84,012	\$80,501		
		2001-2005	44	\$112,697	\$99,250	\$78,500	\$115,250
		1996-2000	25	\$125,945	\$121,000	\$98,000	\$151,500
		1991-1995	45	\$223,497	\$147,000	\$110,000	\$193,000
		1986-1990	28	\$242,841	\$159,750	\$105,100	\$270,000
		1981-1985	17	\$241,815	\$180,000		
		1976-1980	10	\$304,741	\$207,500		
	Government, Education and other	<1976	7	\$166,110	\$140,000		
		2006-2010	23	\$79,335	\$75,000	\$63,001	\$85,000
		2001-2005	26	\$82,668	\$73,500	\$70,000	\$90,000
		1996-2000	21	\$94,788	\$92,500	\$80,000	\$105,000
		1991-1995	23	\$96,786	\$92,000	\$86,000	\$99,915
		1986-1990	19	\$104,225	\$98,000		
1981-1985		24	\$125,766	\$112,000	\$92,900	\$137,500	
1976-1980		7	\$131,082	\$123,500			
<1976	5	\$130,950	\$120,000				

## Non-Owners Only – Halifax

		Base compensation		Total non-base compensation		Total compensation (non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
2006-2010	Professional services firm	\$58,390	\$55,000	\$2,858	\$2,000	\$61,248	\$58,300	\$50,500	\$68,000	53
	Industry	\$75,077	\$72,250	\$7,943	\$7,250	\$83,020	\$79,683			12
	Government, Education and other	\$70,858	\$70,200	\$1,878	\$0	\$72,735	\$70,200			7
2001-2005	Professional services firm	\$88,844	\$84,500	\$5,387	\$5,000	\$94,231	\$86,667	\$79,000	\$115,000	23
	Industry	\$95,929	\$92,500	\$22,928	\$15,000	\$118,857	\$108,000	\$87,017	\$135,000	27
	Government, Education and other	\$79,608	\$78,000	\$480	\$0	\$80,088	\$78,000			5
1996-2000	Professional services firm	\$113,481	\$112,500	\$11,454	\$6,225	\$124,935	\$122,250			12
	Industry	\$125,056	\$110,500	\$21,717	\$16,630	\$146,772	\$122,500			14
	Government, Education and other	\$85,697	\$81,246	\$4,471	\$0	\$90,169	\$92,635			7
1991-1995	Professional services firm	\$121,625	\$120,000	\$103,688	\$16,800	\$225,313	\$161,800			5
	Industry	\$170,478	\$132,250	\$108,744	\$38,125	\$279,222	\$180,500	\$124,125	\$295,000	24
	Government, Education and other	\$110,461	\$101,708	\$0	\$0	\$110,461	\$101,708			6
1986-1990	Industry	\$130,570	\$125,000	\$41,963	\$31,000	\$172,534	\$153,023			17
	Government, Education and other	\$111,091	\$109,846	\$5,918	\$0	\$117,009	\$110,000			11
1981-1985	Industry	\$146,637	\$144,412	\$53,656	\$54,260	\$200,293	\$183,294			6
	Government, Education and other	\$115,769	\$115,000	\$2,684	\$0	\$118,453	\$119,000			11
<1976	Government, Education and other	\$134,965	\$148,000	\$2,166	\$328	\$137,131	\$148,328			5

**Non-owners only – Other**

		Base compensation		Total non-base compensation		Total compensation (non-owners)				Count
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
2006-2010	Professional services firm	\$55,219	\$52,250	\$2,053	\$1,030	\$57,272	\$54,100	\$46,000	\$63,000	94
	Industry	\$72,522	\$70,000	\$11,490	\$8,000	\$84,012	\$80,501			19
	Government, Education and other	\$76,762	\$69,612	\$2,573	\$0	\$79,335	\$75,000	\$63,001	\$85,000	23
2001-2005	Professional services firm	\$90,208	\$80,000	\$4,523	\$2,000	\$94,731	\$86,500	\$78,000	\$96,875	29
	Industry	\$97,404	\$88,500	\$15,293	\$9,250	\$112,697	\$99,250	\$78,500	\$115,250	44
	Government, Education and other	\$80,599	\$71,825	\$2,069	\$0	\$82,668	\$73,500	\$70,000	\$90,000	26
1996-2000	Professional services firm	\$96,891	\$92,872	\$5,951	\$2,001	\$102,842	\$97,280			16
	Industry	\$107,846	\$110,000	\$18,099	\$13,200	\$125,945	\$121,000	\$98,000	\$151,500	25
	Government, Education and other	\$92,508	\$91,000	\$2,280	\$0	\$94,788	\$92,500	\$80,000	\$105,000	21
1991-1995	Professional services firm	\$111,958	\$120,084	\$12,790	\$10,000	\$124,748	\$132,742			8
	Industry	\$132,278	\$113,150	\$77,183	\$22,000	\$209,461	\$146,000	\$109,000	\$193,000	42
	Government, Education and other	\$94,403	\$91,000	\$2,383	\$0	\$96,786	\$92,000	\$86,000	\$99,915	23
1986-1990	Professional services firm	\$111,916	\$100,000	\$8,500	\$0	\$120,416	\$100,000			5
	Industry	\$135,148	\$112,500	\$61,180	\$22,094	\$196,329	\$157,250	\$100,500	\$205,000	26
	Government, Education and other	\$100,761	\$93,752	\$4,255	\$0	\$105,016	\$98,311			18
1981-1985	Professional services firm	\$111,875	\$110,000	\$11,546	\$3,950	\$123,421	\$127,500			8
	Industry	\$148,491	\$140,000	\$104,375	\$37,000	\$252,866	\$194,375			16
	Government, Education and other	\$118,024	\$110,000	\$7,743	\$0	\$125,766	\$112,000	\$92,900	\$137,500	24
1976-1980	Industry	\$173,500	\$152,500	\$131,241	\$31,250	\$304,741	\$207,500			10
	Government, Education and other	\$126,096	\$123,500	\$4,986	\$3,000	\$131,082	\$123,500			7

## Compensation by Size of Company

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
1	16	\$100,717	\$99,000		
2	5	\$95,400	\$91,000		
3-5	28	\$131,886	\$85,333	\$69,125	\$142,500
6-9	26	\$160,317	\$130,000	\$90,000	\$180,500
10-24	52	\$110,150	\$83,000	\$60,750	\$119,500
25-49	46	\$97,045	\$84,167	\$60,000	\$130,500
50-99	53	\$124,850	\$110,000	\$95,567	\$131,050
100-249	56	\$159,862	\$111,000	\$87,500	\$149,250
250-499	65	\$211,104	\$130,000	\$95,360	\$192,000
500-999	56	\$134,707	\$109,923	\$84,500	\$152,000
1000+	350	\$121,712	\$90,000	\$65,500	\$130,000
Total	753	\$132,238	\$99,000	\$72,500	\$140,000

### Non-owners only

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
UP TO 5	\$85,890	\$81,667	\$10,036	\$646	\$95,926	\$86,667	\$69,500	\$116,489	21
6-9	\$90,244	\$86,000	\$17,725	\$6,603	\$107,969	\$108,000			12
10-24	\$74,336	\$69,000	\$4,339	\$0	\$78,675	\$73,600	\$60,000	\$90,000	41
25-49	\$83,921	\$75,000	\$11,069	\$2,000	\$94,990	\$81,500	\$59,500	\$128,250	43
50-99	\$102,717	\$100,000	\$15,755	\$6,000	\$118,472	\$110,000	\$92,000	\$130,000	51
100-249	\$116,824	\$98,787	\$43,038	\$11,067	\$159,862	\$111,000	\$87,500	\$149,250	56
250-499	\$134,299	\$108,000	\$57,713	\$10,000	\$192,012	\$121,000	\$91,000	\$183,500	63
500-999	\$104,490	\$100,300	\$30,216	\$8,000	\$134,707	\$109,923	\$84,500	\$152,000	56
1000 OR MORE	\$92,582	\$82,750	\$19,589	\$3,250	\$112,171	\$88,000	\$65,000	\$124,500	336
Total	\$98,171	\$88,000	\$22,756	\$3,450	\$120,928	\$95,181	\$71,825	\$130,250	760

## Compensation by Job Title

On average, members in Atlantic Canada with the following titles had the highest compensation in 2010: Other Business Owner (\$335,676), President/CEO (\$250,961) and CA Firm Partner (\$223,739).

	Count	Mean	Median	Percentile 25	Percentile 75
Other Business Owner	21	\$335,676	\$150,000	\$113,273	\$210,000
President and/or CEO	20	\$250,961	\$138,000	\$113,245	\$231,000
Partner in CA firm	41	\$223,739	\$171,000	\$104,000	\$300,000
Other Executive Management (COO, CIO, EVP, etc.)	16	\$220,986	\$120,500		
Vice President	44	\$218,267	\$172,500	\$132,050	\$241,250
Chief Financial Officer (CFO)	74	\$190,119	\$140,000	\$110,000	\$241,000
General Manager	11	\$174,018	\$122,000		
Treasurer	6	\$168,745	\$107,103		
Non-Equity Partner	5	\$164,580	\$144,000		
Senior Director	14	\$136,244	\$125,625		
Director	43	\$123,711	\$110,000	\$95,000	\$147,000
Sole Practitioner	26	\$119,288	\$96,500	\$80,000	\$130,000
Controller and/or Comptroller	99	\$116,140	\$104,625	\$84,500	\$130,000
Principal	18	\$112,948	\$119,500		
Consultant	10	\$109,271	\$93,458		
Internal Auditor	8	\$106,657	\$80,350		
Professor/Lecturer/Teacher	16	\$105,263	\$98,965		
Senior Manager	65	\$103,768	\$98,000	\$88,000	\$117,200
Analyst	19	\$93,526	\$88,000		
Manager	112	\$81,329	\$75,388	\$66,750	\$87,009
Tax Specialist	17	\$76,904	\$68,000		
Senior Auditor/Accountant	96	\$58,968	\$53,950	\$47,250	\$63,001
Auditor/Accountant	22	\$52,587	\$50,950	\$42,000	\$63,000
Other	33	\$148,915	\$105,000	\$85,000	\$145,200
Total	851	\$131,794	\$98,621	\$74,000	\$140,000

**Non-owners only**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				Count
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
President and/or CEO	\$149,859	\$122,500	\$86,486	\$15,597	\$236,345	\$138,000			18
Other Executive Management (COO, CIO, EVP, etc.)	\$144,964	\$120,000	\$76,022	\$8,314	\$220,986	\$120,500			16
Vice President	\$144,265	\$132,500	\$74,002	\$28,500	\$218,267	\$172,500	\$132,050	\$241,250	44
Chief Financial Officer (CFO)	\$131,427	\$120,000	\$58,693	\$13,350	\$190,119	\$140,000	\$110,000	\$241,000	74
General Manager	\$135,545	\$112,000	\$38,473	\$10,000	\$174,018	\$122,000			11
Treasurer	\$131,140	\$101,287	\$37,606	\$5,817	\$168,745	\$107,103			6
Non-Equity Partner	\$142,800	\$140,000	\$21,780	\$20,900	\$164,580	\$144,000			5
Senior Director	\$122,656	\$113,250	\$13,588	\$5,000	\$136,244	\$125,625			14
Director	\$107,267	\$105,000	\$16,444	\$8,500	\$123,711	\$110,000	\$95,000	\$147,000	43
Controller and/or Comptroller	\$98,264	\$90,000	\$17,876	\$10,000	\$116,140	\$104,625	\$84,500	\$130,000	99
Principal	\$104,982	\$112,000	\$7,966	\$5,353	\$112,948	\$119,500			18
Consultant	\$83,446	\$80,500	\$25,825	\$2,250	\$109,271	\$93,458			10
Internal Auditor	\$100,231	\$79,100	\$6,426	\$4,200	\$106,657	\$80,350			8
Professor/Lecturer/Teacher	\$100,524	\$94,500	\$4,739	\$0	\$105,263	\$98,965			16
Senior Manager	\$95,831	\$93,000	\$7,937	\$7,000	\$103,768	\$98,000	\$88,000	\$117,200	65
Analyst	\$87,136	\$83,174	\$6,389	\$3,000	\$93,526	\$88,000			19
Manager	\$77,429	\$72,250	\$3,900	\$1,150	\$81,329	\$75,388	\$66,750	\$87,009	112
Tax Specialist	\$71,917	\$68,000	\$4,987	\$534	\$76,904	\$68,000			17
Senior Auditor/Accountant	\$56,537	\$52,000	\$2,431	\$1,417	\$58,968	\$53,950	\$47,250	\$63,001	96
Auditor/Accountant	\$51,011	\$46,400	\$1,577	\$0	\$52,587	\$50,950	\$42,000	\$63,000	22
Other	\$107,093	\$82,300	\$41,823	\$4,000	\$148,915	\$105,000	\$85,000	\$145,200	33
Total	\$98,171	\$88,000	\$22,756	\$3,450	\$120,928	\$95,181	\$71,825	\$130,250	760

## Compensation by Job Title and CMA/CA

		Total compensation (includes owners and non-owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
Halifax	Chief Financial Officer (CFO)	21	\$190,213	\$151,000	\$119,830	\$222,900
	Other Executive Management (COO, CIO, EVP, etc.)	6	\$178,083	\$128,000		
	Vice President	20	\$271,125	\$202,000	\$158,500	\$297,750
	Controller and/or Comptroller	31	\$119,095	\$105,650	\$81,000	\$139,801
	Senior Director	7	\$133,650	\$123,000		
	Director	22	\$124,797	\$108,739	\$103,000	\$146,500
	Principal	8	\$107,318	\$109,500		
	Senior Manager	25	\$106,253	\$100,000	\$90,005	\$117,200
	Manager	44	\$77,349	\$75,388	\$66,150	\$85,769
	Senior Auditor/Accountant Analyst	36	\$57,857	\$54,250	\$48,875	\$62,500
	Analyst	7	\$102,155	\$102,000		
	Professor/Lecturer/Teacher	5	\$136,131	\$148,328		
	Sole Practitioner	6	\$143,500	\$125,500		
	Partner in CA firm	12	\$341,373	\$275,000		
	Other Business Owner	6	\$567,500	\$462,500		
	Other	9	\$232,062	\$105,000		
Other	President and/or CEO	16	\$268,513	\$133,025		
	Chief Financial Officer (CFO)	53	\$190,082	\$133,500	\$100,000	\$241,000
	Other Executive Management (COO, CIO, EVP, etc.)	10	\$246,727	\$120,000		
	General Manager	9	\$174,911	\$122,000		
	Vice President	24	\$174,219	\$145,000	\$115,432	\$181,500
	Controller and/or Comptroller	68	\$114,793	\$100,250	\$84,750	\$127,094
	Treasurer	6	\$168,745	\$107,103		
	Senior Director	7	\$138,839	\$155,900		
	Director	21	\$122,574	\$115,500	\$85,000	\$147,000
	Principal	10	\$117,452	\$130,458		
	Senior Manager	40	\$102,215	\$95,833	\$86,000	\$116,250
	Manager	68	\$83,905	\$75,400	\$67,050	\$89,824
	Consultant	6	\$89,618	\$92,958		
	Tax Specialist	13	\$81,136	\$73,000		
	Internal Auditor	6	\$111,392	\$80,350		
	Senior Auditor/Accountant	60	\$59,634	\$53,700	\$46,849	\$64,001
Auditor/Accountant	21	\$52,091	\$50,900	\$42,000	\$59,500	

Analyst	12	\$88,492	\$78,000		
Professor/Lecturer/Teacher	11	\$91,233	\$88,000		
Sole Practitioner	20	\$112,025	\$96,500	\$80,000	\$127,500
Partner in CA firm	29	\$175,063	\$156,153	\$91,100	\$200,000
Other Business Owner	15	\$242,946	\$131,979		
Other	24	\$117,735	\$99,500	\$83,650	\$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
Halifax									
Chief Financial Officer (CFO)	\$129,922	\$126,500	\$60,291	\$37,500	\$190,213	\$151,000	\$119,830	\$222,900	21
Other Executive Management (COO, CIO, EVP, etc.)	\$148,167	\$123,000	\$29,917	\$7,000	\$178,083	\$128,000			6
Vice President	\$154,150	\$152,500	\$116,975	\$57,750	\$271,125	\$202,000	\$158,500	\$297,750	20
Controller and/or Comptroller	\$97,931	\$91,304	\$21,164	\$13,500	\$119,095	\$105,650	\$81,000	\$139,801	31
Senior Director	\$121,929	\$114,500	\$11,721	\$4,000	\$133,650	\$123,000			7
Director	\$105,824	\$104,000	\$18,973	\$10,000	\$124,797	\$108,739	\$103,000	\$146,500	22
Principal	\$103,906	\$107,500	\$3,413	\$1,650	\$107,318	\$109,500			8
Senior Manager	\$98,289	\$95,000	\$7,964	\$7,500	\$106,253	\$100,000	\$90,005	\$117,200	25
Manager	\$73,036	\$72,278	\$4,313	\$2,500	\$77,349	\$75,388	\$66,150	\$85,769	44
Senior Auditor/Accountant	\$55,927	\$52,000	\$1,930	\$1,400	\$57,857	\$54,250	\$48,875	\$62,500	36
Analyst	\$92,241	\$85,000	\$9,914	\$2,000	\$102,155	\$102,000			7
Professor/Lecturer/Teacher	\$126,765	\$117,000	\$9,366	\$2,000	\$136,131	\$148,328			5
Other	\$161,191	\$74,000	\$70,871	\$15,950	\$232,062	\$105,000			9
Other									
President and/or CEO	\$147,676	\$120,000	\$104,553	\$15,597	\$252,229	\$133,025			14
Chief Financial Officer (CFO)	\$132,023	\$120,000	\$58,059	\$10,000	\$190,082	\$133,500	\$100,000	\$241,000	53
Other Executive Management (COO, CIO, EVP, etc.)	\$143,042	\$116,925	\$103,685	\$8,314	\$246,727	\$120,000			10
General Manager	\$132,222	\$112,000	\$42,689	\$10,000	\$174,911	\$122,000			9
Vice President	\$136,028	\$120,000	\$38,191	\$16,500	\$174,219	\$145,000	\$115,432	\$181,500	24
Controller and/or Comptroller	\$98,416	\$90,000	\$16,376	\$9,250	\$114,793	\$100,250	\$84,750	\$127,094	68
Treasurer	\$131,140	\$101,287	\$37,606	\$5,817	\$168,745	\$107,103			6
Senior Director	\$123,384	\$110,000	\$15,455	\$6,000	\$138,839	\$155,900			7
Director	\$108,779	\$105,000	\$13,795	\$0	\$122,574	\$115,500	\$85,000	\$147,000	21
Principal	\$105,843	\$113,750	\$11,609	\$10,750	\$117,452	\$130,458			10
Senior Manager	\$94,296	\$89,000	\$7,920	\$4,750	\$102,215	\$95,833	\$86,000	\$116,250	40
Manager	\$80,271	\$72,250	\$3,634	\$175	\$83,905	\$75,400	\$67,050	\$89,824	68

Consultant	\$69,910	\$74,500	\$19,708	\$750	\$89,618	\$92,958			6
Tax Specialist	\$76,142	\$73,000	\$4,993	\$534	\$81,136	\$73,000			13
Internal Auditor	\$107,308	\$79,100	\$4,084	\$1,250	\$111,392	\$80,350			6
Senior Auditor/Accountant	\$56,903	\$52,000	\$2,731	\$1,417	\$59,634	\$53,700	\$46,849	\$64,001	60
Auditor/Accountant	\$50,583	\$46,000	\$1,509	\$0	\$52,091	\$50,900	\$42,000	\$59,500	21
Analyst	\$84,158	\$75,000	\$4,333	\$3,000	\$88,492	\$78,000			12
Professor/Lecturer/Teacher	\$88,596	\$83,929	\$2,636	\$0	\$91,233	\$88,000			11
Other	\$86,806	\$85,500	\$30,929	\$3,500	\$117,735	\$99,500	\$83,650	\$132,000	24

## 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	27	\$220,018	\$135,000	\$102,571	\$250,000
President and/or CEO	128	\$180,696	\$131,000	\$105,500	\$182,000
Chief Financial Officer (CFO)	60	\$156,814	\$120,000	\$99,850	\$200,000
Senior Vice President	17	\$143,518	\$123,000		
Other Executive Management (COO, CIO, EVP, etc.)	21	\$138,736	\$103,500	\$82,000	\$156,000
Vice President	36	\$116,818	\$114,370	\$92,584	\$140,000
Professor/Lecturer/Teacher	6	\$113,333	\$114,000		
General Manager	13	\$109,517	\$95,667		
Controller and/or Comptroller	21	\$106,541	\$97,500	\$81,000	\$127,001
Assistant Vice President	5	\$106,196	\$107,478		
Partner/Owner	199	\$96,532	\$79,000	\$60,667	\$109,487
Senior Director	12	\$94,604	\$92,500		
Director	51	\$90,780	\$84,500	\$75,000	\$90,000
Manager	39	\$86,603	\$69,600	\$53,900	\$91,000
Principal	14	\$72,639	\$68,500		
Senior Manager	54	\$62,396	\$55,875	\$47,000	\$68,500
Other	44	\$124,615	\$100,000	\$82,566	\$120,000
Total	763	\$121,668	\$95,360	\$71,890	\$130,600

## Compensation by Number of Direct Reports

	Count	Mean	Median	Percentile 25	Percentile 75
None	227	\$82,723	\$71,890	\$55,000	\$98,000
1	59	\$115,016	\$96,875	\$75,000	\$135,000
2	83	\$110,308	\$94,000	\$73,600	\$121,000
3	83	\$110,172	\$95,001	\$75,000	\$124,000
4	81	\$126,726	\$105,000	\$88,000	\$132,000
5	77	\$165,343	\$127,000	\$90,000	\$183,500
6-9	125	\$158,824	\$120,000	\$88,000	\$158,518
10-14	63	\$205,080	\$135,000	\$91,000	\$194,855
15-19	21	\$209,557	\$113,700	\$89,000	\$165,000
20-24	15	\$201,883	\$160,000		
25+	17	\$299,699	\$150,000		
Total	851	\$131,794	\$98,621	\$74,000	\$140,000

## Compensation by Number of Indirect Reports

	Count	Mean	Median	Percentile 25	Percentile 75
None	227	\$82,723	\$71,890	\$55,000	\$98,000
1	54	\$114,339	\$96,438	\$75,447	\$134,400
2	63	\$110,295	\$91,000	\$72,000	\$121,700
3	59	\$93,358	\$83,850	\$68,500	\$106,000
4	42	\$114,324	\$93,568	\$81,000	\$123,000
5	38	\$97,636	\$87,500	\$65,500	\$115,000
6-9	100	\$132,813	\$109,103	\$85,100	\$145,750
10-14	75	\$148,705	\$110,000	\$85,000	\$200,000
15-19	43	\$183,021	\$123,000	\$102,725	\$175,000
20-24	44	\$153,887	\$132,500	\$107,500	\$170,350
25+	106	\$256,235	\$155,498	\$115,000	\$277,000
Total	851	\$131,794	\$98,621	\$74,000	\$140,000

## Compensation by Major Activities of Members

For professional services CAs in Atlantic Canada in 2010, the primary activities that received the highest average compensation were New Business Development (\$177,901), Other Business Advisory/Consulting (\$135,249) and Client Relationship Management (\$126,767).

	Count	Mean	Median	Percentile 25	Percentile 75
New Business Development	20	\$177,901	\$140,001	\$93,000	\$187,500
Other Business Advisory, or Consulting services	60	\$135,249	\$100,500	\$73,750	\$142,001
Client relationship management	51	\$126,767	\$94,500	\$71,500	\$145,000
Taxation	115	\$105,029	\$84,500	\$60,667	\$124,000
Financial statement compilation	83	\$99,929	\$80,000	\$60,667	\$127,000
Financial accounting	64	\$93,614	\$68,750	\$53,280	\$100,000
Financial statement review	102	\$91,508	\$72,428	\$56,000	\$102,000
Financial statement audit	154	\$79,777	\$61,500	\$50,010	\$84,500

### Non-owners only

	Base compensation		Total non-base compensation		Total compensation (non-owners)				Count
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
New Business Development	\$111,341	\$110,000	\$9,091	\$1,500	\$120,432	\$125,000			11
Client relationship management	\$87,466	\$80,000	\$8,650	\$4,000	\$96,116	\$87,983	\$65,500	\$125,500	39
Other Business Advisory, or Consulting services	\$86,567	\$85,000	\$7,008	\$3,000	\$93,576	\$90,000	\$67,500	\$115,000	43
Taxation	\$78,177	\$68,125	\$4,183	\$1,500	\$82,360	\$70,816	\$58,885	\$97,600	80
Financial statement compilation	\$75,207	\$64,720	\$4,136	\$2,000	\$79,343	\$68,250	\$58,000	\$92,500	50
Financial statement review	\$71,592	\$63,957	\$3,836	\$1,030	\$75,428	\$66,107	\$53,206	\$89,500	80
Financial accounting	\$66,568	\$60,000	\$4,600	\$2,000	\$71,169	\$60,667	\$52,000	\$84,500	49
Financial statement audit	\$66,361	\$56,874	\$3,419	\$2,000	\$69,780	\$60,000	\$49,250	\$79,500	143

## Members In industry

For industry CAs in Atlantic Canada in 2010, the primary activities that received the highest average compensation were New Business Development (\$303,422), Human Resources (\$258,022) and Strategy Development and Planning (\$253,091).

	Count	Mean	Median	Percentile 25	Percentile 75
New Business Development	31	\$303,422	\$183,000	\$115,600	\$388,000
Human Resources	18	\$258,022	\$111,500		
Strategy Development and Planning	43	\$253,091	\$166,000	\$110,000	\$290,000
General Management, Administration	66	\$231,764	\$130,000	\$95,567	\$200,000
Corporate Finance (Financing, M&A)	52	\$214,818	\$146,000	\$102,500	\$294,000
Performance Measurement	39	\$185,811	\$121,188	\$94,000	\$182,000
Information Technology	12	\$155,005	\$110,325		
Taxation	29	\$152,954	\$125,000	\$91,000	\$175,000
Financial Analysis	96	\$152,333	\$110,000	\$81,500	\$149,536
Management Accounting/ Cost accounting	32	\$148,307	\$101,750	\$80,000	\$162,500
Internal Control and Risk Management	31	\$139,731	\$115,000	\$95,360	\$140,000
Audit (Internal Government)	12	\$135,752	\$117,225		
Budgeting/Forecasting	48	\$134,955	\$110,000	\$94,500	\$145,300
Financial Accounting	105	\$130,132	\$104,625	\$81,000	\$145,200

**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	\$139,869	\$120,000	\$91,537	\$28,500	\$231,405	\$158,500	\$115,000	\$300,000	33
Human Resources	\$111,965	\$92,570	\$70,161	\$8,000	\$182,125	\$109,700	\$85,000	\$138,000	35
Strategy Development and Planning	\$129,158	\$111,000	\$50,865	\$10,817	\$180,023	\$120,400	\$98,965	\$202,375	76
Corporate Finance (Financing, M&A)	\$124,921	\$105,000	\$52,744	\$15,000	\$177,665	\$120,000	\$94,284	\$222,900	69
General Management, Administration	\$115,395	\$104,500	\$50,782	\$7,750	\$166,177	\$112,650	\$90,000	\$149,072	110
Performance Measurement	\$114,999	\$100,000	\$42,771	\$7,844	\$157,770	\$104,250	\$83,000	\$156,000	58
Information Technology	\$110,191	\$97,918	\$30,184	\$7,263	\$140,375	\$114,375	\$89,000	\$136,000	24
Taxation	\$110,358	\$100,208	\$27,503	\$10,751	\$137,862	\$107,500	\$87,017	\$155,000	38
Management Accounting/Cost accounting	\$118,969	\$90,000	\$16,003	\$5,000	\$134,972	\$98,250	\$80,000	\$135,000	44
Financial Analysis	\$103,439	\$95,000	\$19,704	\$5,688	\$123,142	\$103,500	\$81,000	\$126,251	152
Internal Control and Risk Management	\$102,405	\$95,000	\$19,816	\$5,388	\$122,221	\$101,000	\$80,000	\$125,500	54
Budgeting/Forecasting	\$103,517	\$95,000	\$15,357	\$3,500	\$118,873	\$103,500	\$85,000	\$123,575	99
Financial Accounting	\$102,723	\$90,000	\$14,820	\$6,000	\$117,544	\$97,500	\$80,450	\$123,575	161
Audit (Internal Government)	\$87,927	\$80,623	\$4,337	\$0	\$92,264	\$82,123	\$71,000	\$98,500	50

**Compensation Governed by a Collective Bargaining Agreement**

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Yes	53	\$105,559	\$87,000	\$69,500	\$105,000
No	707	\$122,080	\$96,000	\$72,000	\$134,000
Total	760	\$120,928	\$95,181	\$71,825	\$130,250

## Compensation by Designation/Post Graduate Degree held

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
CIRP or CA CIRP	7	\$278,250	\$200,000		
A Doctorate degree	6	\$251,909	\$111,636		
Certified Public Accountant or CPA	10	\$206,467	\$168,000		
Certified Financial Planner or CFP	24	\$185,620	\$150,012	\$115,000	\$245,000
Master of Business Administration (MBA)	55	\$165,554	\$120,000	\$90,000	\$170,000
Chartered Financial Analyst or CFA	9	\$164,307	\$158,500		
Certified Management Accountant or CMA	8	\$144,544	\$117,500		
Diplôme de sciences administratives (D.S.A.)	8	\$133,430	\$118,594		
CISA or CA CISA	6	\$124,471	\$120,875		
Diplôme d'études supérieures spécialisées (D.E.S.S.)	6	\$117,722	\$102,167		
CBV or CA CBV	15	\$114,992	\$105,350		
Master of Taxation and/or Accounting	6	\$105,384	\$107,888		
CIA or CA CIA	11	\$94,966	\$102,600		
Other Masters Degree	7	\$92,286	\$88,000		
Other	50	\$155,067	\$109,750	\$86,000	\$174,000
None	651	\$125,994	\$92,635	\$69,600	\$130,500

## Compensation by Board Experience

	Count	Mean	Median	Percentile 25	Percentile 75
A public company or one of its subsidiaries	7	\$573,336	\$504,000		
A hospital or university	16	\$335,340	\$183,500		
A privately held company	60	\$253,531	\$178,718	\$110,500	\$295,000
A crown corporation	16	\$178,059	\$163,500		
An industry or trade association	59	\$244,492	\$156,000	\$109,487	\$241,500
A government commission, agency or regulatory body	19	\$188,082	\$130,000		
A cooperative	8	\$120,345	\$117,244		
A religious institute	29	\$159,040	\$117,000	\$103,500	\$180,500
A social or charitable organization	216	\$145,342	\$98,561	\$76,197	\$147,000
Other	33	\$153,720	\$106,300	\$84,000	\$145,000
Were you a member of an audit committee in 2010?	63	\$195,848	\$130,000	\$98,000	\$200,000
Total	338	\$160,055	\$110,000	\$81,538	\$158,518

## 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 (13%).

	Count	%
Yes	102	13%
No	682	87%

	What amount of such fee income did you receive?
Count	102
Mean	\$13,617
Median	\$5,000
Percentile 25	\$1,500
Percentile 75	\$13,000

## Compensation by Age

	Count	Mean	Median	Percentile 25	Percentile 75
Under 35	290	\$75,504	\$69,000	\$55,034	\$84,500
35-44	245	\$135,635	\$106,300	\$86,500	\$141,000
45-54	202	\$186,068	\$129,050	\$98,929	\$182,000
55-64	93	\$169,110	\$123,000	\$95,666	\$170,769
65 and over	15	\$108,359	\$113,750		
Total	845	\$130,254	\$98,000	\$74,000	\$138,900

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

### Vacation

	Amount Of Vacation Given		Amount Of Vacation Taken	
	Count	%	Count	%
Less than 10 working days	3	0%	29	3%
10-14 working days	13	2%	113	13%
15-19 working days	242	28%	304	36%
20-24 working days	357	42%	269	32%
25-29 working days	133	16%	71	8%
30-34 working days	49	6%	36	4%
35+ working days	15	2%	12	1%
N/a	39	5%	17	2%

### Benefits

#### Professional Dues

Most members have their professional fees paid entirely by their employer (87%).

	Count	%
All	737	87%
Some	9	1%
None	95	11%
N/a	10	1%

#### Benefits Received (All Members)

	Count	%
Pension Benefits	484	57%
Medical (health and dental) benefits	745	88%
Stock or Stock Options Purchase Program	58	7%
Long Term Disability Insurance	581	68%
Life Insurance	594	70%
Out of Country Travel	201	24%
Parking	297	35%
Car Allowances	126	15%
Parental/Maternal/Caregiver Leave Top Ups	35	4%
Professional Membership dues other than CA	160	19%
Health/Fitness Club Memberships	250	29%
Credit Card Fees	31	4%
Other Significant Benefits	57	7%

**Benefits Received by Area of Work**

	Professional services	Industry	Government
Pension Benefits	39%	64%	89%
Medical (health and dental) benefits	87%	90%	94%
Stock or Stock Options Purchase Program	0%	19%	1%
Long Term Disability Insurance	58%	80%	72%
Life Insurance	59%	80%	73%
Out of Country Travel	15%	33%	20%
Parking	39%	34%	36%
Car Allowances	5%	24%	9%
Parental/Maternal/Caregiver Leave Top Ups	6%	4%	3%
Professional Membership dues other than CA	19%	18%	19%
Health/Fitness Club Memberships	56%	24%	5%
Credit Card Fees	2%	5%	0%
Other Significant Benefits	7%	9%	3%

**Programs to Encourage Work/Life Balance**

	Offered		Used	
	Count	%	Count	%
Flexible working hours	506	67%	348	69%
Sabbaticals	143	19%	6	4%
Compressed Work Weeks	217	29%	54	25%
Time off for volunteer work	315	41%	193	61%
Childcare benefits	51	7%	6	12%
Leaves for Personal Reasons	486	64%	172	35%
Employee Assistance Programs	486	64%	51	10%
Training Programs	583	77%	451	77%
Work from home	380	50%	279	73%
Other options to promote work/life balance	78	19%	33	62%