

# CA Profession Compensation Survey 2011 – Manitoba Report

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# CA Profession Compensation Survey 2011– Manitoba

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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 (this report)**

CA Compensation Survey October 2011 – Ontario

CA Compensation Survey October 2011 – Quebec

CA Compensation Survey October 2011 – Atlantic Canada

CA Compensation Survey October 2011 – Bermuda, US and International

## Methodology

For details on methodology please refer to the Summary Report

## Note on Reporting of Results

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

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

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

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

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

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

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

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

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

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

## Feedback on this Report

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

## Report Structure

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

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## Section 1 : Respondent Profile

### Employees vs. Owners

The majority of survey respondents worked for a business or organization in 2010 (86%), 13% were owners, either as a CA firm partner (7%), owner/partner of a business (4%), or as a sole practitioner (2%), and 2% were contract employees or consultants.

	2007		2009		2011	
	Count	%	Count	%	Count	%
Employee Of A Business/Organization	444	82%	422	84%	411	86%
CA Firm Partner	53	10%	29	6%	33	7%
Owner/Partner Of Business	19	3%	13	3%	17	4%
Sole Practitioner	16	3%	15	3%	8	2%
Contract Employee/Consultant	9	2%	18	4%	9	2%
Other	3	1%	3	1%	0	0%
Total	544	100%	500	100%	478	100%

### CMA/CA

	Count	%
Winnipeg	417	87%
Brandon	21	4%
Portage la Prairie	4	1%
Other	36	8%
Total	478	100%

## Year Obtained CA

	Count	Column N %
2011*	3	1%
2010	35	7%
2009	25	5%
2008	25	5%
2007	32	7%
2006	28	6%
2001-2005	75	16%
1996-2000	59	12%
1991-1995	63	13%
1986-1990	42	9%
1981-1985	43	9%
1976-1980	27	6%
< 1976	24	5%
Total	481	100%

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

## Years in Organization

	2007		2009		2011	
	Count	%	Count	%	Count	%
Less than one year	35	6%	39	8%	30	6%
1	21	4%	39	8%	35	7%
2	54	10%	43	9%	42	9%
3	65	12%	48	10%	61	13%
4	39	7%	48	10%	35	7%
5	36	7%	51	10%	40	8%
6-9	95	17%	74	15%	85	18%
10-14	91	17%	58	12%	66	14%
15-19	35	6%	37	7%	39	8%
20-24	28	5%	20	4%	15	3%
25+	45	8%	43	9%	30	6%
Total	544	100%	500	100%	478	100%

## Years As Owner

	2007		2009		2011	
	Count	%	Count	%	Count	%
Less than one year	4	5%	2	4%	0	0%
1	2	2%	2	4%	2	4%
2	2	2%	1	2%	5	9%
3	4	5%	2	4%	2	4%
4	0	0%	1	2%	1	2%
5	2	2%	2	4%	4	7%
6-9	10	11%	5	9%	1	2%
10-14	23	26%	13	23%	15	27%
15-19	9	10%	10	18%	9	16%
20-24	9	10%	2	4%	6	11%
25+	23	26%	17	30%	11	20%
Total	88	100%	57	100%	56	100%

## Years of Work Experience

	2007		2009		2011	
	Count	%	Count	%	Count	%
Three to four Years	32	6%	33	7%	34	7%
Five to Nine Years	115	21%	107	21%	116	24%
Ten to Fourteen Years	81	15%	87	17%	86	18%
Fifteen to Nineteen Years	70	13%	55	11%	50	10%
Twenty to Twenty Four Years	72	13%	52	10%	61	13%
Over Twenty Five Years	174	32%	166	33%	131	27%
Total	544	100%	500	100%	478	100%

## Years of Post Qualification Experience

	2007		2009		2011	
	Count	%	Count	%	Count	%
Less than three Years	66	12%	70	14%	67	14%
3 to 4 Years	43	8%	50	10%	59	12%
Five to Nine Years	106	19%	91	18%	79	17%
Ten to Fourteen Years	68	13%	55	11%	67	14%
Fifteen to Nineteen Years	78	14%	66	13%	57	12%
Twenty to Twenty Four Years	72	13%	67	13%	47	10%
Over Twenty Five Years	111	20%	101	20%	102	21%
Total	544	100%	500	100%	478	100%

## Area of Practice

The majority of respondents in Manitoba worked either in industry (44%) or for a professional services firm (39%) in 2010.

	2007		2009		2011	
	Count	%	Count	%	Count	%
Industry	232	43%	234	47%	212	44%
Professional services firm	236	43%	185	37%	187	39%
Crown Corporation or Public Service	48	9%	52	10%	46	10%
Not for profit	14	3%	15	3%	16	3%
Education	11	2%	9	2%	11	2%
Other	3	1%	5	1%	6	1%
Total	544	100%	500	100%	478	100%

## Members in Professional Services

Most professional services members in Manitoba worked for firms that provided mainly accounting, auditing and tax services (97%). The remainder provided other types of services (3%). Most worked for external clients (98%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Predominantly Accounting, Auditing And Tax	219	93%	173	94%	181	97%
Predominantly Other Types Of Services.	17	7%	12	6%	6	3%
Total	236	100%	185	100%	187	100%

	2007		2009		2011	
	Count	%	Count	%	Count	%
Predominantly To External Clients	229	97%	184	99%	184	98%
Predominantly To Internal Clients	6	3%	1	1%	3	2%
Total	235	100%	185	100%	187	100%

### Members in Industry

Respondents working in industry in Manitoba in 2010 were most likely to work in financial services (26%), manufacturing (23%), or agriculture, forestry or fisheries (11%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Financial Services	58	25%	59	25%	55	26%
Manufacturing	45	19%	50	21%	49	23%
Agriculture, Forestry Or Fisheries	19	8%	19	8%	24	11%
Retail, Wholesale	22	9%	25	11%	22	10%
Telecommunications	12	5%	17	7%	14	7%
Real Estate and Building Management	7	3%	10	4%	10	5%
Transportation, Distribution	15	6%	12	5%	8	4%
Media, Communications And Publishing	14	6%	7	3%	7	3%
Pharmaceuticals And Chemicals	3	1%	4	2%	3	1%
Arts, Entertainment, Leisure	2	1%	1	0%	2	1%
Construction	3	1%	2	1%	2	1%
Software	2	1%	3	1%	2	1%
Holding, Conglomerate	4	2%	3	1%	1	0%
Hotels and Restaurants	2	1%	0	0%	1	0%
Utilities	1	0%	1	0%	1	0%
Mining	3	1%	6	3%	0	0%
Oil And Gas	0	0%	1	0%	0	0%
Other	20	9%	14	6%	11	5%
Total	232	100%	234	100%	212	100%

### Members in Public Service

Respondents working in the public service in Manitoba in 2010 were most likely employed by some level of government (39%) or a crown corporation (35%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Municipal, provincial, federal government or one of their agencies	25	51%	22	43%	18	39%
Crown corporation	6	12%	11	22%	16	35%
An office of the auditor general	9	18%	6	12%	4	9%
Hospital, library, health organization or social services organization	7	14%	7	14%	3	7%
Regulatory bodies	1	2%	1	2%	2	4%
Board and commissions	0	0%	2	4%	1	2%
Other	1	2%	2	4%	2	4%
Total	49	100%	51	100%	46	100%

### Members in Education

Members working in education were most likely to work for a university (55%) or a primary/secondary school (27%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
University	4	36%	4	44%	6	55%
Primary/Secondary School	4	36%	2	22%	3	27%
College/CEGEP	1	9%	2	22%	1	9%
Other	2	18%	1	11%	1	9%
Total	11	100%	9	100%	11	100%

### Members in the Non-Profit sector

Members working in the non-profit sector were most likely to work for an industry, professional or trade association (56%) or a social or charitable organization (25%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Industry, professional or trade association	4	29%	7	47%	9	56%
Social or charitable organizations	5	36%	4	27%	4	25%
Religious institutes	1	7%	1	7%	1	6%
Other	4	29%	3	20%	2	13%
Total	14	100%	15	100%	16	100%

## Size of Company

Over half of members in Manitoba worked for companies that had at least 1,000 employees globally in 2010 (54%). Less than a third of members worked for companies with less than 100 employees (28%).

	In province		In Canada		Globally	
	Count	%	Count	%	Count	%
1	13	3%	11	2%	11	3%
2	5	1%	4	1%	4	1%
3-5	14	3%	10	2%	8	2%
6-9	15	3%	11	2%	9	2%
10-24	40	8%	37	8%	36	9%
25-49	50	10%	29	6%	25	6%
50-99	38	8%	23	5%	19	5%
100-249	130	27%	39	9%	35	8%
250-499	60	13%	28	6%	23	5%
500-999	38	8%	34	8%	22	5%
1000+	74	16%	225	50%	228	54%
Total	477	100%	451	100%	420	100%

## Time worked in 2010

The majority of survey respondents worked full time for 12 months of the year in 2010 (86%). The remaining respondents either worked part time or worked full time for less than 12 months.

	1 to 6 months		7 to 11 months		12 months		Total	
	%	Count	%	Count	%	Count	%	Count
Full time	2%	8	3%	13	86%	411	90%	432
Part time	0%	2	1%	6	8%	38	10%	46
Total	2%	10	4%	19	94%	449	100%	478

**Billable hours per week**

	2007		2009		2011	
Zero to 20	24	13%	27	15%	27	14%
21 to 30	57	30%	86	47%	74	40%
31 to 40	73	38%	53	29%	68	36%
Over 40	37	19%	18	10%	18	10%
Total	191	100%	184	100%	187	100%

**Billing rate**

	2007		2009		2011	
Under \$150/hr	72	34%	41	24%	46	27%
\$150 to <\$200/hr	48	23%	40	24%	43	25%
\$200 to <\$300/hr	61	29%	58	34%	49	29%
\$300 to <\$500/hr	29	14%	22	13%	23	13%
\$500/hr+	3	1%	9	5%	10	6%
Total	213	100%	170	100%	171	100%

## Job Title

Manitoba members in 2010 most commonly had the titles of Manager (16%), CFO (10%), Controller/Comptroller (10%), or Senior Auditor/Accountant (10%).

	2007		2009		2011	
Manager	69	13%	82	16%	75	16%
Chief Financial Officer (CFO)	67	12%	56	11%	50	10%
Controller/Comptroller	54	10%	56	11%	50	10%
Senior Auditor/Accountant	36	7%	37	7%	48	10%
Senior Manager	52	10%	40	8%	33	7%
Director	30	6%	35	7%	32	7%
CA Firm Partner	53	10%	29	6%	31	6%
Sole Practitioner	16	3%	15	3%	17	4%
President/CEO	13	2%	10	2%	14	3%
Internal Auditor	7	1%	9	2%	13	3%
Associate/Assistant Manager	12	2%	12	2%	12	3%
Vice President	19	3%	19	4%	11	2%
Analyst	11	2%	9	2%	10	2%
Auditor/Accountant	13	2%	8	2%	7	1%
Other Business Partner/Owner	19	3%	13	3%	7	1%
Other Executive Management	7	1%	6	1%	7	1%
Tax Specialist	10	2%	9	2%	7	1%
Principal	11	2%	8	2%	6	1%
Assistant Vice President	5	1%	6	1%	5	1%
Professor, Lecturer Or Teacher	4	1%	4	1%	5	1%
Consultant	8	1%	7	1%	4	1%
Senior Vice President	1	0%	1	0%	4	1%
Equity Partner	NA	NA	NA	NA	3	1%
Senior Director	3	1%	7	1%	3	1%
General Manager	7	1%	2	0%	2	0%
Junior Auditor/Accountant	0	0%	0	0%	2	0%
Non-Equity Partner	NA	NA	NA	NA	2	0%
Supervisor	3	1%	1	0%	2	0%
Associate/Assistant Director	3	1%	5	1%	1	0%
Treasurer	2	0%	1	0%	1	0%
Other	9	2%	12	2%	14	3%
Financial Advisor/Planner/Investment Advisor	0	0%	1	0%	NA	NA
Total	544	100%	500	100%	478	100%

## Title of Direct Report

Members responding to the survey in Manitoba were most likely to report to a Partner/Owner (23%), President/CEO (17%) or CFO (11%) in 2010.

	2007		2009		2011	
	Count	%	Count	%	Count	%
Partner/Owner	108	24%	106	24%	98	23%
President/CEO	94	21%	78	18%	72	17%
Chief Financial Officer (CFO)	49	11%	44	10%	46	11%
Manager	21	5%	31	7%	30	7%
Director	26	6%	35	8%	28	7%
Senior Manager	24	5%	22	5%	28	7%
Vice President	23	5%	19	4%	20	5%
Chair/Board Of Directors	20	4%	16	4%	18	4%
Controller/Comptroller	11	2%	16	4%	15	4%
Assistant Vice President	5	1%	10	2%	13	3%
Other Executive Management	9	2%	12	3%	9	2%
Principal	19	4%	10	2%	8	2%
Senior Vice President	6	1%	15	3%	7	2%
Senior Director	6	1%	5	1%	5	1%
Senior Auditor/Accountant	5	1%	1	0%	3	1%
General Manager	6	1%	5	1%	2	0%
Other	8	2%	7	2%	12	3%
Total	455	100%	441	100%	423	100%

## Number of Direct Reports

In 2010, 71% of members had at least one direct report, and 11% had 10 or more.

	2007		2009		2011	
	Count	%	Count	%	Count	%
None	143	26%	143	29%	137	29%
1	31	6%	32	6%	29	6%
2	47	9%	38	8%	58	12%
3	63	12%	53	11%	53	11%
4	47	9%	52	10%	46	10%
5	60	11%	64	13%	42	9%
6-9	87	16%	70	14%	61	13%
10-14	32	6%	32	6%	33	7%
15-19	16	3%	8	2%	10	2%
20-24	7	1%	2	0%	3	1%
25+	11	2%	6	1%	6	1%
Total	544	100%	500	100%	478	100%

## Number of Indirect Reports

	2007		2009		2011	
	Count	%	Count	%	Count	%
None	111	20%	143	29%	137	29%
1	25	5%	24	5%	23	5%
2	35	6%	23	5%	42	9%
3	33	6%	31	6%	31	6%
4	32	6%	30	6%	25	5%
5	38	7%	38	8%	25	5%
6-9	67	12%	65	13%	50	10%
10-14	58	11%	49	10%	38	8%
15-19	33	6%	22	4%	35	7%
20-24	26	5%	19	4%	21	4%
25+	86	16%	56	11%	51	11%
Total	544	100%	500	100%	478	100%

## Major Activities of Members

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

	Somewhat		A lot		Somewhat/A Lot	
	Count	%	Count	%	Count	%
Taxation	79	43%	74	40%	153	83%
Client relationship management	121	66%	25	14%	146	79%
Financial statement review	89	48%	55	30%	144	78%
Financial statement audit	49	27%	88	48%	137	74%
Financial statement compilation	66	36%	61	33%	127	69%
Financial accounting	95	52%	29	16%	124	67%
Other Business Advisory, or Consulting services	90	49%	25	14%	115	63%
New Business Development	105	57%	7	4%	112	61%

Financial analysis, financial accounting, internal control/risk management, and general management/administration are activities that 75% or more 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	158	54%	89	31%	247	85%
Financial Accounting	129	44%	108	37%	237	81%
Internal Control and Risk Management	191	66%	32	11%	223	77%
General Management, Administration	167	57%	51	18%	218	75%
Performance Measurement	171	59%	39	13%	210	72%
Budgeting/Forecasting	160	55%	48	16%	208	71%
Strategy Development and Planning	160	55%	33	11%	193	66%
Human Resources	149	51%	12	4%	161	55%
Corporate Finance (Financing, M&A)	133	46%	20	7%	153	53%
Taxation Management	124	43%	28	10%	152	52%
Accounting/ Cost accounting	125	43%	21	7%	146	50%
Information Technology	121	42%	13	4%	134	46%
Audit (Internal Government)	70	24%	40	14%	110	38%
New Business Development	61	21%	15	5%	76	26%

## Compensation Governed by a Collective Bargaining Agreement

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

	2007	2009	2011
Municipal, provincial, federal government or one of their agencies	80%	73%	72%
An office of the auditor general	88%	100%	100%
Board and commissions	0%	0%	0%
Regulatory bodies	0%	100%	50%
Crown corporation	33%	18%	0%
Hospital, library, health organization or social services organization	0%	0%	0%
Other government	0%	50%	0%
University	75%	75%	67%
College/CEGEP	0%	50%	100%
Primary/Secondary School	0%	0%	0%
Other education	0%	0%	0%
Total	8%	8%	7%

## Professional Designations and Post Graduate Degrees

Master of Taxation (5%) and CISA/CA•CISA (3%) are the post graduate degrees/professional designations most frequently held by CAs in Manitoba.

	2007		2009		2011	
	Count	%	Count	%	Count	%
Master of Taxation and/or Accounting	25	5%	21	4%	26	5%
CISA or CA•CISA	13	2%	9	2%	16	3%
Certified Public Accountant or CPA	12	2%	9	2%	10	2%
Certified Financial Planner or CFP	16	3%	11	2%	8	2%
CIA or CA•CIA	13	2%	13	3%	8	2%
Other Masters Degree	12	2%	12	2%	8	2%
CBV or CA•CBV	4	1%	8	2%	7	1%
Certified Management Accountant or CMA	6	1%	4	1%	6	1%
Chartered Financial Analyst or CFA	4	1%	3	1%	5	1%
Certified General Accountant or CGA	5	1%	4	1%	3	1%
Master of Business Administration (MBA)	12	2%	6	1%	3	1%
CA•IT	0	0%	0	0%	2	0%
CIRP or CA•CIRP	2	0%	0	0%	2	0%
A Doctorate degree	1	0%	1	0%	1	0%
CA•IFA	1	0%	1	0%	1	0%
Chartered Accountant or CA (from a country other than Canada)	8	1%	6	1%	1	0%

Certified Management Consultant or CMC	2	0%	3	1%	0	0%
Engineer P.Eng.	0	0%	0	0%	0	0%
LLB/Lawyer	0	0%	1	0%	0	0%
Other	48	9%	35	7%	37	8%
None	397	73%	377	75%	361	76%
Total	544	100%	500	100%	478	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	59	14%	166	39%	107	25%	98
2009	68	15%	179	41%	88	20%	106	24%
2007	49	11%	181	40%	116	25%	111	24%

For your primary job would someone with a CA designation be paid less, the same or more than someone without an accounting designation?	Less		Same		More		An accounting designation is required to hold this position, though not necessarily a CA designation	
	Count	%	Count	%	Count	%	Count	%
	2011	35	11%	50	15%	122	37%	125
2009	38	11%	57	17%	114	34%	126	38%
2007	36	10%	55	16%	127	37%	128	37%

## Age

Most Manitoba respondents were less than 45 years of age (64%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Under 35	166	31%	165	33%	166	35%
35-44	157	29%	136	27%	137	29%
45-54	140	26%	127	26%	105	22%
55-64	73	13%	54	11%	54	11%
65 and over	8	1%	15	3%	15	3%
Total	544	100%	497	100%	477	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	544		500		478
Mean	\$140,967	1.0%	\$142,408	1.5%	\$144,609
Median	\$101,450	2.5%	\$103,980	0.6%	\$104,600
Percentile 25	\$74,000	4.6%	\$77,375	0.3%	\$77,600
Percentile 75	\$156,890	1.0%	\$158,500	0.9%	\$160,000

### Compensation of Owners

58 Manitoba respondents owned a business in 2010. Of these, 33 were partners in a CA firm, 17 were Sole Practitioners and 8 owned another type of business.

		Owner of CA Firm	Sole	Partner	Owner of Another Business
2011	Count	50	17	33	8
	Mean	\$240,659	\$155,451	\$284,554	\$151,375
	Median	\$222,000	\$148,000	\$230,000	\$160,000
	Percentile 25	\$148,492		\$190,000	
	Percentile 75	\$300,000		\$350,000	
2009	Count	44	15	29	13
	Mean	\$213,894	\$127,463	\$258,600	\$247,185
	Median	\$174,000	\$123,934	\$215,385	\$180,000
	Percentile 25	\$127,500	.	\$150,000	.
	Percentile 75	\$238,000	.	\$282,000	.
2007	Count	69	16	53	19
	Mean	\$198,481	\$156,495	\$211,156	\$239,617
	Median	\$175,000	\$150,000	\$180,000	\$205,000
	Percentile 25	\$135,000	.	\$130,000	.
	Percentile 75	\$240,000	.	\$251,000	.

## 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	420	420	420
	Mean	\$107,113	\$25,933	\$133,046
	Median	\$91,938	\$5,400	\$99,930
	Percentile 25	\$70,000	\$550	\$75,000
	Percentile 75	\$124,750	\$17,515	\$143,750
2009	Count	443	443	443
	Mean	\$109,629	\$22,604	\$132,233
	Median	\$90,000	\$5,230	\$100,000
	Percentile 25	\$73,060	\$100	\$76,250
	Percentile 75	\$123,400	\$16,567	\$137,635
2007	Count	456	456	456
	Mean	\$100,086	\$28,068	\$128,154
	Median	\$85,000	\$5,000	\$93,050
	Percentile 25	\$66,000	\$733	\$71,100
	Percentile 75	\$110,000	\$18,000	\$137,429

## Non-Base Compensation (non-owners)

	Profit Sharing	Bonus	Overtime	Commissions	Allowances	Other Non-base
Count	89	251	54	11	71	43
Mean	\$32,944	\$24,246	\$7,816	\$34,245	\$4,882	\$18,956
Median	\$4,909	\$9,000	\$3,400	\$1,500	\$2,000	\$5,000
Percentile 25	\$1,200	\$3,900	\$1,500		\$800	\$1,100
Percentile 75	\$15,000	\$22,087	\$8,000		\$6,000	\$15,000

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

Of the 13% 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	3	6%	4	8%	10	19%
Monetarily at higher than my regular rate	4	8%	7	14%	11	20%
Through a credit of hours	28	56%	32	65%	21	39%
Through a combination of the above	9	18%	3	6%	8	15%
Through another method	6	12%	3	6%	4	7%
Total	50	100%	49	100%	54	100%

**Compensation by CMA/CA**

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Winnipeg	417	\$143,357	\$105,000	\$77,600	\$156,200
Other	61	\$153,168	\$104,200	\$80,000	\$180,000

**Non-owners only**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Winnipeg	\$107,162	\$92,700	\$24,823	\$5,000	\$131,985	\$100,000	\$75,000	\$145,000	373
Other	\$106,730	\$82,500	\$34,737	\$8,575	\$141,467	\$90,000	\$65,000	\$120,000	47

## Compensation by Year Received CA

Average compensation for a new CA in Manitoba in 2010 was \$58,600. This amount rises with each year of experience. Average compensation for CAs with five years' post qualifying experience was \$97,800 and was \$208,428 for those with 25-29 years' post qualifying experience (in 2010).

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
2010	35	\$58,600	\$54,000	\$46,500	\$57,000
2009	25	\$94,833	\$61,500	\$56,500	\$72,000
2008	25	\$72,627	\$72,000	\$69,818	\$75,000
2007	32	\$81,174	\$78,337	\$70,575	\$87,210
2006	28	\$97,800	\$90,000	\$84,001	\$99,792
2001-2005	75	\$111,036	\$96,000	\$80,000	\$112,000
1996-2000	59	\$157,510	\$136,500	\$100,000	\$190,000
1991-1995	63	\$186,741	\$144,000	\$114,600	\$200,000
1986-1990	42	\$209,491	\$147,289	\$110,000	\$212,569
1981-1985	43	\$208,428	\$145,010	\$104,000	\$223,600
1976-1980	27	\$239,572	\$170,000	\$125,000	\$300,000
< 1976	24	\$163,951	\$145,000	\$105,292	\$190,000

### 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	\$55,228	\$50,000	\$3,372	\$2,000	\$58,600	\$54,000	\$46,500	\$57,000	35
2009	\$85,446	\$59,786	\$9,387	\$4,000	\$94,833	\$61,500	\$56,500	\$72,000	25
2008	\$67,984	\$69,818	\$4,642	\$3,600	\$72,627	\$72,000	\$69,818	\$75,000	25
2007	\$72,799	\$73,000	\$6,864	\$4,000	\$79,663	\$77,973	\$69,900	\$86,580	31
2006	\$90,698	\$83,500	\$10,393	\$5,425	\$101,092	\$90,300	\$85,100	\$102,083	26
2001-2005	\$99,120	\$88,118	\$9,562	\$5,375	\$108,682	\$95,730	\$80,000	\$110,831	72
1996-2000	\$116,404	\$113,000	\$19,278	\$7,188	\$135,682	\$126,750	\$99,400	\$160,000	50
1991-1995	\$134,664	\$117,000	\$50,587	\$20,000	\$185,252	\$144,000	\$114,000	\$198,333	59
1986-1990	\$126,024	\$120,000	\$56,319	\$15,000	\$182,343	\$136,250	\$104,200	\$169,000	31
1981-1985	\$141,508	\$124,500	\$56,539	\$9,963	\$198,048	\$131,040	\$103,000	\$204,000	37
1976-1980	\$167,623	\$125,000	\$66,175	\$25,000	\$233,798	\$160,000			16
< 1976	\$144,410	\$120,000	\$31,257	\$720	\$175,667	\$120,000			13

## Compensation by Year Received CA & CMA/CA

		Total compensation (includes owners and non-owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
Winnipeg	2006-2010	125	\$76,215	\$70,700	\$59,651	\$83,500
	2001-2005	65	\$110,793	\$96,500	\$84,000	\$112,000
	1996-2000	50	\$157,168	\$136,432	\$100,000	\$180,000
	1991-1995	60	\$187,987	\$142,000	\$114,300	\$203,500
	1986-1990	36	\$213,913	\$141,251	\$109,000	\$223,250
	1981-1985	36	\$187,720	\$152,687	\$108,000	\$216,800
	1976-1980	22	\$256,380	\$174,250	\$130,000	\$340,000
	<1976	23	\$165,862	\$150,000	\$98,913	\$190,000
Other	2006-2010	20	\$102,326	\$65,565	\$56,250	\$88,375
	2001-2005	10	\$112,615	\$91,730	\$80,000	
	1996-2000	9	\$159,414	\$190,000	\$111,000	
	1986-1990	6	\$182,962	\$190,000	\$110,000	
	1981-1985	7	\$314,925	\$130,000	\$90,000	
	1976-1980	5	\$165,619	\$148,000	\$101,111	

**Non-owners only**

	Base compensation		Total non-base compensation		Total compensation (includes owners and non-owners)					
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count	
Winnipeg	2006-2010	\$70,551	\$67,750	\$5,588	\$3,100	\$76,139	\$70,650	\$59,651	\$83,500	122
	2001-2005	\$100,828	\$90,000	\$9,965	\$5,200	\$110,793	\$96,500	\$84,000	\$112,000	65
	1996-2000	\$119,097	\$115,000	\$19,112	\$8,000	\$138,208	\$127,800	\$100,000	\$160,000	45
	1991-1995	\$134,828	\$117,000	\$51,169	\$20,000	\$185,997	\$140,000	\$114,000	\$198,333	57
	1986-1990	\$123,806	\$120,000	\$58,967	\$15,000	\$182,773	\$136,250	\$100,000	\$160,000	27
	1981-1985	\$134,606	\$128,484	\$35,451	\$5,500	\$170,057	\$135,500	\$104,000	\$204,000	31
	1976-1980	\$178,061	\$134,000	\$75,393	\$35,250	\$253,454	\$174,250			14
	<1976	\$146,444	\$142,500	\$33,862	\$1,860	\$180,305	\$145,360			12
Other	2006-2010	\$88,824	\$61,365	\$13,502	\$10,041	\$102,326	\$65,565	\$56,250	\$88,375	20
	2001-2005	\$83,259	\$80,000	\$5,819	\$5,500	\$89,079	\$83,500			7
	1996-2000	\$92,172	\$111,000	\$20,772	\$0	\$112,945	\$111,000			5
	1981-1985	\$177,171	\$96,500	\$165,494	\$19,000	\$342,664	\$111,493			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	30	\$103,149	\$75,682	\$69,000	\$109,000
1	35	\$104,688	\$83,000	\$70,700	\$145,501
2	42	\$104,338	\$90,294	\$70,600	\$126,000
3	61	\$105,576	\$85,000	\$62,200	\$132,500
4	35	\$99,787	\$90,000	\$55,500	\$113,500
5	40	\$117,584	\$101,957	\$76,595	\$126,742
6-9	85	\$132,172	\$101,000	\$85,100	\$128,750
10-14	66	\$212,084	\$157,700	\$112,000	\$223,600
15-19	39	\$233,642	\$180,000	\$113,000	\$300,000
20-24	15	\$185,013	\$166,000		
25+	30	\$207,566	\$149,246	\$103,000	\$300,000
Total	478	\$144,609	\$104,600	\$77,600	\$160,000

## 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	\$118,957	\$84,938	\$98,783	\$80,000	\$103,149	\$75,682
1	\$104,294	\$82,308	\$130,938	\$100,000	\$104,688	\$83,000
2	\$121,893	\$88,297	\$133,346	\$100,000	\$104,338	\$90,294
3	\$92,116	\$72,000	\$96,189	\$85,500	\$105,576	\$85,000
4	\$101,684	\$75,000	\$103,706	\$88,137	\$99,787	\$90,000
5	\$125,452	\$89,610	\$100,863	\$88,000	\$117,584	\$101,957
6-9	\$137,781	\$96,600	\$141,790	\$94,750	\$132,172	\$101,000
10-14	\$169,594	\$131,000	\$183,564	\$134,686	\$212,084	\$157,700
15-19	\$152,250	\$135,000	\$167,713	\$132,750	\$233,642	\$180,000
20-24	\$227,451	\$143,000	\$246,441	\$142,500	\$185,013	\$166,000
25+	\$201,361	\$177,012	\$220,896	\$180,000	\$207,566	\$149,246
Total	\$140,967	\$101,450	\$142,408	\$103,980	\$144,609	\$104,600

**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	\$90,288	\$73,000	\$12,862	\$2,000	\$103,149	\$75,682	\$69,000	\$109,000
1	\$93,899	\$73,296	\$10,789	\$4,635	\$104,688	\$83,000	\$70,700	\$145,501	35
2	\$89,565	\$81,175	\$13,765	\$5,550	\$103,330	\$90,294	\$71,300	\$120,300	40
3	\$96,353	\$82,250	\$9,339	\$3,350	\$105,692	\$86,350	\$62,102	\$132,500	58
4	\$86,404	\$67,000	\$11,461	\$4,500	\$97,865	\$72,000	\$55,500	\$105,000	33
5	\$97,829	\$90,000	\$7,222	\$5,500	\$105,051	\$96,000	\$75,190	\$115,500	37
6-9	\$106,221	\$95,000	\$26,037	\$5,806	\$132,258	\$100,625	\$85,050	\$130,539	84
10-14	\$140,799	\$118,000	\$68,122	\$16,500	\$208,921	\$143,000	\$102,840	\$212,569	51
15-19	\$134,091	\$107,500	\$85,584	\$12,250	\$219,675	\$126,150	\$99,860	\$303,450	26
20-24	\$139,655	\$131,000	\$24,000	\$15,000	\$163,655	\$166,000			11
25+	\$148,303	\$103,000	\$16,007	\$0	\$164,309	\$120,000			15

**Compensation by Years as Owner**

	Total compensation (owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
2	5	\$247,800	\$224,000		
10 - 14	15	\$261,333	\$200,000		
15 - 19	9	\$223,499	\$200,000		
20 - 24	6	\$282,500	\$325,000		
25+	11	\$193,986	\$187,684		
Total	56	\$229,756	\$195,000	\$139,079	\$300,000

## Compensation by Years of Work Experience

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Three to four Years	34	\$63,355	\$52,504	\$46,000	\$58,000
Five to Nine Years	116	\$87,496	\$75,095	\$68,839	\$87,670
Ten to Fourteen Years	86	\$122,894	\$103,000	\$90,000	\$136,000
Fifteen to Nineteen Years	50	\$155,046	\$127,650	\$103,127	\$186,667
Twenty to Twenty Four Years	61	\$174,977	\$140,000	\$112,500	\$200,000
Over Twenty Five Years	131	\$212,404	\$150,000	\$110,000	\$225,000
Total	478	\$144,609	\$104,600	\$77,600	\$160,000

## 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	\$50,164	\$49,150	\$57,458	\$56,000	\$63,355	\$52,504
Five to Nine Years	\$80,664	\$70,000	\$87,364	\$75,800	\$87,496	\$75,095
Ten to Fourteen Years	\$114,520	\$98,500	\$121,812	\$103,500	\$122,894	\$103,000
Fifteen to Nineteen Years	\$171,797	\$116,500	\$141,551	\$128,200	\$155,046	\$127,650
Twenty to Twenty Four Years	\$150,163	\$114,650	\$171,532	\$118,500	\$174,977	\$140,000
Over Twenty Five Years	\$193,627	\$149,000	\$196,730	\$150,000	\$212,404	\$150,000
Total	\$140,967	\$101,450	\$142,408	\$103,980	\$144,609	\$104,600

## Non-owners only (2009)

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Three to four Years	\$59,826	\$49,500	\$3,529	\$2,000	\$63,355	\$52,504	\$46,000	\$58,000	34
Five to Nine Years	\$81,178	\$70,000	\$6,862	\$4,000	\$88,040	\$75,190	\$69,500	\$87,840	115
Ten to Fourteen Years	\$102,493	\$94,000	\$9,627	\$5,000	\$112,120	\$100,000	\$88,000	\$123,500	77
Fifteen to Nineteen Years	\$114,835	\$112,500	\$29,316	\$12,650	\$144,151	\$126,188	\$103,127	\$181,500	46
Twenty to Twenty Four Years	\$125,484	\$113,500	\$40,554	\$18,500	\$166,039	\$136,125	\$106,000	\$160,000	54
Over Twenty Five Years	\$145,399	\$124,750	\$60,669	\$10,000	\$206,068	\$143,500	\$104,000	\$204,000	94

**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	67	\$76,877	\$57,000	\$50,000	\$67,500
3 to 4 Years	59	\$81,117	\$78,700	\$72,000	\$90,600
Five to Nine Years	79	\$102,316	\$90,000	\$79,116	\$107,016
Ten to Fourteen Years	67	\$151,231	\$127,500	\$99,400	\$189,000
Fifteen to Nineteen Years	57	\$179,402	\$144,000	\$115,000	\$200,000
Twenty to Twenty Four Years	47	\$194,184	\$136,250	\$102,200	\$200,000
Over Twenty Five Years	102	\$211,946	\$154,000	\$111,671	\$235,000
Total	478	\$144,609	\$104,600	\$77,600	\$160,000

**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	\$59,954	\$55,150	\$72,622	\$61,950	\$76,877	\$57,000
3 to 4 Years	\$87,573	\$70,000	\$79,807	\$78,000	\$81,117	\$78,700
Five to Nine Years	\$94,760	\$85,550	\$118,710	\$96,500	\$102,316	\$90,000
Ten to Fourteen Years	\$154,648	\$119,900	\$132,622	\$115,000	\$151,231	\$127,500
Fifteen to Nineteen Years	\$165,004	\$118,250	\$178,740	\$136,550	\$179,402	\$144,000
Twenty to Twenty Four Years	\$161,464	\$132,814	\$192,626	\$151,807	\$194,184	\$136,250
Over Twenty Five Years	\$215,382	\$160,000	\$191,390	\$140,000	\$211,946	\$154,000
Total	\$140,967	\$101,450	\$142,408	\$103,980	\$144,609	\$104,600

**Non-owners only**

	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Less than three Years	\$71,301	\$55,000	\$5,576	\$2,575	\$76,877	\$57,000	\$50,000	\$67,500	67
3 to 4 Years	\$73,550	\$72,250	\$6,758	\$4,000	\$80,309	\$78,600	\$72,000	\$90,000	58
Five to Nine Years	\$95,896	\$85,250	\$6,744	\$5,000	\$102,640	\$90,000	\$79,116	\$105,000	75
Ten to Fourteen Years	\$110,322	\$109,000	\$20,642	\$9,200	\$130,964	\$123,850	\$94,000	\$156,200	58
Fifteen to Nineteen Years	\$130,297	\$117,000	\$46,090	\$20,000	\$176,388	\$144,000	\$114,600	\$198,333	53
Twenty to Twenty Four Years	\$130,462	\$115,000	\$50,163	\$15,000	\$180,626	\$130,000	\$100,000	\$160,000	37
Over Twenty Five Years	\$147,510	\$124,750	\$57,282	\$8,981	\$204,792	\$141,500	\$104,500	\$207,386	72

## Compensation by Area of Practice

Compensation is highest for members in Industry (\$169,855), Professional Services (\$129,511), and Education (\$125,020).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Industry	212	\$169,855	\$123,850	\$92,793	\$180,750
Professional Services firm	187	\$129,511	\$86,750	\$64,205	\$150,000
Educational Institution	11	\$125,020	\$120,000		
Not for profit	16	\$121,671	\$107,000		
Crown Corporation/ Public Service	46	\$97,675	\$90,227	\$72,000	\$111,000
Other	6	\$180,083	\$139,625		
Total	478	\$144,609	\$104,600	\$77,600	\$160,000

## 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	\$177,340	\$121,950	\$166,108	\$120,000	\$169,855	\$123,850
Professional services firm	\$119,063	\$95,000	\$126,501	\$89,000	\$129,511	\$86,750
Education	\$102,588	\$110,000	\$171,327	\$136,000	\$125,020	\$120,000
Not for profit	\$117,888	\$96,360	\$108,772	\$103,200	\$121,671	\$107,000
Crown Corporation or Public Service	\$88,460	\$83,350	\$103,028	\$90,770	\$97,675	\$90,227
Other	\$139,890	\$123,002	\$80,210	\$82,000	\$180,083	\$139,625
Total	\$140,967	\$101,450	\$142,408	\$103,980	\$144,609	\$104,600

## Non-owners only

	Base compensation		Total non-base compensation		Total compensation (non-owners)				Count
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
Industry	\$123,656	\$105,000	\$46,969	\$14,661	\$170,625	\$123,500	\$92,600	\$180,000	205
Educational Institution	\$118,902	\$120,000	\$6,118	\$0	\$125,020	\$120,000			11
Not for profit	\$120,729	\$105,000	\$3,387	\$0	\$124,116	\$109,000			15
Crown Corporation/Public Service	\$95,680	\$90,227	\$1,995	\$1	\$97,675	\$90,227	\$72,000	\$111,000	46
Professional Services firm	\$82,516	\$70,000	\$6,953	\$4,000	\$89,469	\$74,325	\$57,273	\$97,000	138
Other	\$146,161	\$130,000	\$18,720	\$11,000	\$164,881	\$136,250			5

### Compensation of Members in Professional Services

For professional services members in Manitoba, average compensation is lower for those providing predominantly audit and taxation functions (\$128,240) compared to those providing other types of services (\$167,867).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Predominantly Accounting, Auditing And Tax	181	\$128,240	\$86,750	\$64,234	\$148,000
Predominantly Other Types Of Services.	6	\$167,867	\$131,100		
Total	187	\$129,511	\$86,750	\$64,205	\$150,000

**Business/Industry**

Compensation is highest for industry members who worked in Transportation/Distribution (\$340,802) or Retail/ Wholesale (\$207,653) in 2010.

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Transportation, Distribution	8	\$340,802	\$183,333		
Retail, Wholesale	22	\$207,653	\$147,500	\$120,300	\$190,000
Agriculture, Forestry, Fisheries	24	\$167,409	\$113,750	\$87,200	\$190,500
Financial Services (including banks, trusts, insurance, credit unions, etc.)	55	\$166,028	\$127,500	\$90,588	\$201,500
Manufacturing	49	\$161,973	\$114,600	\$95,000	\$160,364
Telecommunications	14	\$149,920	\$122,675		
Media, Communications, Publishing	7	\$144,043	\$123,500		
Real Estate/Building Management	10	\$123,650	\$118,750		
Other	11	\$141,060	\$105,000		
Total	212	\$169,855	\$123,850	\$92,793	\$180,750

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

	2007		2009		2011	
	Total compensation (includes owners and non-owners)		Total compensation (includes owners and non-owners)		Total compensation (includes owners and non-owners)	
	Mean	Median	Mean	Median	Mean	Median
Transportation, Distribution	\$257,785	\$177,000	\$258,289	\$148,318	\$340,802	\$183,333
Retail, Wholesale	\$183,735	\$130,909	\$145,095	\$111,700	\$207,653	\$147,500
Agriculture, Forestry Or Fisheries	\$157,035	\$103,000	\$153,955	\$120,350	\$167,409	\$113,750
Financial Services	\$146,632	\$130,650	\$164,976	\$116,000	\$166,028	\$127,500
Manufacturing	\$156,692	\$108,500	\$163,392	\$116,750	\$161,973	\$114,600
Telecommunications	\$172,385	\$99,659	\$115,181	\$115,000	\$149,920	\$122,675
Media, Communications and Publishing	\$299,624	\$137,750	\$305,800	\$112,500	\$144,043	\$123,500
Real Estate And Building Management	\$145,523	\$109,800	\$143,094	\$120,200	\$123,650	\$118,750
Other	\$148,540	\$134,350	\$119,305	\$98,919	\$141,060	\$105,000
Total	\$177,340	\$121,950	\$166,108	\$120,000	\$169,855	\$123,850

**Public Service**

	Total compensation				
	Count	Mean	Median	Percentile 25	Percentile 75
Crown corporation	16	\$101,896	\$98,930		
Municipal, provincial, federal government or one of their agencies	18	\$91,446	\$90,227		
Total	46	\$97,675	\$90,227	\$72,000	\$111,000

**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
Crown corporation	\$73,587	\$78,000	\$150,357	\$97,333	\$101,896	\$98,930
Municipal, provincial, federal government or one of their agencies	\$89,878	\$88,000	\$87,831	\$90,270	\$91,446	\$90,227
Total	\$88,460	\$83,350	\$103,509	\$91,000	\$97,675	\$90,227

**Education**

	Count	Mean	Median	Percentile 25	Percentile 75
University	6	\$120,566	\$116,048		
Total	11	\$125,020	\$120,000		

**Not-for-Profit**

	Count	Mean	Median	Percentile 25	Percentile 75
Industry, professional or trade association	9	\$125,838	\$125,000		
Total	16	\$121,671	\$107,000		

## Compensation by Area of Practice and CMA/CA

		Total compensation (includes owners and non-owners)				
		Mean	Median	Percentile 25	Percentile 75	Count
Winnipeg	Professional services firm	\$128,209	\$83,750	\$62,280	\$140,000	150
	Industry	\$165,490	\$123,850	\$92,900	\$180,000	196
	Government, Education and other	\$114,262	\$102,200	\$81,500	\$131,040	71
Other	Professional services firm	\$134,790	\$101,111	\$66,130	\$187,684	37
	Industry	\$223,319	\$135,000			16
	Government, Education and other	\$97,863	\$97,750			8

### Non-owners only

		Base compensation		Total non-base compensation		Total compensation (non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Winnipeg	Professional services firm	\$80,789	\$70,000	\$5,824	\$3,750	\$86,612	\$74,000	\$57,000	\$97,000	114
	Industry	\$122,511	\$106,500	\$43,727	\$14,831	\$166,237	\$123,850	\$92,600	\$180,000	190
	Government, Education and other	\$108,468	\$98,000	\$4,162	\$0	\$112,631	\$102,200	\$81,500	\$128,096	69
Other	Professional services firm	\$90,720	\$67,345	\$12,320	\$7,000	\$103,040	\$77,595	\$61,050	\$95,556	24
	Industry	\$138,162	\$95,000	\$88,045	\$10,909	\$226,207	\$110,000			15
	Government, Education and other	\$95,825	\$97,100	\$2,038	\$0	\$97,863	\$97,750			8

## 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
Winnipeg	Professional services firm	2006-2010	77	\$72,224	\$67,000	\$52,500	\$81,100
		2001-2005	19	\$104,198	\$95,000		
		1996-2000	11	\$221,407	\$200,000		
		1991-1995	8	\$183,419	\$155,250		
		1986-1990	10	\$281,428	\$222,751		
		1981-1985	6	\$255,235	\$264,070		
		1976-1980	8	\$261,500	\$230,000		
		<1976	11	\$122,712	\$138,158		
	Industry	2006-2010	34	\$83,189	\$77,168	\$70,000	\$90,000
		2001-2005	35	\$119,798	\$100,000	\$87,500	\$136,000
		1996-2000	34	\$143,541	\$132,082	\$105,000	\$165,000
		1991-1995	40	\$212,111	\$155,000	\$117,650	\$242,750
		1986-1990	16	\$230,161	\$152,039		
		1981-1985	19	\$211,617	\$173,400		
		1976-1980	12	\$265,813	\$164,250		
		<1976	6	\$192,796	\$131,500		
	Government, Education and other	2006-2010	14	\$81,231	\$71,350		
		2001-2005	11	\$93,533	\$92,553		
		1996-2000	5	\$108,500	\$94,000		
1991-1995		12	\$110,617	\$104,170			
1986-1990		10	\$120,401	\$116,600			
1981-1985		11	\$109,616	\$104,000			
<1976		6	\$218,036	\$193,400			
Other	Professional services firm	2006-2010	16	\$109,002	\$65,565		
		2001-2005	7	\$117,684	\$87,500		
		1996-2000	6	\$174,437	\$205,000		

**Non-Owners Only – Winnipeg**

		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	\$67,861	\$63,000	\$4,249	\$3,250	\$72,110	\$67,000	\$52,500	\$81,100	75
	Industry	\$72,709	\$69,500	\$10,481	\$4,568	\$83,189	\$77,168	\$70,000	\$90,000	34
	Government, Education and other	\$80,425	\$70,000	\$515	\$0	\$80,941	\$70,700			13
2001-2005	Professional services firm	\$96,761	\$86,000	\$7,437	\$5,000	\$104,198	\$95,000			19
	Industry	\$106,117	\$91,000	\$13,681	\$9,200	\$119,798	\$100,000	\$87,500	\$136,000	35
	Government, Education and other	\$91,024	\$92,553	\$2,509	\$0	\$93,533	\$92,553			11
1996-2000	Professional services firm	\$122,845	\$134,596	\$9,902	\$5,137	\$132,747	\$141,164			6
	Industry	\$119,993	\$114,250	\$23,548	\$13,900	\$143,541	\$132,082	\$105,000	\$165,000	34
	Government, Education and other	\$108,500	\$94,000	\$0	\$0	\$108,500	\$94,000			5
1991-1995	Professional services firm	\$135,500	\$128,500	\$15,333	\$13,750	\$150,833	\$142,000			6
	Industry	\$143,830	\$121,500	\$70,771	\$35,015	\$214,601	\$155,000	\$120,300	\$250,000	39
	Government, Education and other	\$105,237	\$99,000	\$5,380	\$1,180	\$110,617	\$104,170			12
1986-1990	Industry	\$137,856	\$129,631	\$115,727	\$30,000	\$253,583	\$155,000			13
	Government, Education and other	\$116,081	\$114,000	\$4,320	\$1,100	\$120,401	\$116,600			10
1981-1985	Industry	\$152,652	\$135,000	\$59,611	\$25,505	\$212,263	\$169,700			18
	Government, Education and other	\$107,980	\$104,000	\$1,636	\$0	\$109,616	\$104,000			11
1976-1980	Industry	\$180,354	\$125,000	\$85,458	\$41,250	\$265,813	\$164,250			12
<1976	Industry	\$139,511	\$110,000	\$61,844	\$3,000	\$201,355	\$113,000			5
	Government, Education and other	\$191,000	\$180,000	\$19,424	\$10,000	\$210,424	\$180,000			5

**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	\$94,241	\$61,365	\$14,761	\$9,288	\$109,002	\$65,565			16

## Compensation by Size of Company

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
1	11	\$117,919	\$128,484		
3-5	8	\$150,834	\$135,000		
6-9	9	\$170,349	\$131,040		
10-24	36	\$148,906	\$115,000	\$86,534	\$180,000
25-49	25	\$94,673	\$88,000	\$62,102	\$103,000
50-99	19	\$138,468	\$115,000		
100-249	35	\$178,853	\$155,000	\$105,000	\$212,569
250-499	23	\$182,780	\$127,500	\$90,000	\$223,600
500-999	22	\$144,282	\$112,691	\$96,000	\$165,000
1000 or more	228	\$143,527	\$95,000	\$72,000	\$150,000
Total	420	\$146,755	\$104,600	\$77,300	\$160,000

### Non-owners only

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
UP TO 5	\$127,097	\$114,242	\$15,575	\$0	\$142,672	\$132,367			8
6-9	\$163,257	\$125,520	\$5,100	\$0	\$168,357	\$125,520			6
10-24	\$96,519	\$84,000	\$8,453	\$3,700	\$104,972	\$97,000	\$78,700	\$124,500	25
25-49	\$83,721	\$81,500	\$3,967	\$1,000	\$87,688	\$81,500	\$61,000	\$100,000	23
50-99	\$104,506	\$100,500	\$34,932	\$3,000	\$139,438	\$113,500			18
100-249	\$134,421	\$120,000	\$35,427	\$22,500	\$169,849	\$152,500	\$105,000	\$207,000	34
250-499	\$129,894	\$105,000	\$52,886	\$20,000	\$182,780	\$127,500	\$90,000	\$223,600	23
500-999	\$107,488	\$96,000	\$34,617	\$10,000	\$142,105	\$109,661	\$96,000	\$128,800	21
1000 OR MORE	\$104,614	\$86,400	\$28,108	\$5,000	\$132,722	\$91,875	\$70,700	\$136,500	215
Total	\$107,113	\$91,938	\$25,933	\$5,400	\$133,046	\$99,930	\$75,000	\$143,750	420

## Compensation by Job Title

On average, members in Manitoba with the following titles had the highest compensation in 2010: President/CEO (\$319,743), CA Firm Partner (\$290,731) and Other Executive Management (\$227,209).

	Count	Mean	Median	Percentile 25	Percentile 75
President and/or CEO	14	\$319,743	\$180,000		
Partner in CA firm	31	\$290,731	\$262,350	\$190,000	\$350,000
Other Executive Management (COO, CIO, EVP, etc.)	7	\$227,209	\$201,500		
Chief Financial Officer (CFO)	50	\$220,364	\$169,092	\$120,300	\$240,000
Assistant Vice President	5	\$198,010	\$155,000		
Vice President	11	\$195,092	\$212,569		
Sole Practitioner	17	\$155,451	\$148,000		
Other Business Owner	7	\$144,429	\$140,000		
Director	32	\$136,422	\$129,920	\$103,064	\$158,070
Senior Manager	33	\$122,850	\$101,111	\$94,000	\$132,500
Controller and/or Comptroller	50	\$118,050	\$106,500	\$90,000	\$126,400
Professor/Lecturer/Teacher	5	\$114,447	\$102,840		
Principal	6	\$109,128	\$110,000		
Auditor/Accountant	7	\$95,270	\$70,700		
Internal Auditor	13	\$93,584	\$78,000		
Tax Specialist	7	\$86,227	\$84,000		
Manager	75	\$84,485	\$81,100	\$70,500	\$95,000
Associate/Assistant Manager	12	\$80,940	\$85,043		
Senior Auditor/Accountant	48	\$77,871	\$57,500	\$51,750	\$69,089
Analyst	10	\$76,458	\$71,250		
Other	14	\$138,028	\$98,700		
Total	478	\$144,609	\$104,600	\$77,600	\$160,000

## Non-owners only

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
President and/or CEO	\$220,521	\$175,000	\$99,221	\$28,500	\$319,743	\$180,000			14
Other Executive Management (COO, CIO, EVP, etc.)	\$146,964	\$128,750	\$80,245	\$58,000	\$227,209	\$201,500			7
Chief Financial Officer (CFO)	\$151,400	\$130,000	\$68,963	\$22,500	\$220,364	\$169,092	\$120,300	\$240,000	50
Assistant Vice President	\$139,220	\$136,500	\$58,790	\$19,000	\$198,010	\$155,000			5
Vice President	\$156,800	\$173,000	\$38,292	\$41,300	\$195,092	\$212,569			11
Director	\$115,511	\$110,250	\$20,911	\$14,100	\$136,422	\$129,920	\$103,064	\$158,070	32
Senior Manager	\$112,445	\$94,046	\$10,405	\$7,500	\$122,850	\$101,111	\$94,000	\$132,500	33
Controller and/or Comptroller	\$97,674	\$95,000	\$20,376	\$8,600	\$118,050	\$106,500	\$90,000	\$126,400	50
Professor/Lecturer/Teacher	\$103,987	\$90,000	\$10,460	\$3,300	\$114,447	\$102,840			5
Principal	\$97,128	\$90,000	\$12,000	\$15,000	\$109,128	\$110,000			6
Auditor/Accountant	\$91,079	\$70,000	\$4,191	\$700	\$95,270	\$70,700			7
Internal Auditor	\$92,474	\$78,000	\$1,110	\$0	\$93,584	\$78,000			13
Tax Specialist	\$78,391	\$78,000	\$7,836	\$3,500	\$86,227	\$84,000			7
Manager	\$79,173	\$75,000	\$5,312	\$4,000	\$84,485	\$81,100	\$70,500	\$95,000	75
Associate/Assistant Manager	\$72,349	\$70,100	\$8,592	\$6,000	\$80,940	\$85,043			12
Senior Auditor/Accountant	\$72,960	\$54,000	\$4,910	\$1,668	\$77,871	\$57,500	\$51,750	\$69,089	48
Analyst	\$73,045	\$70,500	\$3,413	\$1,314	\$76,458	\$71,250			10
Other	\$101,123	\$87,727	\$36,904	\$6,200	\$138,028	\$98,700			14

## Compensation by Job Title and CMA/CA

		Total compensation (includes owners and non-owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
Winnipeg	President and/or CEO	10	\$263,040	\$180,000		
	Chief Financial Officer (CFO)	44	\$229,755	\$174,200	\$137,000	\$242,500
	Other Executive Management (COO, CIO, EVP, etc.)	5	\$260,493	\$223,600		
	Vice President	9	\$205,938	\$219,500		
	Assistant Vice President	5	\$198,010	\$155,000		
	Controller and/or Comptroller	46	\$121,143	\$108,500	\$92,350	\$127,500
	Director	32	\$136,422	\$129,920	\$103,064	\$158,070
	Principal	6	\$109,128	\$110,000		
	Senior Manager	26	\$130,817	\$109,250	\$97,000	\$145,501
	Manager	66	\$85,065	\$81,800	\$72,000	\$95,000
	Associate/Assistant Manager	10	\$85,829	\$87,293		
	Tax Specialist	7	\$86,227	\$84,000		
	Internal Auditor	13	\$93,584	\$78,000		
	Senior Auditor/Accountant	41	\$64,379	\$56,700	\$51,500	\$66,000
	Auditor/Accountant	7	\$95,270	\$70,700		
	Analyst	10	\$76,458	\$71,250		
	Sole Practitioner	14	\$150,511	\$131,579		
	Partner in CA firm	22	\$330,068	\$322,500	\$224,000	\$408,000
	Other Business Owner	6	\$138,500	\$130,500		
	Other	14	\$138,028	\$98,700		
Other	Chief Financial Officer (CFO)	6	\$151,498	\$107,022		
	Senior Manager	7	\$93,261	\$87,500		
	Manager	9	\$80,233	\$75,190		
	Senior Auditor/Accountant	7	\$156,890	\$64,621		
	Partner in CA firm	9	\$194,575	\$190,000		

## Non-owners only

		Base compensation		Total non-base compensation		Total compensation (non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Winnipeg	President and/or CEO	\$220,130	\$175,000	\$42,910	\$26,000	\$263,040	\$180,000			10
	Chief Financial Officer (CFO)	\$157,049	\$141,500	\$72,706	\$25,000	\$229,755	\$174,200	\$137,000	\$242,500	44
	Other Executive Management (COO, CIO, EVP, etc.)	\$159,750	\$130,000	\$100,743	\$71,500	\$260,493	\$223,600			5
	Vice President	\$162,889	\$173,000	\$43,049	\$45,000	\$205,938	\$219,500			9
	Assistant Vice President	\$139,220	\$136,500	\$58,790	\$19,000	\$198,010	\$155,000			5
	Controller and/or Comptroller	\$99,534	\$95,500	\$21,609	\$8,600	\$121,143	\$108,500	\$92,350	\$127,500	46
	Director	\$115,511	\$110,250	\$20,911	\$14,100	\$136,422	\$129,920	\$103,064	\$158,070	32
	Principal	\$97,128	\$90,000	\$12,000	\$15,000	\$109,128	\$110,000			6
	Senior Manager	\$120,388	\$105,000	\$10,429	\$7,500	\$130,817	\$109,250	\$97,000	\$145,501	26
	Manager	\$79,846	\$75,000	\$5,219	\$4,000	\$85,065	\$81,800	\$72,000	\$95,000	66
	Associate/Assistant Manager	\$75,919	\$75,500	\$9,910	\$10,150	\$85,829	\$87,293			10
	Tax Specialist	\$78,391	\$78,000	\$7,836	\$3,500	\$86,227	\$84,000			7
	Internal Auditor	\$92,474	\$78,000	\$1,110	\$0	\$93,584	\$78,000			13
	Senior Auditor/Accountant	\$62,327	\$53,000	\$2,052	\$1,500	\$64,379	\$56,700	\$51,500	\$66,000	41
Auditor/Accountant	\$91,079	\$70,000	\$4,191	\$700	\$95,270	\$70,700			7	
Analyst	\$73,045	\$70,500	\$3,413	\$1,314	\$76,458	\$71,250			10	
Other	\$101,123	\$87,727	\$36,904	\$6,200	\$138,028	\$98,700			14	
Other	Chief Financial Officer (CFO)	\$109,981	\$94,068	\$41,518	\$12,955	\$151,498	\$107,022			6
	Senior Manager	\$82,944	\$82,000	\$10,317	\$7,500	\$93,261	\$87,500			7
	Manager	\$74,241	\$69,690	\$5,992	\$5,500	\$80,233	\$75,190			9
	Senior Auditor/Accountant	\$135,242	\$64,621	\$21,648	\$10,900	\$156,890	\$64,621			7

## Compensation by Title of Person Reporting To

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Other Executive Management (COO, CIO, EVP, etc.)	9	\$253,563	\$109,661		
Chair Board of Directors	18	\$204,411	\$149,005		
President and/or CEO	72	\$196,126	\$155,000	\$111,500	\$218,085
Vice President	20	\$172,970	\$146,500	\$105,100	\$189,917
Senior Vice President	7	\$157,086	\$152,600		
Chief Financial Officer (CFO)	46	\$145,258	\$124,000	\$103,000	\$144,000
Partner/Owner	98	\$116,378	\$92,586	\$73,000	\$120,300
Senior Director	5	\$95,713	\$83,001		
Assistant Vice President	13	\$95,363	\$88,400		
Controller and/or Comptroller	15	\$94,181	\$85,000		
Principal	8	\$92,004	\$69,650		
Manager	30	\$89,596	\$72,000	\$52,000	\$98,000
Director	28	\$89,553	\$90,000	\$74,051	\$100,000
Senior Manager	28	\$61,161	\$56,850	\$53,250	\$65,284
Other	12	\$116,967	\$82,050		
Total	423	\$133,468	\$100,000	\$75,000	\$145,000

### Compensation by Number of Direct Reports

	Count	Mean	Median	Percentile 25	Percentile 75
None	137	\$100,421	\$79,000	\$61,500	\$115,000
1	29	\$126,349	\$98,200	\$74,000	\$157,500
2	58	\$112,811	\$95,875	\$75,190	\$140,000
3	53	\$132,905	\$114,600	\$90,000	\$169,000
4	46	\$179,421	\$119,100	\$92,553	\$235,000
5	42	\$143,210	\$113,000	\$77,973	\$155,000
6-9	61	\$218,229	\$153,000	\$102,500	\$240,124
10-14	33	\$191,111	\$130,000	\$101,000	\$207,000
15-19	10	\$183,425	\$167,500		
25+	6	\$317,231	\$224,300		
Total	478	\$144,609	\$104,600	\$77,600	\$160,000

### Compensation by Number of Indirect Reports

	Count	Mean	Median	Percentile 25	Percentile 75
None	137	\$100,421	\$79,000	\$61,500	\$115,000
1	23	\$112,756	\$93,200	\$72,000	\$136,000
2	42	\$113,404	\$93,925	\$80,000	\$115,500
3	31	\$114,217	\$112,000	\$78,700	\$136,000
4	25	\$119,274	\$93,297	\$79,140	\$112,000
5	25	\$111,765	\$95,000	\$74,350	\$120,300
6-9	50	\$144,074	\$111,750	\$95,000	\$166,000
10-14	38	\$170,955	\$133,500	\$103,000	\$200,000
15-19	35	\$168,967	\$152,600	\$96,500	\$210,000
20-24	21	\$195,378	\$155,000	\$101,000	\$240,124
25+	51	\$293,642	\$207,000	\$140,000	\$331,450
Total	478	\$144,609	\$104,600	\$77,600	\$160,000

## Compensation by Major Activities of Members

For professional services CAs in Manitoba in 2010, the primary activities that received the highest average compensation were New Business Development (\$231,357), Client Relationship Management (\$177,450), and Financial Accounting (\$147,154).

	Count	Mean	Median	Percentile 25	Percentile 75
New Business Development	7	\$231,357	\$190,000		
Client relationship management	25	\$177,450	\$125,000	\$96,500	\$227,600
Financial accounting	29	\$147,154	\$98,321	\$66,130	\$166,500
Financial statement compilation	61	\$143,772	\$102,500	\$69,500	\$190,000
Taxation	74	\$136,805	\$97,250	\$69,818	\$160,000
Other Business Advisory, or Consulting services	25	\$132,116	\$100,250	\$73,500	\$132,328
Financial statement review	55	\$120,332	\$90,000	\$62,280	\$138,158
Financial statement audit	88	\$119,674	\$74,675	\$56,450	\$106,750

### Non-owners only

	Base compensation		Total non-base compensation		Total compensation (non-owners)				Count
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
Financial statement compilation	\$88,779	\$67,500	\$9,807	\$4,500	\$98,586	\$75,000	\$61,500	\$101,111	35
Taxation	\$89,478	\$76,500	\$7,822	\$4,137	\$97,299	\$80,359	\$64,567	\$101,111	50
Client relationship management	\$84,929	\$85,500	\$8,607	\$9,000	\$93,536	\$96,750			14
Other Business Advisory, or Consulting services	\$82,938	\$82,000	\$4,629	\$3,600	\$87,566	\$84,000			17
Financial statement audit	\$79,514	\$64,250	\$6,760	\$4,000	\$86,274	\$71,250	\$55,750	\$87,670	76
Financial accounting	\$78,011	\$65,000	\$7,439	\$5,000	\$85,450	\$75,000	\$62,200	\$101,000	21
Financial statement review	\$70,484	\$65,000	\$5,826	\$4,275	\$76,310	\$69,500	\$56,400	\$95,500	39

## Members in Industry

For industry CAs in Manitoba in 2010, the primary activities that received the highest average compensation were New Business Development (\$291,217), Strategy Development and Planning (\$269,658) and General Management/ Administration (\$240,010).

	Count	Mean	Median	Percentile 25	Percentile 75
New Business Development	12	\$291,217	\$227,500		
Strategy Development and Planning	24	\$269,658	\$164,000	\$143,500	\$280,000
General Management, Administration	32	\$240,010	\$172,000	\$114,000	\$242,070
Corporate Finance (Financing, M&A)	17	\$235,632	\$157,500		
Human Resources	9	\$189,035	\$155,000		
Performance Measurement	32	\$148,139	\$113,750	\$92,475	\$164,500
Taxation	20	\$131,228	\$113,508	\$92,794	\$157,020
Financial Analysis	69	\$127,863	\$103,127	\$86,000	\$152,600
Budgeting/Forecasting	34	\$127,290	\$111,081	\$90,800	\$152,600
Management Accounting/Cost accounting	19	\$123,257	\$114,600		
Information Technology	11	\$123,039	\$105,000		
Financial Accounting	89	\$116,195	\$104,044	\$87,085	\$135,500
Internal Control and Risk Management	18	\$113,746	\$100,000		
Audit (Internal Government)	14	\$98,603	\$83,250		

**Non-owners only**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
New Business Development	\$151,569	\$125,000	\$110,546	\$40,000	\$262,115	\$157,500			14
Strategy Development and Planning	\$155,217	\$130,000	\$83,503	\$25,500	\$238,720	\$155,600	\$115,000	\$250,000	30
Corporate Finance (Financing, M&A)	\$130,917	\$115,000	\$88,106	\$25,000	\$219,023	\$155,000			19
General Management, Administration	\$136,295	\$115,000	\$61,012	\$10,000	\$197,307	\$131,040	\$104,000	\$204,000	49
Human Resources	\$128,813	\$118,750	\$38,464	\$7,931	\$167,276	\$120,625			12
Performance Measurement	\$110,986	\$98,000	\$25,986	\$10,000	\$136,972	\$103,127	\$88,400	\$156,200	39
Budgeting/Forecasting	\$109,643	\$100,000	\$15,077	\$10,495	\$124,720	\$109,331	\$93,175	\$147,800	48
Financial Analysis	\$104,819	\$92,844	\$17,240	\$8,918	\$122,058	\$100,000	\$84,001	\$136,307	88
Taxation	\$105,661	\$97,000	\$16,351	\$5,000	\$122,012	\$99,400	\$90,588	\$152,941	27
Management Accounting/Cost accounting	\$100,040	\$100,000	\$20,454	\$15,000	\$120,494	\$104,200	\$85,000	\$155,000	21
Financial Accounting	\$102,148	\$95,000	\$12,234	\$7,600	\$114,382	\$104,044	\$88,000	\$130,000	107
Internal Control and Risk Management	\$100,856	\$97,000	\$7,200	\$2,050	\$108,055	\$100,000	\$75,781	\$115,000	32
Information Technology	\$90,442	\$80,000	\$16,830	\$5,000	\$107,272	\$86,000			11
Audit (Internal Government)	\$90,059	\$80,500	\$4,279	\$600	\$94,339	\$82,000	\$70,700	\$104,000	39

## Compensation Governed by a Collective Bargaining Agreement

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Yes	30	\$95,500	\$90,000	\$70,700	\$101,000
No	392	\$136,204	\$101,056	\$75,062	\$149,539
Total	422	\$133,310	\$100,000	\$75,000	\$144,000

## Compensation by Designation/Post Graduate Degree held

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Chartered Financial Analyst or CFA	5	\$302,500	\$258,000		
Certified Financial Planner or CFP	8	\$219,270	\$185,000		
CISA or CA CISA	16	\$168,375	\$106,000		
Master of Taxation and/or Accounting	26	\$146,163	\$119,500	\$94,000	\$163,333
Other Masters Degree	8	\$138,903	\$112,930		
Certified Public Accountant or CPA	10	\$132,375	\$122,000		
CBV or CA CBV	7	\$126,107	\$105,500		
Certified Management Accountant or CMA	6	\$108,970	\$96,600		
CIA or CA CIA	8	\$99,406	\$101,430		
Other	37	\$149,941	\$112,500	\$79,116	\$178,500
None	361	\$140,540	\$100,000	\$75,000	\$155,000

## Compensation by Board Experience

	Count	Mean	Median	Percentile 25	Percentile 75
A hospital or university	7	\$425,767	\$230,000		
A government commission, agency or regulatory body	6	\$361,153	\$183,842		
A privately held company	21	\$356,230	\$275,000	\$166,000	\$523,613
A religious institute	18	\$278,159	\$144,751		
An industry or trade association	32	\$225,846	\$152,500	\$108,000	\$251,300
A social or charitable organization	119	\$168,880	\$115,500	\$78,700	\$187,684
A cooperative	5	\$101,583	\$90,588		
Other	20	\$206,883	\$124,342	\$86,500	\$242,500
Were you a member of an audit committee in 2010?	38	\$255,120	\$138,025	\$90,800	\$340,000
Total	173	\$175,252	\$128,096	\$84,000	\$200,000

## Additional Compensation for work outside of Primary Job

Non-owners who received fee income related to services provided outside of primary job comprised a minority of members (14%).

	Count	%
Yes	60	14%
No	370	86%

	What amount of such fee income did you receive?
Count	60
Mean	\$11,803
Median	\$6,113
Percentile 25	\$2,000
Percentile 75	\$11,000

## Compensation by Age

	Count	Mean	Median	Percentile 25	Percentile 75
Under 35	166	\$82,710	\$73,750	\$61,000	\$88,400
35-44	137	\$150,262	\$124,200	\$93,240	\$181,500
45-54	105	\$204,275	\$144,000	\$112,500	\$207,972-
55-64	54	\$205,623	\$160,182	\$112,000	\$258,000
65 and over	15	\$142,319	\$138,158		
Total	477	\$144,661	\$104,200	\$77,600	\$160,000

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

### Vacation

	Amount Of Vacation Given		Amount Of Vacation Taken	
	Count	%	Count	%
Less than 10 working days	2	0%	20	4%
10-14 working days	8	2%	52	11%
15-19 working days	130	27%	151	32%
20-24 working days	202	42%	163	34%
25-29 working days	74	15%	56	12%
30-34 working days	25	5%	15	3%
35+ working days	8	2%	9	2%
N/a	29	6%	12	3%

### Benefits

#### Professional Dues

The majority of members have their professional fees paid entirely by their employer (91%).

	Count	%
All	434	91%
Some	9	2%
None	32	7%
N/a	3	1%

#### Benefits Received (All Members)

	Count	%
Pension Benefits	299	63%
Medical (health and dental) benefits	423	88%
Stock or Stock Options Purchase Program	60	13%
Long Term Disability Insurance	341	71%
Life Insurance	361	76%
Out of Country Travel	168	35%
Parking	222	46%
Car Allowances	51	11%
Parental/Maternal/Caregiver Leave Top Ups	20	4%
Professional Membership dues other than CA	112	23%
Health/Fitness Club Memberships	113	24%
Credit Card Fees	16	3%
Other Significant Benefits	23	5%

**Benefits Received by Area of Work**

	Professional services	Industry	Government
Pension Benefits	53%	75%	91%
Medical (health and dental) benefits	91%	96%	93%
Stock or Stock Options Purchase Program	1%	29%	0%
Long Term Disability Insurance	67%	79%	85%
Life Insurance	67%	85%	80%
Out of Country Travel	22%	46%	35%
Parking	53%	46%	33%
Car Allowances	7%	12%	9%
Parental/Maternal/Caregiver Leave Top Ups	5%	2%	11%
Professional Membership dues other than CA	15%	25%	30%
Health/Fitness Club Memberships	43%	17%	17%
Credit Card Fees	0%	4%	0%
Other Significant Benefits	4%	4%	4%

**Programs to Encourage Work/Life Balance**

	Offered		Used	
	Count	%	Count	%
Flexible working hours	299	71%	214	72%
Sabbaticals	85	20%	6	7%
Compressed Work Weeks	108	26%	31	29%
Time off for volunteer work	160	38%	76	48%
Childcare benefits	31	7%	0	0%
Leaves for Personal Reasons	268	64%	62	23%
Employee Assistance Programs	276	66%	22	8%
Training Programs	309	74%	231	75%
Work from home	195	46%	132	68%
Other options to promote work/life balance	33	15%	15	60%