

# CA Profession Compensation Survey 2011 – International Report

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# CA Profession Compensation Survey 2011– International

## Table of Contents

Methodology.....	4
Note on Reporting of Results.....	4
Feedback on this Report.....	5
Report Structure.....	5
Employees vs. Owners.....	6
Country.....	6
Year Obtained CA.....	7
Years in Organization.....	7
Years As Owner.....	8
Years of Work Experience.....	9
Years of Post Qualification Experience.....	9
Area of Practice.....	10
Size of Company.....	13
Time worked in 2010.....	13
Billable hours per week.....	14
Billing rate.....	14
Job Title.....	15
Title of Direct Report.....	16
Number of Direct Reports.....	17
Number of Indirect Reports.....	17
Major Activities of Members.....	18
Compensation Governed by a Collective Bargaining Agreement.....	19
Professional Designations and Post Graduate Degrees.....	18
Importance of a CA and accounting designations.....	19
Age.....	19
Overall Compensation.....	21
Compensation of Owners.....	21
Compensation of Non-Owners.....	22
Compensation by Country.....	23
Compensation by Year Received CA.....	24
Compensation by Year Received CA & Country.....	25
Compensation by Years of Service in Organization.....	27
Compensation by Years as Owner.....	28
Compensation by Years of Work Experience.....	29
Compensation by Area of Practice.....	32
Compensation by Area of Practice and Country.....	36
Compensation by Area of Practice, Country and Year received CA.....	37
Compensation by Size of Company.....	41
Compensation by Job Title.....	42
Compensation by Job Title and Country.....	44

Compensation by Title of Person Reporting To..... 47  
Compensation by Number of Direct Reports ..... 47  
Compensation by Number of Indirect Reports..... 47  
Compensation by Major Activities of Members..... 48  
Compensation Governed by a Collective Bargaining Agreement ..... 52  
Compensation by Designation/Post Graduate Degree held ..... 52  
Compensation by Board Experience..... 53  
Additional Compensation for work outside of Primary Job ..... 53  
Compensation by Age ..... 53  
Vacation ..... 54  
Benefits ..... 53  
Programs to Encourage Work/Life Balance..... 54

## 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

**CA Compensation Survey October 2011 – Bermuda, US and International (this report)**

## 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

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

Most international survey respondents worked for a business or organization in 2010 (87%), 9% were owners, either as an owner/partner of a business (5%) or a CA firm partner (4%), and 4% were contract employees or consultants.

	2007		2009		2011	
	Count	%	Count	%	Count	%
Employee Of A Business/Organization	1,128	87%	980	88%	869	87%
Owner/Partner Of Business	58	4%	45	4%	47	5%
CA Firm Partner	48	4%	39	3%	38	4%
Contract Employee/Consultant	50	4%	41	4%	37	4%
Sole Practitioner	2	0%	6	1%	4	0%
Other	7	1%	4	0%	0	0%
Total	1,293	100%	1,115	100%	995	100%

### Country

	Count	%
United States	344	35%
Bermuda	176	18%
United Kingdom	88	9%
Cayman Islands	55	6%
Hong Kong	50	5%
Australia	40	4%
Switzerland	24	2%
France	11	1%
Other	207	21%
Total	995	100%

## Year Obtained CA

	Count	Column N %
2011*	1	0%
2010	25	3%
2009	25	3%
2008	40	4%
2007	37	4%
2006	27	3%
2001-2005	212	21%
1996-2000	177	18%
1991-1995	152	15%
1986-1990	127	13%
1981-1985	89	9%
1976-1980	51	5%
< 1976	33	3%
Total	996	100%

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

## Years in Organization

	2007		2009		2011	
	Count	%	Count	%	Count	%
Less than one year	136	11%	108	10%	92	9%
1	110	9%	91	8%	58	6%
2	185	14%	154	14%	99	10%
3	138	11%	117	10%	121	12%
4	87	7%	92	8%	87	9%
5	103	8%	102	9%	102	10%
6-9	262	20%	205	18%	188	19%
10-14	147	11%	123	11%	125	13%
15-19	64	5%	59	5%	61	6%
20-24	31	2%	34	3%	37	4%
25+	30	2%	30	3%	25	3%
Total	1,293	100%	1,115	100%	995	100%

## Years As Owner

	2007		2009		2011	
	Count	%	Count	%	Count	%
Less than one year	3	3%	6	7%	0	0%
1	5	5%	5	6%	2	2%
2	8	8%	7	9%	8	10%
3	7	7%	11	13%	9	11%
4	6	6%	1	1%	5	6%
5	8	8%	7	9%	9	11%
6-9	16	16%	9	11%	13	16%
10-14	17	18%	19	23%	15	18%
15-19	16	16%	6	7%	8	10%
20-24	8	8%	6	7%	10	12%
25+	3	3%	5	6%	4	5%
Total	97	100%	82	100%	83	100%

## Years of Work Experience

	2007		2009		2011	
	Count	%	Count	%	Count	%
Less than three Years	0	0%	2	0%	0	0%
Three to four Years	34	3%	25	2%	24	2%
Five to Nine Years	309	24%	226	20%	161	16%
Ten to Fourteen Years	302	23%	231	21%	208	21%
Fifteen to Nineteen Years	213	16%	195	17%	161	16%
Twenty to Twenty Four Years	148	11%	146	13%	150	15%
Over Twenty Five Years	287	22%	290	26%	291	29%
Total	1,293	100%	1,115	100%	995	100%

## Years of Post Qualification Experience

	2007		2009		2011	
	Count	%	Count	%	Count	%
Less than three Years	87	7%	69	6%	65	7%
3 to 4 Years	139	11%	104	9%	78	8%
Five to Nine Years	326	25%	254	23%	186	19%
Ten to Fourteen Years	260	20%	206	18%	196	20%
Fifteen to Nineteen Years	163	13%	176	16%	157	16%
Twenty to Twenty Four Years	134	10%	118	11%	124	12%
Over Twenty Five Years	184	14%	188	17%	189	19%
Total	1,293	100%	1,115	100%	995	100%

## Area of Practice

The majority of international survey respondents worked in industry (63%) or for a professional services firm in 2010 (31%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Industry	769	59%	717	64%	622	63%
Professional services firm	451	35%	341	31%	306	31%
Education	19	1%	19	2%	22	2%
Not for profit	24	2%	14	1%	15	2%
Crown Corporation or Public Service	23	2%	17	2%	11	1%
Other	7	1%	7	1%	19	2%
Total	1,293	100%	1,115	100%	995	100%

## Members in Professional Services

Most professional services respondents worked for firms that provide mainly accounting, auditing and tax services (72%). The remaining work for firms that provide other types of services (28%). Most working in professional services worked for external clients (88%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Predominantly Accounting, Auditing And Tax	325	72%	250	73%	221	72%
Predominantly Other Types Of Services.	126	28%	91	27%	86	28%
Total	451	100%	341	100%	307	100%

	2007		2009		2011	
	Count	%	Count	%	Count	%
Predominantly To External Clients	409	91%	301	89%	269	88%
Predominantly To Internal Clients	39	9%	39	11%	38	12%
Total	448	100%	340	100%	307	100%

**Members in Industry**

International respondents working in industry in 2010 were most likely to be employed in financial services (36%), manufacturing (13%) or retail/wholesale (6%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Financial Services	291	38%	267	37%	225	36%
Manufacturing	114	15%	109	15%	80	13%
Retail, Wholesale	36	5%	42	6%	39	6%
Oil and Gas	39	5%	34	5%	32	5%
Mining	19	2%	28	4%	30	5%
Pharmaceuticals and Chemicals	21	3%	21	3%	25	4%
Media, Communications and Publishing	16	2%	20	3%	23	4%
Holding, Conglomerate	22	3%	19	3%	20	3%
Software	15	2%	18	3%	17	3%
Telecommunications	22	3%	27	4%	14	2%
Utilities	9	1%	7	1%	11	2%
Agriculture, Forestry Or Fisheries	10	1%	6	1%	10	2%
Arts, Entertainment, Leisure	10	1%	8	1%	10	2%
Real Estate and Building Management	14	2%	14	2%	10	2%
Transportation, Distribution	20	3%	17	2%	10	2%
Construction	15	2%	13	2%	8	1%
Hotels and Restaurants	12	2%	6	1%	4	1%
Other	84	11%	61	9%	54	9%
Total	769	100%	717	100%	622	100%

### Members in Public Service

Some level of government employed the largest portion of international CAs in public service in 2010 (36%), followed by an office of the auditor general (18%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Municipal, provincial, federal government or one of their agencies	5	22%	4	31%	4	36%
An office of the auditor general	0	0%	1	8%	2	18%
Hospital, library, health organization or social services organization	3	13%	3	23%	1	9%
Board and commissions	1	4%	0	0%	1	9%
Crown corporation	1	4%	0	0%	0	0%
Regulatory bodies	4	17%	4	31%	0	0%
Other	9	39%	1	8%	3	27%
Total	23	100%	13	100%	11	100%

### Members in Education

Members working in education were most likely to work for a university in 2010 (64%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
University	12	63%	16	84%	14	64%
Primary/Secondary School	3	16%	1	5%	4	18%
College/CEGEP	1	5%	1	5%	2	9%
Other	3	16%	1	5%	2	9%
Total	19	100%	19	100%	22	100%

### Members in Non-Profit sector

Members working in the non-profit sector in 2010 were most likely to work for an industry, professional or trade association or a social/charitable institution (both 33%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Industry, professional or trade association	9	38%	6	43%	5	33%
Social or charitable organizations	10	42%	6	43%	5	33%
Religious institutes	3	13%	0	0%	1	7%
Other	2	8%	2	14%	4	27%
Total	24	100%	14	100%	15	100%

## Size of Company

Over half of international members (64%) worked for companies that had 1,000 or more employees (globally), and 19% of members worked for companies with under 100.

	Globally	
	Count	%
1	24	3%
2	7	1%
3-5	18	2%
6-9	20	2%
10-24	27	3%
25-49	42	4%
50-99	36	4%
100-249	76	8%
250-499	53	6%
500-999	45	5%
1000+	607	64%
Total	955	100%

## Time worked in 2010

The majority of international respondents worked full time for 12 months of the year in 2010 (87%). 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%	23	5%	52	87%	867	95%	942
Part time	1%	5	1%	12	4%	36	5%	53
Total	3%	28	6%	64	91%	903	100%	995

**Billable hours per week**

	2007		2009		2011	
Zero to 20	52	12%	51	18%	68	22%
21 to 30	163	37%	66	23%	76	25%
31 to 40	151	34%	101	35%	83	27%
Over 40	76	17%	67	24%	79	26%
Total	442	100%	285	100%	306	100%

**Billing rate**

	2007		2009		2011	
Under \$150/hr	23	7%	13	5%	15	7%
\$150 to <\$200/hr	27	8%	13	5%	13	6%
\$200 to <\$300/hr	67	20%	40	16%	40	17%
\$300 to <\$500/hr	105	32%	84	34%	72	31%
\$500/hr+	111	33%	98	40%	90	39%
Total	333	100%	248	100%	230	100%

## Job Title

International members most commonly held the titles of Controller/Comptroller (10%), Senior Manager, Manager, Director, or CFO (all 9%) in 2010.

	2007		2009		2011	
Controller/Comptroller	119	9%	103	9%	98	10%
Senior Manager	115	9%	105	9%	93	9%
Manager	180	14%	135	12%	92	9%
Director	96	7%	104	9%	90	9%
Chief Financial Officer (CFO)	139	11%	131	12%	89	9%
Vice President	87	7%	83	7%	72	7%
Senior Auditor/Accountant	62	5%	44	4%	61	6%
Other Business Partner/Owner	58	4%	45	4%	38	4%
CA Firm Partner	48	4%	39	3%	32	3%
Other Executive Management	45	3%	36	3%	26	3%
President/CEO	22	2%	29	3%	26	3%
Senior Vice President	22	2%	28	3%	24	2%
Consultant	44	3%	28	3%	22	2%
Analyst	24	2%	24	2%	21	2%
Senior Director	21	2%	22	2%	20	2%
Assistant Vice President	24	2%	24	2%	17	2%
Associate/Assistant Director	27	2%	15	1%	17	2%
Associate/Assistant Manager	24	2%	17	2%	14	1%
Non-Equity Partner	NA	NA	NA	NA	13	1%
General Manager	15	1%	14	1%	12	1%
Internal Auditor	25	2%	14	1%	11	1%
Professor, Lecturer Or Teacher	10	1%	12	1%	11	1%
Equity Partner	NA	NA	NA	NA	10	1%
Auditor/Accountant	10	1%	15	1%	7	1%
Principal	13	1%	13	1%	7	1%
Supervisor	5	0%	1	0%	6	1%
Treasurer	9	1%	7	1%	5	1%
Sole Practitioner	2	0%	6	1%	3	0%
Tax Specialist	5	0%	3	0%	3	0%
Junior Auditor/Accountant	.	.	.	.	0	0%
Other	42	3%	18	2%	55	6%
Total	1,293	100%	1,115	100%	995	100%

## Title of Direct Report

International respondents were most likely to report to a Partner/Owner or President/CFO (both 14%), or CFO (12%) in 2010.

	2007		2009		2011	
	Count	%	Count	%	Count	%
Partner/Owner	207	18%	164	16%	131	14%
President/CEO	179	15%	179	17%	128	14%
Chief Financial Officer (CFO)	120	10%	108	11%	110	12%
Director	108	9%	88	9%	71	8%
Vice President	74	6%	73	7%	68	7%
Other Executive Management	85	7%	62	6%	60	7%
Chair/Board Of Directors	54	5%	49	5%	45	5%
Manager	44	4%	35	3%	45	5%
Controller/Comptroller	44	4%	41	4%	41	4%
Senior Manager	66	6%	41	4%	41	4%
Senior Director	31	3%	29	3%	34	4%
Senior Vice President	51	4%	55	5%	33	4%
General Manager	40	3%	28	3%	23	2%
Professor, Lecturer or Teacher	6	1%	5	0%	8	1%
Principal	11	1%	8	1%	7	1%
Treasurer	3	0%	7	1%	7	1%
Assistant Vice President	9	1%	7	1%	6	1%
Associate/Assistant Director	5	0%	9	1%	5	1%
Analyst	4	0%	0	0%	4	0%
Senior Auditor/Accountant	2	0%	8	1%	4	0%
Consultant	4	0%	4	0%	3	0%
Associate/Assistant Manager	2	0%	2	0%	2	0%
Auditor/Accountant	2	0%	1	0%	1	0%
Internal Auditor	3	0%	1	0%	1	0%
Junior Auditor/Accountant	1	0%	0	0%	1	0%
Supervisor	1	0%	0	0%	1	0%
Tax Specialist	1	0%	1	0%	0	0%
None	5	0%	5	0%	NA	NA
Other	19	2%	15	1%	42	5%
Total	1,181	100%	1,025	100%	922	100%

## Number of Direct Reports

In 2010, 78% of members had at least one direct report, and 18% had 10 or more. 78% of members had at least one indirect report, and 37% had 10 or more.

	2007		2009		2011	
	Count	%	Count	%	Count	%
None	311	24%	246	22%	223	22%
1	82	6%	64	6%	78	8%
2	105	8%	102	9%	98	10%
3	121	9%	110	10%	91	9%
4	110	9%	91	8%	91	9%
5	132	10%	126	11%	97	10%
6-9	183	14%	163	15%	144	14%
10-14	102	8%	97	9%	88	9%
15-19	48	4%	41	4%	27	3%
20-24	32	2%	25	2%	13	1%
25+	67	5%	50	4%	45	5%
Total	1,293	100%	1,115	100%	995	100%

## Number of Indirect Reports

	2007		2009		2011	
	Count	%	Count	%	Count	%
None	269	21%	246	22%	223	22%
1	66	5%	49	4%	58	6%
2	86	7%	82	7%	75	8%
3	80	6%	58	5%	59	6%
4	67	5%	51	5%	45	5%
5	85	7%	63	6%	67	7%
6-9	123	10%	108	10%	100	10%
10-14	115	9%	113	10%	90	9%
15-19	70	5%	61	5%	50	5%
20-24	60	5%	49	4%	41	4%
25+	272	21%	235	21%	187	19%
Total	1,293	100%	1,115	100%	995	100%

## Major Activities of Members

The tables below show the extent to which members are involved in specific activities. Client relationship management, new business development, and other advisory/consulting services are activities that minimum 65% of professional services members spend at least some of their work time performing.

	Somewhat		A lot		Somewhat/A Lot	
	Count	%	Count	%	Count	%
Client relationship management	140	52%	79	29%	219	82%
New Business Development	127	47%	46	17%	173	65%
Other Business Advisory, or Consulting services	60	22%	113	42%	173	65%
Financial statement audit	16	6%	130	49%	146	54%
Financial statement review	86	32%	34	13%	120	45%
Financial accounting	81	30%	32	12%	113	42%
Taxation	35	13%	23	9%	58	22%
Financial statement compilation	47	18%	10	4%	57	21%

Financial analysis and general management/administration are the activities that over 75% of non-professional services members spend at least some of their work time performing.

	Somewhat		A lot		Somewhat/A Lot	
	Count	%	Count	%	Count	%
Financial Analysis	350	51%	232	34%	582	84%
General Management, Administration	383	56%	142	21%	525	76%
Internal Control and Risk Management	390	57%	118	17%	508	74%
Financial Accounting	298	43%	201	29%	499	72%
Budgeting/Forecasting	365	53%	132	19%	497	72%
Performance Measurement	399	58%	91	13%	490	71%
Strategy Development and Planning	313	45%	121	18%	434	63%
Management Accounting/Cost accounting	273	40%	73	11%	346	50%
Corporate Finance (Financing, M&A)	228	33%	99	14%	327	47%
Human Resources	294	43%	14	2%	308	45%
Information Technology	245	36%	38	6%	283	41%
New Business Development	201	29%	71	10%	272	39%
Taxation	221	32%	27	4%	248	36%
Audit (Internal Government)	164	24%	63	9%	227	33%

## Compensation Governed by a Collective Bargaining Agreement

Compensation was governed by a collective bargaining agreement for 3% of members working outside of Canada in 2010.

	2007	2009	2011
Municipal, provincial, federal government or one of their agencies	40%	25%	75%
An office of the auditor general	0%	0%	100%
Board and commissions	0%	0%	0%
Regulatory bodies	25%	25%	0%
Crown corporation	0%	0%	0%
Hospital, library, health organization or social services organization	67%	33%	0%
Other	11%	0%	33%
University	33%	31%	36%
College/CEGEP	100%	100%	50%
Primary/Secondary School	0%	0%	0%
Other	33%	0%	0%
All	2%	1%	3%

## Professional Designations and Post Graduate Degrees

CPA (16%) and MBA (10%) were the post graduate degrees and designations most frequently held by CAs working outside of Canada in 2010.

	2007		2009		2011	
	Count	%	Count	%	Count	%
Certified Public Accountant or CPA	223	17%	205	18%	161	16%
Master of Business Administration (MBA)	125	10%	120	11%	101	10%
Chartered Financial Analyst or CFA	87	7%	84	8%	68	7%
Chartered Accountant or CA (from a country other than Canada)	88	7%	57	5%	55	6%
Master of Taxation and/or Accounting	66	5%	55	5%	41	4%
Other Masters Degree	32	2%	33	3%	39	4%
CIA or CA•CIA	14	1%	15	1%	30	3%
Diplôme d'études supérieures spécialisées (D.E.S.S.)	34	3%	33	3%	27	3%
CISA or CA•CISA	18	1%	20	2%	18	2%
CBV or CA•CBV	6	0%	1	0%	17	2%
A Doctorate degree	10	1%	12	1%	14	1%
Certified Management Accountant or CMA	11	1%	12	1%	14	1%
Diplôme de sciences administratives (D.S.A.)	22	2%	20	2%	12	1%
CIRP or CA•CIRP	3	0%	2	0%	7	1%
LLB/Lawyer	5	0%	5	0%	5	1%
CA•IFA	5	0%	4	0%	4	0%
CA•IT	5	0%	3	0%	4	0%
Certified General Accountant or CGA	4	0%	6	1%	4	0%
Certified Financial Planner or CFP	4	0%	5	0%	3	0%

Certified Management Consultant or CMC	3	0%	3	0%	3	0%
Pl. Fin.	1	0%	1	0%	1	0%
Engineer P.Eng.	1	0%	1	0%	0	0%
Other	122	9%	92	8%	109	11%
None	635	49%	545	49%	472	47%
Total	1,293	100%	1,115	100%	995	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	101	11%	437	46%	195	20%	227
2009	147	14%	502	48%	162	16%	233	22%
2007	141	12%	547	46%	212	18%	297	25%

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	78	11%	233	32%	235	32%	187
2009	123	15%	233	29%	245	30%	210	26%
2007	89	10%	285	32%	298	33%	228	25%

## Age

Most international respondents are under 45 years of age (61%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Under 35	455	35%	330	30%	253	26%
35-44	456	35%	390	35%	350	35%
45-54	262	20%	261	24%	254	26%
55-64	104	8%	115	10%	113	11%
65 and over	16	1%	12	1%	19	2%
Total	1,293	100%	1,108	100%	989	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	1,293		1,115		995
Mean	\$299,210	8.5%	\$324,635	-7.5%	\$300,218
Median	\$175,001	14.3%	\$200,000	0.0%	\$200,000
Percentile 25	\$120,211	15.6%	\$139,000	-8.3%	\$127,500
Percentile 75	\$303,333	12.1%	\$339,900	-4.4%	\$325,000

### Compensation of Owners

89 international CAs who responded to the survey owned a business in 2010. Of these, 38 were partners in a CA firm, 4 were Sole Practitioners, and 47 owned another type of business.

		Owner of CA Firm	Sole	Partner	Owner of Another Business
2011	Count		4	38	47
	Mean			\$660,500	\$613,079
	Median			\$500,000	\$300,000
	Percentile 25			\$350,000	\$200,000
	Percentile 75			\$935,000	\$750,000
2009	Count	45	6	39	45
	Mean	\$613,991	\$116,742	\$690,491	\$587,355
	Median	\$410,000	\$92,500	\$525,000	\$300,000
	Percentile 25	\$290,000		\$300,000	\$210,000
	Percentile 75	\$1,000,000		\$1,000,000	\$525,000
2007	Count		2	48	58
	Mean			\$787,605	\$537,105
	Median			\$630,501	\$250,000
	Percentile 25			\$500,000	\$200,000
	Percentile 75			\$1,050,000	\$583,333

## 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	906	906	906
	Mean	\$174,831	\$93,700	\$268,531
	Median	\$150,000	\$30,000	\$190,000
	Percentile 25	\$105,000	\$7,500	\$125,000
	Percentile 75	\$200,000	\$87,128	\$300,000
2009	Count	1,025	1,025	1,025
	Mean	\$189,254	\$111,143	\$300,397
	Median	\$155,000	\$29,200	\$196,000
	Percentile 25	\$120,000	\$10,000	\$136,000
	Percentile 75	\$210,000	\$81,500	\$315,000
2007	Count	1,185	1,185	1,185
	Mean	\$166,683	\$101,399	\$268,081
	Median	\$133,000	\$25,000	\$168,000
	Percentile 25	\$100,000	\$9,000	\$117,000
	Percentile 75	\$190,000	\$80,000	\$275,000

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

	Profit Sharing	Bonus	Overtime	Commissions	Allowances	Other Non-base
Count	216	716	50	11	209	169
Mean	\$51,855	\$73,237	\$12,746	\$29,826	\$29,991	\$88,729
Median	\$16,382	\$28,500	\$4,000	\$15,000	\$13,500	\$25,000
Percentile 25	\$7,500	\$10,000	\$1,000		\$5,000	\$10,000
Percentile 75	\$50,000	\$65,000	\$12,000		\$36,000	\$75,000

### Compensation for Overtime (non-owners)

Of the 6% of non-owner members who were compensated for overtime, the largest portion is compensated through a credit of hours.

	2007		2009		2011	
	Count	%	Count	%	Count	%
Monetarily at my regular rate	26	23%	11	12%	12	24%
Monetarily at higher than my regular rate	17	15%	7	8%	7	14%
Through a credit of hours	45	39%	40	44%	18	36%
Through a combination of the above	9	8%	11	12%	2	4%
Through another method	17	15%	21	23%	11	22%
Total	114	100%	90	100%	50	100%

### Compensation by Country

International respondents in the United Kingdom (\$326,298) and the United States (\$310,969) received the highest average compensation in 2010.

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
United Kingdom	88	\$326,298	\$200,001	\$110,200	\$395,000
United States	344	\$310,969	\$200,000	\$130,875	\$345,000
Hong Kong	50	\$289,161	\$211,000	\$127,778	\$331,000
Cayman Islands	55	\$284,853	\$136,000	\$90,000	\$211,000
Bermuda	176	\$266,109	\$186,900	\$125,500	\$301,710
Australia	40	\$265,222	\$151,364	\$109,300	\$229,500
Switzerland	24	\$242,923	\$187,667	\$161,175	\$280,750
France	11	\$232,150	\$194,505		
Other	207	\$324,040	\$224,000	\$150,000	\$353,700

### Non-owners only

	Base compensation		Total non-base compensation		Total compensation (non-owners)				Count
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
United Kingdom	\$184,665	\$143,208	\$111,180	\$31,874	\$295,845	\$197,500	\$104,000	\$323,000	82
United States	\$177,831	\$150,000	\$103,643	\$27,000	\$281,474	\$192,000	\$130,000	\$300,600	317
Hong Kong	\$163,081	\$157,500	\$103,012	\$51,000	\$266,093	\$211,000	\$124,389	\$330,500	44
Switzerland	\$195,652	\$170,500	\$47,271	\$28,500	\$242,923	\$187,667	\$161,175	\$280,750	24
Bermuda	\$159,041	\$141,000	\$83,271	\$29,500	\$242,312	\$183,550	\$124,500	\$290,000	168
France	\$170,729	\$130,941	\$61,421	\$25,000	\$232,150	\$194,505			11
Australia	\$153,608	\$123,500	\$51,889	\$11,900	\$205,497	\$148,000	\$108,600	\$214,780	38
Cayman Islands	\$120,221	\$115,000	\$42,517	\$15,500	\$162,738	\$126,750	\$90,000	\$201,000	50
Other	\$200,964	\$161,000	\$107,503	\$40,000	\$308,467	\$216,741	\$145,500	\$325,000	172

## Compensation by Year Received CA

Average compensation for a new CA working outside of Canada in 2010 was \$80,043. This amount rises with each year of experience: average compensation for CAs with five years' post qualifying experience is \$131,407 and is \$419,429 for those with 25-29 years' post qualifying experience.

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
2010	25	\$80,043	\$72,000	\$60,800	\$85,000
2009	25	\$87,054	\$78,000	\$70,400	\$98,000
2008	40	\$112,918	\$93,500	\$81,000	\$116,100
2007	37	\$162,298	\$112,000	\$100,000	\$155,000
2006	27	\$131,407	\$130,000	\$100,000	\$148,000
2001-2005	212	\$187,496	\$155,676	\$121,000	\$225,000
1996-2000	177	\$340,981	\$225,000	\$170,000	\$360,000
1991-1995	152	\$315,806	\$230,000	\$165,639	\$357,551
1986-1990	127	\$460,556	\$300,000	\$200,000	\$500,000
1981-1985	89	\$419,429	\$244,000	\$165,000	\$447,000
1976-1980	51	\$418,043	\$282,000	\$160,000	\$500,000
< 1976	33	\$461,344	\$267,000	\$172,048	\$500,000

## Non-owners only

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
	2010	\$73,634	\$67,000	\$5,577	\$2,750	\$79,211	\$71,217	\$58,900	\$84,000
2009	\$78,030	\$73,000	\$9,024	\$5,000	\$87,054	\$78,000	\$70,400	\$98,000	25
2008	\$86,701	\$85,000	\$13,471	\$8,000	\$100,172	\$90,000	\$81,000	\$115,200	39
2007	\$111,760	\$101,000	\$20,324	\$14,800	\$132,084	\$112,000	\$99,000	\$152,000	36
2006	\$115,338	\$110,000	\$16,069	\$15,000	\$131,407	\$130,000	\$100,000	\$148,000	27
2001-2005	\$136,851	\$130,000	\$50,345	\$21,000	\$187,196	\$155,001	\$121,000	\$225,000	209
1996-2000	\$198,804	\$165,000	\$130,158	\$45,000	\$328,962	\$213,100	\$170,000	\$351,000	165
1991-1995	\$183,879	\$170,000	\$93,097	\$45,000	\$276,976	\$226,000	\$161,500	\$324,000	133
1986-1990	\$245,875	\$207,500	\$165,859	\$58,000	\$411,734	\$291,596	\$186,000	\$472,500	104
1981-1985	\$228,024	\$185,000	\$164,973	\$56,000	\$392,996	\$244,000	\$160,000	\$412,500	81
1976-1980	\$249,001	\$200,909	\$149,863	\$31,364	\$398,864	\$259,500	\$160,000	\$460,000	42
< 1976	\$180,989	\$175,000	\$74,060	\$20,000	\$255,049	\$255,000	\$172,048	\$304,426	21

## Compensation by Year Received CA & Country

		Total compensation (includes owners and non-owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
United States	2006-2010	35	\$116,076	\$94,700	\$73,650	\$124,000
	2001-2005	55	\$166,319	\$141,000	\$115,000	\$203,500
	1996-2000	50	\$357,051	\$202,153	\$160,000	\$360,000
	1991-1995	59	\$305,093	\$217,000	\$156,140	\$312,000
	1986-1990	55	\$346,010	\$250,000	\$150,000	\$417,000
	1981-1985	47	\$385,220	\$238,000	\$165,000	\$480,000
	1976-1980	27	\$400,691	\$283,200	\$150,000	\$500,000
	<1976	16	\$622,229	\$349,750		
Bermuda	2006-2010	48	\$119,523	\$101,250	\$85,250	\$142,500
	2001-2005	42	\$210,947	\$201,600	\$145,000	\$250,000
	1996-2000	46	\$296,148	\$230,500	\$172,000	\$355,000
	1991-1995	10	\$318,001	\$240,000		
	1986-1990	17	\$560,586	\$460,000		
	1981-1985	6	\$238,958	\$222,000		
	1976-1980	5	\$489,000	\$350,000		
Hong Kong	2006-2010	7	\$132,071	\$112,000		
	2001-2005	7	\$197,439	\$200,000		
	1996-2000	6	\$279,713	\$313,500		
	1991-1995	13	\$279,077	\$230,000		
	1986-1990	10	\$399,070	\$285,000		
United Kingdom	2006-2010	17	\$168,696	\$102,800		
	2001-2005	23	\$224,341	\$188,571	\$103,000	\$275,000
	1996-2000	16	\$424,336	\$245,186		
	1991-1995	12	\$399,048	\$292,750		
	1986-1990	9	\$350,633	\$400,000		
	1981-1985	7	\$480,500	\$312,000		
Cayman Islands	2006-2010	16	\$83,352	\$80,507		
	2001-2005	20	\$153,839	\$138,000	\$120,250	\$184,715
	1996-2000	11	\$242,773	\$210,000		
Other	2006-2010	31	\$107,141	\$98,000	\$69,000	\$134,647
	2001-2005	65	\$186,508	\$155,001	\$120,000	\$225,000
	1996-2000	48	\$369,588	\$240,000	\$182,500	\$388,750
	1991-1995	55	\$283,899	\$257,000	\$174,000	\$355,102
	1986-1990	33	\$528,596	\$300,000	\$235,000	\$533,333
	1981-1985	25	\$547,804	\$325,000	\$200,000	\$462,000
	1976-1980	13	\$260,272	\$210,000		
	<1976	12	\$228,966	\$252,500		

## Non-owners only

		Base compensation		Total non-base compensation		Total compensation (non-owners)					
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count	
United States	2006-2010	\$87,115	\$81,000	\$14,481	\$8,000	\$101,596	\$89,600	\$73,650	\$117,000	33	
	2001-2005	\$130,826	\$127,500	\$35,493	\$14,368	\$166,319	\$141,000	\$115,000	\$203,500	55	
	1996-2000	\$176,394	\$160,000	\$149,511	\$35,000	\$325,905	\$201,805	\$160,000	\$350,000	47	
	1991-1995	\$176,627	\$167,000	\$112,733	\$41,500	\$289,361	\$216,000	\$156,140	\$300,600	54	
	1986-1990	\$212,756	\$200,000	\$122,126	\$39,000	\$334,882	\$255,000	\$153,000	\$380,000	48	
	1981-1985	\$219,430	\$185,000	\$156,841	\$38,000	\$376,270	\$238,000	\$165,000	\$447,000	45	
	1976-1980	\$259,929	\$255,000	\$130,817	\$28,200	\$390,746	\$283,200	\$160,000	\$460,000	25	
	<1976	\$188,900	\$178,500	\$112,000	\$77,500	\$300,900	\$247,000			10	
	Bermuda	2006-2010	\$104,308	\$94,750	\$15,215	\$9,200	\$119,523	\$101,250	\$85,250	\$142,500	48
		2001-2005	\$151,072	\$142,466	\$59,875	\$30,000	\$210,947	\$201,600	\$145,000	\$250,000	42
1996-2000		\$180,110	\$160,000	\$110,181	\$47,500	\$290,291	\$218,000	\$166,000	\$340,000	44	
1991-1995		\$185,694	\$178,000	\$56,528	\$32,000	\$242,223	\$210,000			9	
1986-1990		\$262,126	\$248,500	\$304,747	\$181,475	\$566,873	\$478,325			16	
1981-1985		\$176,167	\$180,000	\$62,792	\$29,500	\$238,958	\$222,000			6	
Hong Kong	2006-2010	\$101,143	\$95,000	\$30,929	\$22,000	\$132,071	\$112,000			7	
	2001-2005	\$132,367	\$130,000	\$65,071	\$40,000	\$197,439	\$200,000			7	
	1996-2000	\$197,708	\$194,500	\$82,005	\$57,764	\$279,713	\$313,500			6	
	1991-1995	\$184,231	\$170,000	\$94,846	\$52,000	\$279,077	\$230,000			13	
	1986-1990	\$177,993	\$185,275	\$90,146	\$120,000	\$268,139	\$320,000			5	
United Kingdom	2006-2010	\$93,151	\$94,000	\$7,964	\$6,250	\$101,115	\$101,400			16	
	2001-2005	\$125,722	\$127,000	\$98,619	\$35,000	\$224,341	\$188,571	\$103,000	\$275,000	23	
	1996-2000	\$219,903	\$160,000	\$192,722	\$54,000	\$412,625	\$230,371			15	
	1991-1995	\$171,634	\$180,000	\$134,724	\$69,375	\$306,358	\$231,250			10	
	1986-1990	\$230,814	\$238,000	\$94,286	\$50,000	\$325,100	\$288,000			7	
	1981-1985	\$357,929	\$175,000	\$122,571	\$112,000	\$480,500	\$312,000			7	

Cayman Islands	2006-2010	\$74,853	\$72,562	\$8,500	\$6,400	\$83,352	\$80,507			16
	2001-2005	\$124,821	\$120,000	\$29,018	\$18,000	\$153,839	\$138,000	\$120,250	\$184,715	20
	1996-2000	\$155,700	\$160,000	\$54,850	\$49,500	\$210,550	\$206,000			10
Other	2006-2010	\$95,457	\$89,000	\$11,684	\$5,000	\$107,141	\$98,000	\$69,000	\$134,647	31
	2001-2005	\$141,078	\$127,000	\$44,374	\$20,000	\$185,452	\$154,870	\$120,000	\$225,000	62
	1996-2000	\$245,244	\$185,000	\$131,853	\$40,000	\$377,098	\$240,000	\$185,000	\$402,500	43
	1991-1995	\$195,119	\$182,000	\$69,006	\$49,500	\$264,125	\$242,000	\$165,278	\$327,000	46
	1986-1990	\$313,426	\$230,636	\$175,792	\$59,500	\$489,218	\$279,096	\$230,000	\$568,000	26
	1981-1985	\$237,417	\$198,500	\$249,422	\$78,750	\$486,839	\$325,000	\$200,000	\$437,250	20
	1976-1980	\$173,313	\$160,000	\$50,647	\$32,727	\$223,961	\$194,500			9
<1976	\$161,543	\$173,524	\$37,532	\$12,127	\$199,075	\$237,500			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	92	\$252,397	\$156,904	\$104,650	\$268,372
1	58	\$225,290	\$160,000	\$107,500	\$221,500
2	99	\$244,265	\$160,000	\$116,000	\$250,000
3	121	\$261,754	\$200,000	\$110,000	\$283,200
4	87	\$322,305	\$182,000	\$103,300	\$285,000
5	102	\$255,509	\$166,000	\$102,000	\$267,750
6-9	188	\$256,067	\$189,000	\$128,000	\$315,000
10-14	125	\$375,575	\$260,000	\$180,000	\$360,000
15-19	61	\$367,713	\$265,000	\$186,000	\$450,000
20-24	37	\$477,901	\$360,000	\$220,000	\$500,000
25+	25	\$690,890	\$400,000	\$250,000	\$973,171
Total	995	\$300,218	\$200,000	\$127,500	\$325,000

**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	\$274,471	\$160,500	\$301,165	\$190,000	\$252,397	\$156,904
1	\$253,097	\$155,000	\$233,743	\$178,909	\$225,290	\$160,000
2	\$216,231	\$139,000	\$267,514	\$191,500	\$244,265	\$160,000
3	\$221,855	\$151,950	\$350,830	\$165,000	\$261,754	\$200,000
4	\$204,937	\$141,000	\$218,267	\$174,000	\$322,305	\$182,000
5	\$221,296	\$144,500	\$225,915	\$160,250	\$255,509	\$166,000
6-9	\$286,096	\$182,500	\$369,839	\$213,000	\$256,067	\$189,000
10-14	\$351,633	\$215,000	\$334,027	\$250,000	\$375,575	\$260,000
15-19	\$646,763	\$405,000	\$461,000	\$290,000	\$367,713	\$265,000
20-24	\$757,800	\$450,000	\$586,271	\$425,001	\$477,901	\$360,000
25+	\$631,220	\$595,000	\$625,616	\$412,500	\$690,890	\$400,000
Total	\$299,210	\$175,001	\$324,635	\$200,000	\$300,218	\$200,000

**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	\$189,996	\$136,973	\$64,862	\$15,612	\$254,858	\$156,904	\$106,500	\$270,077	90
1	\$164,524	\$130,000	\$57,702	\$16,800	\$222,225	\$160,000	\$107,500	\$215,000	57
2	\$162,196	\$132,500	\$83,679	\$23,750	\$245,875	\$158,175	\$116,000	\$250,000	94
3	\$167,299	\$142,000	\$87,250	\$30,000	\$254,549	\$200,000	\$110,000	\$283,200	117
4	\$158,416	\$142,932	\$120,826	\$20,000	\$279,242	\$182,000	\$103,300	\$260,000	85
5	\$156,425	\$131,667	\$96,248	\$22,000	\$252,673	\$160,650	\$102,000	\$255,500	98
6-9	\$160,813	\$144,000	\$75,965	\$30,000	\$236,777	\$181,000	\$127,500	\$264,000	171
10-14	\$195,588	\$176,500	\$119,958	\$50,000	\$315,547	\$237,750	\$165,500	\$340,500	104
15-19	\$222,916	\$190,000	\$126,250	\$62,000	\$349,165	\$262,000	\$176,650	\$422,500	52
20-24	\$226,368	\$200,000	\$166,271	\$90,000	\$392,638	\$318,500	\$215,000	\$405,000	24
25+	\$245,691	\$195,000	\$140,554	\$69,500	\$386,245	\$314,500			14

## Compensation by Years as Owner

	Total compensation (owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
2	8	\$206,875	\$200,000		
3	9	\$444,444	\$400,000		
4	5	\$1,232,943	\$654,000		
5	9	\$453,333	\$350,000		
6 - 9	13	\$600,917	\$350,000		
10 - 14	15	\$723,333	\$525,000		
15 - 19	8	\$614,236	\$480,000		
20 - 24	10	\$548,217	\$575,000		
Total	83	\$612,040	\$410,000	\$200,000	\$800,000

## 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	\$326,667	\$400,000	\$837,500	\$337,500	.	.
1	\$306,000	\$230,000	\$280,440	\$250,000	\$250,000	\$250,000
2	\$853,875	\$415,000	\$409,113	\$500,000	\$206,875	\$200,000
3	\$310,476	\$215,000	\$426,727	\$330,000	\$444,444	\$400,000
4	\$750,833	\$600,000	.	.	\$1,232,943	\$654,000
5	\$745,571	\$500,000	\$712,000	\$525,000	\$453,333	\$350,000
6-9	\$561,389	\$500,000	\$896,222	\$426,000	\$600,917	\$350,000
10-14	\$638,365	\$450,750	\$488,024	\$300,000	\$723,333	\$525,000
15-19	\$586,875	\$510,000	\$368,333	\$350,000	\$614,236	\$480,000
20-24	\$1,401,852	\$900,000	\$820,833	\$762,500	\$548,217	\$575,000
25+	\$916,667	\$1,000,000	\$1,026,000	\$400,000	\$1,335,417	\$1,333,333
Total	\$676,595	\$500,000	\$600,396	\$360,000	\$612,040	\$410,000

## Compensation by Years of Work Experience

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Three to four Years	24	\$89,945	\$72,075	\$62,100	\$103,001
Five to Nine Years	161	\$124,150	\$105,000	\$85,000	\$142,000
Ten to Fourteen Years	208	\$215,151	\$180,000	\$128,816	\$241,000
Fifteen to Nineteen Years	161	\$350,849	\$230,000	\$174,000	\$394,000
Twenty to Twenty Four Years	150	\$290,597	\$220,750	\$155,000	\$325,000
Over Twenty Five Years	291	\$452,723	\$288,191	\$185,000	\$500,000
Total	995	\$300,218	\$200,000	\$127,500	\$325,000

## 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	\$94,464	\$82,850	\$93,733	\$86,701	\$89,945	\$72,075
Five to Nine Years	\$143,535	\$118,200	\$156,703	\$132,250	\$124,150	\$105,000
Ten to Fourteen Years	\$232,044	\$171,480	\$225,641	\$190,000	\$215,151	\$180,000
Fifteen to Nineteen Years	\$390,289	\$215,000	\$368,283	\$247,000	\$350,849	\$230,000
Twenty to Twenty Four Years	\$373,204	\$228,083	\$483,596	\$240,500	\$290,597	\$220,750
Over Twenty Five Years	\$455,999	\$270,000	\$446,550	\$300,000	\$452,723	\$288,191
Total	\$299,210	\$175,001	\$324,635	\$200,000	\$300,218	\$200,000

## 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	\$83,060	\$70,000	\$6,886	\$2,750	\$89,945	\$72,075	\$62,100	\$103,001	24
Five to Nine Years	\$106,095	\$98,182	\$18,516	\$10,000	\$124,611	\$106,000	\$85,000	\$145,000	159
Ten to Fourteen Years	\$140,878	\$135,000	\$69,913	\$30,000	\$210,791	\$179,250	\$128,316	\$240,000	204
Fifteen to Nineteen Years	\$201,783	\$170,000	\$118,806	\$41,000	\$320,589	\$225,000	\$172,000	\$355,000	147
Twenty to Twenty Four Years	\$177,876	\$161,045	\$93,604	\$48,150	\$271,480	\$217,000	\$152,727	\$320,000	135
Over Twenty Five Years	\$241,013	\$200,000	\$157,888	\$52,000	\$398,901	\$267,000	\$175,000	\$445,000	237

**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	65	\$117,608	\$80,000	\$70,000	\$102,000
3 to 4 Years	78	\$125,752	\$102,700	\$88,000	\$137,000
Five to Nine Years	186	\$173,526	\$150,833	\$115,000	\$213,000
Ten to Fourteen Years	196	\$302,683	\$209,250	\$155,500	\$322,500
Fifteen to Nineteen Years	157	\$338,009	\$240,000	\$170,000	\$375,000
Twenty to Twenty Four Years	124	\$424,268	\$266,375	\$185,750	\$477,500
Over Twenty Five Years	189	\$444,366	\$283,200	\$175,000	\$480,000
Total	995	\$300,218	\$200,000	\$127,500	\$325,000

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

	2007		2009		2011	
	Total compensation (includes owners and non-owners)		Total compensation (includes owners and non-owners)		Total compensation (includes owners and non-owners)	
	Mean	Median	Mean	Median	Mean	Median
Less than three Years	\$100,961	\$96,000	\$101,659	\$92,679	\$117,608	\$80,000
3 to 4 Years	\$120,042	\$110,000	\$137,209	\$127,000	\$125,752	\$102,700
Five to Nine Years	\$192,471	\$155,000	\$204,346	\$171,167	\$173,526	\$150,833
Ten to Fourteen Years	\$334,077	\$215,000	\$317,154	\$232,500	\$302,683	\$209,250
Fifteen to Nineteen Years	\$388,126	\$230,000	\$497,891	\$250,000	\$338,009	\$240,000
Twenty to Twenty Four Years	\$512,442	\$278,000	\$419,109	\$301,500	\$424,268	\$266,375
Over Twenty Five Years	\$434,085	\$257,000	\$459,372	\$300,000	\$444,366	\$283,200
Total	\$299,210	\$175,001	\$324,635	\$200,000	\$300,218	\$200,000

**Non-owners only**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Less than three Years	\$82,137	\$73,000	\$21,744	\$5,000	\$103,881	\$80,000	\$69,300	\$102,000	63
3 to 4 Years	\$101,447	\$93,000	\$18,016	\$10,000	\$119,463	\$102,600	\$88,000	\$130,000	77
Five to Nine Years	\$133,184	\$125,000	\$39,772	\$19,500	\$172,956	\$150,667	\$115,000	\$213,000	183
Ten to Fourteen Years	\$180,193	\$160,000	\$104,648	\$39,636	\$284,841	\$202,705	\$155,000	\$310,000	184
Fifteen to Nineteen Years	\$190,661	\$175,750	\$118,573	\$49,500	\$309,234	\$230,000	\$166,000	\$348,000	140
Twenty to Twenty Four Years	\$236,050	\$201,064	\$135,493	\$50,000	\$371,543	\$261,000	\$175,500	\$397,600	103
Over Twenty Five Years	\$236,393	\$198,500	\$160,547	\$57,300	\$396,939	\$262,672	\$170,300	\$450,780	156

## Compensation by Area of Practice

Compensation in 2010 was highest for members in industry (\$326,102), followed by professional services (\$265,208).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Industry	622	\$326,102	\$220,000	\$150,045	\$350,000
Professional Services firm	306	\$265,208	\$150,833	\$94,500	\$290,000
Educational Institution	22	\$139,659	\$129,250	\$85,000	\$175,000
Crown Corporation/ Public Service	11	\$139,462	\$128,000		
Not for profit	15	\$127,740	\$106,500		
Other	19	\$431,860	\$220,000		
Total	995	\$300,218	\$200,000	\$127,500	\$325,000

## 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	\$324,574	\$201,818	\$355,810	\$220,000	\$326,102	\$220,000
Professional services firm	\$266,782	\$142,250	\$264,973	\$162,500	\$265,208	\$150,833
Education	\$125,080	\$145,440	\$194,163	\$164,294	\$139,659	\$129,250
Crown Corporation or Public Service	\$172,484	\$150,000	\$256,989	\$190,000	\$139,462	\$128,000
Not for profit	\$161,672	\$139,250	\$272,022	\$141,500	\$127,740	\$106,500
Other	\$962,619	\$325,000	\$661,429	\$290,000	\$431,860	\$220,000
Total	\$299,210	\$175,001	\$324,635	\$200,000	\$300,218	\$200,000

**Non-owners only**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Industry	\$187,594	\$160,000	\$126,056	\$49,000	\$313,651	\$220,000	\$150,000	\$345,000	594
Professional Services firm	\$151,686	\$115,000	\$24,857	\$9,709	\$176,543	\$132,800	\$85,950	\$202,250	248
Educational Institution	\$131,263	\$127,500	\$8,395	\$0	\$139,659	\$129,250	\$85,000	\$175,000	22
Crown Corporation/ Public Service	\$131,526	\$125,000	\$7,936	\$0	\$139,462	\$128,000			11
Not for profit	\$123,518	\$97,500	\$4,222	\$0	\$127,740	\$106,500			15
Other	\$197,542	\$186,000	\$219,667	\$54,172	\$417,209	\$211,000			16

**Compensation of Members in Professional Services**

For international members in professional services, average compensation was lower for those providing primarily audit and taxation functions (\$237,698) versus those providing other types of services (\$335,723). Members working primarily for external clients (\$254,222) had lower average compensation than those working for mostly internal clients (\$342,573).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Predominantly Accounting, Auditing And Tax	221	\$237,698	\$128,000	\$85,424	\$231,052
Predominantly Other Types Of Services.	86	\$335,723	\$200,001	\$141,000	\$312,000
Total	307	\$265,158	\$151,000	\$94,500	\$290,000

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Predominantly To External Clients	269	\$254,222	\$147,800	\$90,000	\$286,000
Predominantly To Internal Clients	38	\$342,573	\$200,903	\$110,000	\$292,500
Total	307	\$265,158	\$151,000	\$94,500	\$290,000

**Business/Industry**

Compensation was highest for international members working in Arts/Entertainment/Leisure (\$576,658) and Holding/Conglomerate (\$515,312) in 2010.

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Arts, Entertainment, Leisure	10	\$576,658	\$183,040		
Holding, Conglomerate	20	\$515,312	\$322,500	\$205,952	\$541,667
Mining	30	\$411,726	\$278,000	\$194,505	\$445,000
Financial Services (including banks, trusts, insurance, credit unions, etc.)	225	\$353,956	\$225,000	\$160,000	\$395,000
Oil & Gas	32	\$348,656	\$250,750	\$158,250	\$346,203
Real Estate/ Building Management	10	\$345,278	\$148,000		
Media, Communications, Publishing	23	\$335,215	\$240,000	\$163,000	\$325,000
Agriculture, Forestry, Fisheries	10	\$290,242	\$180,250		
Transportation, Distribution	10	\$288,249	\$220,825		
Utilities	11	\$274,073	\$217,000		
Manufacturing	80	\$269,799	\$179,250	\$126,950	\$287,500
Telecommunications	14	\$253,062	\$282,500		
Pharmaceuticals and Chemicals	25	\$251,968	\$218,750	\$135,000	\$280,000
Software	17	\$245,933	\$187,000		
Retail, Wholesale	39	\$225,433	\$200,000	\$150,000	\$266,667
Construction	8	\$213,500	\$170,000		
Other	54	\$304,188	\$232,044	\$142,000	\$342,000
Total	622	\$326,102	\$220,000	\$150,045	\$350,000

**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
Arts, Entertainment, Leisure Holding, Conglomerate Mining	\$244,980	\$275,000	\$277,551	\$208,000	\$576,658	\$183,040
Financial Services	\$434,822	\$250,500	\$469,532	\$366,400	\$515,312	\$322,500
Oil And Gas	\$349,320	\$250,000	\$362,299	\$260,727	\$411,726	\$278,000
Real Estate and Building Management	\$369,742	\$219,500	\$418,525	\$236,000	\$353,956	\$225,000
Media, Communications and Publishing	\$364,226	\$240,000	\$394,381	\$233,500	\$348,656	\$250,750
Agriculture, Forestry Or Fisheries	\$222,443	\$181,000	\$395,033	\$185,000	\$345,278	\$148,000
Transportation, Distribution Utilities	\$330,026	\$212,502	\$313,124	\$220,500	\$335,215	\$240,000
Manufacturing	\$245,433	\$192,000	\$281,750	\$194,250	\$290,242	\$180,250
Telecommunications	\$391,275	\$307,500	\$353,057	\$222,857	\$288,249	\$220,825
Pharmaceuticals and Chemicals	\$386,676	\$180,000	\$236,070	\$210,850	\$274,073	\$217,000
Software	\$257,128	\$177,000	\$280,388	\$200,000	\$269,799	\$179,250
Retail, Wholesale	\$497,084	\$270,000	\$228,758	\$165,003	\$253,062	\$282,500
Construction	\$308,831	\$226,000	\$277,559	\$194,500	\$251,968	\$218,750
Other	\$208,752	\$178,286	\$298,307	\$226,637	\$245,933	\$187,000
Total	\$251,861	\$187,500	\$257,164	\$211,850	\$225,433	\$200,000
	\$209,634	\$120,000	\$383,019	\$150,000	\$213,500	\$170,000
	\$251,011	\$169,884	\$367,124	\$228,000	\$304,188	\$232,044
	\$324,574	\$201,818	\$355,810	\$220,000	\$326,102	\$220,000

**Public Service**

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Total	11	\$139,462	\$128,000		

**Education**

	Count	Mean	Median	Percentile 25	Percentile 75
University	14	\$156,589	\$148,250		
Total	22	\$139,659	\$129,250	\$85,000	\$175,000

**Not-for-Profit**

	Count	Mean	Median	Percentile 25	Percentile 75
Industry, professional or trade association	5	\$176,500	\$188,000		
Social or charitable organizations	5	\$100,563	\$76,498		
Total	15	\$127,740	\$106,500		

## Compensation by Area of Practice and Country

		Total compensation (includes owners and non-owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
United States	Professional services firm	85	\$260,842	\$170,200	\$100,000	\$283,200
	Industry	230	\$335,855	\$217,875	\$143,002	\$360,000
	Government, Education and other	29	\$260,527	\$135,000	\$100,000	\$212,000
Bermuda	Professional services firm	62	\$229,973	\$131,300	\$90,000	\$250,000
	Industry	105	\$298,500	\$213,000	\$160,000	\$350,000
	Government, Education and other	9	\$137,148	\$130,000		
Hong Kong	Professional services firm	13	\$316,269	\$200,000		
	Industry	34	\$275,429	\$218,500	\$127,778	\$331,000
United Kingdom	Professional services firm	28	\$295,321	\$155,333	\$85,826	\$356,000
	Industry	52	\$361,317	\$243,000	\$137,318	\$405,000
	Government, Education and other	8	\$207,100	\$93,500		
Cayman Islands	Professional services firm	29	\$358,944	\$96,800	\$80,013	\$210,000
	Industry	24	\$205,626	\$169,000	\$120,302	\$213,000
Other	Professional services firm	89	\$246,447	\$160,000	\$100,000	\$300,000
	Industry	177	\$345,526	\$235,000	\$165,000	\$350,000
	Government, Education and other	16	\$186,069	\$177,000		

## Non-owners only

		Base compensation		Total non-base compensation		Total compensation (non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
United States	Professional services firm	\$176,929	\$143,250	\$23,261	\$8,501	\$200,190	\$159,500	\$92,650	\$227,500	72
	Industry	\$181,252	\$155,000	\$132,089	\$43,250	\$313,342	\$217,875	\$139,000	\$350,000	218
	Government, Education and other	\$152,614	\$130,000	\$88,322	\$500	\$240,936	\$135,000	\$100,000	\$212,000	27
Bermuda	Professional services firm	\$137,130	\$101,000	\$22,542	\$13,000	\$159,672	\$118,000	\$88,200	\$206,537	56
	Industry	\$173,013	\$160,000	\$123,419	\$50,000	\$296,432	\$211,000	\$155,000	\$349,000	103
	Government, Education and other	\$135,481	\$125,000	\$1,667	\$0	\$137,148	\$130,000			9
Hong Kong	Professional services firm	\$148,875	\$136,500	\$52,563	\$29,500	\$201,438	\$158,500			8
	Industry	\$165,305	\$160,000	\$110,894	\$52,000	\$276,199	\$212,000	\$127,778	\$331,000	33
United Kingdom	Professional services firm	\$186,682	\$103,750	\$44,318	\$7,250	\$231,000	\$119,250	\$82,000	\$225,000	24
	Industry	\$193,372	\$160,000	\$150,519	\$60,000	\$343,891	\$240,000	\$135,000	\$390,000	51
	Government, Education and other	\$114,309	\$83,000	\$53,805	\$0	\$168,114	\$83,000			7
Cayman Islands	Professional services firm	\$100,193	\$83,900	\$19,781	\$11,647	\$119,974	\$89,625	\$78,062	\$135,500	24
	Industry	\$137,976	\$127,500	\$67,650	\$30,500	\$205,626	\$169,000	\$120,302	\$213,000	24
Other	Professional services firm	\$142,563	\$120,000	\$19,819	\$9,500	\$162,383	\$129,000	\$95,251	\$192,500	64
	Industry	\$214,964	\$170,000	\$123,699	\$55,000	\$338,663	\$237,500	\$161,500	\$350,000	165
	Government, Education and other	\$148,965	\$158,000	\$37,104	\$1	\$186,069	\$177,000			16

**Compensation by Area of Practice, Country and Year received CA**

			Total compensation (includes owners and non-owners)					
			Count	Mean	Median	Percentile 25	Percentile 75	
United States	Professional services firm	2006-2010	17	\$109,051	\$73,650			
		2001-2005	23	\$146,546	\$143,000	\$123,300	\$174,000	
		1996-2000	11	\$219,997	\$201,805			
		1991-1995	8	\$462,394	\$429,000			
		1986-1990	14	\$395,969	\$288,167			
		1976-1980	5	\$500,519	\$393,750			
		<1976						
	Industry	2006-2010	17	\$123,665	\$110,000			
		2001-2005	28	\$189,402	\$144,250	\$115,000	\$235,000	
		1996-2000	35	\$426,882	\$229,688	\$162,000	\$565,000	
		1991-1995	49	\$286,660	\$215,000	\$156,140	\$300,600	
		1986-1990	34	\$341,632	\$230,000	\$156,000	\$380,000	
		1981-1985	38	\$376,363	\$249,250	\$165,000	\$480,000	
		1976-1980	19	\$412,503	\$282,000			
Bermuda	Government, Education and other	1986-1990	7	\$267,357	\$260,000			
		1981-1985	5	\$523,667	\$128,000			
	Professional services firm	2006-2010	31	\$110,390	\$97,000	\$76,500	\$117,000	
		2001-2005	14	\$190,259	\$171,167			
		1996-2000	10	\$293,592	\$248,500			
Industry	2006-2010	16	\$136,565	\$131,000				
	2001-2005	27	\$223,522	\$208,500	\$160,000	\$280,000		
	1996-2000	34	\$307,097	\$241,000	\$175,150	\$394,000		
	1991-1995	7	\$253,379	\$210,000				
Other	Professional services firm	1986-1990	15	\$605,710	\$550,000			
		2006-2010	49	\$94,222	\$85,500	\$72,000	\$108,600	
		2001-2005	30	\$164,626	\$130,000	\$106,800	\$162,000	
		1996-2000	19	\$282,158	\$202,000			
		1991-1995	23	\$444,739	\$335,000	\$195,000	\$525,000	
		1986-1990	18	\$710,228	\$375,000			
		1981-1985	7	\$535,333	\$312,000			
		<1976	9	\$201,955	\$172,048			
	Industry	2006-2010	22	\$174,113	\$110,700	\$98,000	\$139,636	
		2001-2005	78	\$201,357	\$172,175	\$134,000	\$230,900	
		1996-2000	56	\$389,212	\$240,000	\$192,500	\$385,000	
		1991-1995	55	\$286,637	\$257,000	\$181,000	\$331,000	
		1986-1990	32	\$496,202	\$310,000	\$240,500	\$571,500	
		1981-1985	24	\$548,686	\$329,167	\$200,000	\$473,500	
		1976-1980	14	\$476,967	\$280,273			
		<1976	6	\$237,404	\$252,500			
		Government, Education and other	2001-2005	7	\$156,724	\$75,000		
			1996-2000	6	\$286,917	\$201,000		
			1991-1995	5	\$165,600	\$146,000		
			1986-1990	5	\$253,500	\$203,000		

1981-1985	5	\$174,869	\$204,000	
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**Non-Owners Only – United States**

		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	\$69,367	\$70,000	\$6,891	\$4,200	\$76,258	\$73,000			15
	Industry	\$102,165	\$100,000	\$21,500	\$11,400	\$123,665	\$110,000			17
2001-2005	Professional services firm	\$133,196	\$135,000	\$13,350	\$11,000	\$146,546	\$143,000	\$123,300	\$174,000	23
	Industry	\$131,364	\$122,500	\$58,038	\$28,000	\$189,402	\$144,250	\$115,000	\$235,000	28
1996-2000	Professional services firm	\$182,581	\$181,250	\$18,416	\$9,500	\$200,997	\$199,403			10
	Industry	\$181,658	\$160,000	\$206,702	\$50,000	\$388,360	\$229,688	\$162,000	\$525,000	33
1991-1995	Professional services firm	\$274,231	\$217,500	\$92,295	\$20,000	\$366,526	\$230,000			6
	Industry	\$166,576	\$158,000	\$119,757	\$44,000	\$286,333	\$216,000	\$156,140	\$300,600	46
1986-1990	Professional services firm	\$265,477	\$200,000	\$51,447	\$20,000	\$316,924	\$281,333			9
	Industry	\$195,970	\$185,000	\$149,500	\$45,000	\$345,470	\$245,000	\$156,000	\$380,000	33
	Government, Education and other	\$226,000	\$205,000	\$77,583	\$25,250	\$303,583	\$262,500			6
1981-1985	Industry	\$219,250	\$185,000	\$145,434	\$54,500	\$364,684	\$249,250	\$165,000	\$463,500	36
	Government, Education and other	\$160,667	\$123,000	\$363,000	\$0	\$523,667	\$128,000			5
1976-1980	Industry	\$250,102	\$226,000	\$176,985	\$82,000	\$427,087	\$283,500			18
<1976	Industry	\$225,571	\$190,000	\$160,000	\$160,000	\$385,571	\$342,000			7

**Non-owners only – Bermuda**

		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	\$101,831	\$85,000	\$8,559	\$6,000	\$110,390	\$97,000	\$76,500	\$117,000	31
	Industry	\$108,440	\$98,500	\$28,125	\$20,000	\$136,565	\$131,000			16
2001-2005	Professional services firm	\$159,255	\$131,667	\$31,005	\$21,900	\$190,259	\$171,167			14
	Industry	\$146,460	\$142,932	\$77,063	\$50,000	\$223,522	\$208,500	\$160,000	\$280,000	27
1996-2000	Professional services firm	\$197,243	\$144,973	\$63,496	\$45,184	\$260,739	\$192,658			8
	Industry	\$179,450	\$162,329	\$127,647	\$50,001	\$307,097	\$241,000	\$175,150	\$394,000	34
1991-1995	Industry	\$183,557	\$178,000	\$69,822	\$48,150	\$253,379	\$210,000			7
1986-1990	Industry	\$270,336	\$253,500	\$345,782	\$212,000	\$616,118	\$550,000			14

**Non-owners only – Other**

		Base compensation		Total non-base compensation		Total compensation (includes owners and non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
2006-2010	Professional services firm	\$86,467	\$82,000	\$7,755	\$4,000	\$94,222	\$85,500	\$72,000	\$108,600	49
	Industry	\$100,874	\$95,000	\$22,006	\$18,000	\$122,880	\$109,400	\$98,000	\$138,500	21
2001-2005	Professional services firm	\$125,601	\$115,000	\$35,606	\$9,909	\$161,207	\$130,000	\$110,900	\$161,000	28
	Industry	\$140,812	\$130,000	\$60,563	\$35,000	\$201,375	\$170,350	\$134,000	\$230,900	77
	Government, Education and other	\$100,301	\$72,984	\$56,423	\$3,300	\$156,724	\$75,000			7
1996-2000	Professional services firm	\$166,700	\$160,000	\$46,367	\$33,000	\$213,067	\$200,000			15
	Industry	\$245,392	\$185,000	\$155,944	\$55,500	\$401,337	\$240,000	\$201,000	\$395,000	53
	Government, Education and other	\$180,167	\$187,500	\$106,750	\$13,750	\$286,917	\$201,000			6
1991-1995	Professional services firm	\$241,114	\$180,000	\$42,977	\$34,000	\$284,091	\$200,000			11
	Industry	\$181,788	\$180,000	\$97,459	\$73,250	\$279,247	\$253,500	\$181,000	\$327,000	54
	Government, Education and other	\$155,600	\$130,000	\$10,000	\$0	\$165,600	\$146,000			5
1986-1990	Professional services firm	\$217,377	\$205,532	\$29,974	\$16,000	\$247,351	\$236,858			6
	Industry	\$306,433	\$239,000	\$207,049	\$65,000	\$513,482	\$330,501	\$246,000	\$575,000	30
1981-1985	Industry	\$238,196	\$200,000	\$250,779	\$82,500	\$488,974	\$333,333	\$200,000	\$462,000	21
	Government, Education and other	\$125,900	\$120,000	\$48,969	\$68,343	\$174,869	\$204,000			5
1976-1980	Industry	\$251,140	\$201,818	\$232,602	\$76,000	\$483,742	\$234,545			13
<1976	Professional services firm	\$138,724	\$131,024	\$14,209	\$0	\$152,933	\$131,024			6

## Compensation by Size of Company

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
1	24	\$251,299	\$210,001	\$135,800	\$318,413
2	7	\$243,036	\$200,000		
3-5	18	\$185,028	\$175,700		
6-9	20	\$284,084	\$195,000	\$100,000	\$327,500
10-24	27	\$390,082	\$183,100	\$106,500	\$290,000
25-49	42	\$279,280	\$194,080	\$105,000	\$351,000
50-99	36	\$428,576	\$194,715	\$139,500	\$314,213
100-249	76	\$285,030	\$211,550	\$126,750	\$320,000
250-499	53	\$332,139	\$213,333	\$163,000	\$447,000
500-999	45	\$364,642	\$250,000	\$144,001	\$380,000
1000+	607	\$295,613	\$195,000	\$125,000	\$325,000
Total	955	\$303,191	\$200,000	\$126,000	\$326,000

### 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	\$202,721	\$185,000	\$31,919	\$0	\$234,640	\$200,000	\$130,000	\$299,000	37
6-9	\$153,441	\$135,000	\$161,366	\$49,500	\$314,806	\$195,000			12
10-24	\$164,091	\$145,600	\$203,657	\$30,000	\$367,748	\$181,000	\$100,000	\$290,000	23
25-49	\$171,794	\$144,320	\$72,035	\$22,000	\$243,830	\$174,316	\$104,500	\$288,191	35
50-99	\$149,846	\$150,000	\$56,764	\$20,000	\$206,610	\$165,000	\$135,000	\$240,533	29
100-249	\$156,442	\$143,500	\$61,850	\$24,250	\$218,292	\$175,075	\$120,000	\$285,000	66
250-499	\$189,755	\$168,000	\$122,551	\$40,001	\$312,306	\$213,333	\$160,000	\$425,001	47
500-999	\$195,356	\$166,000	\$166,664	\$31,500	\$362,020	\$248,000	\$143,501	\$365,000	44
1000 OR MORE	\$175,856	\$146,293	\$92,832	\$32,000	\$268,688	\$188,400	\$123,300	\$300,000	578
Total	\$174,831	\$150,000	\$93,700	\$30,000	\$268,531	\$190,000	\$125,000	\$300,000	906

## Compensation by Job Title

On average, members outside of Canada with the following titles had the highest compensation in 2010: President/CEO (\$747,083), CA Firm Partner (\$639,708) and Other Business Owner (\$630,324).

	Count	Mean	Median	Percentile 25	Percentile 75
President and/or CEO	26	\$747,083	\$506,000	\$325,000	\$850,000
Partner in CA firm	32	\$639,708	\$500,000	\$375,000	\$950,000
Other Business Owner	38	\$630,324	\$350,000	\$200,000	\$750,000
Equity/ Non-equity partner	23	\$579,713	\$350,000	\$305,000	\$628,000
Senior Vice President	24	\$555,102	\$398,503	\$306,500	\$639,000
General Manager	12	\$463,820	\$333,001		
Chief Financial Officer (CFO)	89	\$462,216	\$304,426	\$220,000	\$467,000
Other Executive					
Management (COO, CIO, EVP, etc.)	26	\$443,722	\$345,000	\$241,200	\$555,000
Principal	7	\$327,600	\$202,000		
Vice President	72	\$316,871	\$263,500	\$201,500	\$371,000
Senior Director	20	\$291,200	\$265,000	\$173,500	\$397,500
Treasurer	5	\$266,548	\$245,000		
Consultant	22	\$264,265	\$200,001	\$144,001	\$288,191
Director	90	\$244,348	\$201,325	\$157,920	\$255,000
Assistant Vice President	17	\$211,845	\$188,000		
Controller and/or Comptroller	98	\$196,665	\$172,175	\$128,000	\$225,000
Senior Manager	93	\$188,928	\$170,000	\$132,000	\$210,000
Associate/Assistant Director	17	\$181,628	\$164,000		
Professor/Lecturer/Teacher	11	\$180,682	\$175,000		
Internal Auditor	11	\$157,213	\$140,000		
Supervisor	6	\$137,272	\$96,800		
Manager	92	\$134,676	\$119,428	\$100,176	\$151,167
Analyst	21	\$131,497	\$128,945	\$85,000	\$152,727
Associate/Assistant Manager	14	\$113,541	\$87,826		
Auditor/Accountant	7	\$99,486	\$85,000		
Senior Auditor/Accountant	61	\$92,868	\$80,000	\$70,400	\$100,000
Other	55	\$315,015	\$210,000	\$119,000	\$300,000
Total	995	\$300,218	\$200,000	\$127,500	\$325,000

## Non-owners only

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
President and/or CEO	\$364,000	\$315,000	\$443,283	\$192,000	\$807,283	\$550,000	\$335,000	\$865,000	23
Senior Vice President	\$259,722	\$245,000	\$295,379	\$166,500	\$555,102	\$398,503	\$306,500	\$639,000	24
General Manager	\$289,440	\$244,000	\$174,380	\$100,000	\$463,820	\$333,001			12
Chief Financial Officer (CFO)	\$255,390	\$203,409	\$204,286	\$75,500	\$459,676	\$302,213	\$217,390	\$463,500	88
Other Executive Management (COO, CIO, EVP, etc.)	\$263,915	\$277,500	\$179,807	\$118,940	\$443,722	\$345,000	\$241,200	\$555,000	26
Non-Equity Partner	\$332,371	\$300,000	\$65,712	\$50,000	\$398,083	\$335,000			13
Principal	\$171,429	\$160,000	\$156,171	\$28,200	\$327,600	\$202,000			7
Vice President	\$196,069	\$179,000	\$120,802	\$82,750	\$316,871	\$263,500	\$201,500	\$371,000	72
Senior Director	\$191,908	\$183,500	\$99,292	\$50,000	\$291,200	\$265,000	\$173,500	\$397,500	20
Consultant	\$233,245	\$190,000	\$34,080	\$5,250	\$267,325	\$200,001	\$144,001	\$288,191	21
Treasurer	\$176,800	\$154,000	\$89,748	\$45,000	\$266,548	\$245,000			5
Director	\$160,710	\$158,400	\$83,638	\$38,600	\$244,348	\$201,325	\$157,920	\$255,000	90
Assistant Vice President	\$142,486	\$135,000	\$69,359	\$41,000	\$211,845	\$188,000			17
Controller and/or Comptroller	\$145,283	\$135,675	\$51,383	\$30,000	\$196,665	\$172,175	\$128,000	\$225,000	98
Senior Manager	\$147,655	\$138,947	\$41,273	\$23,800	\$188,928	\$170,000	\$132,000	\$210,000	93
Associate/Assistant Director	\$137,048	\$135,000	\$44,580	\$21,000	\$181,628	\$164,000			17
Professor/Lecturer/Teacher	\$164,818	\$150,000	\$15,864	\$0	\$180,682	\$175,000			11
Internal Auditor	\$127,636	\$120,000	\$29,577	\$17,000	\$157,213	\$140,000			11
Supervisor	\$122,876	\$90,500	\$14,396	\$6,300	\$137,272	\$96,800			6
Manager	\$114,055	\$105,000	\$20,621	\$10,855	\$134,676	\$119,428	\$100,176	\$151,167	92
Analyst	\$110,426	\$96,600	\$21,071	\$15,952	\$131,497	\$128,945	\$85,000	\$152,727	21
Associate/Assistant Manager	\$94,198	\$83,000	\$19,343	\$6,500	\$113,541	\$87,826			14
Auditor/Accountant	\$78,729	\$85,000	\$20,757	\$2,500	\$99,486	\$85,000			7
Senior Auditor/Accountant	\$84,719	\$75,000	\$8,149	\$5,000	\$92,868	\$80,000	\$70,400	\$100,000	61
Other	\$189,648	\$165,000	\$127,497	\$32,698	\$317,145	\$215,000	\$119,000	\$300,000	54
Total	\$174,831	\$150,000	\$93,700	\$30,000	\$268,531	\$190,000	\$125,000	\$300,000	906

## Compensation by Job Title and Country

		Total compensation (includes owners and non-owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
United States	President and/or CEO	11	\$534,379	\$550,000		
	Chief Financial Officer (CFO)	32	\$564,929	\$346,000	\$216,000	\$679,500
	Other Executive Management (COO, CIO, EVP, etc.)	8	\$403,772	\$329,000		
	Senior Vice President	7	\$767,229	\$417,000		
	Vice President	39	\$331,975	\$267,000	\$229,500	\$372,000
	Controller and/or Comptroller	45	\$191,144	\$155,000	\$126,000	\$211,500
	Senior Director	9	\$352,926	\$380,000		
	Director	31	\$207,694	\$182,000	\$156,000	\$215,000
	Senior Manager	36	\$199,055	\$167,500	\$138,500	\$214,250
	Manager	35	\$128,888	\$120,068	\$104,000	\$139,000
	Consultant	9	\$235,426	\$200,000		
	Senior Auditor/Accountant	11	\$73,125	\$72,720		
	Analyst	5	\$122,881	\$85,000		
	Professor/Lecturer/Teacher	9	\$181,833	\$175,000		
	Bermuda	Other Business Owner	17	\$629,084	\$525,000	
Other		9	\$387,917	\$272,000		
President and/or CEO		6	\$712,000	\$442,500		
Chief Financial Officer (CFO)		11	\$276,694	\$244,000		
Senior Vice President		9	\$547,778	\$425,001		
Vice President		17	\$276,471	\$247,500		
Assistant Vice President		15	\$207,891	\$188,000		
Controller and/or Comptroller		16	\$205,872	\$180,550		
Senior Manager		12	\$205,104	\$195,500		
Manager		16	\$147,890	\$126,000		
Other	Senior Auditor/Accountant	27	\$109,842	\$96,000	\$76,500	\$130,000
	Auditor/Accountant	5	\$114,480	\$102,600		
	Partner in CA firm	6	\$886,111	\$900,000		
	Other	9	\$248,036	\$185,000		
	President and/or CEO	9	\$1,030,444	\$462,000		
	Equity Partner	6	\$645,556	\$327,500		
	Non-Equity Partner	8	\$374,010	\$347,500		
	Chief Financial Officer (CFO)	46	\$435,127	\$307,213	\$228,000	\$429,000
	Other Executive Management (COO, CIO, EVP, etc.)	14	\$425,829	\$332,500		
	General Manager	10	\$467,250	\$333,001		
Senior Vice President	8	\$377,729	\$332,167			
Vice President	16	\$322,979	\$269,241			

Controller and/or Comptroller	37	\$199,399	\$180,000	\$120,000	\$250,000
Senior Director	9	\$247,741	\$187,000		
Director	55	\$266,153	\$210,000	\$157,920	\$297,500
Associate/Assistant Director	13	\$190,154	\$170,000		
Senior Manager	45	\$176,512	\$160,000	\$125,000	\$204,000
Manager	41	\$134,461	\$110,000	\$97,000	\$147,800
Associate/Assistant Manager	12	\$107,048	\$85,226		
Consultant	10	\$308,131	\$225,000		
Internal Auditor	8	\$162,543	\$147,500		
Senior Auditor/Accountant	23	\$82,385	\$74,500	\$63,000	\$88,500
Analyst	12	\$121,750	\$124,973		
Other	37	\$313,575	\$200,000	\$106,800	\$283,000
Partner in CA firm	23	\$575,826	\$500,000	\$300,000	\$654,000
Other Business Owner	19	\$655,152	\$300,000		

## Non-owners only

		Base compensation		Total non-base compensation		Total compensation (non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
United States	President and/or CEO	\$355,000	\$352,500	\$272,688	\$262,500	\$627,688	\$675,000			8
	Chief Financial Officer (CFO)	\$239,526	\$211,000	\$325,403	\$102,500	\$564,929	\$346,000	\$216,000	\$679,500	32
	Other Executive Management (COO, CIO, EVP, etc.)	\$260,849	\$240,000	\$142,923	\$110,040	\$403,772	\$329,000			8
	Senior Vice President	\$297,000	\$250,000	\$470,229	\$142,000	\$767,229	\$417,000			7
	Vice President	\$212,647	\$200,000	\$119,328	\$83,000	\$331,975	\$267,000	\$229,500	\$372,000	39
	Controller and/or Comptroller	\$136,639	\$125,000	\$54,505	\$30,000	\$191,144	\$155,000	\$126,000	\$211,500	45
	Senior Director	\$199,667	\$200,000	\$153,259	\$121,333	\$352,926	\$380,000			9
	Director	\$151,349	\$150,000	\$56,345	\$25,000	\$207,694	\$182,000	\$156,000	\$215,000	31
	Senior Manager	\$155,508	\$147,500	\$43,547	\$15,000	\$199,055	\$167,500	\$138,500	\$214,250	36
	Manager	\$113,385	\$105,000	\$15,503	\$10,000	\$128,888	\$120,068	\$104,000	\$139,000	35
	Consultant	\$228,947	\$196,875	\$6,479	\$1	\$235,426	\$200,000			9
	Senior Auditor/Accountant	\$67,909	\$63,000	\$5,215	\$5,000	\$73,125	\$72,720			11
	Analyst	\$109,560	\$75,000	\$13,321	\$10,000	\$122,881	\$85,000			5
	Professor/Lecturer/Teacher	\$166,222	\$150,000	\$15,611	\$0	\$181,833	\$175,000			9
	Other	\$201,361	\$185,000	\$186,556	\$90,000	\$387,917	\$272,000			9
Bermuda	President and/or CEO	\$307,000	\$285,000	\$405,000	\$152,500	\$712,000	\$442,500			6
	Chief Financial Officer (CFO)	\$182,614	\$185,000	\$94,081	\$85,000	\$276,694	\$244,000			11

	Senior Vice President	\$242,000	\$217,000	\$305,778	\$184,000	\$547,778	\$425,001			9
	Vice President	\$163,438	\$161,045	\$113,034	\$90,000	\$276,471	\$247,500			17
	Assistant Vice President	\$139,151	\$135,000	\$68,740	\$41,000	\$207,891	\$188,000			15
	Controller and/or Comptroller	\$150,697	\$142,800	\$55,175	\$36,050	\$205,872	\$180,550			16
	Senior Manager	\$170,817	\$154,400	\$34,287	\$30,000	\$205,104	\$195,500			12
	Manager	\$130,521	\$109,000	\$17,369	\$17,000	\$147,890	\$126,000			16
	Senior Auditor/Accountant	\$97,242	\$80,000	\$12,600	\$6,500	\$109,842	\$96,000	\$76,500	\$130,000	27
	Auditor/Accountant	\$85,920	\$87,600	\$28,560	\$14,000	\$114,480	\$102,600			5
	Other	\$152,702	\$144,320	\$95,333	\$21,000	\$248,036	\$185,000			9
Other	President and/or CEO	\$410,000	\$270,000	\$620,444	\$192,000	\$1,030,444	\$462,000			9
	Non-Equity Partner	\$291,353	\$292,500	\$82,657	\$55,000	\$374,010	\$347,500			8
	Chief Financial Officer (CFO)	\$284,462	\$210,000	\$145,097	\$60,000	\$429,559	\$304,426	\$228,000	\$420,000	45
	Other Executive Management (COO, CIO, EVP, etc.)	\$251,786	\$282,000	\$174,043	\$110,000	\$425,829	\$332,500			14
	General Manager	\$297,328	\$244,000	\$169,923	\$100,000	\$467,250	\$333,001			10
	Senior Vice President	\$247,042	\$215,000	\$130,688	\$122,750	\$377,729	\$332,167			8
	Vice President	\$190,330	\$192,398	\$132,649	\$71,966	\$322,979	\$269,241			16
	Controller and/or Comptroller	\$153,455	\$150,000	\$45,945	\$23,500	\$199,399	\$180,000	\$120,000	\$250,000	37
	Senior Director	\$184,407	\$170,000	\$63,333	\$25,000	\$247,741	\$187,000			9
	Director	\$164,348	\$160,000	\$101,805	\$49,000	\$266,153	\$210,000	\$157,920	\$297,500	55
	Associate/Assistant Director	\$138,154	\$145,000	\$52,000	\$25,000	\$190,154	\$170,000			13
	Senior Manager	\$135,195	\$130,000	\$41,317	\$31,000	\$176,512	\$160,000	\$125,000	\$204,000	45
	Manager	\$108,202	\$100,000	\$26,259	\$10,800	\$134,461	\$110,000	\$97,000	\$147,800	41
	Associate/Assistant Manager	\$90,315	\$77,500	\$16,733	\$4,000	\$107,048	\$85,226			12
	Consultant	\$257,370	\$172,048	\$62,775	\$5,250	\$320,145	\$250,000			9
	Internal Auditor	\$133,750	\$122,500	\$28,793	\$23,500	\$162,543	\$147,500			8
	Senior Auditor/Accountant	\$78,059	\$68,000	\$4,326	\$3,300	\$82,385	\$74,500	\$63,000	\$88,500	23
	Analyst	\$103,912	\$97,091	\$17,839	\$13,455	\$121,750	\$124,973			12
	Other	\$195,956	\$161,000	\$120,774	\$32,698	\$316,730	\$201,500	\$105,400	\$286,500	36

## 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	45	\$514,116	\$280,000	\$178,000	\$462,000
President and/or CEO	128	\$421,196	\$267,375	\$166,700	\$463,500
Other Executive Management (COO, CIO, EVP, etc.)	60	\$365,693	\$283,789	\$200,001	\$492,500
Senior Vice President	33	\$322,076	\$303,420	\$210,000	\$360,000
Treasurer	7	\$307,929	\$272,000		
Chief Financial Officer (CFO)	110	\$276,215	\$213,199	\$160,000	\$345,000
General Manager	23	\$264,275	\$225,000	\$156,140	\$327,000
Senior Director	34	\$262,767	\$200,001	\$156,000	\$234,545
Partner/Owner	131	\$242,814	\$160,000	\$110,000	\$241,200
Controller and/or Comptroller	41	\$211,655	\$180,000	\$125,000	\$250,000
Vice President	68	\$210,283	\$185,250	\$132,000	\$257,500
Principal	7	\$182,612	\$152,727		
Professor/Lecturer/Teacher	8	\$161,781	\$162,500		
Assistant Vice President	6	\$152,352	\$153,450		
Director	71	\$151,980	\$131,400	\$100,000	\$190,334
Associate/Assistant Director	5	\$126,870	\$125,000		
Manager	45	\$113,103	\$88,000	\$72,000	\$127,500
Senior Manager	41	\$111,650	\$98,000	\$76,000	\$130,500
Other	42	\$346,672	\$205,000	\$150,200	\$330,000
Total	922	\$274,826	\$193,000	\$125,000	\$300,600

## Compensation by Number of Direct Reports

	Count	Mean	Median	Percentile 25	Percentile 75
None	223	\$183,528	\$140,000	\$92,500	\$210,000
1	78	\$245,124	\$187,900	\$125,000	\$272,000
2	98	\$211,589	\$185,000	\$116,000	\$246,000
3	91	\$245,756	\$180,000	\$128,000	\$241,000
4	91	\$322,591	\$200,000	\$141,600	\$337,304
5	97	\$281,727	\$203,200	\$128,000	\$375,000
6-9	144	\$461,586	\$286,500	\$174,658	\$470,000
10-14	88	\$347,721	\$214,890	\$142,160	\$375,000
15-19	27	\$335,775	\$250,000	\$135,000	\$542,880
20-24	13	\$807,308	\$650,000		
25+	45	\$494,636	\$350,000	\$235,000	\$654,000
Total	995	\$300,218	\$200,000	\$127,500	\$325,000

## Compensation by Number of Indirect Reports

	Count	Mean	Median	Percentile 25	Percentile 75
None	223	\$183,528	\$140,000	\$92,500	\$210,000
1	58	\$242,358	\$188,786	\$125,000	\$280,000
2	75	\$199,245	\$182,000	\$115,000	\$230,000
3	59	\$183,512	\$170,200	\$106,000	\$220,000
4	45	\$260,673	\$160,000	\$130,000	\$250,000
5	67	\$231,594	\$180,000	\$115,000	\$240,000
6-9	100	\$250,830	\$203,452	\$135,600	\$301,300
10-14	90	\$340,292	\$206,750	\$146,500	\$310,000
15-19	50	\$281,936	\$200,000	\$135,000	\$349,000
20-24	41	\$411,848	\$324,000	\$150,000	\$515,000
25+	187	\$556,276	\$360,000	\$241,200	\$670,000
Total	995	\$300,218	\$200,000	\$127,500	\$325,000

## Compensation by Major Activities of Members

For professional services CAs working outside of Canada in 2010, the primary activities that received the highest average compensation were New Business Development (\$422,649), Client Relationship Management (\$325,591), and Other Business Advisory/Consulting (\$311,804).

	Count	Mean	Median	Percentile 25	Percentile 75
New Business Development	46	\$422,649	\$305,000	\$200,000	\$600,000
Client relationship management	79	\$325,591	\$210,000	\$127,500	\$410,000
Other Business Advisory, or Consulting services	113	\$311,804	\$195,000	\$135,000	\$312,000
Taxation	23	\$261,248	\$153,333	\$85,000	\$270,077
Financial statement audit	130	\$200,971	\$104,500	\$76,000	\$190,000
Financial accounting	32	\$150,019	\$106,800	\$74,000	\$158,023
Financial statement review	34	\$141,750	\$97,000	\$76,000	\$149,000
Financial statement compilation	10	\$105,340	\$83,839		

### 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	\$227,572	\$170,000	\$47,542	\$23,800	\$275,114	\$210,000	\$151,000	\$335,000	25
Other Business Advisory, or Consulting services	\$182,405	\$142,667	\$39,948	\$13,500	\$222,353	\$169,000	\$127,500	\$230,000	83
Client relationship management	\$169,816	\$142,667	\$44,153	\$15,000	\$213,969	\$169,000	\$106,800	\$310,000	51
Taxation	\$140,462	\$133,333	\$6,639	\$5,000	\$147,101	\$150,667			17
Financial statement audit	\$119,279	\$92,500	\$13,551	\$6,544	\$132,829	\$97,000	\$74,000	\$143,000	110
Financial statement review	\$106,347	\$85,000	\$18,325	\$9,818	\$124,673	\$96,001	\$76,000	\$145,000	29
Financial accounting	\$109,910	\$96,000	\$11,317	\$7,000	\$121,228	\$105,000	\$73,000	\$149,000	29
Financial statement compilation	\$104,366	\$81,290	\$4,345	\$3,000	\$108,711	\$84,677			9

## Members In industry

For industry CAs outside Canada in 2010, the primary activities that received the highest average compensation were Strategy Development and Planning (\$493,116), New Business Development (\$482,859), and Corporate Finance (\$473,647).

	Count	Mean	Median	Percentile 25	Percentile 75
Strategy Development and Planning	115	\$493,116	\$288,000	\$200,000	\$575,000
New Business Development	66	\$482,859	\$330,501	\$206,000	\$660,000
Corporate Finance (Financing, M&A)	93	\$473,647	\$245,000	\$197,407	\$490,000
General Management, Administration	126	\$350,526	\$225,000	\$175,500	\$357,500
Performance Measurement	86	\$324,297	\$215,000	\$156,000	\$336,825
Taxation	26	\$298,012	\$239,773	\$139,636	\$333,333
Financial Analysis	212	\$278,753	\$196,500	\$140,800	\$302,000
Budgeting/Forecasting	118	\$264,569	\$207,000	\$155,000	\$336,825
Human Resources	10	\$254,015	\$191,550		
Information Technology	35	\$249,807	\$200,000	\$142,000	\$263,600
Internal Control and Risk Management	109	\$230,114	\$190,334	\$132,000	\$255,500
Financial Accounting	181	\$217,082	\$178,500	\$127,778	\$244,000
Management Accounting/ Cost accounting	64	\$202,658	\$181,000	\$125,139	\$234,473
Audit (Internal Government)	54	\$193,881	\$166,000	\$124,900	\$225,000

**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	\$227,417	\$197,000	\$229,701	\$120,000	\$457,118	\$320,000	\$206,000	\$582,000	59
Corporate Finance (Financing, M&A)	\$232,363	\$190,000	\$224,569	\$59,000	\$456,932	\$245,000	\$195,000	\$490,000	95
Strategy Development and Planning	\$227,292	\$190,000	\$208,897	\$75,000	\$436,189	\$266,000	\$194,000	\$437,500	109
Performance Measurement	\$190,217	\$161,511	\$148,476	\$51,000	\$338,693	\$214,890	\$155,000	\$336,825	90
General Management, Administration	\$196,817	\$165,000	\$122,559	\$43,750	\$319,376	\$220,000	\$160,000	\$336,825	129
Taxation	\$204,535	\$195,000	\$89,054	\$42,500	\$293,589	\$239,773	\$132,000	\$333,333	26
Financial Analysis	\$160,925	\$146,300	\$99,023	\$35,448	\$259,948	\$185,750	\$134,900	\$269,500	226
Budgeting/Forecasting	\$172,954	\$156,575	\$78,299	\$35,514	\$251,254	\$199,500	\$135,000	\$313,000	130
Information Technology	\$169,221	\$145,000	\$69,998	\$28,006	\$239,218	\$197,500	\$132,500	\$256,800	36
Human Resources	\$149,501	\$145,300	\$83,688	\$26,250	\$233,189	\$156,364			12
Internal Control and Risk Management	\$157,817	\$147,160	\$67,003	\$32,906	\$224,820	\$186,786	\$130,700	\$250,750	116
Financial Accounting	\$145,297	\$131,467	\$65,830	\$23,750	\$211,127	\$162,700	\$122,500	\$240,000	198
Management Accounting/Cost accounting	\$146,926	\$130,000	\$54,580	\$25,000	\$201,506	\$175,000	\$122,500	\$225,000	73
Audit (Internal Government)	\$143,443	\$135,000	\$45,457	\$30,000	\$188,901	\$160,000	\$125,000	\$225,000	63

## Compensation Governed by a Collective Bargaining Agreement

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Yes	23	\$141,634	\$127,778	\$110,000	\$175,000
No	889	\$275,208	\$195,000	\$125,000	\$303,420
Total	912	\$271,839	\$190,667	\$125,000	\$300,000

## Compensation by Designation/Post Graduate Degree held

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
CBV or CA CBV	17	\$657,687	\$288,191		
CIRP or CA CIRP	7	\$517,857	\$450,000		
Chartered Financial Analyst or CFA	68	\$477,021	\$301,000	\$195,700	\$525,000
LLB/Lawyer	5	\$455,365	\$336,825		
Other Masters Degree	39	\$366,243	\$200,000	\$140,000	\$299,200
Master of Business Administration (MBA)	101	\$305,055	\$230,000	\$155,000	\$370,000
Certified Public Accountant or CPA	161	\$237,772	\$185,000	\$130,500	\$269,000
Chartered Accountant or CA (from a country other than Canada)	55	\$234,454	\$185,000	\$120,615	\$300,000
CISA or CA CISA	18	\$229,706	\$166,000		
Master of Taxation and/or Accounting	41	\$225,759	\$189,000	\$127,500	\$261,600
CIA or CA CIA	30	\$215,434	\$166,000	\$115,100	\$211,500
Certified Management Accountant or CMA	14	\$209,595	\$170,375		
Diplôme de sciences administratives (D.S.A.)	12	\$200,958	\$208,000		
A Doctorate degree	14	\$169,711	\$162,500		
Diplôme d'études supérieures spécialisées (D.E.S.S.)	27	\$153,544	\$141,000	\$102,000	\$170,000
Other	109	\$303,223	\$200,000	\$140,000	\$335,000
None	472	\$309,908	\$200,000	\$120,750	\$322,500

## Compensation by Board Experience

	Count	Mean	Median	Percentile 25	Percentile 75
A hospital or university	7	\$619,256	\$542,880		
A public company or one of its subsidiaries	70	\$560,357	\$350,000	\$211,000	\$576,500
A privately held company	115	\$507,098	\$304,426	\$165,000	\$525,000
An industry or trade association	20	\$494,662	\$414,750	\$198,600	\$727,250
A social or charitable organization	71	\$379,265	\$218,481	\$134,647	\$360,001
A government commission, agency or regulatory body	5	\$248,000	\$225,000		
Other	18	\$309,067	\$229,844		
Were you a member of an audit committee in 2010?	46	\$538,100	\$350,000	\$200,000	\$550,000
Total	244	\$422,227	\$252,500	\$160,523	\$455,000

## Additional Compensation for work outside of Primary Job

Non-owners who received fee income related to services provided outside of primary job comprised a minority of members (7%).

	Count	%
Yes	67	7%
No	893	93%

	What amount of such fee income did you receive?
Count	67
Mean	\$20,237
Median	\$12,000
Percentile 25	\$5,000
Percentile 75	\$25,000

## Compensation by Age

	Count	Mean	Median	Percentile 25	Percentile 75
Under 35	253	\$141,727	\$115,000	\$85,500	\$162,545
35-44	350	\$295,463	\$205,750	\$150,160	\$325,000
45-54	254	\$417,378	\$265,172	\$175,500	\$440,000
55-64	113	\$398,832	\$255,000	\$170,400	\$454,560
65 and over	19	\$388,244	\$227,000		
Total	989	\$301,039	\$200,000	\$127,500	\$325,000

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

### Vacation

	Amount Of Vacation Given		Amount Of Vacation Taken	
	Count	%	Count	%
Less than 10 working days	5	1%	38	4%
10-14 working days	28	3%	105	11%
15-19 working days	107	11%	214	22%
20-24 working days	368	37%	314	32%
25-29 working days	287	29%	179	18%
30-34 working days	135	14%	94	9%
35+ working days	23	2%	24	2%
N/a	42	4%	27	3%

### Benefits

#### Professional Dues

Most members had their professional fees paid entirely by their employer in 2010 (76%).

	Count	%
All	760	76%
Some	16	2%
None	209	21%
N/a	10	1%

#### Benefits Received (All Members)

	Count	%
Pension Benefits	590	59%
Medical (health and dental) benefits	832	84%
Stock or Stock Options Purchase Program	243	24%
Long Term Disability Insurance	571	57%
Life Insurance	614	62%
Out of Country Travel	365	37%
Parking	245	25%
Car Allowances	174	17%
Parental/Maternal/Caregiver Leave Top Ups	45	5%
Professional Membership dues other than CA	308	31%
Health/Fitness Club Memberships	228	23%
Credit Card Fees	81	8%
Other Significant Benefits	107	11%

**Benefits Received by Area of Work**

	Professional services	Industry	Government
Pension Benefits	54%	64%	64%
Medical (health and dental) benefits	80%	89%	91%
Stock or Stock Options Purchase Program	4%	37%	0%
Long Term Disability Insurance	48%	66%	55%
Life Insurance	55%	68%	64%
Out of Country Travel	35%	38%	27%
Parking	18%	27%	27%
Car Allowances	10%	21%	0%
Parental/Maternal/Caregiver Leave Top Ups	5%	5%	0%
Professional Membership dues other than CA	36%	29%	27%
Health/Fitness Club Memberships	24%	25%	0%
Credit Card Fees	5%	8%	0%
Other Significant Benefits	6%	13%	9%

**Programs to Encourage Work/Life Balance**

	Offered		Used	
	Count	%	Count	%
Flexible working hours	535	59%	352	66%
Sabbaticals	211	23%	17	8%
Compressed Work Weeks	180	20%	55	31%
Time off for volunteer work	324	36%	122	38%
Childcare benefits	158	17%	16	10%
Leaves for Personal Reasons	584	64%	170	29%
Employee Assistance Programs	531	59%	39	7%
Training Programs	682	75%	529	78%
Work from home	458	51%	347	76%
Other options to promote work/life balance	77	16%	26	46%