

CA Profession Compensation Survey 2011 – Summary Report

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November 22, 2011

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CA Profession Compensation Survey 2011– Saskatchewan

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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) 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 (this report)

CA Compensation Survey October 2011 – Manitoba

CA Compensation Survey October 2011 – Ontario

CA Compensation Survey October 2011 – Quebec

CA Compensation Survey October 2011 – Atlantic Canada

CA Compensation Survey October 2011 – Bermuda, US and International

Methodology

For details on methodology please refer to the Summary Report

Note on Reporting of Results

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

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

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

25th Percentile: is the value above which 75% of the cases fall

75th Percentile: is the value below which 75% of the cases fall

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

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

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

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

Note that 25th/75th 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.

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 in Saskatchewan worked for a business or organization in 2010 (83%), 14% were owners, either as a CA firm partner (7%), sole practitioner (4%) or owner/partner of a business (3%), and 3% were contract employees or consultants.

	2007		2009		2011	
	Count	%	Count	%	Count	%
Employee Of A Business/Organization	265	81%	287	84%	428	83%
CA Firm Partner	31	10%	27	8%	36	7%
Sole Practitioner	10	3%	9	3%	19	4%
Owner/Partner Of Business	9	3%	8	2%	18	3%
Contract Employee/Consultant	10	3%	9	3%	17	3%
Other	1	0%	0	0%	0	0%
Total	326	100%	340	100%	518	100%

CMA/CA

	Count	%
Saskatoon	220	42%
Regina	195	38%
Swift Current	17	3%
Prince Albert	13	3%
North Battleford	7	1%
Estevan	7	1%
Yorkton	6	1%
Moose Jaw	5	1%
Lloydminster	3	1%
Other	45	9%
Total	518	100%

Year Obtained CA

	Count	Column N %
2011*	6	1%
2010	41	8%
2009	30	6%
2008	28	5%
2007	24	5%
2006	24	5%
2001-2005	105	20%
1996-2000	59	11%
1991-1995	64	12%
1986-1990	52	10%
1981-1985	58	11%
1976-1980	18	3%
<1976	15	3%
Total	524	100%

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

Years in Organization

	2007		2009		2011	
	Count	%	Count	%	Count	%
Less than one year	18	6%	27	8%	29	6%
1	9	3%	24	7%	28	5%
2	29	9%	32	9%	56	11%
3	37	11%	27	8%	50	10%
4	26	8%	23	7%	48	9%
5	18	6%	25	7%	29	6%
6-9	73	22%	60	18%	100	19%
10-14	49	15%	61	18%	72	14%
15-19	28	9%	23	7%	45	9%
20-24	19	6%	18	5%	28	5%
25+	20	6%	20	6%	33	6%
Total	326	100%	340	100%	518	100%

Years As Owner

	2007		2009		2011	
	Count	%	Count	%	Count	%
Less than one year	1	2%	1	2%	2	3%
1	4	8%	5	11%	3	4%
2	1	2%	3	7%	7	10%
3	2	4%	7	16%	8	11%
4	1	2%	2	5%	1	1%
5	1	2%	3	7%	1	1%
6-9	6	12%	2	5%	7	10%
10-14	10	20%	5	11%	9	12%
15-19	10	20%	3	7%	16	22%
20-24	6	12%	5	11%	6	8%
25+	8	16%	8	18%	13	18%
Total	50	100%	44	100%	73	100%

Years of Work Experience

	2007		2009		2011	
	Count	%	Count	%	Count	%
Three to four Years	27	8%	26	8%	39	8%
Five to Nine Years	63	19%	80	24%	118	23%
Ten to Fourteen Years	54	17%	59	17%	94	18%
Fifteen to Nineteen Years	56	17%	45	13%	68	13%
Twenty to Twenty Four Years	46	14%	51	15%	59	11%
Over Twenty Five Years	80	25%	79	23%	140	27%
Total	326	100%	340	100%	518	100%

Years of Post Qualification Experience

	2007		2009		2011	
	Count	%	Count	%	Count	%
Less than three Years	49	15%	54	16%	81	16%
3 to 4 Years	26	8%	38	11%	51	10%
Five to Nine Years	58	18%	58	17%	104	20%
Ten to Fourteen Years	52	16%	46	14%	72	14%
Fifteen to Nineteen Years	57	17%	62	18%	61	12%
Twenty to Twenty Four Years	39	12%	33	10%	51	10%
Over Twenty Five Years	45	14%	49	14%	98	19%
Total	326	100%	340	100%	518	100%

Area of Practice

The majority of Saskatchewan respondents worked either for a professional services firm (40%) or in industry (34%). The remainder worked in public service (17%), education (4%) or in the not for profit sector (3%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Professional services firm	142	44%	139	41%	209	40%
Industry	104	32%	117	34%	174	34%
Crown Corporation or Public Service	53	16%	54	16%	90	17%
Education	18	6%	20	6%	23	4%
Not for profit	8	2%	10	3%	16	3%
Other	1	0%	0	0%	6	1%
Total	326	100%	340	100%	518	100%

Members in Professional Services

Most professional services members worked for a firm that mainly provided accounting, auditing and tax services (94%). The remainder worked for firms that provided other types of services (6%). Most respondents also worked for external clients (94%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Predominantly Accounting, Auditing And Tax	131	93%	129	93%	197	94%
Predominantly Other Types Of Services.	10	7%	10	7%	12	6%
Total	141	100%	139	100%	209	100%

	2007		2009		2011	
	Count	%	Count	%	Count	%
Predominantly To External Clients	138	98%	134	96%	197	94%
Predominantly To Internal Clients	3	2%	5	4%	12	6%
Total	141	100%	139	100%	209	100%

Members in Industry

Saskatchewan members in industry were most likely to be in mining (26%), financial services (16%), or retail/wholesale (13%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Mining	22	21%	29	25%	46	26%
Financial Services	24	23%	25	21%	27	16%
Retail, Wholesale	9	9%	9	8%	22	13%
Manufacturing	11	11%	14	12%	18	10%
Agriculture, Forestry Or Fisheries	11	11%	12	10%	17	10%
Construction	1	1%	2	2%	6	3%
Oil And Gas	3	3%	4	3%	6	3%
Transportation, Distribution	2	2%	3	3%	6	3%
Hotels and Restaurants	1	1%	1	1%	3	2%
Real Estate and Building Management	3	3%	5	4%	3	2%
Pharmaceuticals And Chemicals	1	1%	1	1%	2	1%
Telecommunications	1	1%	2	2%	2	1%
Arts, Entertainment, Leisure	1	1%	1	1%	1	1%
Holding, Conglomerate	2	2%	0	0%	1	1%
Software	0	0%	0	0%	1	1%
Utilities	3	3%	1	1%	1	1%
Media, Communications And Publishing	0	0%	2	2%	0	0%
Other	8	8%	6	5%	12	7%
Total	103	100%	117	100%	174	100%

Members in Public Service

Crown corporations (44%) or some level of government (34%) employed the largest proportions of Saskatchewan CAs in public service in 2010.

	2007		2009		2011	
	Count	%	Count	%	Count	%
Crown corporation	21	40%	23	43%	40	44%
Municipal, provincial, federal government or one of their agencies	17	32%	20	37%	31	34%
Hospital, library, health organization or social services organization	7	13%	6	11%	8	9%
Board and commissions	3	6%	3	6%	4	4%
An office of the auditor general	4	8%	1	2%	3	3%
Regulatory bodies	1	2%	1	2%	2	2%
Other	0	0%	0	0%	2	2%
Total	53	100%	54	100%	90	100%

Members in Education

Members working in education in Saskatchewan were most likely to work for a university (57%) or a Primary/Secondary School (17%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
University	9	50%	9	45%	13	57%
Primary/Secondary School	2	11%	4	20%	4	17%
College/CEGEP	6	33%	4	20%	2	9%
Other	1	6%	3	15%	4	17%
Total	18	100%	20	100%	23	100%

Members in the Non-Profit Sector

Members in the non-profit sector in Saskatchewan were most likely to work for an industry, professional or trade association (44%) or a social or charitable organization (44%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Industry, professional or trade association	5	63%	4	40%	7	44%
Social or charitable organizations	0	0%	2	20%	7	44%
Religious institutes	0	0%	0	0%	0	0%
Other	3	38%	4	40%	2	13%
Total	8	100%	10	100%	16	100%

Size of Company

Most members worked for companies that had at least 1,000 members globally in 2010 (43%). Over a third (36%) worked for companies with under 100 employees.

	In province		In Canada		Globally	
	Count	%	Count	%	Count	%
1	15	3%	14	3%	12	3%
2	8	2%	8	2%	7	2%
3-5	21	4%	16	3%	14	3%
6-9	13	3%	9	2%	9	2%
10-24	39	8%	28	6%	27	6%
25-49	31	6%	20	4%	18	4%
50-99	100	19%	70	15%	69	16%
100-249	73	14%	43	9%	41	9%
250-499	63	12%	38	8%	32	7%
500-999	49	9%	32	7%	22	5%
1000+	106	20%	196	41%	190	43%
Total	518	100%	474	100%	441	100%

Time worked in 2010

Almost all 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%	12	3%	14	86%	446	91%	472
Part time	1%	4	1%	5	7%	37	9%	46
Total	3%	16	4%	19	93%	483	100%	518

Billable hours per week

	2007		2009		2011	
Zero to 20	11	10%	26	20%	31	15%
21 to 30	33	31%	52	40%	94	45%
31 to 40	44	42%	40	31%	66	32%
Over 40	17	16%	13	10%	18	9%
Total	105	100%	131	100%	209	100%

Billing rate

	2007		2009		2011	
Under \$150/hr	52	40%	29	25%	59	30%
\$150 to <\$200/hr	33	25%	42	36%	65	33%
\$200 to <\$300/hr	26	20%	31	26%	46	24%
\$300 to <\$500/hr	14	11%	10	9%	20	10%
\$500/hr+	5	4%	5	4%	5	3%
Total	130	100%	117	100%	195	100%

Job Title

Members in Saskatchewan in 2010 most commonly held the title Manager (14%), Senior Auditor/Accountant (11%) or CFO (9%).

	2007		2009		2011	
Manager	51	16%	51	15%	70	14%
Senior Auditor/Accountant	39	12%	38	11%	57	11%
Chief Financial Officer (CFO)	31	10%	40	12%	48	9%
Controller/Comptroller	21	6%	25	7%	44	8%
Senior Manager	17	5%	21	6%	40	8%
Director	18	6%	24	7%	37	7%
CA Firm Partner	31	10%	27	8%	36	7%
Analyst	16	5%	13	4%	20	4%
Sole Practitioner	10	3%	9	3%	19	4%
Other Business Partner/Owner	9	3%	8	2%	17	3%
Auditor/Accountant	9	3%	7	2%	15	3%
Vice President	8	2%	7	2%	12	2%
Internal Auditor	5	2%	8	2%	11	2%
President/CEO	8	2%	7	2%	11	2%
Supervisor	4	1%	5	1%	10	2%
Consultant	2	1%	2	1%	9	2%
Tax Specialist	7	2%	3	1%	9	2%
Other Executive Management	4	1%	6	2%	5	1%
Principal	8	2%	6	2%	5	1%
Assistant Vice President	2	1%	6	2%	4	1%
Associate/Assistant Director	5	2%	2	1%	4	1%
Professor, Lecturer Or Teacher	4	1%	4	1%	4	1%
Senior Director	3	1%	3	1%	4	1%
General Manager	2	1%	2	1%	3	1%
Non-Equity Partner	NA	NA	NA	NA	3	1%
Junior Auditor/Accountant	0	0%	1	0%	2	0%
Associate/Assistant Manager	2	1%	5	1%	1	0%
Senior Vice President	0	0%	1	0%	1	0%
Equity Partner	NA	NA	NA	NA	0	0%
Treasurer	2	1%	3	1%	0	0%
Financial Advisor/Planner/Investment Advisor	1	0%	0	0%	NA	NA
Other	7	2%	6	2%	17	3%
None	0	0%	0	0%	0	0%
Total	326	100%	340	100%	518	100%

Title of Direct Report

Members were most likely to report to a Partner/Owner (25%) or President/CEO (15%) in 2010.

	2007		2009		2011	
	Count	%	Count	%	Count	%
Partner/Owner	70	25%	72	24%	113	25%
President/CEO	49	18%	51	17%	67	15%
Manager	16	6%	22	7%	37	8%
Director	17	6%	19	6%	33	7%
Chief Financial Officer (CFO)	17	6%	26	9%	29	7%
Vice President	14	5%	21	7%	24	5%
Senior Manager	13	5%	16	5%	21	5%
Senior Director	7	3%	8	3%	16	4%
Controller/Comptroller	13	5%	10	3%	14	3%
Other Executive Management	8	3%	6	2%	12	3%
Chair/Board Of Directors	12	4%	12	4%	11	2%
Principal	8	3%	5	2%	9	2%
General Manager	6	2%	3	1%	8	2%
Senior Vice President	3	1%	5	2%	6	1%
Assistant Vice President	6	2%	2	1%	5	1%
Internal Auditor	2	1%	1	0%	5	1%
Supervisor	3	1%	1	0%	5	1%
Associate/Assistant Director	0	0%	1	0%	2	0%
Junior Auditor/Accountant	0	0%	1	0%	2	0%
Professor, Lecturer Or Teacher	1	0%	1	0%	2	0%
Analyst	0	0%	0	0%	1	0%
Associate/Assistant Manager	0	0%	0	0%	1	0%
Auditor/Accountant	0	0%	0	0%	1	0%
Consultant	0	0%	0	0%	1	0%
Senior Auditor/Accountant	1	0%	2	1%	1	0%
Tax Specialist	0	0%	0	0%	1	0%
Treasurer	2	1%	4	1%	0	0%
None	2	1%	1	0%	.	.
Other	6	2%	6	2%	19	4%
Total	276	100%	296	100%	446	100%

Number of Direct Reports

In 2010, the majority of members (69%) had at least one direct report, and 9% had 10 or more. 69% had at least one indirect report, and 27% had 10 or more.

	2007		2009		2011	
	Count	%	Count	%	Count	%
None	97	30%	101	30%	159	31%
1	31	10%	24	7%	43	8%
2	26	8%	28	8%	60	12%
3	40	12%	40	12%	44	8%
4	35	11%	36	11%	45	9%
5	24	7%	35	10%	37	7%
6-9	33	10%	42	12%	81	16%
10-14	24	7%	21	6%	28	5%
15-19	5	2%	4	1%	6	1%
20-24	4	1%	7	2%	5	1%
25+	7	2%	2	1%	10	2%
Total	326	100%	340	100%	518	100%

Number of Indirect Reports

	2007		2009		2011	
	Count	%	Count	%	Count	%
None	74	23%	100	29%	159	31%
1	22	7%	19	6%	37	7%
2	25	8%	13	4%	44	8%
3	22	7%	22	6%	19	4%
4	22	7%	24	7%	28	5%
5	16	5%	16	5%	29	6%
6-9	48	15%	46	14%	64	12%
10-14	26	8%	40	12%	49	9%
15-19	14	4%	14	4%	21	4%
20-24	13	4%	11	3%	13	3%
25+	44	13%	35	10%	55	11%
Total	326	100%	340	100%	518	100%

Major Activities of Members

The tables below show the extent to which members are involved in specific activities. Taxation, financial statement review and compilation, and client relationship management are activities that over 75% of professional services members spend at least some of their work time performing.

	Somewhat		A lot		Somewhat/ A Lot	
	Count	%	Count	%	Count	%
Taxation	77	39%	94	48%	171	87%
Financial statement review	114	58%	46	23%	160	81%
Client relationship management	122	62%	34	17%	156	79%
Financial statement compilation	61	31%	94	48%	155	79%
Financial accounting	109	55%	37	19%	146	74%
Other Business Advisory, or Consulting services	118	60%	26	13%	144	73%
Financial statement audit	61	31%	77	39%	138	70%
New Business Development	110	56%	6	3%	116	59%

Financial analysis, internal control/risk management, financial accounting, general management/administration, and performance measurement 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	163	53%	102	33%	265	86%
Internal Control and Risk Management	201	65%	51	17%	252	82%
Financial Accounting	132	43%	113	37%	245	79%
General Management, Administration	183	59%	50	16%	233	75%
Performance Measurement	201	65%	31	10%	232	75%
Budgeting/Forecasting	170	55%	56	18%	226	73%
Strategy Development and Planning	161	52%	46	15%	207	67%
Management Accounting/Cost accounting	152	49%	35	11%	187	61%
Human Resources	162	52%	14	5%	176	57%
Corporate Finance (Financing, M&A)	118	38%	33	11%	151	49%
Information Technology	122	39%	11	4%	133	43%
Taxation	111	36%	14	5%	125	40%
Audit (Internal Government)	72	23%	33	11%	105	34%
New Business Development	77	25%	12	4%	89	29%

Compensation Governed by a Collective Bargaining Agreement

Compensation was governed by a collective bargaining agreement for 5% of members in Saskatchewan in 2010.

	2007	2009	2011
Municipal, provincial, federal government or one of their agencies	24%	35%	26%
An office of the auditor general	0%	100%	0%
Board and commissions	0%	0%	0%
Regulatory bodies	0%	0%	100%
Crown corporation	0%	0%	0%
Hospital, library, health organization or social services organization	0%	0%	0%
Other	0%	0%	0%
University	44%	44%	62%
College/CEGEP	17%	25%	0%
Primary/Secondary School	0%	0%	0%
Other	100%	0%	25%
All	4%	5%	5%

Professional Designations and Post Graduate Degrees

Master of Taxation (7%) is the post graduate degree/designation most frequently held by CAs in Saskatchewan.

	2007		2009		2011	
	Count	%	Count	%	Count	%
Master of Taxation and/or Accounting	11	3%	12	4%	34	7%
Certified Management Accountant or CMA	21	6%	19	6%	18	3%
CIA or CA•CIA	12	4%	12	4%	17	3%
Other Masters Degree	6	2%	5	1%	15	3%
Certified Financial Planner or CFP	18	6%	13	4%	11	2%
Master of Business Administration (MBA)	4	1%	4	1%	5	1%
Certified Public Accountant or CPA	1	0%	3	1%	4	1%
Chartered Financial Analyst or CFA	4	1%	3	1%	4	1%
A Doctorate degree	1	0%	1	0%	3	1%
CBV or CA•CBV	3	1%	2	1%	3	1%
Chartered Accountant or CA (from a country other than Canada)	3	1%	2	1%	3	1%
CISA or CA•CISA	4	1%	2	1%	3	1%
Certified Management Consultant or CMC	3	1%	0	0%	2	0%
LLB/Lawyer	2	1%	1	0%	2	0%
Certified General Accountant or CGA	0	0%	0	0%	1	0%
CIRP or CA•CIRP	0	0%	1	0%	1	0%
Diplôme d'études supérieures spécialisées (D.E.S.S.)	0	0%	0	0%	1	0%
CA•IFA	1	0%	1	0%	0	0%
CA•IT	2	1%	1	0%	0	0%
Diplôme de sciences administratives (D.S.A.)	0	0%	0	0%	0	0%
Engineer P.Eng.	1	0%	1	0%	0	0%

Pl. Fin.	0	0%	0	0%	0	0%
Other	25	8%	26	8%	36	7%
None	227	70%	246	72%	382	74%
Total	326	100%	340	100%	518	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	37	8%	227	49%	100	22%	99
2009	27	9%	154	52%	68	23%	49	16%
2007	23	8%	143	52%	55	20%	55	20%

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	30	8%	66	18%	130	36%	140
2009	16	6%	52	21%	103	41%	79	32%
2007	15	7%	37	17%	79	36%	90	41%

Age

Most members responding to the survey in Saskatchewan were under 45 years of age (66%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Under 35	112	34%	117	35%	191	37%
35-44	110	34%	121	36%	149	29%
45-54	70	21%	66	20%	109	21%
55-64	31	10%	31	9%	56	11%
65 and over	3	1%	3	1%	6	1%
Total	326	100%	338	100%	511	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	326		340		518
Mean	\$135,092	0.9%	\$136,304	14.5%	\$156,136
Median	\$95,017	11.8%	\$106,250	3.4%	\$109,880
Percentile 25	\$72,000	11.1%	\$80,000	6.2%	\$85,000
Percentile 75	\$150,000	4.1%	\$156,200	6.3%	\$165,971

Compensation of Owners

73 CAs who responded in Saskatchewan owned a business in 2010. Of these, 36 were partners in a CA firm, 19 were Sole Practitioners and 18 owned another type of business. Average compensation for owners (other than sole practitioners) has gone up compared to the 2009 survey results.

		Owner of CA Firm	Sole	Partner	Owner of Another Business
2011	Count	55	19	36	18
	Mean	\$271,183	\$183,625	\$317,394	\$483,982
	Median	\$203,650	\$125,000	\$245,000	\$225,000
	Percentile 25	\$150,000	.	\$182,500	.
	Percentile 75	\$325,000	.	\$375,000	.
2009	Count	36	9	27	8
	Mean	\$217,168	\$190,833	\$225,946	\$211,860
	Median	\$177,500	\$135,000	\$180,000	\$162,314
	Percentile 25	\$137,500	.	\$142,000	.
	Percentile 75	\$271,500	.	\$275,000	.
2007	Count	41	10	31	9
	Mean	\$225,239	\$158,300	\$246,832	\$243,906
	Median	\$200,000	\$132,750	\$208,000	\$188,000
	Percentile 25	\$120,000	.	\$160,000	.
	Percentile 75	\$277,631	.	\$280,000	.

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	445	445	445
	Mean	\$111,045	\$17,610	\$128,656
	Median	\$98,000	\$5,363	\$105,000
	Percentile 25	\$77,000	\$0	\$82,545
	Percentile 75	\$125,500	\$15,000	\$144,800
2009	Count	296	296	296
	Mean	\$103,220	\$21,207	\$124,427
	Median	\$94,174	\$5,314	\$101,942
	Percentile 25	\$72,000	\$0	\$78,503
	Percentile 75	\$123,000	\$16,323	\$141,954
2007	Count	276	276	276
	Mean	\$92,707	\$25,445	\$118,152
	Median	\$83,000	\$4,525	\$89,800
	Percentile 25	\$65,152	\$0	\$71,050
	Percentile 75	\$108,000	\$14,700	\$128,200

Non-Base Compensation (non-owners)

	Profit Sharing	Bonus	Overtime	Commissions	Allowances	Other Non-base
Count	66	230	76	19	61	48
Mean	\$23,523	\$16,660	\$5,149	\$22,404	\$4,747	\$28,038
Median	\$6,593	\$9,000	\$2,650	\$1,000	\$2,600	\$6,400
Percentile 25	\$2,500	\$4,000	\$1,223	\$300	\$1,440	\$1,650
Percentile 75	\$25,000	\$19,100	\$5,750	\$4,000	\$5,500	\$13,250

Compensation for Overtime (non-owners)

Of the 17% 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	13	23%	13	20%	14	18%
Monetarily at higher than my regular rate	8	14%	7	11%	7	9%
Through a credit of hours	22	39%	23	36%	36	47%
Through a combination of the above	11	19%	17	27%	16	21%
Through another method	3	5%	4	6%	3	4%
Total	57	100%	64	100%	76	100%

Compensation by CMA/CA

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Saskatoon	195	\$147,198	\$110,000	\$89,000	\$161,600
Regina	220	\$163,341	\$109,880	\$83,250	\$168,000
Other	103	\$157,668	\$106,059	\$72,188	\$184,000

Non-owners only

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
	Regina	\$117,338	\$101,500	\$13,047	\$4,500	\$130,386	\$106,409	\$88,000	\$145,280
Saskatoon	\$108,452	\$96,840	\$20,456	\$7,500	\$128,908	\$106,808	\$81,800	\$157,475	194
Other	\$102,986	\$88,900	\$20,958	\$2,000	\$123,944	\$100,000	\$63,500	\$125,000	75

Compensation by Year Received CA

Average compensation for a new CA in Saskatchewan in 2010 was \$61,390. This amount rises with each year of experience. Average compensation for CAs with five years' post qualifying experience is \$115,893 and is \$226,970 for those with 25-29 years' post qualifying experience.

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
2011*	6	\$66,444	\$62,000		
2010	41	\$61,390	\$59,300	\$55,000	\$65,000
2009	30	\$76,385	\$73,100	\$63,600	\$81,000
2008	28	\$79,770	\$78,400	\$71,250	\$84,233
2007	24	\$101,976	\$89,750	\$83,700	\$101,020
2006	24	\$115,893	\$94,601	\$86,850	\$108,750
2001-2005	105	\$122,546	\$106,616	\$93,000	\$136,000
1996-2000	59	\$188,897	\$131,000	\$102,300	\$217,000
1991-1995	64	\$165,822	\$139,600	\$111,800	\$191,500
1986-1990	52	\$239,692	\$163,500	\$118,108	\$224,500
1981-1985	58	\$226,970	\$158,750	\$114,500	\$250,000
1976-1980	18	\$170,898	\$131,106		
< 1976	15	\$351,875	\$250,000		

*were not CAs during the compensation reporting period

Non-owners only

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
2010	\$56,799	\$55,000	\$4,227	\$3,000	\$61,025	\$59,088	\$54,833	\$64,250	40
2009	\$71,046	\$70,000	\$5,339	\$2,859	\$76,385	\$73,100	\$63,600	\$81,000	30
2008	\$74,930	\$74,815	\$5,572	\$4,000	\$80,502	\$78,500	\$71,500	\$84,900	27
2007	\$86,630	\$83,200	\$11,301	\$7,050	\$97,931	\$89,000	\$83,000	\$100,400	23
2006	\$105,048	\$90,000	\$7,702	\$6,700	\$112,750	\$94,201	\$86,700	\$107,500	23
2001-2005	\$106,370	\$95,000	\$12,384	\$8,850	\$118,754	\$104,625	\$90,700	\$126,944	96
1996-2000	\$133,154	\$108,030	\$34,344	\$6,400	\$167,498	\$123,500	\$101,640	\$158,800	46
1991-1995	\$134,121	\$125,000	\$23,557	\$9,880	\$157,678	\$135,186	\$111,400	\$179,755	58
1986-1990	\$145,644	\$136,310	\$28,361	\$6,000	\$174,005	\$157,086	\$123,000	\$185,000	41
1981-1985	\$143,005	\$134,086	\$34,619	\$6,267	\$177,624	\$153,600	\$105,000	\$219,010	41
1976-1980	\$122,231	\$103,250	\$8,283	\$500	\$130,514	\$108,380			12
< 1976	\$145,387	\$147,000	\$12,908	\$4,131	\$158,295	\$168,000			8

Compensation by Year Received CA & CMA/CA

		Total compensation (includes owners and non-owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
Regina	2006-2010	55	\$88,458	\$81,000	\$72,500	\$93,500
	2001-2005	33	\$117,229	\$105,900	\$95,000	\$132,600
	1996-2000	26	\$167,705	\$126,250	\$102,300	\$158,800
	1991-1995	29	\$156,468	\$130,930	\$115,652	\$170,000
	1986-1990	21	\$201,570	\$175,000	\$124,000	\$224,000
	1981-1985	20	\$208,044	\$162,276	\$116,769	\$241,400
	1976-1980	5	\$177,560	\$175,000		
	<1976	6	\$298,393	\$223,000		
Saskatoon	2006-2010	65	\$81,954	\$76,000	\$63,000	\$94,000
	2001-2005	47	\$114,146	\$106,616	\$86,419	\$135,001
	1996-2000	20	\$185,418	\$166,300	\$109,133	\$224,500
	1991-1995	25	\$186,634	\$165,971	\$132,000	\$240,900
	1986-1990	24	\$301,619	\$163,750	\$123,658	\$240,794
	1981-1985	25	\$255,846	\$157,500	\$115,000	\$230,000
	1976-1980	9	\$171,796	\$107,000		
	<1976	5	\$337,553	\$180,000		
Other	2006-2010	27	\$76,992	\$62,000	\$58,200	\$77,000
	2001-2005	25	\$145,358	\$109,735	\$100,000	\$166,000
	1996-2000	13	\$236,633	\$134,600		
	1991-1995	10	\$140,920	\$123,250		
	1986-1990	7	\$141,741	\$123,000		
	1981-1985	13	\$200,558	\$152,000		

Non-owners only

		Base compensation		Total non-base compensation		Total compensation (non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Regina	2006-2010	\$83,930	\$78,000	\$4,528	\$3,600	\$88,458	\$81,000	\$72,500	\$93,500	55
	2001-2005	\$102,147	\$98,000	\$9,903	\$5,160	\$112,050	\$100,650	\$94,000	\$131,500	31
	1996-2000	\$135,470	\$110,000	\$9,703	\$4,800	\$145,173	\$125,000	\$101,640	\$145,000	23
	1991-1995	\$139,436	\$123,409	\$11,651	\$1,301	\$151,087	\$126,618	\$112,100	\$161,760	26
	1986-1990	\$144,429	\$127,891	\$30,813	\$10,250	\$175,242	\$163,293			18
	1981-1985	\$157,255	\$153,342	\$37,079	\$7,134	\$194,334	\$173,976			16
Saskatoon	2006-2010	\$73,705	\$73,000	\$8,692	\$5,000	\$82,397	\$76,000	\$63,000	\$95,000	63
	2001-2005	\$98,638	\$95,000	\$13,981	\$10,000	\$112,619	\$103,000	\$86,419	\$125,488	45
	1996-2000	\$135,171	\$117,000	\$28,986	\$12,000	\$164,157	\$131,000			15
	1991-1995	\$137,159	\$140,600	\$37,095	\$25,009	\$174,254	\$165,971	\$124,000	\$240,900	23
	1986-1990	\$152,234	\$151,250	\$30,109	\$12,088	\$182,343	\$163,750	\$125,550	\$209,750	20
	1981-1985	\$139,991	\$117,500	\$45,565	\$9,005	\$185,556	\$154,800			18
Other	1976-1980	\$113,823	\$96,000	\$9,914	\$1,000	\$123,737	\$101,000			7
	2006-2010	\$63,020	\$59,000	\$4,803	\$2,000	\$67,824	\$60,789	\$58,200	\$71,500	25
	2001-2005	\$130,310	\$93,500	\$12,637	\$8,993	\$142,947	\$105,875	\$82,250	\$125,000	20
	1996-2000	\$122,717	\$105,500	\$115,232	\$5,548	\$237,949	\$105,530			8
	1991-1995	\$111,003	\$111,400	\$23,353	\$0	\$134,356	\$111,500			9
	1981-1985	\$118,184	\$105,000	\$852	\$0	\$119,036	\$105,000			7

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	29	\$127,281	\$94,000	\$73,700	\$132,500
1	28	\$106,862	\$83,000	\$78,000	\$128,000
2	56	\$112,266	\$94,750	\$77,250	\$111,900
3	50	\$109,101	\$97,500	\$59,000	\$140,000
4	48	\$101,064	\$94,500	\$75,000	\$110,000
5	29	\$115,309	\$95,700	\$71,077	\$156,601
6-9	100	\$138,168	\$104,250	\$88,200	\$145,280
10-14	72	\$179,663	\$135,686	\$107,808	\$242,950
15-19	45	\$188,403	\$161,760	\$116,345	\$220,633
20-24	28	\$334,547	\$142,800	\$104,969	\$260,500
25+	33	\$292,735	\$175,000	\$125,000	\$291,000
Total	518	\$156,136	\$109,880	\$85,000	\$165,971

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	\$130,962	\$94,330	\$125,770	\$102,000	\$127,281	\$94,000
1	\$82,189	\$76,500	\$114,015	\$98,000	\$106,862	\$83,000
2	\$103,711	\$85,300	\$99,124	\$93,500	\$112,266	\$94,750
3	\$77,418	\$64,500	\$99,155	\$71,000	\$109,101	\$97,500
4	\$97,873	\$76,283	\$89,889	\$87,000	\$101,064	\$94,500
5	\$113,689	\$79,750	\$108,501	\$95,400	\$115,309	\$95,700
6-9	\$139,081	\$92,000	\$138,823	\$105,300	\$138,168	\$104,250
10-14	\$153,128	\$127,000	\$157,208	\$126,000	\$179,663	\$135,686
15-19	\$154,028	\$112,250	\$140,487	\$135,000	\$188,403	\$161,760
20-24	\$199,641	\$126,000	\$196,726	\$146,500	\$334,547	\$142,800
25+	\$235,879	\$183,000	\$244,540	\$218,638	\$292,735	\$175,000
Total	\$135,092	\$95,017	\$136,304	\$106,250	\$156,136	\$109,880

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	\$122,425	\$84,900	\$7,914	\$2,182	\$130,339	\$94,000	\$71,600	\$140,000	27
1	\$96,235	\$81,000	\$9,141	\$3,777	\$105,375	\$81,000	\$78,000	\$126,000	27
2	\$95,539	\$86,000	\$11,996	\$5,337	\$107,535	\$94,750	\$78,000	\$111,700	54
3	\$89,946	\$78,000	\$9,833	\$3,600	\$99,779	\$92,685	\$58,875	\$129,800	45
4	\$88,832	\$85,000	\$10,210	\$4,750	\$99,042	\$94,000	\$75,000	\$109,735	45
5	\$102,797	\$87,000	\$12,512	\$5,147	\$115,309	\$95,700	\$71,077	\$156,601	29
6-9	\$114,331	\$96,000	\$21,383	\$7,500	\$135,713	\$102,700	\$88,000	\$139,200	95
10-14	\$123,659	\$112,370	\$39,402	\$10,500	\$163,061	\$125,500	\$106,000	\$170,000	57
15-19	\$154,637	\$126,000	\$21,373	\$8,010	\$176,010	\$155,000	\$115,047	\$219,010	31
20-24	\$137,729	\$121,826	\$16,360	\$0	\$154,089	\$121,826	\$103,200	\$192,500	20
25+	\$124,520	\$130,000	\$13,107	\$3,600	\$137,627	\$152,100			15

Compensation by Years of Work Experience

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Three to four Years	39	\$62,234	\$59,300	\$55,680	\$69,700
Five to Nine Years	118	\$101,849	\$84,650	\$75,000	\$100,650
Ten to Fourteen Years	94	\$119,449	\$105,950	\$91,400	\$136,000
Fifteen to Nineteen Years	68	\$172,320	\$130,400	\$105,000	\$174,500
Twenty to Twenty Four Years	59	\$167,527	\$147,600	\$115,652	\$190,000
Over Twenty Five Years	140	\$240,022	\$157,500	\$108,400	\$253,544
Total	518	\$156,136	\$109,880	\$85,000	\$165,971

Comparison with 2007 and 2009 Compensation Survey Data

	2007		2009		2011	
	Total compensation (includes owners and non-owners)		Total compensation (includes owners and non-owners)		Total compensation (includes owners and non-owners)	
	Mean	Median	Mean	Median	Mean	Median
Three to four Years	\$55,587	\$53,300	\$59,990	\$57,850	\$62,234	\$59,300
Five to Nine Years	\$78,507	\$73,500	\$87,626	\$82,650	\$101,849	\$84,650
Ten to Fourteen Years	\$110,997	\$94,000	\$139,280	\$109,342	\$119,449	\$105,950
Fifteen to Nineteen Years	\$140,539	\$105,900	\$157,912	\$120,000	\$172,320	\$130,400
Twenty to Twenty Four Years	\$188,902	\$138,000	\$150,426	\$140,751	\$167,527	\$147,600
Over Twenty Five Years	\$187,995	\$136,450	\$187,067	\$143,000	\$240,022	\$157,500
Total	\$135,092	\$95,017	\$136,304	\$106,250	\$156,136	\$109,880

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	\$57,715	\$55,834	\$4,157	\$3,150	\$61,871	\$59,150	\$55,680	\$69,500	38
Five to Nine Years	\$91,879	\$78,250	\$8,034	\$4,750	\$99,912	\$83,983	\$75,000	\$100,350	114
Ten to Fourteen Years	\$98,008	\$93,512	\$13,941	\$9,743	\$111,949	\$103,000	\$88,900	\$124,160	82
Fifteen to Nineteen Years	\$126,251	\$111,185	\$30,798	\$4,900	\$157,049	\$125,000	\$102,900	\$150,280	60
Twenty to Twenty Four Years	\$137,422	\$124,722	\$20,079	\$7,213	\$157,501	\$137,100	\$112,100	\$179,755	54
Over Twenty Five Years	\$141,395	\$130,000	\$27,706	\$5,500	\$169,101	\$151,712	\$107,000	\$200,000	97

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	81	\$68,130	\$63,500	\$58,096	\$78,000
3 to 4 Years	51	\$102,701	\$85,500	\$78,000	\$101,000
Five to Nine Years	104	\$115,010	\$103,000	\$90,700	\$124,330
Ten to Fourteen Years	72	\$168,010	\$133,600	\$105,050	\$198,624
Fifteen to Nineteen Years	61	\$177,352	\$139,200	\$111,400	\$190,000
Twenty to Twenty Four Years	51	\$236,239	\$158,000	\$115,047	\$220,500
Over Twenty Five Years	98	\$236,712	\$163,976	\$109,760	\$275,000
Total	518	\$156,136	\$109,880	\$85,000	\$165,971

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	\$58,369	\$56,000	\$72,103	\$65,105	\$68,130	\$63,500
3 to 4 Years	\$70,861	\$67,426	\$82,568	\$81,300	\$102,701	\$85,500
Five to Nine Years	\$108,882	\$95,500	\$120,421	\$105,000	\$115,010	\$103,000
Ten to Fourteen Years	\$126,223	\$99,525	\$165,874	\$124,000	\$168,010	\$133,600
Fifteen to Nineteen Years	\$176,632	\$127,000	\$156,938	\$139,250	\$177,352	\$139,200
Twenty to Twenty Four Years	\$189,570	\$150,000	\$157,483	\$126,710	\$236,239	\$158,000
Over Twenty Five Years	\$199,943	\$165,000	\$199,401	\$150,000	\$236,712	\$163,976
Total	\$135,092	\$95,017	\$136,304	\$106,250	\$156,136	\$109,880

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	\$63,312	\$61,000	\$4,719	\$3,000	\$68,032	\$63,500	\$57,848	\$78,000	80
3 to 4 Years	\$93,435	\$79,600	\$8,254	\$5,000	\$101,689	\$85,500	\$78,500	\$100,400	49
Five to Nine Years	\$101,107	\$93,000	\$10,361	\$6,950	\$111,467	\$100,500	\$88,950	\$117,501	96
Ten to Fourteen Years	\$130,637	\$115,000	\$18,206	\$11,095	\$148,842	\$127,000	\$99,000	\$158,800	59
Fifteen to Nineteen Years	\$133,985	\$124,000	\$35,945	\$5,000	\$169,930	\$132,000	\$108,000	\$176,000	55
Twenty to Twenty Four Years	\$137,929	\$136,310	\$31,743	\$15,000	\$169,672	\$157,500	\$124,000	\$190,000	41
Over Twenty Five Years	\$143,596	\$130,000	\$26,268	\$5,000	\$169,864	\$152,100	\$105,000	\$200,000	65

Compensation by Area of Practice

Compensation is highest for members in Industry (\$193,126), followed by Professional Services (\$147,306), and Not for Profit (\$123,019).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Industry	174	\$193,126	\$134,300	\$103,500	\$188,180
Professional services firm	209	\$147,306	\$93,000	\$70,942	\$166,000
Not for profit	16	\$123,019	\$108,339		
Education	23	\$120,159	\$115,000	\$94,000	\$140,000
Crown Corp or Public Service	90	\$119,974	\$101,820	\$88,000	\$128,000
Other	6	\$159,655	\$149,000		
Total	518	\$156,136	\$109,880	\$85,000	\$165,971

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	\$167,293	\$127,000	\$162,428	\$123,000	\$193,126	\$134,300
Professional services firm	\$130,519	\$82,200	\$129,859	\$90,000	\$147,306	\$93,000
Not for profit	\$168,444	\$92,793	\$91,729	\$88,549	\$123,019	\$108,339
Education	\$95,938	\$87,500	\$116,122	\$108,250	\$120,159	\$115,000
Crown Corp or Public Service	\$93,081	\$84,000	\$112,023	\$102,455	\$119,974	\$101,820
Other	\$159,655	\$149,000
Total	\$125,888	\$85,917	\$126,884	\$106,858	\$156,136	\$109,880

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	\$124,899	\$110,744	\$37,401	\$15,483	\$162,300	\$131,700	\$103,000	\$180,081	162
Not for Profit	\$117,734	\$105,959	\$5,286	\$450	\$123,019	\$108,339			16
Educational Institution	\$117,867	\$112,245	\$2,291	\$0	\$120,159	\$115,000	\$94,000	\$140,000	23
Crown Corporation/ Public Service	\$114,864	\$99,375	\$5,110	\$0	\$119,974	\$101,820	\$88,000	\$128,000	90
Professional Services firm	\$91,284	\$75,000	\$7,649	\$4,500	\$98,932	\$80,000	\$62,000	\$102,700	149
Other	\$129,560	\$123,000	\$8,180	\$0	\$137,740	\$123,000			5

Compensation of Members in Professional Services

For professional services members, average compensation is lower for those who provide mostly audit and taxation functions (\$146,378) than those in other areas of professional services (\$162,549). Compensation is lower for those providing services mostly to internal clients (\$282,777), as opposed to external (\$139,054).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Predominantly Accounting, Auditing And Tax	197	\$146,378	\$91,400	\$69,500	\$164,348
Predominantly Other Types Of Services.	12	\$162,549	\$136,000		
Total	209	\$147,306	\$93,000	\$70,942	\$166,000

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Predominantly To External Clients	197	\$139,054	\$91,400	\$69,700	\$163,000
Predominantly To Internal Clients	12	\$282,777	\$166,300		
Total	209	\$147,306	\$93,000	\$70,942	\$166,000

Business/Industry

Compensation was highest for members in Saskatchewan in 2010 working in Construction (\$513,000) and Retail/Wholesale (\$227,186).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Construction	6	\$513,000	\$120,000		
Retail, Wholesale	22	\$227,186	\$149,250	\$100,000	\$230,000
Mining	46	\$194,918	\$149,150	\$108,150	\$232,000
Manufacturing	18	\$189,459	\$141,500		
Financial Services (including banks, trusts, insurance, credit unions, etc.)	27	\$186,731	\$131,000	\$95,700	\$180,081
Transportation, Distribution	6	\$148,000	\$150,500		
Oil & Gas	6	\$137,284	\$122,550		
Agriculture, Forestry, Fisheries	17	\$124,349	\$111,500		
Other	12	\$133,533	\$122,108		
Total	174	\$193,126	\$134,300	\$103,500	\$188,180

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
Construction					\$513,000	\$120,000
Retail, Wholesale	\$199,548	\$139,000	\$232,076	\$154,000	\$227,186	\$149,250
Mining	\$196,779	\$149,950	\$212,326	\$129,000	\$194,918	\$149,150
Manufacturing	\$210,885	\$148,286	\$164,460	\$168,200	\$189,459	\$141,500
Financial Services	\$136,376	\$113,901	\$144,131	\$107,500	\$186,731	\$131,000
Transportation, Distribution					\$148,000	\$150,500
Oil & Gas					\$137,284	\$122,550
Agriculture, Forestry or Fisheries	\$119,409	\$128,000	\$131,113	\$116,000	\$124,349	\$111,500
Other	\$257,721	\$105,000	\$121,750	\$120,500	\$133,533	\$122,108
Total	\$167,995	\$128,000	\$162,428	\$123,000	\$193,126	\$134,300

Public Service

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Hospital, library, health organization, or social services organization	8	\$152,738	\$110,200		
Crown Corporation	40	\$126,116	\$105,375	\$94,750	\$140,186
Municipal, provincial, federal government or one of their agencies	31	\$103,661	\$97,000	\$87,000	\$114,000
Total	90	\$119,974	\$101,820	\$88,000	\$128,000

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
Hospital, library, health organization or social services organization	\$120,171	\$84,946	\$120,773	\$113,500	\$152,738	\$110,200
Crown corporation	\$94,188	\$86,000	\$121,231	\$109,342	\$126,116	\$105,375
Municipal, provincial, federal government or one of their agencies	\$81,329	\$84,000	\$105,572	\$96,417	\$103,661	\$97,000
Total	\$93,081	\$84,000	\$112,023	\$102,455	\$119,974	\$101,820

Education

	Count	Mean	Median	Percentile 25	Percentile 75
University	13	\$126,525	\$116,345		
Total	23	\$120,159	\$115,000	\$94,000	\$140,000

Not-for-Profit

	Count	Mean	Median	Percentile 25	Percentile 75
Industry, professional or trade association	7	\$126,783	\$112,100		
Social or charitable organizations	7	\$127,276	\$105,000		
Total	16	\$123,019	\$108,339		

Compensation by Area of Practice and CMA/CA

		Total compensation (includes owners and non-owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
Regina	Professional services firm	54	\$163,424	\$103,589	\$80,400	\$185,000
	Industry	52	\$169,050	\$137,500	\$98,000	\$177,500
	Government, Education and other	89	\$124,586	\$104,000	\$93,000	\$135,000
Saskatoon	Professional services firm	87	\$141,155	\$87,500	\$71,000	\$140,052
	Industry	99	\$198,039	\$132,500	\$105,000	\$202,247
	Government, Education and other	34	\$119,077	\$104,000	\$86,419	\$140,000
Other	Professional services firm	68	\$142,376	\$92,450	\$63,125	\$191,594
	Industry	23	\$226,413	\$134,600	\$104,400	\$250,000
	Government, Education and other	12	\$112,563	\$109,750		

Non-owners only

		Base compensation		Total non-base compensation		Total compensation (non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Regina	Professional services firm	\$111,368	\$84,000	\$6,307	\$3,800	\$117,675	\$92,750	\$69,750	\$125,000	40
	Industry	\$121,075	\$107,140	\$33,548	\$20,000	\$154,623	\$131,165	\$95,850	\$175,500	48
	Government, Education and other	\$118,014	\$102,150	\$4,929	\$0	\$122,942	\$103,150	\$91,500	\$133,800	88
Saskatoon	Professional services firm	\$82,323	\$75,000	\$7,922	\$5,500	\$90,244	\$80,625	\$69,500	\$100,400	67
	Industry	\$125,253	\$113,041	\$35,103	\$16,000	\$160,356	\$132,500	\$105,100	\$188,180	93
	Government, Education and other	\$113,983	\$104,000	\$5,094	\$0	\$119,077	\$104,000	\$86,419	\$140,000	34
Other	Professional services firm	\$86,451	\$63,550	\$8,490	\$2,000	\$94,941	\$69,471	\$60,000	\$88,900	42
	Industry	\$132,066	\$110,000	\$56,387	\$6,000	\$188,452	\$125,000	\$104,400	\$143,000	21
	Government, Education and other	\$109,970	\$107,250	\$2,593	\$0	\$112,563	\$109,750			12

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
Regina	Professional services firm	2006-2010	25	\$94,925	\$80,400	\$58,500	\$94,000
		2001-2005	9	\$127,681	\$110,000		
		1996-2000	5	\$306,270	\$193,000		
	Industry	1981-1985	5	\$248,028	\$153,600	\$78,750	\$93,750
		2006-2010	10	\$82,247	\$79,837		
		2001-2005	11	\$116,450	\$110,500		
		1996-2000	6	\$179,467	\$128,500		
		1991-1995	9	\$199,604	\$144,073		
		1986-1990	8	\$259,096	\$179,541		
	Government, Education and other	1981-1985	7	\$226,593	\$199,400	\$78,750	\$93,750
		2006-2010	20	\$83,479	\$82,919		
		2001-2005	13	\$110,652	\$98,000		
		1996-2000	15	\$116,812	\$110,000		
		1991-1995	17	\$133,678	\$122,374		
		1986-1990	11	\$157,836	\$124,000		
Saskatoon	Professional services firm	1981-1985	8	\$166,825	\$144,800	\$58,875	\$78,000
		2006-2010	37	\$72,242	\$69,700		
		2001-2005	22	\$102,629	\$96,640		
		1996-2000	5	\$251,833	\$206,000		
		1991-1995	8	\$177,907	\$132,000		
	Industry	1981-1985	8	\$221,914	\$125,000	\$78,000	\$108,000
		2006-2010	25	\$96,710	\$90,000		
		2001-2005	17	\$140,450	\$125,488		
		1996-2000	12	\$177,215	\$144,800		
		1991-1995	13	\$200,514	\$190,000		
		1986-1990	16	\$325,173	\$157,051		
		1981-1985	11	\$348,154	\$219,010		
		2001-2005	8	\$89,921	\$84,960		
	Government, Education and other	1981-1985	6	\$131,858	\$114,774	\$58,200	\$77,000
		1976-1980	5	\$97,832	\$97,000		
2006-2010		26	\$77,453	\$61,395			
Other	Professional services firm	2001-2005	17	\$146,880	\$117,000	\$58,200	\$77,000
		1996-2000	7	\$192,805	\$220,633		
		1986-1990	5	\$145,238	\$82,000		
		1981-1985	6	\$268,817	\$224,000		
		2001-2005	6	\$154,706	\$109,868		
	Industry	1996-2000	5	\$325,730	\$134,600	\$58,200	\$77,000
		1991-1995	5	\$166,144	\$136,000		

Non-Owners Only – Regina

		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	\$89,720	\$76,800	\$5,205	\$4,000	\$94,925	\$80,400	\$58,500	\$94,000	25
	Industry	\$74,900	\$74,750	\$7,347	\$6,900	\$82,247	\$79,837			10
	Government, Education and other	\$81,206	\$80,300	\$2,272	\$500	\$83,479	\$82,919	\$78,750	\$93,750	20
2001-2005	Professional services firm	\$103,062	\$108,264	\$4,671	\$1,500	\$107,733	\$109,464			7
	Industry	\$98,759	\$102,400	\$17,691	\$20,000	\$116,450	\$110,500			11
	Government, Education and other	\$104,521	\$94,152	\$6,131	\$3,767	\$110,652	\$98,000			13
1996-2000	Industry	\$111,200	\$105,000	\$20,160	\$20,000	\$131,360	\$122,000			5
	Government, Education and other	\$112,320	\$110,000	\$4,492	\$0	\$116,812	\$110,000			15
1991-1995	Industry	\$178,706	\$130,000	\$27,840	\$22,325	\$206,546	\$158,000			8
	Government, Education and other	\$120,355	\$119,013	\$4,851	\$0	\$125,206	\$119,360			16
1986-1990	Industry	\$132,219	\$136,310	\$70,377	\$49,219	\$202,595	\$179,000			7
	Government, Education and other	\$152,200	\$124,000	\$5,636	\$0	\$157,836	\$124,000			11
1981-1985	Industry	\$155,847	\$150,042	\$83,511	\$58,000	\$239,359	\$213,600			6
	Government, Education and other	\$158,250	\$143,000	\$8,575	\$0	\$166,825	\$144,800			8

Non-owners only – Saskatoon

	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	\$66,492	\$65,000	\$6,090	\$3,750	\$72,582	\$70,350	\$58,688	\$78,150	36
Industry	\$84,175	\$80,000	\$13,398	\$7,000	\$97,573	\$92,500	\$79,000	\$108,500	24
2001-2005 Professional services firm	\$89,662	\$84,250	\$8,380	\$7,780	\$98,042	\$93,790	\$85,568	\$104,658	20
Industry	\$113,995	\$111,487	\$26,455	\$19,100	\$140,450	\$125,488			17
Government, Education and other	\$88,446	\$81,375	\$1,475	\$0	\$89,921	\$84,960			8
1996-2000 Industry	\$145,982	\$119,000	\$38,253	\$14,000	\$184,235	\$158,600			11
1991-1995 Professional services firm	\$111,343	\$94,130	\$16,200	\$7,025	\$127,543	\$100,843			6
Industry	\$147,122	\$140,962	\$53,392	\$50,000	\$200,514	\$190,000			13
1986-1990 Industry	\$147,706	\$133,000	\$37,848	\$15,050	\$185,555	\$157,051			14
1981-1985 Industry	\$155,918	\$143,000	\$77,051	\$22,000	\$232,969	\$203,595			10
Government, Education and other	\$124,869	\$109,107	\$6,989	\$5,667	\$131,858	\$114,774			6
1976-1980 Government, Education and other	\$97,152	\$96,000	\$680	\$0	\$97,832	\$97,000			5

Non-owners only – Other Saskatchewan

	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	\$62,938	\$59,000	\$5,004	\$2,150	\$67,941	\$60,612	\$56,433	\$73,750	24
2001-2005 Professional services firm	\$128,455	\$77,500	\$15,042	\$4,750	\$143,496	\$97,000			12
Industry	\$146,125	\$104,875	\$8,581	\$7,993	\$154,706	\$109,868			6
1996-2000 Industry	\$141,358	\$106,000	\$184,372	\$28,600	\$325,730	\$134,600			5
1991-1995 Industry	\$124,109	\$126,000	\$42,035	\$10,000	\$166,144	\$136,000			5

Compensation by Size of Company

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
1	12	\$191,710	\$127,500		
2	7	\$139,228	\$158,000		
3-5	14	\$215,654	\$162,500		
6-9	9	\$121,691	\$107,800		
10-24	27	\$140,718	\$100,000	\$84,000	\$185,000
25-49	18	\$143,895	\$103,500		
50-99	69	\$162,836	\$114,000	\$84,400	\$170,000
100-249	41	\$208,182	\$125,000	\$100,500	\$175,000
250-499	32	\$149,846	\$131,300	\$110,750	\$175,041
500-999	22	\$144,706	\$106,950	\$97,941	\$151,712
1000+	190	\$140,392	\$101,020	\$81,800	\$146,000
Total	441	\$154,656	\$110,000	\$86,000	\$165,000

Non-owners only

	Base compensation		Total non-base compensation		Total compensation (non-owners)				Count
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
UPTO 5	\$111,668	\$110,000	\$3,147	\$0	\$114,815	\$125,000			13
6-9	\$98,537	\$107,359	\$1,334	\$0	\$99,870	\$107,359			6
10-24	\$93,743	\$84,130	\$7,727	\$6,000	\$101,470	\$87,000	\$78,890	\$120,630	20
25-49	\$101,747	\$95,500	\$10,135	\$4,667	\$111,882	\$101,500			16
50-99	\$123,647	\$97,100	\$11,097	\$5,000	\$134,744	\$109,464	\$78,300	\$153,600	61
100-249	\$126,403	\$110,000	\$18,609	\$9,000	\$145,012	\$123,500	\$100,350	\$166,000	38
250-499	\$122,895	\$113,720	\$26,951	\$16,000	\$149,846	\$131,300	\$110,750	\$175,041	32
500-999	\$111,386	\$102,400	\$9,040	\$4,000	\$120,426	\$105,900	\$97,941	\$142,500	21
1000 OR MORE	\$106,386	\$93,024	\$24,981	\$6,000	\$131,367	\$100,500	\$80,625	\$140,052	181
Total	\$111,045	\$98,000	\$17,610	\$5,363	\$128,656	\$105,000	\$82,545	\$144,800	445

Compensation by Job Title

On average, Saskatchewan members with the following titles had the highest compensation in 2010: Other Business Owner (\$496,614), CA Firm Partner (\$317,394), and President/CEO (\$267,771).

	Count	Mean	Median	Percentile 25	Percentile 75
Other Business Owner	17	\$496,614	\$200,000		
Partner in CA firm	36	\$317,394	\$245,000	\$182,500	\$375,000
President and/ or CEO	11	\$267,771	\$298,000		
Vice President	12	\$208,423	\$174,500		
Sole Practitioner	19	\$183,625	\$125,000		
Chief Financial Officer (CFO)	48	\$174,471	\$162,500	\$125,000	\$218,750
Director	37	\$149,983	\$124,000	\$111,400	\$174,000
Controller and/ or Comptroller	44	\$145,633	\$107,430	\$93,000	\$154,693
Consultant	9	\$140,431	\$130,000		
Principal	5	\$139,063	\$115,652		
Other Executive Management	5	\$134,232	\$125,500		
Senior Manager	40	\$119,690	\$102,850	\$87,986	\$118,476
Manager	70	\$111,964	\$89,750	\$79,000	\$111,487
Supervisor	10	\$108,300	\$112,575		
Analyst	20	\$101,580	\$87,000	\$79,550	\$95,290
Internal Auditor	11	\$96,312	\$96,000		
Senior Auditor/Accountant	57	\$77,011	\$69,700	\$59,000	\$86,000
Auditor/Accountant	15	\$74,856	\$59,000		
Tax Specialist	9	\$72,411	\$75,000		
Other	17	\$128,929	\$110,500		
Total	518	\$156,136	\$109,880	\$85,000	\$165,971

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	\$219,885	\$225,425	\$47,740	\$31,500	\$267,625	\$301,500			10
Vice President	\$179,420	\$157,500	\$29,003	\$23,878	\$208,423	\$174,500			12
Chief Financial Officer (CFO)	\$142,093	\$139,000	\$32,378	\$12,050	\$174,471	\$162,500	\$125,000	\$218,750	48
Director	\$126,629	\$116,500	\$23,355	\$1,500	\$149,983	\$124,000	\$111,400	\$174,000	37
Controller and/ or Comptroller	\$109,819	\$103,400	\$35,815	\$10,450	\$145,633	\$107,430	\$93,000	\$154,693	44
Consultant	\$133,734	\$130,000	\$6,697	\$0	\$140,431	\$130,000			9
Principal	\$126,383	\$115,652	\$12,680	\$1,200	\$139,063	\$115,652			5
Other Executive Management (COO, CIO, EVP, etc.)	\$129,512	\$125,500	\$4,720	\$0	\$134,232	\$125,500			5
Senior Manager	\$108,703	\$97,028	\$10,987	\$8,280	\$119,690	\$102,850	\$87,986	\$118,476	40
Manager	\$103,492	\$85,710	\$8,472	\$4,000	\$111,964	\$89,750	\$79,000	\$111,487	70
Supervisor	\$95,315	\$97,075	\$12,985	\$7,375	\$108,300	\$112,575			10
Analyst	\$96,370	\$84,950	\$5,211	\$4,250	\$101,580	\$87,000	\$79,550	\$95,290	20
Internal Auditor	\$91,497	\$85,000	\$4,815	\$4,000	\$96,312	\$96,000			11
Senior Auditor/Accountant	\$72,039	\$65,000	\$4,971	\$3,000	\$77,011	\$69,700	\$59,000	\$86,000	57
Auditor/Accountant	\$68,291	\$59,000	\$6,564	\$2,000	\$74,856	\$59,000			15
Tax Specialist	\$65,713	\$62,000	\$6,698	\$4,500	\$72,411	\$75,000			9
Other	\$99,039	\$95,000	\$29,890	\$8,426	\$128,929	\$110,500			17

Compensation by Job Title and CMA/CA

		Total compensation (includes owners and non-owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
Regina	President and/ or CEO	5	\$314,246	\$298,000		
	Chief Financial Officer (CFO)	16	\$188,321	\$172,250		
	Vice President	7	\$227,594	\$179,000		
	Controller and/ or Comptroller	15	\$122,496	\$128,000		
	Director	16	\$138,655	\$123,187		
	Senior Manager	10	\$169,920	\$119,000		
	Manager	31	\$116,325	\$94,500	\$85,000	\$130,930
	Consultant	5	\$138,876	\$130,000		
	Internal Auditor	7	\$102,719	\$98,000		
	Senior Auditor/Accountant	21	\$72,360	\$71,500	\$56,000	\$88,000
	Analyst	16	\$86,325	\$86,950		
	Sole Practitioner	5	\$270,308	\$175,000		
	Partner in CA firm	7	\$338,621	\$230,000		
	Other Business Owner	6	\$294,112	\$198,000		
	Other	6	\$120,379	\$100,250		
	Saskatoon	Chief Financial Officer (CFO)	23	\$182,295	\$180,000	\$132,000
Vice President		5	\$181,583	\$158,600		
Controller and/ or Comptroller		22	\$117,270	\$107,430	\$88,900	\$135,000
Director		16	\$172,375	\$158,250		
Senior Manager		22	\$109,159	\$102,850	\$88,472	\$118,001
Manager		30	\$102,422	\$87,210	\$76,000	\$111,487
Tax Specialist		6	\$71,583	\$69,000		
Senior Auditor/Accountant		24	\$77,068	\$72,750	\$59,650	\$93,525
Auditor/Accountant		5	\$92,663	\$76,949		
Supervisor		5	\$105,398	\$124,500		
Sole Practitioner		8	\$163,269	\$136,000		
Partner in CA firm		10	\$438,800	\$350,000		
Other Business Owner		8	\$654,096	\$258,382		
Other		9	\$137,199	\$124,500		
Other	Chief Financial Officer (CFO)	9	\$129,851	\$138,000		
	Controller and/ or Comptroller	7	\$284,358	\$104,400		
	Director	5	\$114,580	\$111,400		
	Senior Manager	8	\$85,863	\$82,000		
	Manager	9	\$128,752	\$78,000		
	Senior Auditor/Accountant	12	\$85,036	\$61,751		
	Auditor/Accountant	8	\$57,128	\$56,111		
	Sole Practitioner	6	\$138,531	\$100,000		
	Partner in CA firm	19	\$245,675	\$220,633		

Non-owners only

		Base compensation		Total non-base compensation		Total compensation (non-owners)				Count
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
Regina	Chief Financial Officer (CFO)	\$144,524	\$136,000	\$43,797	\$19,465	\$188,321	\$172,250			16
	Vice President	\$203,000	\$158,000	\$24,594	\$22,755	\$227,594	\$179,000			7
	Controller and/ or Comptroller	\$107,987	\$105,000	\$14,509	\$10,000	\$122,496	\$128,000			15
	Director	\$117,024	\$115,750	\$21,631	\$7,300	\$138,655	\$123,187			16
	Senior Manager	\$159,980	\$109,000	\$9,940	\$4,500	\$169,920	\$119,000			10
	Manager	\$109,939	\$88,000	\$6,386	\$3,777	\$116,325	\$94,500	\$85,000	\$130,930	31
	Consultant	\$126,822	\$130,000	\$12,054	\$0	\$138,876	\$130,000			5
	Internal Auditor	\$98,982	\$96,000	\$3,737	\$0	\$102,719	\$98,000			7
	Senior Auditor/Accountant	\$69,669	\$69,500	\$2,691	\$2,000	\$72,360	\$71,500	\$56,000	\$88,000	21
	Analyst	\$81,625	\$83,450	\$4,701	\$4,250	\$86,325	\$86,950			16
Saskatoon	Other	\$117,509	\$93,000	\$2,870	\$0	\$120,379	\$100,250			6
	Chief Financial Officer (CFO)	\$145,425	\$140,000	\$36,871	\$25,009	\$182,295	\$180,000	\$132,000	\$229,500	23
	Vice President	\$146,408	\$113,041	\$35,175	\$48,000	\$181,583	\$158,600			5
	Controller and/ or Comptroller	\$104,621	\$102,500	\$12,649	\$8,450	\$117,270	\$107,430	\$88,900	\$135,000	22
	Director	\$140,093	\$137,515	\$32,283	\$5,750	\$172,375	\$158,250			16
	Senior Manager	\$99,155	\$97,028	\$10,004	\$9,030	\$109,159	\$102,850	\$88,472	\$118,001	22
	Manager	\$90,898	\$83,000	\$11,525	\$4,000	\$102,422	\$87,210	\$76,000	\$111,487	30
	Tax Specialist	\$63,236	\$61,000	\$8,347	\$6,092	\$71,583	\$69,000			6
	Senior Auditor/Accountant	\$69,710	\$70,000	\$7,358	\$4,750	\$77,068	\$72,750	\$59,650	\$93,525	24
	Auditor/Accountant	\$76,434	\$71,801	\$16,229	\$10,208	\$92,663	\$76,949			5
Other	Supervisor	\$87,878	\$96,000	\$17,520	\$19,100	\$105,398	\$124,500			5
	Other	\$88,762	\$95,000	\$48,436	\$12,000	\$137,199	\$124,500			9
	Chief Financial Officer (CFO)	\$129,255	\$134,086	\$596	\$0	\$129,851	\$138,000			9
	Controller and/ or Comptroller	\$130,081	\$103,800	\$154,277	\$23,500	\$284,358	\$104,400			7
	Director	\$114,280	\$110,000	\$300	\$0	\$114,580	\$111,400			5
	Senior Manager	\$70,863	\$68,500	\$15,000	\$9,000	\$85,863	\$82,000			8
	Manager	\$123,268	\$74,000	\$5,483	\$6,000	\$128,752	\$78,000			9
	Senior Auditor/Accountant	\$80,848	\$59,500	\$4,188	\$1,250	\$85,036	\$61,751			12
	Auditor/Accountant	\$55,275	\$52,600	\$1,853	\$1,750	\$57,128	\$56,111			8

Compensation by Title of Person Reporting To

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
General Manager	8	\$275,053	\$161,000		
Chair Board of Directors	11	\$218,036	\$193,000		
Other Executive Management (COO, CIO, EVP, etc.)	12	\$196,937	\$147,500		
Senior Vice President	6	\$172,866	\$143,698		
President and/ or CEO	67	\$170,368	\$155,929	\$109,760	\$207,200
Vice President	24	\$152,269	\$139,700	\$111,794	\$178,350
Chief Financial Officer (CFO)	29	\$145,409	\$128,400	\$111,700	\$157,475
Senior Director	16	\$138,030	\$121,826		
Controller and/ or Comptroller	14	\$121,238	\$131,165		
Assistant Vice President	5	\$113,048	\$116,345		
Partner/Owner	113	\$110,500	\$88,400	\$75,000	\$113,167
Director	33	\$97,235	\$97,941	\$84,900	\$103,000
Senior Manager	21	\$91,183	\$62,000	\$54,667	\$79,500
Manager	37	\$85,900	\$85,500	\$71,000	\$100,800
Supervisor	5	\$84,600	\$87,000		
Internal Auditor	5	\$84,200	\$93,000		
Principal	9	\$72,395	\$79,000		
Other	19	\$130,815	\$115,000		
Total	446	\$128,971	\$105,000	\$82,545	\$145,000

Compensation by Number of Direct Reports

	Count	Mean	Median	Percentile 25	Percentile 75
None	159	\$106,529	\$83,579	\$63,000	\$105,000
1	43	\$138,592	\$121,000	\$89,000	\$158,000
2	60	\$127,653	\$106,750	\$86,804	\$156,265
3	44	\$149,846	\$112,327	\$96,071	\$163,000
4	45	\$235,499	\$136,000	\$107,800	\$229,500
5	37	\$159,964	\$135,000	\$105,000	\$179,755
6-9	81	\$198,609	\$152,000	\$108,000	\$226,000
10-14	28	\$156,173	\$141,100	\$104,500	\$180,000
15-19	6	\$390,400	\$177,500		
20-24	5	\$245,123	\$219,114		
25+	10	\$318,411	\$117,975		
Total	518	\$156,136	\$109,880	\$85,000	\$165,971

Compensation by Number of Indirect Reports

	Count	Mean	Median	Percentile 25	Percentile 75
None	159	\$106,529	\$83,579	\$63,000	\$105,000
1	37	\$146,167	\$125,100	\$90,000	\$169,500
2	44	\$108,464	\$97,000	\$80,500	\$118,524
3	19	\$176,518	\$111,487		
4	28	\$131,629	\$108,900	\$92,500	\$158,215
5	29	\$145,718	\$127,000	\$100,000	\$180,000
6-9	64	\$169,145	\$131,000	\$104,700	\$191,594
10-14	49	\$158,686	\$140,052	\$105,000	\$177,000
15-19	21	\$383,362	\$190,000	\$123,000	\$240,900
20-24	13	\$270,553	\$158,800		
25+	55	\$224,105	\$170,000	\$109,000	\$269,231
Total	518	\$156,136	\$109,880	\$85,000	\$165,971

Compensation by Major Activities of Members

For professional services CAs in Saskatchewan, the primary activities that received the highest average compensation in 2010 were New Business Development (\$266,361), Other Business Advisory/Consulting services (\$186,952), and Client Relationship Management (\$183,842).

	Count	Mean	Median	Percentile 25	Percentile 75
New Business Development	6	\$266,361	\$137,500		
Other Business Advisory, or Consulting services	26	\$186,952	\$121,501	\$85,135	\$196,000
Client relationship management	34	\$183,842	\$117,500	\$87,000	\$220,633
Taxation	94	\$151,912	\$96,640	\$67,000	\$195,000
Financial statement compilation	94	\$137,150	\$87,750	\$62,750	\$180,000
Financial statement review	46	\$133,949	\$91,025	\$62,750	\$163,000
Financial statement audit	77	\$116,720	\$86,000	\$71,000	\$118,950
Financial accounting	37	\$96,600	\$72,188	\$60,000	\$98,500

Non-owners only

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
	Other Business Advisory, or Consulting services	\$129,016	\$84,450	\$8,693	\$3,300	\$137,709	\$91,200		
Client relationship management	\$115,075	\$80,000	\$11,970	\$10,000	\$127,045	\$90,150	\$77,000	\$125,000	22
Financial statement audit	\$90,968	\$75,000	\$5,916	\$3,350	\$96,884	\$79,500	\$61,950	\$97,301	64
Financial statement compilation	\$86,998	\$70,942	\$7,558	\$3,500	\$94,556	\$76,000	\$60,000	\$88,472	61
Taxation	\$82,552	\$71,443	\$8,152	\$5,000	\$90,704	\$75,501	\$59,000	\$97,100	58
Financial statement review	\$81,300	\$72,000	\$9,247	\$6,000	\$90,547	\$76,500	\$62,000	\$97,100	33
Financial accounting	\$78,683	\$63,550	\$6,266	\$3,150	\$84,949	\$67,300	\$59,300	\$87,000	30

Members In Industry

For members in industry in Saskatchewan, the primary activities that received the highest average compensation in 2010 were Human Resources (\$636,161), Strategy Development and Planning (\$305,217), and General Management/Administration (\$286,117).

	Count	Mean	Median	Percentile 25	Percentile 75
Human Resources	8	\$636,161	\$180,537		
Strategy Development and Planning	30	\$305,217	\$180,500	\$122,216	\$310,000
General Management, Administration	25	\$286,117	\$144,073	\$100,000	\$309,500
New Business Development	9	\$246,574	\$150,000		
Information Technology	5	\$193,761	\$122,216		
Performance Measurement	19	\$188,409	\$128,400		
Corporate Finance (Financing, M&A)	26	\$185,919	\$135,000	\$111,700	\$245,000
Budgeting/ Forecasting	34	\$152,709	\$123,358	\$100,000	\$176,000
Financial Analysis	63	\$138,246	\$124,500	\$92,500	\$157,500
Internal Control and Risk Management	25	\$137,087	\$121,000	\$82,545	\$165,971
Management Accounting/ Cost accounting	31	\$136,906	\$128,000	\$103,500	\$157,086
Financial Accounting	68	\$133,001	\$121,500	\$94,500	\$158,050
Audit (Internal/ Government)	11	\$124,226	\$109,000		
Taxation	11	\$115,155	\$105,000		

Non-owners only

	Base compensation		Total non-base compensation		Total compensation (non-owners)				Count
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
Strategy Development and Planning	\$156,875	\$140,000	\$29,059	\$20,000	\$185,934	\$161,600	\$122,216	\$243,185	41
Corporate Finance (Financing, M&A)	\$141,217	\$112,000	\$28,954	\$11,095	\$170,171	\$125,100	\$97,500	\$217,000	31
New Business Development	\$138,962	\$126,000	\$29,057	\$15,000	\$168,018	\$136,000			9
General Management, Administration	\$137,697	\$113,041	\$29,715	\$6,500	\$167,413	\$125,000	\$95,000	\$185,000	45
Information Technology	\$125,453	\$109,000	\$25,234	\$0	\$150,687	\$109,000			11
Budgeting/Forecasting	\$120,949	\$105,000	\$16,570	\$4,500	\$137,519	\$114,000	\$95,700	\$145,560	55
Performance Measurement	\$115,009	\$93,750	\$19,755	\$9,850	\$134,764	\$106,550	\$89,000	\$152,986	28
Management Accounting/Cost accounting	\$112,852	\$105,640	\$20,192	\$10,368	\$133,044	\$120,917	\$92,500	\$143,000	34
Financial Analysis	\$111,699	\$102,000	\$16,784	\$7,000	\$128,483	\$111,400	\$92,000	\$140,000	101
Financial Accounting	\$109,568	\$103,000	\$14,806	\$6,000	\$124,374	\$108,943	\$92,762	\$145,000	112
Human Resources	\$116,629	\$111,020	\$7,118	\$2,250	\$123,747	\$114,750			10
Internal Control and Risk Management	\$109,085	\$98,000	\$13,189	\$5,174	\$122,274	\$101,640	\$81,800	\$140,000	51
Taxation	\$103,525	\$99,500	\$15,146	\$13,925	\$118,671	\$105,000			12
Audit (Internal Government)	\$97,332	\$93,000	\$6,074	\$900	\$103,406	\$96,000	\$79,100	\$110,000	33

Compensation Governed by a Collective Bargaining Agreement

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Yes	22	\$101,871	\$91,000	\$84,900	\$112,000
No	423	\$130,049	\$105,100	\$81,667	\$146,000
Total	445	\$128,656	\$105,000	\$82,545	\$144,800

Compensation by Designation/Post Graduate Degree held

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Certified Management Accountant or CMA	18	\$378,622	\$179,378		
Certified Financial Planner or CFP	11	\$245,998	\$200,000		
Master of Business Administration (MBA)	5	\$180,852	\$115,000		
Other Masters Degree	15	\$140,399	\$106,616		
CIA or CA CIA	17	\$136,785	\$125,488		
Master of Taxation and/or Accounting	34	\$120,369	\$100,600	\$75,000	\$135,001
Other	36	\$171,896	\$124,330	\$94,581	\$172,500
None	382	\$146,570	\$106,488	\$81,800	\$160,000

Compensation by Board Experience

	Count	Mean	Median	Percentile 25	Percentile 75
A public company or one of its subsidiaries	5	\$541,711	\$333,000		
A privately held company	28	\$364,224	\$195,500	\$152,037	\$372,382
An industry or trade association	20	\$356,340	\$172,378	\$117,700	\$237,500
A cooperative	8	\$297,713	\$129,380		
A religious institute	12	\$178,570	\$97,500		
A social or charitable organization	116	\$167,031	\$109,000	\$88,236	\$186,679
A government commission, agency or regulatory body	13	\$163,060	\$130,000		
A hospital or university	6	\$162,333	\$144,000		
Other	28	\$183,042	\$142,500	\$101,500	\$222,250
Were you a member of an audit committee in 2010?	61	\$222,015	\$152,100	\$100,000	\$252,088
Total	191	\$191,301	\$123,000	\$92,500	\$200,000

Additional Compensation for work outside of Primary Job

Non-owners who received fee income related to services provided outside of primary job comprised a minority of members (10%).

	Count	%
Yes	45	10%
No	418	90%

	What amount of such fee income did you receive?
Count	45
Mean	\$12,899
Median	\$4,200
Percentile 25	\$1,800
Percentile 75	\$10,000

Compensation by Age

	Count	Mean	Median	Percentile 25	Percentile 75
Under 35	191	\$96,229	\$83,500	\$71,000	\$101,640
35-44	149	\$150,157	\$123,000	\$98,000	\$165,000
45-54	109	\$236,150	\$163,000	\$116,345	\$230,000
55-64	56	\$216,298	\$153,550	\$108,632	\$260,000
65 and over	6	\$176,720	\$135,000		
Total	511	\$155,903	\$109,760	\$85,000	\$166,000

Section 3: Vacation, Benefits and Work/Life Balance

Vacation

	Amount Of Vacation Given		Amount Of Vacation Taken	
	Count	%	Count	%
Less than 10 working days	3	1%	26	5%
10-14 working days	9	2%	69	13%
15-19 working days	139	27%	161	31%
20-24 working days	195	38%	139	27%
25-29 working days	77	15%	63	12%
30-34 working days	47	9%	36	7%
35+ working days	14	3%	9	2%
N/a	34	7%	15	3%

Benefits

Professional Dues

Most members have their professional fees paid entirely by their employer (91%).

	Count	%
All	472	91%
Some	3	1%
None	41	8%
N/a	2	0%

Benefits Received (All Members)

	Count	%
Pension Benefits	355	69%
Medical (health and dental) benefits	452	87%
Stock or Stock Options Purchase Program	49	9%
Long Term Disability Insurance	378	73%
Life Insurance	381	74%
Out of Country Travel	177	34%
Parking	297	57%
Car Allowances	67	13%
Parental/Maternal/Caregiver Leave Top Ups	32	6%
Professional Membership dues other than CA	121	23%
Health/Fitness Club Memberships	127	25%
Credit Card Fees	20	4%
Other Significant Benefits	44	8%

Benefits Received by Area of Work

	Professional services	Industry	Government
Pension Benefits	60%	81%	97%
Medical (health and dental) benefits	85%	94%	97%
Stock or Stock Options Purchase Program	1%	28%	0%
Long Term Disability Insurance	64%	81%	90%
Life Insurance	64%	84%	89%
Out of Country Travel	23%	50%	34%
Parking	63%	56%	66%
Car Allowances	5%	11%	21%
Parental/Maternal/Caregiver Leave Top Ups	6%	5%	11%
Professional Membership dues other than CA	12%	18%	39%
Health/Fitness Club Memberships	40%	17%	24%
Credit Card Fees	0%	7%	0%
Other Significant Benefits	7%	7%	13%

Programs to Encourage Work/Life Balance

	Offered		Used	
	Count	%	Count	%
Flexible working hours	336	76%	238	71%
Sabbaticals	82	18%	5	6%
Compressed Work Weeks	117	26%	38	32%
Time off for volunteer work	213	48%	114	54%
Childcare benefits	17	4%	2	12%
Leaves for Personal Reasons	310	70%	104	34%
Employee Assistance Programs	308	69%	36	12%
Training Programs	360	81%	294	82%
Work from home	177	40%	106	60%
Other options to promote work/life balance	44	20%	22	69%