

CA Profession Compensation Survey 2011 – Summary Report

Prepared by: QRI International

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Please direct questions to:
Paul Long
Manager, Marketing & Marketing Research
Canadian Institute of Chartered Accountants
paul.long@cica.ca
(416)204-3267

CA Profession Compensation Survey 2011 – Summary Report

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Summary of Key Findings

The findings in this report are based on a self-selected sample of 15,544 members and may not, in all cases, represent the CA population as a whole. Please read the Methodology section (found on page 7) for more details.

- Results from the 2011 Compensation Study (which reviews the compensation of CAs during 2010) show that the CA profession remains financially rewarding. However, average compensation has gone down compared to the 2009 study – from \$186,543 to \$181,203 (a 2.9% decrease). Median compensation has also decreased (by 2.3%).
 - Non-base compensation has decreased, on average, by 4.7% for non-owners and base compensation has decreased 1.2%. This has led to a total decline among non-owners of 2.1%. Owners have not fared much better: with the exception of sole practitioners (+8% from the 2009 study), CA firm partners (-1%) and other business owners (-11%) have, on average, lower compensation compared to the 2009 study.
 - Average compensation increased the most for crown corporations/public service from 2008 to 2010 (up 2.4%), and decreased the most for professional services (by 6.6%).
 - Regional changes from 2008 to 2010 are quite different from those observed from 2006 to 2008. At that time, increases were observed in most provinces, and the biggest increases in compensation were in the Atlantic provinces (PEI, Newfoundland, New Brunswick, and Nova Scotia). More decreases than increases were observed in 2010, in particular for PEI and Newfoundland (-19% and -18%).
- The majority of members (71%) believe their total compensation for 2011 will be higher than it was in 2010 (in the previous study, 56% held this belief for 2009). This proportion is highest in professional services (75%) and government (74%). Approximately one-in-ten (9%) believe their total compensation in 2011 will decrease.
- Some CAs are entrepreneurs: 13% of members own their own business. Those members who own a business other than a CA firm (\$394,116) and those who are partners in a CA firm (\$303,075) receive the highest compensation on average. The compensation of sole practitioners (\$181,303) is more in line with non-owners (\$165,127).
- Despite decreases, compensation continues to be highest for CAs operating outside Canada (\$300,218). In Canada, Alberta (\$212,836) and Ontario (\$182,898) continue to be the highest compensated provinces.
- Trends in average provincial compensation have changed considerably over the years. From 2004 to 2006 all provinces posted increases in average compensation. From 2006 to 2008, there were more increases than decreases, and three provinces (all Atlantic) had double-digit percentage increases in compensation: P.E.I. (+18%), New Brunswick (+14%) and Newfoundland

(+14%). In 2010, there were more decreases than increases, and only one province posted a double-digit percentage increase in compensation (Saskatchewan at +13%). Previous gainers Newfoundland and PEI saw the largest decreases in 2010 (-18% and -19%, respectively).

- Average compensation for a new CA in 2010 was \$67,921 and, as usual, this compensation rises with each year of experience. Again, compared to 2008, average compensation is lower now (a new CA in 2008 received an average of \$71,817, or 6% higher).
- Average compensation is, again, highest for members working in industry (\$229,318), followed by professional services (\$150,039), not-for-profit (\$136,389), government (\$120,608) and education (\$119,366). Comparing to the 2009 study, mean compensation increased for members working in government (most), and education (slightly), while it decreased for those in professional services (most) and, to a lesser extent, not-for-profit.
- Average compensation is quite a bit lower for professional services CAs who primarily deliver auditing, accounting and/or tax services than it is for those in firms that deliver other types of professional services (\$141,155 versus \$238,048). Both types of professionals have decreased compensation in 2010 compared to 2008 (providers or 'other' services more so).
- Members in industry have the highest average compensation, followed by those in professional services, not-for-profit, public service, and education. The lower average compensation for CAs in public practice (as compared to industry or other professional services firms) reflects the fact that almost all CAs complete their training requirements with a CA firm. As a result, a higher proportion of junior CAs work in public practice. Members who stay in public practice and make it to partner will earn among the highest compensation of all members.
- CAs working in Mining (\$287,389), Oil & Gas (\$264,394), and Holding/ Conglomerate (\$263,201) earn the highest compensation among members in industry. These areas are historically well compensated, but compared to the 2009 study, Financial Services has decreased in rank (Mining and Oil & Gas have surpassed it). Compared to the 2009 Member Compensation Survey, there have been huge gains in mean compensation in the Arts/ Entertainment/ Leisure industry (+33%).
- Members with the titles of Senior Vice President (\$485,286), President/CEO (\$427,388) or owners of other businesses (\$401,747) earn the highest overall compensation. Compared to the 2009 study, mean compensation increased most for those with the title of Consultant (+19% from \$152,040 to \$181,202).
- The primary work activities of CAs earning the highest compensation are outside of the traditional work areas of accounting, auditing and tax: New Business Development (\$266,273) and Client Relationship Management (\$208,048).

Likewise, the primary work activities of the highest compensated members in industry include: New Business Development (\$358,319) and Strategy Development and Planning (\$338,636).

- Certain additional qualifications allow CAs to earn more (note, average compensation for a CA is \$181,203). Those with Chartered Financial Analyst status earn the most on average (\$314,498), followed by those with a professional engineering certification (P. Eng) (\$298,062).
- Under a third of members hold a board position (27%). Average compensation of CAs serving on a board of directors (of any type) is significantly more than that of CAs not serving on a board (\$244,407 versus \$157,550). The few who serve on the board of a public company (8% of board members) have by far the highest average compensation (\$539,993).
- Most CAs (66%) are entitled to a vacation of about 3-5 weeks (15-24 working days), and, most (62%) take that amount of vacation time.
- About one-in-three members (34%) have taken some kind of leave from work, the most common of which is parental (maternity/ paternity). On average, those on leave have a compensation that is 17% lower than those not on leave. Of those who have taken leave, most (54%) disagree that taking a leave had a negative impact on their career progression.
- In terms of benefits, the most members (86%) have all their professional dues paid for by their employers or business. Other types of benefits that are most common are: medical, life insurance, and long term disability insurance, which are provided to at least 60% of members. Pensions are more common in Government and Education, while Health/Fitness club memberships are more common in Professional Services.
- About half of CAs (52%) work outside of business hours 'often'. For those who seek work/life balance however, the most commonly used programs are training programs, working from home, and flexible working hours. Members are split when it comes to choosing work/life balance over compensation – 41% agree that they have chosen a job with lower compensation to allow for work/life balance, while 40% disagree. These members do actually have a lower compensation. (Those who agree have compensation 30% lower than those who disagree.)

Introduction

During June 2011, the Provincial Institutes/Ordre and CICA conducted a comprehensive compensation survey of all CAs. The following report relies on self-reported compensation data from members answering the survey. Although attempts were made to minimize data entry errors by removing inconsistent data, no attempts were made to independently verify the data provided.

When reviewing the mean averages it is important to consider that a small portion of responses skew the mean average quite higher than it would be otherwise. In most cases a better measure of a typical compensation level is the median. As well, the majority of members do not answer the survey. It is impossible to know whether members who do not answer the survey have similar compensation levels to those who responded.

Results presented in this summary report are at a high level and present a general picture of CA compensation in Canada. Eight detailed regional reports have also been prepared and will be available by late November on the CA Source website (www.casource.com) and the Provincial Institute/Ordre websites. The reports are as follows:

CA Compensation Survey October 2011 – BC and Territories

CA Compensation Survey October 2011 – Alberta

CA Compensation Survey October 2011 – Saskatchewan

CA Compensation Survey October 2011 – Manitoba

CA Compensation Survey October 2011 – Ontario

CA Compensation Survey October 2011 – Quebec

CA Compensation Survey October 2011 – Atlantic Canada

CA Compensation Survey October 2011 – Bermuda, US and International

Methodology

The CICA commissioned iTracks to complete the survey over the Internet. The survey was e-mailed by iTracks to 75,467 active and retired members. 3,729 e-mails were hard bounce backs so 71,738 received the survey in total. 16,405 members responded for a response rate of 29%. 211 respondents (likely retired members) who did not work in 2010 are included in the 16,405 but were only asked questions related to their board participation and related compensation. In addition, 78 respondents worked less than one full time month in 2010 were not included in the analysis. 408 responses were also excluded from the analysis of work related compensation due to data entry errors identified while validating responses. 164 of the members who responded earned their CA in 2011 and were not a CA during the reporting period for the survey (2010). Their responses are shown separately in an analysis of compensation for CA students but not included in the overall CA compensation statistics. In total, 15,544 CAs were included in the analysis of CA compensation. Unless otherwise specified, compensation figures shown in this report include annualized data for members who did not work for the entire year and/or who worked part-time for all or part of the year.

It should be noted that findings in this report are representative of those sampled and may not precisely represent membership as a whole. For example, younger members are over represented in the study: 62% of respondents are under 45 years of age, compared to 49% of CAs actually falling into this group. This suggests compensation numbers presented in this report over represent younger members. This may result in the overall average compensation being under represented, as younger members tend to have lower compensation on average.

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. In some cases this may make it a more reliable measure to compare individual compensation.

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

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

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

Feedback on this Report

Questions or comments related to this report can be directed to casource@cica.ca.

Structure of the Summary Report

This report is organized into four 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, Leave, Benefits and Work/Life Balance" includes statistics on vacation received, leaves taken, benefits provided, and work/life balance options offered and used. "Section 4: Board Experience" shows the percentage of members who sit on various types of boards and provides compensation statistics for their board participation.

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Section 1: About the Respondents

Employees vs. Owners

The majority of survey respondents (84%) work as an employee of a business/organization. Most of the remaining respondents (13%) are owners: Either through being a partner in a CA firm (7%), a sole practitioner (3%), or owning/being a partner in another type of business (3%). Members who work as contract employees or consultants round out the sample (3%). These percentages are virtually identical to the 2007 and 2009 surveys.

	2007*		2009*		2011*	
	Count	%	Count	%	Count	%
Employee Of A Business/Organization	14,011	82%	13,251	83%	13,032	84%
CA Firm Partner	1,282	7%	1,094	7%	1,036	7%
Owner/Partner Of Business	632	4%	537	3%	469	3%
Sole Practitioner	580	3%	502	3%	520	3%
Contract Employee/Consultant	555	3%	525	3%	482	3%
Other	63	0%	72	0%	5	0%
Total	17,123	100%	15,981	100%	15,544	100%

***Note:** the years 2007, 2009, and 2011 here, and in all tables to follow, refer to the years in which these studies were *produced*. These studies actually refer to the compensation from the year prior to publication: 2006, 2008, and 2010, respectively.

Primary Place of Work

The majority of respondents (94%) worked primarily in Canada in 2010. Detailed regional breakouts of member respondents by province / territory and by country outside of Canada are shown in the following two tables. More detailed regional breakouts will be provided in the upcoming regional compensation reports.

	2007		2009		2011	
	Count	%	Count	%	Count	%
British Columbia	1,674	10%	1,718	11%	1,902	12%
Alberta	1,990	12%	2,051	13%	2,172	14%
Saskatchewan	326	2%	340	2%	518	3%
Manitoba	544	3%	500	3%	478	3%
Ontario	6,577	38%	6,165	39%	5,728	37%
Quebec	3,984	23%	3,498	22%	2,857	18%
Newfoundland	125	1%	97	1%	145	1%
New Brunswick	160	1%	147	1%	232	1%
Nova Scotia	386	2%	284	2%	399	3%
PEI	38	0%	35	0%	75	0%
Nunavut/Yukon/NWT	26	0%	22	0%	33	0%
Outside Canada	1,293	8%	1,115	7%	995	6%
Total	17,123	100%	15,972	100%	15,544	100%

Country of Residence of Members Outside Canada

Of the 995 CAs who worked abroad in 2010, the largest percentage worked in the United States (35%) and Bermuda (18%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
United States	496	38%	406	36%	344	35%
Bermuda	194	15%	160	14%	176	18%
United Kingdom	108	8%	95	9%	88	9%
Cayman Islands	79	6%	77	7%	55	6%
Hong Kong	69	5%	63	6%	50	5%
Australia	47	4%	45	4%	40	4%
Switzerland	46	4%	41	4%	24	2%
France	17	1%	14	1%	11	1%
Other	237	18%	214	19%	207	21%
Total	1,293	100%	1,115	100%	995	100%

Year Obtained CA

	Count	Column N %
2011 *	164	1%
2010	1,193	8%
2009	971	6%
2008	824	5%
2007	728	5%
2006	638	4%
2001-2005	2,557	16%
1996-2000	1,961	12%
1991-1995	1,913	12%
1986-1990	1,727	11%
1981-1985	1,547	10%
1976-1980	871	6%
<1976	614	4%
Total	15,708	100%

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

Years of Service With Organization

	2007		2009		2011	
	Count	%	Count	%	Count	%
Less than one year	1,245	7%	1,228	8%	1,202	8%
1	1,168	7%	1,102	7%	971	6%
2	1,777	10%	1,621	10%	1,469	9%
3	1,604	9%	1,666	10%	1,733	11%
4	1,288	8%	1,330	8%	1,420	9%
5	1,262	7%	1,232	8%	1,418	9%
6-9	3,252	19%	2,714	17%	2,597	17%
10-14	2,261	13%	2,162	14%	2,044	13%
15-19	1,487	9%	1,263	8%	1,079	7%
20-24	919	5%	835	5%	778	5%
25+	860	5%	828	5%	833	5%
Total	17,123	100%	15,981	100%	15,544	100%

Years as Owner/Partner

	2007		2009		2011	
	Count	Count	Count	%	Count	%
Less than one year	39	2%	44	2%	42	2%
1	94	4%	105	5%	81	4%
2	127	5%	121	6%	135	7%
3	147	6%	129	6%	140	7%
4	121	5%	84	4%	104	5%
5	127	5%	129	6%	98	5%
6-9	351	14%	256	12%	248	13%
10-14	444	18%	367	17%	310	16%
15-19	380	15%	320	15%	279	14%
20-24	269	11%	212	10%	215	11%
25+	373	15%	338	16%	313	16%
Total	2,472	100%	2,105	100%	1,965	100%

Years of Total Work Experience

	2007		2009		2011	
	Count	Count	Count	%	Count	%
Less than three Years	35	0%	37	0%	43	0%
Three to four Years	791	5%	1,009	6%	1,110	7%
Five to Nine Years	3,294	19%	3,176	20%	3,442	22%
Ten to Fourteen Years	2,679	16%	2,565	16%	2,622	17%
Fifteen to Nineteen Years	2,888	17%	2,193	14%	1,751	11%
Twenty to Twenty Four Years	2,452	14%	2,371	15%	1,999	13%
Over Twenty Five Years	4,984	29%	4,630	29%	4,577	29%
Total	17,123	100%	15,981	100%	15,544	100%

Years of Post CA Qualification Work Experience

	2007		2009		2011	
	Count	%	Count	%	Count	%
Less than three Years	1,691	10%	2,048	13%	2,347	15%
3 to 4 Years	1,444	8%	1,396	9%	1,543	10%
Five to Nine Years	3,034	18%	2,765	17%	2,664	17%
Ten to Fourteen Years	2,708	16%	2,128	13%	2,111	14%
Fifteen to Nineteen Years	2,744	16%	2,505	16%	1,860	12%
Twenty to Twenty Four Years	2,307	13%	1,993	12%	1,816	12%
Over Twenty Five Years	3,195	19%	3,146	20%	3,203	21%
Total	17,123	100%	15,981	100%	15,544	100%

Area of Practice and Industry

Most members are employed either in professional services (42%), or in industry (42%). The remaining members are in crown corporation/public service (10%), education (3%), not-for-profit (2%), or something else (1%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Professional services firm	6,835	40%	6,403	40%	6,484	42%
Industry	7,781	45%	7,198	45%	6,569	42%
Crown Corporation or Public Service	1,682	10%	1,532	10%	1,543	10%
Education	423	2%	409	3%	416	3%
Not for profit	339	2%	348	2%	339	2%
Other	63	0%	91	1%	193	1%
Total	17,123	100%	15,981	100%	15,544	100%

Members In Professional Services

Like in the 2009 study, most members in professional services (90%) work in a CA firm that primarily offers auditing, accounting and/or tax services. The remaining 10% work in firms that predominantly provide other professional services, such as legal or consulting. Most (95%) also work in a role that provides services to external clients. The remaining 5% work primarily in internal support roles.

Members In Industry

Financial services (22%) and manufacturing (13%) continue to comprise the largest proportion of members working in industry.

	2007		2009		2011	
	Count	%	Count	%	Count	%
Financial Services	1,765	23%	1,588	22%	1,425	22%
Manufacturing	1,210	16%	1,098	15%	881	13%
Retail, Wholesale	689	9%	710	10%	595	9%
Oil And Gas	558	7%	535	7%	536	8%
Real Estate And Building Management	350	4%	376	5%	334	5%
Mining	227	3%	313	4%	335	5%
Transportation, Distribution	330	4%	297	4%	260	4%
Construction	244	3%	251	3%	266	4%
Telecommunications	288	4%	267	4%	219	3%
Software	234	3%	202	3%	209	3%
Utilities	188	2%	166	2%	186	3%
Media, Communications And Publishing	213	3%	196	3%	158	2%
Pharmaceuticals And Chemicals	205	3%	178	2%	141	2%
Agriculture, Forestry Or Fisheries	143	2%	147	2%	160	2%
Holding, Conglomerate	154	2%	138	2%	129	2%
Arts, Entertainment, Leisure	127	2%	124	2%	97	1%
Hotels And Restaurants	90	1%	77	1%	70	1%
Other	764	10%	535	7%	573	9%
Total	7,779	100%	7,198	100%	6,574	100%

Members In Public Service

The largest portion of CAs in public service (47%) are working directly for the government (municipal, provincial, federal, or a government agency). The next largest public employer of CAs are the Crown Corporations (23%), followed by hospitals, libraries, health organizations and social service organizations (10%), and offices of the auditor general (9%). This is quite consistent with the 2007 and 2009 studies.

	2007		2009		2011	
	Count	%	Count	%	Count	%
Municipal, provincial, federal government or one of their agencies	718	43%	664	44%	724	47%
Crown corporation	377	22%	360	24%	351	23%
Hospital, library, health organization or social services organization	186	11%	161	11%	157	10%
An office of the auditor general	176	10%	143	10%	132	9%
Regulatory bodies	128	8%	103	7%	87	6%
Board and commissions	33	2%	39	3%	42	3%
Other	65	4%	25	2%	51	3%
Total	1,683	100%	1,495	100%	1,544	100%

Members In Education

Members working in education are most likely to work in either a university (57%) or College/CEGEP (21%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
University	229	54%	225	55%	237	57%
College/CEGEP	92	22%	90	22%	86	21%
Primary/Secondary School	65	15%	49	12%	48	12%
Other	37	9%	45	11%	45	11%
Total	423	100%	409	100%	416	100%

Members in Not-for-profits

Members working in not-for-profits are most likely to work for either an industry, professional or trade association (37%) or a social or charitable organization (35%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Industry, professional or trade association	117	35%	125	36%	124	37%
Social or charitable organizations	111	33%	112	32%	120	35%
Religious institutes	29	9%	20	6%	30	9%
Other	82	24%	91	26%	65	19%
Total	339	100%	348	100%	339	100%

Size of Company

In 2010, 30% of members worked for employers with under 100 global employees, 20% work for employers with between 100 and 999 (global) employees, and 50% work for employers with over 1000 (global) employees.

	In province		In Canada		Globally	
	Count	%	Count	%	Count	%
1	575	4%	531	4%	470	3%
2	187	1%	164	1%	146	1%
3-5	535	4%	457	3%	412	3%
6-9	566	4%	469	3%	426	3%
10-24	1,343	9%	1,127	8%	1,047	7%
25-49	1,263	8%	982	7%	909	6%
50-99	1,461	10%	1,118	8%	1,001	7%
100-249	1,944	13%	1,361	9%	1,169	8%
250-499	1,437	9%	919	6%	788	6%
500-999	1,703	11%	1,073	7%	785	6%
1000+	4,139	27%	6,192	43%	7,074	50%
Total	15,153	100%	14,393	100%	14,227	100%

Time Worked In 2010

	1 to 6 months		7 to 11 months		12 months		Total	
	Count	%	Count	%	Count	%	Count	%
Full time	374	2%	540	3%	13,643	88%	14,557	94%
Part time	109	1%	157	1%	721	5%	987	6%
Total	483	3%	697	4%	14,364	92%	15,544	100%

Billing Practices In Professional Services

Of members working in professional services, and mainly serving external clients, the majority (70%) have between 21 and 40 billable hours per week. The majority (56%) have a billing rate of \$200 or more per hour.

Billable Hours Per Week

	2007		2009		2011	
Zero to 20	730	12%	930	16%	1,054	16%
21 to 30	2,100	34%	2,125	36%	2,204	34%
31 to 40	2,356	38%	2,119	36%	2,330	36%
Over 40	1,074	17%	739	12%	900	14%
Total	6,260	100%	5,913	100%	6,488	100%

Hourly Billing Rate

	2007		2009		2011	
Under \$150/hr	1,485	26%	1,165	21%	1,395	25%
\$150 to <\$200/hr	1,109	19%	1,024	19%	1,106	19%
\$200 to <\$300/hr	1,388	24%	1,424	26%	1,449	25%
\$300 to <\$500/hr	1,230	21%	1,219	22%	1,228	22%
\$500/hr+	583	10%	619	11%	506	9%
Total	5,795	100%	5,451	100%	5,684	100%

Job Title

Manager (12%), Senior Auditor/ Accountant (10%), CFO (9%) and Controller/Comptroller (8%) are the most common titles of members in this study.

	2007		2009		2011	
Manager	1,948	11%	1,911	12%	1,867	12%
Senior Auditor/Accountant	1,040	6%	1,150	7%	1,491	10%
Chief Financial Officer (CFO)	1,786	10%	1,613	10%	1,421	9%
Controller/Comptroller	1,525	9%	1,381	9%	1,234	8%
Senior Manager	1,292	8%	1,194	7%	1,146	7%
CA Firm Partner	1,282	7%	1,094	7%	1,050	7%
Director	1,186	7%	1,208	8%	1,012	7%
Vice President	905	5%	824	5%	739	5%
Analyst	528	3%	493	3%	557	4%
Auditor/Accountant	492	3%	512	3%	540	3%
Sole Practitioner	580	3%	502	3%	517	3%
Other Business Partner/Owner	632	4%	537	3%	397	3%
Tax Specialist	429	3%	376	2%	367	2%
Senior Director	414	2%	372	2%	323	2%
President/CEO	309	2%	295	2%	297	2%
Consultant	440	3%	407	3%	275	2%
Other Executive Management	324	2%	270	2%	220	1%
Internal Auditor	224	1%	188	1%	174	1%
Professor, Lecturer Or Teacher	153	1%	158	1%	162	1%
Non-Equity Partner	N/A	N/A	N/A	N/A	158	1%
Senior Vice President	162	1%	167	1%	153	1%
Associate/Assistant Manager	139	1%	140	1%	146	1%
Principal	198	1%	251	2%	137	1%
Associate/Assistant Director	186	1%	172	1%	123	1%
Supervisor	117	1%	109	1%	123	1%

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General Manager	180	1%	143	1%	119	1%
Assistant Vice President	116	1%	109	1%	95	1%
Treasurer	101	1%	97	1%	65	0%
Junior Auditor/Accountant Financial	6	0%	10	0%	26	0%
Advisor/Planner/Investment Advisor	34	0%	22	0%	N/A	0%
Other	395	2%	276	2%	610	4%
Total	17,123	100%	15,981	100%	15,544	100%

Title of Person Reporting To

The largest proportion of members report to a firm's Partner/Owner (24%) or the President/CEO (15%).

	2007		2009		2011	
	Count	%	Count	%	Count	%
Partner/Owner	3,412	23%	3,370	24%	3,343	24%
President/CEO	2,418	17%	2,298	17%	2,013	15%
Chief Financial Officer (CFO)	1,366	9%	1,242	9%	1,122	8%
Director	1,218	8%	1,122	8%	1,096	8%
Vice President	1,048	7%	976	7%	909	7%
Manager	744	5%	833	6%	995	7%
Senior Manager	593	4%	594	4%	724	5%
Controller/Comptroller	509	3%	469	3%	457	3%
Chair/Board Of Directors	500	3%	407	3%	429	3%
Senior Director	448	3%	406	3%	402	3%
Other Executive Management	494	3%	392	3%	334	2%
Senior Vice President	416	3%	382	3%	337	2%
General Manager	265	2%	201	1%	155	1%
Principal	205	1%	157	1%	166	1%
Assistant Vice President	90	1%	112	1%	132	1%
Associate/Assistant Director	69	0%	90	1%	68	0%
Supervisor	70	0%	66	0%	61	0%
Treasurer	73	0%	64	0%	59	0%
Professor, Lecturer Or Teacher	48	0%	62	0%	65	0%
Senior Auditor/Accountant	74	1%	58	0%	88	1%
Tax Specialist	50	0%	47	0%	31	0%
Auditor/Accountant	39	0%	44	0%	44	0%
Analyst	39	0%	30	0%	42	0%
Associate/Assistant Manager	18	0%	18	0%	17	0%
Junior Auditor/Accountant	11	0%	18	0%	16	0%
Consultant	26	0%	14	0%	17	0%
Internal Auditor	16	0%	10	0%	20	0%
Other	238	2%	284	2%	403	3%
None	119	1%	75	1%	119	1%
Total	14,616	100%	13,841	100%	13,664	100%

Number of Direct Reports

The majority of members (69%) have one or more direct reports. The same is true of indirect reports. Just over a third of members (34%) have 5 or more direct reports, and 47% have 5 or more indirect reports.

	2007		2009		2011	
	Count	%	Count	%	Count	%
None	4,770	28%	4,662	29%	4,841	31%
1	1,184	7%	1,050	7%	1,060	7%
2	1,466	9%	1,359	9%	1,355	9%
3	1,681	10%	1,532	10%	1,444	9%
4	1,468	9%	1,422	9%	1,365	9%
5	1,724	10%	1,591	10%	1,466	9%
6-9	2,352	14%	2,128	13%	1,996	13%
10-14	1,282	7%	1,164	7%	1,030	7%
15-19	462	3%	390	2%	382	2%
20-24	279	2%	246	2%	221	1%
25+	455	3%	437	3%	384	2%
Total	17,123	100%	15,981	100%	15,544	100%

Number of Indirect Reports

	2007		2009		2011	
	Count	%	Count	%	Count	%
None	4,081	24%	4,655	29%	4,841	31%
1	1,007	6%	813	5%	814	5%
2	1,184	7%	956	6%	1,004	6%
3	1,093	6%	918	6%	937	6%
4	948	6%	883	6%	811	5%
5	1,077	6%	938	6%	906	6%
6-9	1,877	11%	1,758	11%	1,648	11%
10-14	1,655	10%	1,459	9%	1,338	9%
15-19	909	5%	762	5%	721	5%
20-24	706	4%	650	4%	583	4%
25+	2,586	15%	2,188	14%	1,941	12%
Total	17,123	100%	15,980	100%	15,544	100%

Major Services of Members

More than 70% of members working in professional services spend at least some of their work time on the following activities: client relationship management, taxation, and financial statement review.

	Somewhat (<25% of your time)		A lot (25% or more of your time)		Somewhat/A Lot	
	Count	%	Count	%	Count	%
Client relationship management	3,636	59%	1,042	17%	4,678	76%
Taxation	2,452	40%	2,146	35%	4,598	75%
Financial statement review	2,627	43%	1,656	27%	4,283	70%
Financial statement audit	1,431	23%	2,645	43%	4,076	66%
Financial accounting	2,854	46%	1,014	17%	3,868	63%
Financial statement compilation	2,064	34%	1,800	29%	3,864	63%
Other Business Advisory, or Consulting services	2,692	44%	1,171	19%	3,863	63%
New Business Development	3,296	54%	423	7%	3,719	61%

Major Activities of Members

More than 70% of members working outside of professional services spend at least some of their time working on the following activities: financial analysis, financial accounting, general management/administration, budget forecasting, and internal control and risk management.

	Somewhat		A lot		Somewhat/A Lot	
	Count	%	Count	%	Count	%
Financial Analysis	4,670	52%	3,030	33%	7,700	85%
Financial Accounting	3,898	43%	3,185	35%	7,083	78%
General Management, Administration	4,964	55%	1,782	20%	6,746	74%
Budgeting/ Forecasting	4,826	53%	1,751	19%	6,577	73%
Internal Control and Risk Management	5,346	59%	1,190	13%	6,536	72%
Performance Measurement	5,004	55%	1,063	12%	6,067	67%
Strategy Development and Planning	4,276	47%	1,284	14%	5,560	61%
Management Accounting/ Cost accounting	3,936	43%	1,039	11%	4,975	55%
Human Resources	4,333	48%	466	5%	4,799	53%
Taxation	3,664	40%	867	10%	4,531	50%
Corporate Finance (Financing, M&A)	3,342	37%	1,104	12%	4,446	49%
Information Technology	3,433	38%	460	5%	3,893	43%
Audit (Internal Government)	2,471	27%	906	10%	3,377	37%
New Business Development	2,363	26%	611	7%	2,974	33%

Compensation Governed By A Collective Bargaining Agreement

As was the case in other years, in 2010, the compensation of 6% of members is governed by a collective bargaining agreement.

	2007	2009	2011
An office of the auditor general	48%	55%	56%
College/CEGEP	66%	58%	52%
University	48%	47%	50%
Municipal, provincial, federal government or one of their agencies	50%	47%	46%
Regulatory bodies	19%	20%	22%
Board and commissions	30%	18%	19%
Hospital, library, health organization or social services organization	22%	19%	19%
Crown corporation	27%	22%	17%
Primary/Secondary School	15%	20%	13%
All members	6%	6%	6%

Budget Responsibility

Most members (54%) who are owners or full time employees in an organization have at least some budget responsibility in their current role. Just under a third (31%) have budget responsibility of at least \$1 million.

	2007		2009		2011	
	Count	%	Count	%	Count	%
No budget responsibility	7,025	42%	6,851	44%	6,955	46%
<\$500K	2,250	14%	2,067	13%	2,055	14%
\$500K to <\$1 million	1,500	9%	1,455	9%	1,359	9%
\$1 million to <\$2 million	1,366	8%	1,233	8%	1,088	7%
\$2 million to <\$5 million	1,312	8%	1,134	7%	999	7%
\$5 million or greater	3,098	19%	2,687	17%	2,586	17%
Total	16,551	100%	15,427	100%	15,042	100%

Budget Responsibility (By Area)

Members working in Professional Services are least likely to have budget responsibility, while those working in industry are most likely. Few members in Professional Services have budget responsibility of \$2 million or more (7%). This compares to at least 30% of members in Industry (37%), Government (31%) and Education (35%).

	Professional services	Industry	Government	Education
	%	%	%	%
No budget responsibility	58%	37%	46%	42%
<\$500K	18%	10%	10%	13%
\$500K to <\$1 million	11%	8%	6%	5%
\$1 million to <\$2 million	7%	8%	7%	4%
\$2 million to <\$5 million	4%	9%	7%	5%
\$5 million or greater	3%	28%	24%	30%

Professional Designations and Post Graduate Degrees

Of all the professional designations/ degrees, the most commonly held by members (6%) is an MBA. An additional 5% have a CPA designation, or a Master of Taxation/Accounting degree.

	2007		2009		2011	
	Count	%	Count	%	Count	%
Master of Business Administration (MBA)	1,065	6%	990	6%	872	6%
Certified Public Accountant or CPA	918	5%	844	5%	747	5%
Master of Taxation and/or Accounting	701	4%	723	5%	724	5%
Diplôme d'études supérieures spécialisées (D.E.S.S.)	657	4%	687	4%	625	4%
Other Masters Degree	332	2%	314	2%	332	2%
Chartered Financial Analyst or CFA	380	2%	378	2%	330	2%
Chartered Accountant or CA (from a country other than Canada)	486	3%	413	3%	306	2%
Diplôme de sciences administratives (D.S.A.)	600	4%	468	3%	296	2%
Certified Financial Planner or CFP	368	2%	305	2%	283	2%
CBV or CA•CBV	254	1%	239	1%	274	2%
CIA or CA•CIA	200	1%	225	1%	213	1%
Certified Management	283	2%	231	1%	195	1%

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Accountant or CMA						
CISA or CA•CISA	181	1%	166	1%	164	1%
Certified General Accountant or CGA	106	1%	93	1%	98	1%
CIRP or CA•CIRP	99	1%	74	0%	94	1%
A Doctorate degree	46	0%	52	0%	58	0%
CA•IT	99	1%	78	0%	57	0%
CA•IFA	78	0%	65	0%	55	0%
Certified Management Consultant or CMC	69	0%	67	0%	50	0%
LLB/Lawyer	62	0%	42	0%	43	0%
Pl. Fin.	48	0%	41	0%	26	0%
Engineer P.Eng.	33	0%	29	0%	19	0%
Total	17,123	100%	15,981	100%	15,544	100%

Importance of 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	1,699	12%	5,650	40%	3,469	25%	3,243	23%
2009	1,865	13%	5,973	43%	2,965	21%	3,146	23%
2007	1,543	10%	6,229	42%	3,506	24%	3,447	23%

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		Accounting designation required, not necessarily CA designation	
	Count	%	Count	%	Count	%	Count	%
2011	1,041	10%	2,489	23%	4,457	41%	2,840	26%
2009	1,177	11%	2,691	25%	4,202	39%	2,749	25%
2007	1,030	9%	2,803	25%	4,494	40%	2,963	26%

Age

62% of members responding to the survey are under 45 years of age. In reality, 49% of members are under 45 years of age.

	2007		2009		2011	
	Count	%	Count	%	Count	%
Under 35	4,825	28%	4,914	31%	5,308	34%
35-44	5,716	33%	4,821	30%	4,267	28%
45-54	4,558	27%	4,107	26%	3,603	23%
55-64	1,777	10%	1,773	11%	1,891	12%
65 and over	238	1%	288	2%	373	2%
Total	17,114	100%	15,903	100%	15,442	100%

Note: Age is calculated based on year 2011.

Section 2: Compensation

Overall Compensation

All Members

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 the previous year. Compensation of those who worked less than full-time for 12 months was annualized based on a 35-hour work week.

Mean compensation for members in 2010 was \$181,203, and is down by about 3% compared to 2008 (and 2006). The median compensation in 2010 has also decreased (by 2.3%) compared to 2008.

	2007	2007-2009 % change	2009	2009-2011 % change	2011
Count	17,123		15,981		15,544
Mean	\$186,544	0.0%	\$186,543	-2.9%	\$181,203
Median	\$123,000	+3.1%	\$126,857	-2.3%	\$124,000
Percentile 25	\$87,000	+3.4%	\$90,000	-3.3%	\$87,000
Percentile 75	\$194,880	+2.6%	\$200,000	0.0%	\$200,000

Members Employed Full Time

The table below shows the mean, median and top and bottom quartiles for member compensation from employment or business members who worked full time for 12 months in 2010, as well as the historical data from the 2009 and 2007 Member Compensation studies.

	2007	2007-2009 % change	2009	2009-2011 % change	2011
Count	15,321		14,098		13,643
Mean	\$184,219	-0.6%	\$183,151	-3.6%	\$176,596
Median	\$122,000	+2.5%	\$125,000	-2.4%	\$122,000
Percentile 25	\$87,000	+3.4%	\$90,000	-4.4%	\$86,000
Percentile 75	\$190,000	+4.2%	\$198,000	-1.5%	\$195,000

Owners Compensation

About one-in-seven CAs (13%, or 2,030 out of 15,544) owned a business in 2010. Of these, approximately half were partners in a CA firm (1,036), 502 were Sole Practitioners and 474 owned another type of business. Compensation for Sole Practitioners is up 8% from the previous study, while mean compensation for owners of another type of business is down by 11%. Compensation for CA firm partners is down slightly (1%).

		Owner of CA Firm	Sole	Partner	Owner of Another Business
2011	Count	1,556	520	1,036	474
	Mean	\$262,380	\$181,303	\$303,075	\$394,116
	% change from 2009	0%	8%	-1%	-11%
	Median	\$200,000	\$140,946	\$240,000	\$200,000
	% change from 2009	0%	8%	-2%	-13%
	Percentile 25	\$130,000	\$93,292	\$160,000	\$130,000
	Percentile 75	\$335,000	\$211,000	\$364,000	\$396,667
2009	Count	1,596	502	1,094	537
	Mean	\$262,855	\$167,515	\$306,603	\$442,206
	% change from 2007	+6.0%	+13.5%	+4.5%	+7.9%
	Median	\$200,000	\$130,000	\$246,000	\$230,000
	% change from 2007	8.1%	6.4%	9.2%	4.5%
	Percentile 25	\$128,819	\$90,000	\$151,000	\$140,000
	Percentile 75	\$320,000	\$200,000	\$360,000	\$400,000
2007	Count	1,862	580	1,282	632
	Mean	\$247,927	\$147,527	\$293,349	\$409,840
	Median	\$185,000	\$122,132	\$225,250	\$220,000
	Percentile 25	\$122,062	\$80,000	\$150,000	\$140,000
	Percentile 75	\$300,000	\$175,000	\$350,000	\$400,000

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
2011	Count	13,514	13,514	13,514
	Mean	\$125,062	\$39,327	\$164,389
	% change from 2009	-1.2%	-4.7%	-2.1%
	Median	\$105,000	\$7,500	\$116,187
	% change from 2009	0.0%	-18.5%	-3.2%
	Percentile 25	\$79,116	\$1,000	\$84,000
	Percentile 75	\$147,000	\$26,800	\$180,000
2009	Count	13,848	13,848	13,848
	Mean	\$126,552	\$41,281	\$167,833
	% change from 2007	5.6%	-16.2%	-0.7%
	Median	\$105,000	\$9,200	\$120,000
	% change from 2007	5.0%	-8.0%	4.3%
	Percentile 25	\$81,000	\$1,800	\$88,000
	Percentile 75	\$147,000	\$30,000	\$181,000
2007	Count	14,629	14,629	14,629
	Mean	\$119,850	\$49,234	\$169,084
	Median	\$100,000	\$10,000	\$115,000
	Percentile 25	\$78,000	\$2,500	\$84,960
	Percentile 75	\$136,720	\$32,000	\$175,000

Non-Base Compensation (non-owners)

	Profit Sharing	Bonus	Overtime	Commissions	Allowances	Other Non-base
Count	2,752	8,463	1,752	345	2,162	1,803
% who received it	20%	63%	13%	3%	16%	13%
Mean	\$30,830	\$36,446	\$5,237	\$53,455	\$9,842	\$52,494
Median	\$7,500	\$11,440	\$3,000	\$2,500	\$5,000	\$10,000
Percentile 25	\$2,250	\$4,364	\$1,400	\$1,000	\$1,200	\$3,000
Percentile 75	\$23,525	\$30,000	\$6,000	\$20,000	\$11,000	\$33,584

Compensation for overtime (non-owners)

Of the 13% of (non-owner) members who are compensated for overtime, the largest proportion (a third) are compensated through a credit of hours.

	2007		2009		2011	
	Count	%	Count	%	Count	%
Monetarily at my regular rate	494	26%	422	24%	439	25%
Monetarily at higher than my regular rate	248	13%	212	12%	208	12%
Through a credit of hours	583	31%	597	33%	582	33%
Through a combination of the above	375	20%	385	21%	394	22%
Through another method	192	10%	178	10%	133	8%
Total	1,892	100%	1,794	100%	1,756	100%

Compensation by Province

Average compensation is highest for members working outside of Canada (\$300,218). Within Canada, the provinces with the highest compensation are Alberta (\$212,836), Ontario (\$182,898), and British Columbia (\$179,448).

All Members

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
British Columbia	1,902	\$179,448	\$122,000	\$85,000	\$199,000
Alberta	2,172	\$212,836	\$143,500	\$98,662	\$235,600
Saskatchewan	518	\$156,136	\$109,880	\$85,000	\$165,971
Manitoba	478	\$144,609	\$104,600	\$77,600	\$160,000
Ontario	5,728	\$182,898	\$130,000	\$90,225	\$201,725
Quebec	2,857	\$139,125	\$103,000	\$76,000	\$150,000
Newfoundland	145	\$124,096	\$100,000	\$72,500	\$140,000
New Brunswick	232	\$125,234	\$95,333	\$72,500	\$130,000
Nova Scotia	399	\$144,458	\$102,725	\$77,000	\$149,072
PEI	75	\$99,602	\$84,500	\$65,455	\$124,200
Nunavut/Yukon/NWT	33	\$159,510	\$130,000	\$104,314	\$200,000
Outside Canada	995	\$300,218	\$200,000	\$127,500	\$325,000
Total	15,534	\$181,206	\$124,000	\$87,000	\$200,000

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
British Columbia	\$184,552	\$125,000	\$179,255	\$125,000	\$179,448	\$122,000
Alberta	\$212,314	\$138,000	\$213,850	\$143,700	\$212,836	\$143,500
Saskatchewan	\$135,092	\$95,016	\$136,304	\$106,250	\$156,136	\$109,880
Manitoba	\$140,967	\$101,450	\$142,408	\$103,980	\$144,609	\$104,600
Ontario	\$193,739	\$133,000	\$192,023	\$135,000	\$182,898	\$130,000
Quebec	\$147,628	\$100,000	\$139,855	\$102,000	\$139,125	\$103,000
Newfoundland	\$128,485	\$95,000	\$145,870	\$108,000	\$124,096	\$100,000
New Brunswick	\$114,045	\$95,800	\$129,814	\$100,000	\$125,234	\$95,333
Nova Scotia	\$130,385	\$97,950	\$137,214	\$106,850	\$144,458	\$102,725
PEI	\$100,131	\$80,796	\$118,116	\$93,000	\$99,602	\$84,500
Nunavut/Yukon/NWT	\$166,236	\$132,500	\$170,958	\$142,000	\$159,510	\$130,000
Outside Canada	\$299,210	\$175,001	\$324,635	\$200,000	\$300,218	\$200,000
Total	\$186,544	\$123,000	\$186,527	\$126,800	\$181,203	\$124,000

Sole Practitioners

	Net Professional Income (Sole Practitioners)				
	Count	Mean	Median	Percentile 25	Percentile 75
British Columbia	82	\$187,336	\$150,000	\$109,091	\$200,000
Alberta	92	\$236,129	\$165,769	\$118,800	\$275,000
Saskatchewan	19	\$183,625	\$125,000		
Manitoba	17	\$155,451	\$148,000		
Ontario	211	\$177,824	\$145,775	\$93,585	\$220,000
Quebec	68	\$130,357	\$100,000	\$68,409	\$147,500
Newfoundland	5	\$99,000	\$85,000		
New Brunswick	6	\$149,333	\$112,000		
Nova Scotia	13	\$121,231	\$100,000		
Total	520	\$181,303	\$140,946	\$93,292	\$211,000

Partners

	Net Professional Income (Partners In CA Firm)				
	Count	Mean	Median	Percentile 25	Percentile 75
British Columbia	186	\$289,502	\$237,831	\$165,000	\$360,000
Alberta	192	\$307,847	\$285,000	\$175,000	\$377,500
Saskatchewan	36	\$317,394	\$245,000	\$182,500	\$375,000
Manitoba	33	\$284,554	\$230,000	\$190,000	\$350,000
Ontario	355	\$305,371	\$250,000	\$168,000	\$366,000
Quebec	151	\$241,894	\$180,000	\$120,000	\$300,000
New Brunswick	10	\$193,553	\$117,000		
Nova Scotia	23	\$242,704	\$171,000	\$100,000	\$350,000
PEI	6	\$174,266	\$167,500		
Outside Canada	38	\$660,500	\$500,000	\$350,000	\$935,000
Total	1,036	\$303,075	\$240,000	\$160,000	\$364,000

Owners of Other Business

	Total Income from Business (owners of a non-CA firm)				
	Count	Mean	Median	Percentile 25	Percentile 75
British Columbia	80	\$408,656	\$175,000	\$120,000	\$400,000
Alberta	65	\$581,854	\$250,000	\$160,000	\$472,500
Saskatchewan	18	\$483,982	\$225,000		
Manitoba	8	\$151,375	\$160,000		
Ontario	171	\$327,324	\$200,000	\$135,000	\$370,000
Quebec	58	\$218,725	\$155,000	\$110,000	\$300,000
New Brunswick	6	\$203,879	\$109,136		
Nova Scotia	12	\$426,500	\$169,000		
Outside Canada	47	\$613,079	\$300,000	\$200,000	\$750,000
Total	471	\$394,662	\$200,000	\$130,000	\$396,667

Non-Owners

	Total compensation (non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
British Columbia	1553	\$154,005	\$112,000	\$81,500	\$171,090
Alberta	1821	\$188,346	\$132,000	\$94,500	\$207,000
Saskatchewan	445	\$128,656	\$105,000	\$82,545	\$144,800
Manitoba	420	\$133,046	\$99,930	\$75,000	\$143,750
Ontario	4991	\$169,446	\$122,830	\$88,000	\$187,100
Quebec	2580	\$131,551	\$100,001	\$75,000	\$140,550
Newfoundland	134	\$116,380	\$99,350	\$70,000	\$134,800
New Brunswick	210	\$119,045	\$93,500	\$72,000	\$127,001
Nova Scotia	351	\$129,238	\$100,000	\$75,000	\$137,500
PEI	65	\$91,509	\$81,699	\$63,914	\$95,360
Nunavut/Yukon/NWT	28	\$149,774	\$128,750	\$104,158	\$191,875
Outside Canada	906	\$268,531	\$190,000	\$125,000	\$300,000
Total	13514	\$164,389	\$116,187	\$84,000	\$180,000

Compensation By Year Received CA

Average compensation for a new CA in 2010 was \$67,921 and this compensation rises with each year of experience. Average compensation for CAs with 5 years' post-qualifying experience is \$117,362, and is \$258,491 for those with 25-29 years' post-qualifying experience.

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
2011 *	164	\$60,192	\$58,300	\$52,600	\$66,500
2010	1,193	\$67,921	\$64,000	\$55,000	\$75,000
2009	971	\$81,577	\$74,500	\$63,600	\$88,000
2008	824	\$95,369	\$83,633	\$71,400	\$100,425
2007	728	\$105,697	\$92,000	\$78,000	\$112,000
2006	638	\$117,362	\$98,091	\$84,000	\$124,600
2001-2005	2,557	\$147,409	\$119,000	\$94,250	\$160,000
1996-2000	1,961	\$205,590	\$155,500	\$113,000	\$230,000
1991-1995	1,913	\$212,075	\$160,000	\$115,000	\$239,000
1986-1990	1,727	\$249,035	\$168,000	\$113,000	\$280,000
1981-1985	1,547	\$258,491	\$173,500	\$120,000	\$278,000
1976-1980	871	\$271,155	\$194,000	\$126,000	\$305,000
< 1976	614	\$283,462	\$184,750	\$116,000	\$300,000
Total	15,708	\$180,345	\$123,000	\$86,000	\$200,000

*Members who were still students during the reporting period.

Compensation by Province by Year Received CA

2011*

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
British Columbia	23	\$61,627	\$59,100	\$55,000	\$64,500
Alberta	33	\$63,529	\$60,250	\$53,551	\$68,500
Saskatchewan	6	\$66,444	\$62,000		
Ontario	47	\$62,098	\$62,000	\$57,333	\$67,300
Quebec	45	\$53,364	\$51,000	\$43,000	\$58,300
Total	158	\$60,192	\$58,300	\$52,600	\$66,500

*Members who were still students during the reporting period.

2010

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
British Columbia	158	\$66,908	\$61,343	\$55,000	\$68,000
Alberta	197	\$76,325	\$72,000	\$65,000	\$82,500
Saskatchewan	41	\$61,390	\$59,300	\$55,000	\$65,000
Manitoba	35	\$58,600	\$54,000	\$46,500	\$57,000
Ontario	494	\$70,990	\$67,500	\$57,925	\$76,500
Quebec	174	\$58,155	\$56,000	\$48,500	\$64,075
Newfoundland	8	\$48,352	\$42,958		
New Brunswick	19	\$47,336	\$46,700		
Nova Scotia	31	\$53,382	\$50,000	\$46,500	\$56,500
PEI	5	\$45,000	\$44,000		
Outside Canada	25	\$80,043	\$72,000	\$60,800	\$85,000
Total	1,191	\$67,925	\$64,000	\$55,000	\$75,000

2009

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
British Columbia	145	\$77,799	\$70,400	\$63,500	\$84,107
Alberta	190	\$89,527	\$85,000	\$73,000	\$96,000
Saskatchewan	30	\$76,385	\$73,100	\$63,600	\$81,000
Manitoba	25	\$94,833	\$61,500	\$56,500	\$72,000
Ontario	366	\$85,662	\$78,000	\$68,500	\$88,667
Quebec	144	\$67,135	\$61,350	\$52,500	\$71,500
Newfoundland	11	\$56,846	\$55,500		
New Brunswick	9	\$63,949	\$59,375		
Nova Scotia	18	\$57,965	\$57,438		
Outside Canada	25	\$87,054	\$78,000	\$70,400	\$98,000
Total	971	\$81,577	\$74,500	\$63,600	\$88,000

2008

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
British Columbia	117	\$106,447	\$81,787	\$74,500	\$96,000
Alberta	144	\$115,356	\$103,975	\$88,850	\$120,275
Saskatchewan	28	\$79,770	\$78,400	\$71,250	\$84,233
Manitoba	25	\$72,627	\$72,000	\$69,818	\$75,000
Ontario	278	\$95,280	\$87,425	\$75,000	\$100,000
Quebec	151	\$76,395	\$70,000	\$56,000	\$81,500
Newfoundland	10	\$71,839	\$69,056		
New Brunswick	11	\$77,885	\$66,500		
Nova Scotia	15	\$66,353	\$65,000		
Outside Canada	40	\$112,918	\$93,500	\$81,000	\$116,100
Total	823	\$95,372	\$83,565	\$71,300	\$100,500

2007

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
British Columbia	87	\$99,963	\$90,000	\$78,450	\$111,000
Alberta	129	\$132,930	\$112,600	\$97,000	\$145,000
Saskatchewan	24	\$101,976	\$89,750	\$83,700	\$101,020
Manitoba	32	\$81,174	\$78,337	\$70,575	\$87,210
Ontario	261	\$103,919	\$92,500	\$80,000	\$110,000
Quebec	118	\$82,043	\$77,150	\$61,775	\$91,000
Newfoundland	8	\$89,406	\$76,500		
New Brunswick	10	\$72,445	\$71,033		
Nova Scotia	13	\$75,112	\$72,000		
PEI	6	\$70,067	\$66,000		
Outside Canada	37	\$162,298	\$112,000	\$100,000	\$155,000
Total	728	\$105,697	\$92,000	\$78,000	\$112,000

2006

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
British Columbia	77	\$133,861	\$97,800	\$87,750	\$123,500
Alberta	106	\$149,243	\$115,587	\$95,000	\$145,100
Saskatchewan	24	\$115,893	\$94,601	\$86,850	\$108,750
Manitoba	28	\$97,800	\$90,000	\$84,001	\$99,792
Ontario	215	\$113,692	\$101,500	\$84,000	\$124,191
Quebec	130	\$95,887	\$88,000	\$66,764	\$101,000
New Brunswick	10	\$91,280	\$82,500		
Nova Scotia	13	\$84,692	\$77,108		
Outside Canada	27	\$131,407	\$130,000	\$100,000	\$148,000
Total	637	\$117,413	\$98,182	\$84,000	\$124,600

2001-2005

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
British Columbia	288	\$162,981	\$118,250	\$97,000	\$162,875
Alberta	394	\$182,413	\$145,193	\$118,200	\$202,133
Saskatchewan	105	\$122,546	\$106,616	\$93,000	\$136,000
Manitoba	75	\$111,036	\$96,000	\$80,000	\$112,000
Ontario	881	\$150,762	\$124,267	\$100,340	\$161,846
Quebec	435	\$107,896	\$97,000	\$77,000	\$117,700
Newfoundland	26	\$100,213	\$97,000	\$72,000	\$112,000
New Brunswick	46	\$101,075	\$86,333	\$75,000	\$112,500
Nova Scotia	79	\$103,289	\$93,500	\$79,000	\$115,000
PEI	10	\$95,043	\$81,000		
Outside Canada	212	\$187,496	\$155,676	\$121,000	\$225,000
Total	2,557	\$147,409	\$119,000	\$94,225	\$160,000

1996-2000

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
British Columbia	234	\$216,809	\$152,108	\$113,500	\$235,000
Alberta	265	\$236,594	\$197,500	\$141,180	\$295,000
Saskatchewan	59	\$188,897	\$131,000	\$102,300	\$217,000
Manitoba	59	\$157,510	\$136,500	\$100,000	\$190,000
Ontario	684	\$204,267	\$164,797	\$124,250	\$235,000
Quebec	375	\$149,271	\$116,500	\$96,000	\$157,000
Newfoundland	19	\$112,160	\$110,000		
New Brunswick	26	\$114,242	\$109,136	\$85,500	\$143,000
Nova Scotia	47	\$130,208	\$115,524	\$92,635	\$150,000
PEI	12	\$113,004	\$95,000		
Outside Canada	177	\$340,981	\$225,000	\$170,000	\$360,000
Total	1,959	\$205,590	\$155,500	\$113,000	\$230,000

1991-1995

	Count	Mean	Median	Percentile 25	Percentile 75
British Columbia	235	\$201,225	\$165,600	\$115,000	\$228,000
Alberta	230	\$269,946	\$212,911	\$150,000	\$320,000
Saskatchewan	64	\$165,822	\$139,600	\$111,800	\$191,500
Manitoba	63	\$186,741	\$144,000	\$114,600	\$200,000
Ontario	684	\$211,174	\$162,000	\$120,500	\$238,250
Quebec	350	\$159,154	\$127,700	\$98,000	\$175,000
Newfoundland	22	\$170,395	\$126,000	\$92,000	\$155,000
New Brunswick	35	\$186,162	\$131,567	\$95,000	\$182,000
Nova Scotia	55	\$226,336	\$138,000	\$105,000	\$250,000
PEI	16	\$127,536	\$102,500		
Nunavut/Yukon/NWT	7	\$149,157	\$119,700		
Outside Canada	152	\$315,806	\$230,000	\$165,639	\$357,551
Total	1,913	\$212,075	\$160,000	\$115,000	\$239,000

1986-1990

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
British Columbia	192	\$215,300	\$170,000	\$118,703	\$275,244
Alberta	185	\$371,225	\$224,720	\$150,000	\$360,000
Saskatchewan	52	\$239,692	\$163,500	\$118,108	\$224,500
Manitoba	42	\$209,491	\$147,289	\$110,000	\$212,569
Ontario	612	\$246,581	\$178,775	\$125,000	\$287,201
Quebec	420	\$167,908	\$121,656	\$93,500	\$190,000
Newfoundland	13	\$157,936	\$120,000		
New Brunswick	24	\$146,725	\$115,432	\$89,000	\$143,250
Nova Scotia	55	\$230,041	\$141,000	\$106,700	\$205,000
PEI	5	\$131,855	\$95,360		
Outside Canada	127	\$460,556	\$300,000	\$200,000	\$500,000
Total	1,727	\$249,035	\$168,000	\$113,000	\$280,000

1981-1985

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
British Columbia	169	\$218,519	\$167,500	\$118,000	\$270,000
Alberta	165	\$383,189	\$253,585	\$170,000	\$360,000
Saskatchewan	58	\$226,970	\$158,750	\$114,500	\$250,000
Manitoba	43	\$208,428	\$145,010	\$104,000	\$223,600
Ontario	612	\$262,801	\$187,295	\$127,497	\$298,000
Quebec	328	\$197,716	\$137,400	\$105,123	\$195,682
Newfoundland	15	\$191,393	\$155,000		
New Brunswick	23	\$162,779	\$121,700	\$109,206	\$168,470
Nova Scotia	32	\$193,301	\$129,288	\$102,825	\$226,800
PEI	9	\$113,322	\$103,500		
Outside Canada	89	\$419,429	\$244,000	\$165,000	\$447,000
Total	1,546	\$258,491	\$173,500	\$120,000	\$278,000

1976-1980

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
British Columbia	102	\$326,999	\$200,650	\$125,000	\$350,000
Alberta	98	\$356,082	\$263,500	\$185,455	\$383,000
Saskatchewan	18	\$170,898	\$131,106		
Manitoba	27	\$239,572	\$170,000	\$125,000	\$300,000
Ontario	388	\$254,933	\$182,500	\$130,000	\$300,000
Quebec	146	\$205,190	\$138,500	\$103,000	\$243,000
Newfoundland	6	\$228,333	\$185,000		
New Brunswick	13	\$221,921	\$116,000		
Nova Scotia	19	\$173,469	\$130,000		
Outside Canada	51	\$418,043	\$282,000	\$160,000	\$500,000
Total	871	\$271,155	\$194,000	\$126,000	\$305,000

<1976

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
British Columbia	98	\$320,601	\$200,001	\$140,000	\$300,000
Alberta	69	\$249,263	\$190,000	\$117,600	\$275,000
Saskatchewan	15	\$351,875	\$250,000		
Manitoba	24	\$163,951	\$145,000	\$105,292	\$190,000
Ontario	253	\$298,512	\$193,846	\$122,000	\$305,000
Quebec	86	\$233,320	\$150,000	\$108,000	\$280,000
New Brunswick	6	\$133,254	\$107,500		
Nova Scotia	22	\$136,634	\$114,148	\$87,000	\$158,000
Outside Canada	33	\$461,344	\$267,000	\$172,048	\$500,000
Total	613	\$283,462	\$184,750	\$116,000	\$300,000

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	1202	\$160,835	\$107,735	\$80,000	\$163,500
1	971	\$134,126	\$105,000	\$78,000	\$148,000
2	1,469	\$150,169	\$110,000	\$82,500	\$165,000
3	1,733	\$135,661	\$98,000	\$68,001	\$150,000
4	1420	\$141,142	\$94,550	\$69,000	\$154,619
5	1,418	\$148,928	\$103,400	\$78,000	\$160,000
6-9	2,597	\$183,574	\$126,500	\$95,000	\$198,333
10-14	2044	\$227,711	\$156,000	\$111,520	\$245,000
15-19	1,079	\$230,490	\$167,207	\$116,930	\$265,000
20-24	778	\$235,796	\$178,000	\$116,000	\$275,000
25+	833	\$301,841	\$195,001	\$123,100	\$350,000
Total	15,544	\$181,203	\$124,000	\$87,000	\$200,000

Compensation By Years As Owner

	Total compensation (owners only)				
	Count	Mean	Median	Percentile 25	Percentile 75
Less than one year	42	\$164,826	\$120,000	\$80,000	\$180,000
1	81	\$188,955	\$150,000	\$110,000	\$220,000
2	135	\$198,507	\$163,000	\$100,000	\$229,000
3	140	\$229,790	\$165,500	\$120,000	\$240,000
4	104	\$329,017	\$213,000	\$150,000	\$365,000
5	98	\$249,768	\$200,000	\$143,000	\$310,000
6-9	248	\$357,349	\$210,000	\$135,000	\$350,000
10-14	310	\$317,701	\$221,500	\$135,000	\$350,000
15-19	279	\$291,467	\$200,000	\$135,000	\$365,000
20-24	215	\$285,001	\$230,000	\$140,000	\$377,807
25+	313	\$329,876	\$216,563	\$137,667	\$350,000
Total	1965	\$291,525	\$200,000	\$130,000	\$350,000

Compensation By Years Of Work Experience

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Less than three Years	43	\$59,221	\$54,800	\$44,500	\$65,000
Three to four Years	1,110	\$69,387	\$63,500	\$54,700	\$74,500
Five to Nine Years	3,442	\$101,053	\$87,000	\$72,200	\$108,500
Ten to Fourteen Years	2,622	\$157,227	\$124,000	\$96,180	\$169,000
Fifteen to Nineteen Years	1,751	\$203,002	\$155,000	\$110,001	\$230,000
Twenty to Twenty Four Years	1,999	\$214,095	\$157,000	\$112,206	\$238,000
Over Twenty Five Years	4,577	\$260,772	\$175,000	\$120,000	\$290,000
Total	15,544	\$181,203	\$124,000	\$87,000	\$200,000

Comparisons With Previous Compensation Studies

	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	\$63,962	\$52,500	\$62,721	\$57,000	\$59,221	\$54,800
Three to four Years	\$68,827	\$64,500	\$73,807	\$69,000	\$69,387	\$63,500
Five to Nine Years	\$103,775	\$88,000	\$109,431	\$91,987	\$101,053	\$87,000
Ten to Fourteen Years	\$155,320	\$120,000	\$156,763	\$126,200	\$157,227	\$124,000
Fifteen to Nineteen Years	\$193,082	\$135,750	\$207,563	\$150,000	\$203,002	\$155,000
Twenty to Twenty Four Years	\$219,604	\$150,000	\$217,515	\$150,000	\$214,095	\$157,000
Over Twenty Five Years	\$257,520	\$164,131	\$255,676	\$175,000	\$260,772	\$175,000
Total	\$186,544	\$123,000	\$186,543	\$126,857	\$181,203	\$124,000

Compensation By Years Of CA Post Qualification Experience

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Less than three Years	2,347	\$78,155	\$69,700	\$58,500	\$82,500
Three to four years	1,543	\$103,228	\$89,000	\$75,000	\$109,000
Five to Nine Years	2,664	\$137,450	\$111,725	\$90,000	\$150,000
Ten to Fourteen Years	2,111	\$192,477	\$150,000	\$110,000	\$212,000
Fifteen to Nineteen Years	1,860	\$217,319	\$161,630	\$116,476	\$243,515
Twenty to Twenty Four Years	1,816	\$241,000	\$162,373	\$113,000	\$270,000
Over Twenty Five Years	3,203	\$268,361	\$180,000	\$121,800	\$300,000
Total	15,544	\$181,203	\$124,000	\$87,000	\$200,000

Comparisons With Previous Compensation Studies

	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	\$78,021	\$70,300	\$83,616	\$74,150	\$78,155	\$69,700
Three to four years	\$99,744	\$87,000	\$107,261	\$93,500	\$103,228	\$89,000
Five to nine years	\$137,910	\$110,000	\$144,680	\$118,500	\$137,450	\$111,725
Ten to fourteen years	\$192,004	\$137,750	\$194,789	\$147,000	\$192,477	\$150,000
Fifteen to nineteen years	\$204,439	\$144,676	\$216,924	\$150,000	\$217,319	\$161,630
Twenty to twenty four years	\$246,760	\$158,000	\$233,551	\$164,000	\$241,000	\$162,373
Over twenty five years	\$265,917	\$170,000	\$265,970	\$181,000	\$268,361	\$180,000
Total	\$186,544	\$123,000	\$186,543	\$126,857	\$181,203	\$124,000

Compensation by Area of Practice

Aside from 'other' areas, average compensation is highest for members working in industry (\$229,318), followed by professional services (\$150,039), not-for-profit (\$136,389), government (\$120,608) and education (\$119,366).

Comparing the 2009 and 2011 studies, mean compensation increased the most among members working in 'other' sectors, followed by government (+2.4%) and education (+0.4%). Mean compensation in professional services declined the most (by 6.6%), as did not-for-profit and industry (to lesser extents).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Professional services firm	6,484	\$150,039	\$100,000	\$71,500	\$165,515
Industry	6,569	\$229,318	\$158,000	\$110,000	\$247,500
Crown Corporation or Public Service	1,543	\$120,608	\$102,600	\$84,900	\$130,000
Education	416	\$119,366	\$107,333	\$87,750	\$140,000
Not for profit	339	\$136,389	\$120,000	\$90,000	\$160,000
Other	193	\$286,996	\$161,000	\$102,000	\$300,000
Total	15,544	\$181,203	\$124,000	\$87,000	\$200,000

Comparisons with Previous Compensation Studies

	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
Professional services firm	\$159,396	\$108,000	\$160,609	\$108,387	\$150,039	\$100,000
Industry	\$233,554	\$150,000	\$229,544	\$156,000	\$229,318	\$158,000
Crown Corporation or Public Service	\$108,716	\$93,514	\$117,747	\$100,000	\$120,608	\$102,600
Education	\$105,852	\$93,484	\$118,908	\$104,000	\$119,366	\$107,333
Not for profit	\$130,051	\$107,000	\$138,381	\$111,017	\$136,389	\$120,000
Other	\$249,458	\$124,400	\$256,317	\$146,300	\$286,996	\$161,000
Total	\$186,544	\$123,000	\$186,543	\$126,857	\$181,203	\$124,000

Non-Owners Only (Professional Services and Industry)

	2007		2009		2011	
	Total compensation (non-owners only)		Total compensation (non-owners only)		Total compensation (non-owners only)	
	Mean	Median	Mean	Median	Mean	Median
Professional services firm	\$117,770	\$91,000	\$118,386	\$93,533	\$109,814	\$86,000
Industry	\$220,365	\$149,000	\$216,025	\$154,550	\$219,211	\$156,000

Prospects For 2011

The majority of members (71%) believe their total compensation for 2011 will increase. This proportion is highest in professional services (75%) and government (74%). Approximately one-in-ten (9%) believe their total compensation in 2011 will decrease.

	Professional services	Industry	Government	Education	Total
	%	%	%	%	%
INCREASE	75%	68%	74%	69%	71%
Increase by 20% or more	9%	7%	2%	3%	7%
Increase by 15% to less than 20%	6%	4%	1%	1%	4%
Increase by 10% to less than 15%	13%	8%	3%	3%	10%
Increase by 5% to less than 10%	25%	18%	16%	11%	20%
Increase by less than 5%	22%	31%	52%	51%	30%
SAME	12%	16%	18%	22%	15%
DECREASE	8%	11%	5%	7%	9%
Decrease by less than 5%	1%	1%	1%	2%	1%
Decrease by 5% to less than 10%	2%	2%	1%	1%	2%
Decrease by 10% to less than 15%	2%	2%	1%	1%	2%
Decrease by 15% to less than 20%	1%	2%	0%	1%	1%
Decrease by 20% or more	2%	4%	1%	2%	3%
Do not expect it to be reviewed	1%	2%	1%	1%	1%
DON'T KNOW	4%	4%	2%	1%	4%

Compensation of Members In Professional Services

Average compensation is lower for professional services CAs that primarily deliver auditing, accounting and/or tax services than their counterparts in firms that deliver other types of professional services (i.e., consulting) by more than \$90,000 (\$141,155 versus \$238,048). Furthermore, CAs dealing with mostly internal clients are compensated better than those dealing with mostly external.

Professionals who perform accounting/ auditing/ tax and those who perform other types of services both saw increases in compensation between 2006 and 2008 (+0.9% and +7.5%, respectively) and decreases between 2008 and 2010 (-5.4% and -7.5%, respectively). Mean and median compensation for both groups in 2010 is lower than in 2008.

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Predominantly Accounting, Auditing And Tax	5,873	\$141,155	\$95,666	\$70,000	\$155,000
Predominantly Other Types Of Services.	623	\$238,048	\$166,000	\$119,000	\$280,000
Total	6,496	\$150,448	\$100,000	\$71,500	\$166,250

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Predominantly To External Clients	6,146	\$147,268	\$99,000	\$71,000	\$163,500
Predominantly To Internal Clients	349	\$206,683	\$134,615	\$100,000	\$201,805
Total	6,495	\$150,461	\$100,000	\$71,500	\$166,500

Comparisons With Previous Compensation Studies

	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
Predominantly Accounting, Auditing And Tax	\$147,777	\$100,477	\$149,166	\$102,500	\$141,155	\$95,666
Predominantly Other Types Of Services.	\$239,524	\$163,000	\$257,372	\$172,000	\$238,048	\$166,000
Total	\$159,252	\$108,000	\$160,320	\$108,000	\$150,448	\$100,000

	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
Predominantly To External Clients	\$157,464	\$105,725	\$158,023	\$106,683	\$147,268	\$99,000
Predominantly To Internal Clients	\$189,403	\$135,000	\$199,772	\$137,261	\$206,683	\$134,615
Total	\$159,159	\$108,000	\$160,316	\$108,000	\$150,461	\$100,000

Business/Industry

CAs working in Mining (\$287,389), Oil & Gas (\$264,394), and Holding/ Conglomerate (\$263,201) earn the highest compensation among members in industry.

Compared to the 2009 Member Compensation Survey, mean compensation increased most in the following areas of industry: Arts/ Entertainment/ Leisure (+33%), Mining (+16%), Agriculture/ Forestry/ Fisheries (+15%), Real Estate/ Building Management (+11%), and Telecommunications (+10%). These aforementioned sectors are experiencing a turnaround, as average compensation for these areas had decreased from 2006 to 2008 (especially mining, at -17%).

Mean compensation is down most in Software and Retail/ Wholesale (both -13%), followed by Holding/ Conglomerate (-9%).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Mining	335	\$287,389	\$187,000	\$131,770	\$277,500
Oil & Gas	535	\$264,394	\$190,000	\$130,500	\$285,000
Holding, Conglomerate	129	\$263,201	\$189,948	\$126,500	\$320,000
Real Estate/ Building Management	333	\$254,935	\$167,000	\$114,800	\$257,700
Financial Services	1,424	\$254,528	\$168,000	\$113,001	\$279,010
Arts, Entertainment, Leisure	97	\$228,523	\$145,000	\$100,000	\$250,000
Hotels and Restaurants	70	\$223,979	\$178,800	\$116,200	\$256,500
Media, Communications, Publishing	158	\$220,585	\$150,300	\$102,000	\$245,000
Transportation, Distribution	260	\$213,995	\$156,000	\$109,850	\$227,900
Pharmaceuticals and Chemicals	141	\$209,950	\$170,000	\$114,900	\$253,100
Manufacturing	880	\$206,901	\$145,000	\$106,850	\$214,522
Telecommunications	219	\$205,630	\$139,699	\$103,800	\$238,745
Software	209	\$195,798	\$155,000	\$110,900	\$215,000

Retail, Wholesale	595	\$195,294	\$147,000	\$100,000	\$217,000
Agriculture, Forestry, Fisheries	160	\$192,896	\$133,251	\$100,000	\$202,500
Construction	266	\$189,079	\$141,250	\$102,500	\$205,000
Utilities	186	\$188,696	\$144,753	\$107,000	\$203,400
Other	572	\$225,433	\$150,000	\$105,000	\$235,875
Total	6,569	\$229,318	\$158,000	\$110,000	\$247,500

Comparisons with Previous Compensation Studies

	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
Mining	\$298,296	\$175,800	\$247,291	\$175,000	\$287,389	\$187,000
Oil & Gas	\$286,892	\$163,500	\$260,985	\$180,000	\$264,394	\$190,000
Holding, Conglomerate	\$293,370	\$199,750	\$288,181	\$217,207	\$263,201	\$189,948
Real Estate/ Building Management	\$239,732	\$160,700	\$229,751	\$162,437	\$254,935	\$167,000
Financial Services	\$265,707	\$167,000	\$266,966	\$174,540	\$254,528	\$168,000
Arts, Entertainment, Leisure	\$186,047	\$140,000	\$172,282	\$133,750	\$228,523	\$145,000
Hotels and Restaurants	\$212,327	\$134,583	\$209,862	\$145,000	\$223,979	\$178,800
Media, Communications, Publishing	\$212,397	\$147,000	\$220,461	\$150,826	\$220,585	\$150,300
Transportation, Distribution	\$230,528	\$149,000	\$195,918	\$148,000	\$213,995	\$156,000
Pharmaceuticals and Chemicals	\$201,967	\$162,001	\$225,727	\$170,000	\$209,950	\$170,000
Manufacturing	\$190,271	\$143,000	\$209,766	\$145,167	\$206,901	\$145,000
Telecommunications	\$201,457	\$140,000	\$186,105	\$136,000	\$205,630	\$139,699
Software	\$223,128	\$150,000	\$224,672	\$176,250	\$195,798	\$155,000
Retail, Wholesale	\$231,372	\$135,000	\$223,372	\$144,000	\$195,294	\$147,000
Agriculture, Forestry, Fisheries	\$174,454	\$129,000	\$168,014	\$125,000	\$192,896	\$133,251
Construction	\$205,736	\$130,750	\$204,398	\$148,000	\$189,079	\$141,250
Utilities	\$184,171	\$141,000	\$188,872	\$151,845	\$188,696	\$144,753
Other	\$218,754	\$146,500	\$214,361	\$150,000	\$225,433	\$150,000
Total	\$232,432	\$150,000	\$229,544	\$156,000	\$229,318	\$158,000

Public Service

CAs working for Crown Corporations (\$140,006) and Regulatory Bodies (\$134,625) earn the highest compensation among members in public service. Those in the office of the auditor general earn the lowest (\$95,772).

Comparing the 2009 and 2011 Surveys, mean compensation increased in *most* areas of public service (whereas mean compensation increased in *all* areas comparing the 2007 and 2009 surveys). Board and commissions increased the most (+16%), followed by hospitals/ social services organizations (+7%), Crown Corporations (+4%), and government/ government agencies (+4%). Compensation for regulatory bodies and for employees in an office of the auditor general has decreased compared to the 2009 survey (by 5% and 4%, respectively).

	Total compensation (non-owners only)				
	Count	Mean	Median	Percentile 25	Percentile 75
Municipal, provincial, federal government or one of their agencies	724	\$111,183	\$101,150	\$85,045	\$120,000
An office of the auditor general	132	\$95,772	\$81,373	\$68,727	\$114,000
Regulatory bodies	87	\$134,625	\$114,000	\$93,000	\$167,000
Board and commissions	42	\$131,474	\$105,800	\$86,338	\$155,996
Crown corporation	351	\$140,006	\$110,000	\$94,000	\$153,000
Hospital, library, health organization or social services organization	157	\$129,937	\$103,000	\$83,001	\$141,818
Other	50	\$123,681	\$119,625	\$78,000	\$151,000
Total	1,543	\$120,608	\$102,600	\$84,900	\$130,000

Comparisons with Previous Compensation Studies

	2007		2009		2011	
	Total compensation (non-owners only)		Total compensation (non-owners only)		Total compensation (non-owners only)	
	Mean	Median	Mean	Median	Mean	Median
Municipal, provincial, federal government or one of their agencies	\$102,285	\$90,000	\$106,423	\$95,900	\$111,183	\$101,150
An office of the auditor general	\$91,214	\$81,000	\$99,847	\$86,000	\$95,772	\$81,373
Regulatory bodies	\$134,647	\$121,250	\$142,392	\$122,500	\$134,625	\$114,000
Board and commissions	\$107,602	\$98,000	\$113,009	\$98,407	\$131,474	\$105,800
Crown corporation	\$117,200	\$98,000	\$134,756	\$107,675	\$140,006	\$110,000
Hospital, library, health organization or social services organization	\$111,135	\$93,523	\$121,181	\$100,500	\$129,937	\$103,000
Other	\$120,665	\$105,000	\$110,982	\$106,950	\$123,681	\$119,625
Total	\$108,740	\$93,614	\$116,950	\$100,000	\$120,608	\$102,600

Education

CAs working for Universities (\$122,947) and Primary/ Secondary Schools (\$122,814) earn the highest compensation among members in Education.

Compensation increased in all areas (except 'other') in the 2011 survey compared to 2009: College/ CGEP (+5%), Primary/ Secondary (+4%), University (+1%).

Comparing the 2007 and 2009 Member Compensation Surveys, mean compensation increased by at least 10% in all areas of Education.

	Count	Mean	Median	Percentile 25	Percentile 75
University	237	\$122,947	\$110,000	\$86,000	\$144,000
College/CEGEP	86	\$110,446	\$99,163	\$84,825	\$124,000
Primary/Secondary School	48	\$122,814	\$116,130	\$102,000	\$142,500
Other	45	\$113,874	\$114,000	\$82,000	\$142,800
Total	416	\$119,366	\$107,333	\$87,750	\$140,000

Comparisons with Previous Compensation Studies

	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
University	\$110,233	\$100,000	\$122,171	\$106,000	\$122,947	\$110,000
College/CEGEP	\$92,651	\$83,000	\$105,393	\$91,919	\$110,446	\$99,163
Primary/Secondary School	\$106,564	\$101,100	\$117,773	\$107,000	\$122,814	\$116,130
Other	\$110,314	\$95,000	\$130,857	\$107,154	\$113,874	\$114,000
Total	\$105,852	\$93,484	\$118,908	\$104,000	\$119,366	\$107,333

Not-for-profit

CAs working for Industry, professional or trade associations (\$156,681) earn the highest compensation among members in Not-for-profit. Those working for religious institutes earn the lowest (\$91,227).

Compared to the 2009 Member Compensation Survey, mean compensation for members working in Social/Charitable institutions is up (+7%), while it is down for Religious Institutes (-5%) and Professional/trade associations (-4%).

	Count	Mean	Median	Percentile 25	Percentile 75
Industry, professional or trade association	124	\$156,681	\$135,000	\$106,959	\$180,000

Social or charitable organizations	120	\$129,233	\$111,507	\$90,208	\$152,500
Religious institutes	30	\$91,227	\$82,078	\$65,600	\$100,000
Other	65	\$131,734	\$120,000	\$85,000	\$152,000
Total	339	\$136,389	\$120,000	\$90,000	\$160,000

Comparisons with Previous Compensation Studies

	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, professional or trade association	\$142,873	\$125,000	\$164,056	\$133,000	\$156,681	\$135,000
Social or charitable organizations	\$126,880	\$103,000	\$120,734	\$100,870	\$129,233	\$111,507
Religious institutes	\$108,850	\$80,000	\$96,020	\$84,750	\$91,227	\$82,078
Other	\$123,547	\$102,953	\$134,141	\$105,000	\$131,734	\$120,000
Total	\$130,051	\$107,000	\$138,381	\$111,017	\$136,389	\$120,000

Compensation by Number of Employees

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
1	470	\$204,709	\$146,087	\$95,000	\$213,889
2	146	\$164,291	\$130,000	\$90,693	\$200,000
3-5	412	\$183,193	\$145,000	\$89,750	\$229,894
6-9	426	\$214,126	\$134,088	\$89,000	\$215,000
10-24	1,047	\$172,830	\$120,000	\$80,000	\$200,000
25-49	909	\$164,097	\$115,000	\$82,000	\$190,000
50-99	1,001	\$173,142	\$122,216	\$85,000	\$180,000
100-249	1,169	\$187,695	\$133,500	\$96,500	\$210,000
250-499	788	\$214,800	\$145,000	\$103,000	\$221,100
500-999	785	\$198,726	\$128,800	\$93,500	\$211,500
1000+	7,074	\$180,705	\$120,000	\$85,001	\$193,000
Total	14,227	\$183,687	\$125,000	\$87,500	\$200,000

Compensation by Job Title

Members with the titles of Senior Vice President (\$485,286), President/CEO (\$427,388) or owners of other businesses (\$401,747) earn the highest overall compensation.

Compared to the 2009 Member Compensation Survey, mean compensation increased most for those with the titles Consultant (+19%), Junior Auditor/Accountant (+19%), Associate/ Assistant Manager (+16%), and Senior Vice President (+15%). Compensation for Other Executive Management and Principals is down the most (-16% and -15%, respectively).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Senior Vice President	153	\$485,286	\$340,000	\$215,000	\$532,000
President and/or CEO	297	\$427,388	\$275,800	\$168,000	\$425,000
Other Business Owner	397	\$401,747	\$200,000	\$130,000	\$400,000
Other Executive Management (COO, CIO, EVP, etc.)	220	\$325,604	\$228,000	\$150,000	\$400,000
Equity Partner (CA Firm)	1,050	\$306,181	\$240,000	\$160,000	\$363,000
Vice President	739	\$272,244	\$227,800	\$168,700	\$316,667
Chief Financial Officer (CFO)	1,421	\$267,336	\$197,000	\$132,000	\$300,000
Non-Equity Partner (CA Firm)	158	\$228,966	\$207,000	\$178,500	\$250,000
General Manager	119	\$206,770	\$141,818	\$100,000	\$240,000
Assistant Vice President	95	\$201,678	\$182,000	\$151,000	\$234,000
Treasurer	65	\$182,564	\$150,000	\$105,000	\$233,600
Consultant	275	\$181,202	\$144,000	\$88,000	\$200,000
Sole Practitioner	517	\$180,517	\$140,000	\$93,000	\$210,000
Senior Director	323	\$174,827	\$150,500	\$117,600	\$200,000
Director	1,012	\$166,877	\$142,750	\$111,640	\$194,200
Principal	137	\$159,855	\$143,000	\$115,000	\$173,800

CA Profession Compensation Study

Summary Report

Controller and/or Comptroller	1,234	\$144,085	\$121,750	\$95,500	\$161,500
Senior Manager	1,146	\$143,004	\$127,500	\$105,000	\$153,611
Associate/Assistant Director	123	\$133,116	\$117,000	\$96,001	\$160,000
Professor/Lecturer/Teacher	162	\$116,392	\$102,000	\$85,000	\$135,001
Manager	1,867	\$112,507	\$98,182	\$83,000	\$118,400
Associate/Assistant Manager	146	\$109,227	\$87,000	\$74,000	\$114,000
Supervisor	123	\$107,358	\$95,000	\$78,000	\$116,000
Tax Specialist	367	\$106,418	\$89,000	\$70,200	\$114,001
Internal Auditor	174	\$104,781	\$94,300	\$78,000	\$112,000
Analyst	557	\$101,888	\$89,000	\$76,000	\$109,333
Senior Auditor/Accountant	1,491	\$78,425	\$69,500	\$59,500	\$82,000
Auditor/Accountant	540	\$71,145	\$62,000	\$51,317	\$75,441
Junior Auditor/Accountant	26	\$56,619	\$52,833	\$44,500	\$61,000
Other	610	\$184,526	\$108,639	\$84,352	\$175,000
Total	15,544	\$181,203	\$124,000	\$87,000	\$200,000

Comparisons With Previous Compensation Studies

	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
Senior Vice President	\$434,786	\$295,500	\$423,660	\$320,000	\$485,286	\$340,000
President/CEO	\$410,022	\$260,002	\$401,954	\$270,000	\$427,388	\$275,800
Other Business Partner/Owner	\$409,840	\$220,000	\$442,206	\$230,000	\$401,747	\$200,000
Other Executive Management	\$394,952	\$206,250	\$388,169	\$210,500	\$325,604	\$228,000
Equity Partner (or CA Firm Partner)	\$293,349	\$225,250	\$306,603	\$246,000	\$306,181	\$240,000
Vice President	\$262,092	\$210,000	\$258,795	\$215,000	\$272,244	\$227,800
Chief Financial Officer (CFO)	\$278,081	\$178,000	\$257,773	\$190,000	\$267,336	\$197,000
Non-Equity Partner	NA	NA	NA	NA	\$228,966	\$207,000
General Manager	\$190,317	\$133,610	\$240,025	\$141,000	\$206,770	\$141,818
Assistant Vice President	\$183,444	\$160,500	\$194,466	\$178,500	\$201,678	\$182,000
Consultant	\$158,986	\$120,000	\$152,040	\$116,039	\$181,202	\$144,000
Treasurer	\$217,364	\$147,000	\$209,012	\$132,500	\$182,564	\$150,000
Sole Practitioner	\$147,527	\$122,132	\$167,515	\$130,000	\$180,517	\$140,000
Senior Director	\$165,325	\$143,900	\$183,181	\$143,000	\$174,827	\$150,500
Director	\$158,492	\$133,750	\$164,654	\$140,000	\$166,877	\$142,750
Principal	\$183,885	\$150,000	\$187,839	\$167,000	\$159,855	\$143,000
Controller/Comptroller	\$134,919	\$113,000	\$142,465	\$118,500	\$144,085	\$121,750
Senior Manager	\$136,052	\$123,125	\$142,206	\$130,000	\$143,004	\$127,500
Associate/Assistant Director	\$148,359	\$105,250	\$140,673	\$110,300	\$133,116	\$117,000
Professor, Lecturer Or	\$98,037	\$87,000	\$118,193	\$96,150	\$116,392	\$102,000

CA Profession Compensation Study

Summary Report

Teacher						
Manager	\$107,646	\$94,500	\$112,851	\$98,283	\$112,507	\$98,182
Associate/Assistant Manager	\$100,178	\$83,900	\$93,979	\$84,300	\$109,227	\$87,000
Supervisor	\$96,291	\$87,000	\$105,714	\$92,000	\$107,358	\$95,000
Tax Specialist	\$115,784	\$93,000	\$116,934	\$92,582	\$106,418	\$89,000
Analyst	\$99,791	\$81,000	\$101,387	\$85,500	\$101,888	\$89,000
Internal Auditor	\$108,303	\$90,950	\$112,410	\$93,650	\$104,781	\$94,300
Senior Auditor/Accountant	\$75,561	\$70,000	\$81,250	\$72,750	\$78,425	\$69,500
Auditor/Accountant	\$72,905	\$63,250	\$78,957	\$65,164	\$71,145	\$62,000
Junior Auditor/Accountant	\$60,325	\$44,350	\$47,400	\$45,977	\$56,619	\$52,833
Financial Advisor/Planner/ Investment Advisor	\$257,399	\$233,083	\$290,724	\$250,000	.	.
Other	\$164,864	\$103,500	\$157,807	\$105,230	\$184,526	\$108,639
Total	\$186,544	\$123,000	\$186,543	\$126,857	\$181,203	\$124,000

Compensation by Title of Person Reporting To

Among non-owners, members reporting to the Chair/Board of Directors have, on average, the highest compensation (\$327,131), followed by those reporting to Other Executive Management (\$257,605) and the President/ CEO (\$255,826).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Chair/Board of Directors	429	\$327,131	\$214,000	\$131,600	\$340,000
Other Executive Management	334	\$257,605	\$175,357	\$115,000	\$280,000
President and/or CEO	2,013	\$255,826	\$180,000	\$126,000	\$280,000
Senior Vice President	337	\$251,811	\$205,000	\$148,000	\$303,420
Analyst	42	\$206,764	\$107,500	\$84,000	\$156,000
Chief Financial Officer (CFO)	1,122	\$202,984	\$155,000	\$112,500	\$240,200
General Manager	155	\$165,711	\$131,000	\$94,000	\$190,000
Vice President	909	\$171,404	\$150,000	\$113,740	\$200,000
Treasurer	59	\$141,558	\$112,000	\$85,000	\$155,000
Controller and/or Comptroller	457	\$140,114	\$112,200	\$89,000	\$163,000
Senior Director	402	\$136,344	\$110,385	\$85,500	\$145,000
Consultant	17	\$132,149	\$137,083		
Partner/Owner	3,343	\$128,204	\$100,000	\$76,000	\$140,000
Professor/Lecturer/Teacher	65	\$123,161	\$115,000	\$89,150	\$146,500
Assistant Vice President	132	\$118,955	\$114,350	\$93,950	\$135,675
Director	1,096	\$117,508	\$99,500	\$78,650	\$125,000
Tax Specialist	31	\$105,266	\$87,000	\$67,000	\$130,000
Associate/Assistant Manager	17	\$102,264	\$92,400		
Associate/Assistant Director	68	\$102,128	\$87,576	\$71,750	\$116,462
Internal Auditor	20	\$102,080	\$98,313	\$87,504	\$108,367
Principal	166	\$101,737	\$83,250	\$65,000	\$120,273
Supervisor	61	\$100,201	\$89,000	\$75,170	\$102,000
Manager	995	\$93,859	\$80,000	\$66,000	\$100,000
Senior Manager	724	\$92,116	\$78,000	\$63,000	\$99,163
Junior Auditor/Accountant	16	\$90,806	\$82,500		
Senior Auditor/Accountant	88	\$88,910	\$75,200	\$62,501	\$109,050
Auditor/Accountant	44	\$86,816	\$68,500	\$55,025	\$87,701
Other	522	\$208,964	\$127,000	\$95,900	\$200,000
Total	13,664	\$166,416	\$117,000	\$84,500	\$180,450

Compensation by Number of Direct Reports

	Total compensation (includes owners and non-owners)
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	Count	Mean	Median	Percentile 25	Percentile 75
None	4,841	\$125,766	\$90,900	\$69,984	\$130,000
1	1,060	\$157,769	\$120,000	\$89,000	\$180,000
2	1,355	\$162,531	\$123,500	\$90,545	\$190,334
3	1,444	\$173,114	\$133,417	\$95,000	\$203,100
4	1,365	\$204,127	\$142,000	\$100,900	\$220,000
5	1,466	\$207,664	\$146,000	\$103,000	\$236,833
6-9	1,996	\$239,953	\$164,250	\$110,550	\$270,000
10-14	1,030	\$231,857	\$151,000	\$104,000	\$250,000
15-19	382	\$244,872	\$150,000	\$106,000	\$275,000
20-24	221	\$244,430	\$156,000	\$113,000	\$275,000
25+	384	\$317,614	\$219,000	\$134,000	\$397,500
Total	15,544	\$181,203	\$124,000	\$87,000	\$200,000

Compensation by Number of Indirect Reports

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
None	4,841	\$125,766	\$90,900	\$69,984	\$130,000
1	814	\$153,110	\$117,550	\$87,000	\$175,000
2	1,004	\$146,394	\$114,850	\$85,113	\$177,787
3	937	\$148,566	\$116,000	\$87,400	\$170,000
4	811	\$158,059	\$120,000	\$90,000	\$175,000
5	906	\$159,709	\$121,132	\$90,000	\$185,000
6-9	1,648	\$180,769	\$140,000	\$102,000	\$208,000
10-14	1,338	\$204,789	\$150,000	\$105,650	\$218,380
15-19	721	\$214,672	\$157,000	\$110,000	\$237,000
20-24	583	\$227,127	\$164,000	\$116,200	\$258,000
25+	1,941	\$342,599	\$236,000	\$146,000	\$388,364
Total	15,544	\$181,203	\$124,000	\$87,000	\$200,000

Compensation by Major Activities of Members

The primary work activities of CAs earning the highest compensation are outside of the traditional work areas of accounting, auditing and tax. The primary work activities (i.e. areas where they spend at least 25% of their time) of the highest earners in professional services include New Business Development (\$266,273) and Client Relationship Management (\$208,048). The primary work activities of the highest compensated members in industry include New Business Development (\$358,319) and Strategy Development and Planning (\$338,636).

Members in Professional Services

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
New Business Development	423	\$266,273	\$185,000	\$125,000	\$325,000
Client relationship management	1,042	\$208,048	\$140,000	\$95,000	\$236,200
Other Business Advisory, or Consulting services	1,171	\$197,398	\$141,600	\$91,000	\$215,000
Taxation	2,146	\$150,834	\$104,000	\$74,500	\$170,850
Financial statement compilation	1,800	\$145,211	\$101,000	\$72,000	\$177,962
Financial accounting	1,014	\$126,567	\$90,000	\$68,000	\$131,500
Financial statement review	1,656	\$122,580	\$87,000	\$65,100	\$135,000
Financial statement audit	2,645	\$116,201	\$80,000	\$63,500	\$117,500

Members in Industry

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
New Business Development	522	\$358,319	\$241,250	\$156,000	\$388,889
Strategy Development and Planning	966	\$338,636	\$225,000	\$150,000	\$350,000
Corporate Finance (Financing, M&A)	983	\$285,021	\$196,000	\$126,000	\$315,000
Human Resources	284	\$263,361	\$162,750	\$110,000	\$255,250
General Management, Administration	1,225	\$258,936	\$175,300	\$120,000	\$279,867
Performance Measurement	804	\$216,377	\$155,000	\$109,675	\$240,000
Information Technology	325	\$209,193	\$151,000	\$116,053	\$230,000
Budgeting/Forecasting	1,204	\$201,468	\$150,000	\$109,200	\$220,000
Taxation	679	\$194,564	\$152,500	\$112,500	\$220,000
Financial Analysis	2,334	\$188,011	\$138,000	\$102,000	\$205,000
Internal Control and Risk Management	800	\$187,664	\$142,000	\$101,825	\$210,000
Financial Accounting	2,482	\$170,431	\$130,000	\$99,000	\$188,000
Audit (Internal Government)	474	\$164,654	\$129,532	\$98,625	\$188,000
Management Accounting/ Cost Accounting	806	\$154,658	\$120,750	\$94,000	\$174,400

Compensation Governed By a Collective Bargaining Agreement

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Yes	823	\$100,040	\$93,500	\$78,000	\$108,000
No	12,758	\$169,436	\$120,000	\$85,000	\$185,455
Total	13,581	\$165,231	\$116,900	\$84,300	\$180,000

Compensation by Budget Responsibility

Average member compensation increases with the amount of budget responsibility.

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
No budget responsibility	6,955	\$128,185	\$97,500	\$73,500	\$137,000
<\$500K	2,055	\$143,842	\$115,000	\$85,000	\$165,300
\$500K to <\$1 million	1,359	\$185,595	\$150,000	\$106,500	\$222,000
\$1 million to <\$2 million	1,088	\$213,361	\$171,100	\$120,000	\$260,000
\$2 million to <\$5 million	999	\$258,049	\$195,000	\$127,167	\$315,000
\$5 million or greater	2,586	\$300,857	\$185,000	\$122,000	\$319,674
Total	15,042	\$179,982	\$122,244	\$86,050	\$198,667

Compensation by Hourly Billing Rate

Of members within the professional services who have a billing rate, total compensation increases as billing rate does. Members with a billing rate of \$500/hour or more have an average total compensation of \$295,503.

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Under \$150/hr	1,395	\$84,714	\$68,600	\$55,500	\$91,000
\$150 to <\$200/hr	1,106	\$117,561	\$88,000	\$71,500	\$125,000
\$200 to <\$300/hr	1,449	\$152,467	\$115,000	\$84,500	\$190,000
\$300 to <\$500/hr	1,228	\$191,934	\$134,800	\$89,101	\$229,625
\$500/hr+	506	\$295,503	\$178,750	\$128,000	\$350,000
Total	5,684	\$150,307	\$100,000	\$72,000	\$167,500

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	330	\$314,498	\$212,500	\$145,000	\$335,000
Engineer P. Eng.	19	\$298,062	\$144,000		
CIRP or CA CIRP	94	\$286,711	\$200,250	\$145,000	\$350,000
Certified Management Consultant or CMC	50	\$264,090	\$199,000	\$150,000	\$307,000
Certified Management Accountant or CMA	195	\$256,363	\$166,000	\$110,526	\$300,000
LLB/Lawyer	43	\$255,492	\$150,000	\$117,333	\$285,000
CBV or CA CBV	274	\$249,588	\$168,750	\$113,167	\$270,000
Certified Financial Planner or CFP	283	\$238,162	\$175,500	\$120,800	\$300,000
Chartered Accountant or CA (from a country other than Canada)	306	\$220,135	\$156,890	\$107,000	\$260,000
CA IFA	55	\$217,345	\$150,000	\$104,000	\$210,000
Master of Business Administration (MBA)	872	\$216,723	\$159,250	\$100,200	\$259,500
Pl. Fin.	26	\$215,181	\$142,500	\$86,000	\$240,000
Certified Public Accountant or CPA	747	\$201,190	\$156,154	\$109,667	\$228,000
Certified General Accountant or CGA	98	\$198,851	\$122,594	\$93,000	\$200,000
CA IT	57	\$194,422	\$155,000	\$123,100	\$230,400
A Doctorate degree	58	\$193,994	\$142,000	\$113,273	\$200,000
Other Masters Degree	332	\$189,905	\$123,550	\$91,450	\$187,457
CISA or CA CISA	164	\$181,688	\$136,000	\$97,000	\$193,714
CIA or CA CIA	213	\$167,350	\$126,250	\$100,000	\$172,000
Diplôme de sciences administratives (D.S.A.)	296	\$157,108	\$113,769	\$90,000	\$184,000
Master of Taxation and/or Accounting	724	\$149,411	\$115,750	\$85,000	\$161,425
Diplôme d'études supérieures spécialisées (D.E.S.S.)	625	\$101,696	\$85,000	\$63,500	\$112,000
Other	1035	\$219,162	\$149,000	\$101,100	\$246,000

Comparisons with Previous Compensation Studies

	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
Chartered Financial Analyst or CFA	\$287,588	\$196,000	\$303,562	\$201,250	\$314,498	\$212,500
Engineer P. Eng.	\$262,958	\$159,500	\$288,678	\$180,000	\$298,062	\$144,000
CIRP or CA•CIRP	\$305,414	\$198,000	\$294,274	\$195,500	\$286,711	\$200,250
Certified Management Consultant or CMC	\$228,172	\$180,000	\$233,701	\$178,370	\$264,090	\$199,000
Certified Management Accountant or CMA	\$254,312	\$143,000	\$203,459	\$157,000	\$256,363	\$166,000
LLB/Lawyer	\$241,613	\$162,462	\$207,843	\$180,750	\$255,492	\$150,000
CBV or CA•CBV	\$274,125	\$165,000	\$261,596	\$165,000	\$249,588	\$168,750
Certified Financial Planner or CFP	\$216,575	\$160,000	\$241,450	\$180,000	\$238,162	\$175,500
Chartered Accountant or CA (from a country other than Canada)	\$226,512	\$145,000	\$207,358	\$148,000	\$220,135	\$156,890
CA•IFA	\$336,607	\$175,950	\$249,895	\$163,636	\$217,345	\$150,000
Master of Business Administration (MBA)	\$240,424	\$154,000	\$254,221	\$154,000	\$216,723	\$159,250
Pl. Fin.	\$240,152	\$126,000	\$168,323	\$138,500	\$215,181	\$142,500
Certified Public Accountant or CPA	\$191,382	\$140,100	\$207,070	\$150,000	\$201,190	\$156,154
Certified General Accountant or CGA	\$132,991	\$104,300	\$146,206	\$125,000	\$198,851	\$122,594
CA•IT	\$183,866	\$135,000	\$206,893	\$152,936	\$194,422	\$155,000
A Doctorate degree	\$271,506	\$148,750	\$233,539	\$158,440	\$193,994	\$142,000
Other Masters Degree	\$169,771	\$112,100	\$172,306	\$114,745	\$189,905	\$123,550
CISA or CA•CISA	\$190,929	\$137,500	\$166,664	\$134,450	\$181,688	\$136,000
CIA or CA•CIA	\$163,640	\$121,900	\$163,062	\$134,500	\$167,350	\$126,250
Diplôme de sciences administratives (D.S.A.)	\$199,028	\$105,750	\$165,901	\$110,000	\$157,108	\$113,769
Master of Taxation and/or Accounting	\$143,882	\$104,800	\$148,848	\$115,000	\$149,411	\$115,750
Diplôme d'études supérieures spécialisées (D.E.S.S.)	\$94,620	\$76,500	\$102,438	\$85,500	\$101,696	\$85,000
Other	\$223,012	\$140,000	\$215,717	\$149,071	\$219,162	\$149,000

Compensation by Board Experience

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Yes	4,233	\$244,407	\$155,000	\$100,000	\$270,000
No	11,311	\$157,550	\$116,000	\$83,565	\$176,400
Total	15,544	\$181,203	\$124,000	\$87,000	\$200,000

Type of Board

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
A public company or one of its subsidiaries	343	\$539,993	\$320,000	\$190,000	\$612,500
A privately held company	975	\$372,686	\$250,000	\$150,000	\$400,000
A hospital or university	163	\$332,828	\$231,000	\$140,000	\$411,000
An industry or trade association	415	\$318,807	\$180,000	\$120,000	\$348,263
A social or charitable organization	2,391	\$204,559	\$135,000	\$91,300	\$230,000
A cooperative	137	\$177,645	\$130,000	\$94,000	\$200,000
A religious institute	231	\$188,309	\$135,600	\$95,291	\$212,333
A crown corporation	51	\$283,815	\$192,000	\$132,000	\$334,000
A government commission, agency or regulatory body	134	\$248,427	\$174,900	\$111,400	\$300,000
Other	515	\$201,585	\$135,000	\$91,000	\$220,500
Were you a member of an audit committee in 2010?	1,062	\$330,063	\$200,000	\$125,000	\$350,000
Total	4240	\$244,646	\$154,900	\$100,000	\$270,000

Additional Compensation for work outside of Primary Job

Non-owners who received fee income

	2007		2009		2011	
	Count	%	Count	%	Count	%
Yes	1,491	10%	1,454	10%	1,438	10%
No	13,234	90%	12,495	90%	12,623	90%

Fee Income Received

	2007	2009	2011
Count	1,491	1,454	1,438
Mean	\$15,742	\$13,491	\$15,214
Median	\$6,000	\$5,000	\$5,000
Percentile 25	\$2,500	\$2,000	\$2,000
Percentile 75	\$15,000	\$14,000	\$15,000

Compensation by Age

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Under 35	5,308	\$100,808	\$84,000	\$68,000	\$110,000
35-44	4,267	\$187,577	\$142,000	\$104,000	\$207,000
45-54	3,603	\$242,078	\$165,000	\$114,700	\$270,000
55-64	1,891	\$254,465	\$179,000	\$120,000	\$285,000
65 and over	373	\$290,700	\$164,000	\$111,671	\$296,333
Total	15,442	\$181,150	\$124,000	\$87,000	\$200,000

Note: Age is calculated based on year 2011.

Comparisons with Previous Compensation Studies

	2007		2009		2011	
	Mean	Median	Mean	Median	Mean	Median
Under 35	\$105,343	\$87,000	\$107,655	\$90,000	\$100,808	\$84,000
35-44	\$184,860	\$133,000	\$192,983	\$140,000	\$187,577	\$142,000
45-54	\$246,539	\$155,000	\$235,218	\$161,500	\$242,078	\$165,000
55-64	\$251,168	\$165,000	\$263,070	\$179,000	\$254,465	\$179,000
65 and over	\$241,712	\$150,000	\$252,452	\$151,863	\$290,700	\$164,000
Total	\$186,544	\$123,000	\$186,415	\$126,500	\$181,150	\$124,000

Note: Age is calculated based on year 2011.

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

Most members (66%) are entitled to a vacation of about 3-5 weeks (15-19 or 20-24 working days). And, most members (62%) take about that much vacation time.

Vacation Entitlement

	2007		2009		2011	
	Count	%	Count	%	Count	%
Less than 10 working days	24	0%	84	1%	98	1%
10-14 working days	260	2%	363	2%	404	3%
15-19 working days	3,755	22%	3,718	23%	3,989	26%
20-24 working days	7,750	45%	6,858	43%	6,308	41%
25-29 working days	3,022	18%	2,661	17%	2,511	16%
30-34 working days	1,074	6%	1,094	7%	1,044	7%
35+ working days	279	2%	310	2%	317	2%
N/a	959	6%	889	6%	873	6%
Total	17,123	100%	15,977	100%	15,544	100%

Vacation Taken

	2007		2009		2011	
	Count	%	Count	%	Count	%
Less than 10 working days	662	4%	583	4%	640	4%
10-14 working days	2,320	14%	1,891	12%	1,931	12%
15-19 working days	5,191	30%	4,846	30%	4,739	30%
20-24 working days	5,632	33%	5,177	32%	4,902	32%
25-29 working days	1,918	11%	1,944	12%	1,795	12%
30-34 working days	734	4%	765	5%	780	5%
35+ working days	267	2%	324	2%	320	2%
N/a	399	2%	446	3%	437	3%
Total	17,123	100%	15,976	100%	15,544	100%

Leaves Taken By Members

About a third of members (34%) have taken some kind of a leave during their career, the average duration of which is about one year. Maternity/ paternity leaves are most common. And, most members (78%) return to a regular workload upon their return.

	% Who Have Taken	Avg Number Taken	Avg Total Duration (Months)
All Types of Leaves Combined	34%	2.3	11.7
Maternity/Paternity/Parental	21%	1.8	14.3
Compassionate Care Leave	2%	1.9	2.9
Sabbatical Leave	3%	1.4	7.7
Medical Leave	8%	2.5	4.3
Other Leave	6%	2.1	6

Compensation of Members Who Have Taken Leave

Members who have taken sabbatical leave earn more on average than those who have not. All other forms of leave receive lower compensation on average than those who have not taken leave. In total, the average compensation of members who have taken leave is 17% lower than those not on leave.

		Total compensation				
		Count	Mean	Median	Percentile 25	Percentile 75
Maternity/ Paternity/ Parental	Taken	3,210	\$158,031	\$121,367	\$92,000	\$175,000
	Not taken	12,344	\$187,234	\$125,000	\$85,000	\$201,064
Compassionate Care	Taken	316	\$175,327	\$131,550	\$97,600	\$199,000
	Not taken	15,228	\$181,325	\$123,999	\$86,800	\$200,000
Sabbatical	Taken	509	\$193,458	\$127,037	\$87,900	\$210,000
	Not taken	15,035	\$180,788	\$124,000	\$87,000	\$200,000
Medical	Taken	1,219	\$170,262	\$119,000	\$91,750	\$172,000
	Not taken	14,325	\$182,134	\$124,713	\$86,200	\$200,000
Other	Taken	995	\$134,408	\$95,000	\$68,900	\$135,000
	Not taken	14,549	\$184,404	\$125,500	\$88,800	\$200,000
Any type of leave	Taken	5,296	\$159,764	\$117,000	\$86,460	\$175,000
	Not taken	10,248	\$192,283	\$127,550	\$87,000	\$210,000

Reduction of Workload After Returning From Leave

	Count	%*
Returned from a leave and continued full-time but working less hours	637	11%
Returned from a leave and moved from full-time to part-time employment	623	11%
Returned from a leave and continued part-time but working less hours	93	2%
Have not changed my workload after any leaves taken	4,485	78%
Total	5,734	100%

* This chart is only for those who have taken at least one leave. Members who have taken more than one leave could potentially give more than one response, so the total adds to over 100%.

Time Taken to Return to Pre-Leave Workload

	Count	%*
Up to 12 months	539	9%
More than 1 year, up to 4 years	351	6%
More than four years	359	6%
Have not changed my workload after any leaves taken	4,485	78%
Total	5,734	100%

* This chart is only for those who have taken at least one leave.

When Plan to Return to Pre-Leave Workload

	Count	%*
Within the next year	44	8%
Between one and less than two years from now	13	2%
Between two and less than three years from now	14	2%
Between three and less than five years from now	26	5%
Between five and less than ten years from now	36	6%
More than ten years from now	17	3%
I have no intention of returning to my pre-leave workload	299	52%
I have not decided	121	21%
Total	570	100%

* This chart is only for those who have taken at least one leave, and are not currently working at their pre-leave workload.

Benefits**Professional Dues**

Most members (86%) have all their professional dues paid for by their employers or business.

	2007		2009		2011	
	Count	%	Count	%	Count	%
All	14,447	84%	13,572	85%	13,320	86%
Some	115	1%	110	1%	97	1%
None	2,455	14%	2,174	14%	1,983	13%
N/A	106	1%	125	1%	144	1%
Total	17,123	100%	15,981	100%	15,544	100%

Benefits Received – All Members Including Owners

	2007		2009		2011	
	Count	%	Count	%	Count	%
Medical (health and dental) benefits	14,492	85%	13,328	83%	13,083	84%
Life Insurance	12,365	72%	10,901	68%	10,249	66%
Long Term Disability Insurance	11,721	68%	10,415	65%	9,882	64%
Pension Benefits	8,044	47%	7,224	45%	7,022	45%
Out of Country Travel	7,140	42%	6,149	38%	5,662	36%
Parking	6,433	38%	5,540	35%	5,128	33%
Health/Fitness Club Memberships	4,146	24%	4,002	25%	3,945	25%
Professional Membership dues other than CA	4,106	24%	3,302	21%	3,079	20%
Car Allowances	3,653	21%	2,944	18%	2,485	16%
Stock or Stock Options Purchase Program	3,153	18%	2,524	16%	2,239	14%
Other Significant Benefits	961	6%	1,084	7%	999	6%
Parental/Maternal/Caregiver Leave Top Ups	938	5%	820	5%	759	5%
Credit Card Fees	1,153	7%	845	5%	697	4%
Total	17,123	100%	15,981	100%	15,544	100%

Non-Owners

	2007		2009		2011	
	Count	%	Count	%	Count	%
Medical (health and dental) benefits	12,999	89%	12,089	87%	11,902	88%
Life Insurance	11,072	76%	9,876	71%	9,271	69%
Long Term Disability Insurance	10,639	73%	9,563	69%	9,105	67%
Pension Benefits	7,790	53%	7,019	51%	6,830	51%
Out of Country Travel	6,473	44%	5,633	41%	5,163	38%
Parking	5,320	36%	4,675	34%	4,301	32%
Health/Fitness Club Memberships	3,752	26%	3,692	27%	3,666	27%
Professional Membership dues other than CA	3,435	23%	2,792	20%	2,594	19%
Stock or Stock Options Purchase Program	3,092	21%	2,483	18%	2,194	16%
Car Allowances	2,994	20%	2,445	18%	2,052	15%
Parental/Maternal/Caregiver Leave Top Ups	901	6%	805	6%	740	5%
Credit Card Fees	856	6%	618	4%	509	4%
Other Significant Benefits	893	6%	1,021	7%	930	7%
Total	14,629	100%	13,848	100%	13,517	100%

Benefits Received By Area of Practice

	Professional services	Industry	Government	Education
Pension Benefits	36%	53%	76%	79%
Medical (health and dental) benefits	85%	91%	89%	89%
Stock or Stock Options Purchase Program	2%	33%	0%	0%
Long Term Disability Insurance	59%	73%	73%	72%
Life Insurance	59%	75%	70%	75%
Out of Country Travel	28%	46%	33%	43%
Parking	33%	33%	27%	13%
Car Allowances	12%	20%	9%	8%
Parental/Maternal/Caregiver Leave Top Ups	6%	4%	10%	6%
Professional Membership dues other than CA	17%	21%	18%	19%
Health/Fitness Club Memberships	42%	22%	12%	8%
Credit Card Fees	1%	6%	1%	1%
Other Significant Benefits	6%	8%	5%	6%

Work/Life Balance

Approximately half (52%) work 'often' outside of business hours, and 89% do so at least occasionally. Those who work outside business hours tend to earn a higher compensation on average than those who do not (\$185,724 versus \$146,102). However, most members (58%) disagree that working strictly during business hours has impacted their ability to get a promotion.

Frequency of Working Outside Business Hours

	Count	%
Often	8,055	52%
Occasionally	5,674	37%
Almost never	1,469	9%
Never	309	2%
Don't know	35	0%
Total	15,542	100%

Compensation of Working Outside Business Hours

	Total compensation				
	Count	Mean	Median	Percentile 25	Percentile 75
Yes, Work Outside Business Hours	13,729	\$185,724	\$127,000	\$88,000	\$202,500
No	1,778	\$146,102	\$102,000	\$80,000	\$145,500
Total	15,544	\$181,203	\$124,000	\$87,000	\$200,000

Whether Working Mainly or Strictly Business Hours Has Impacted Ability to Achieve a Promotion

	Work Business Hours...			
	Mainly		Strictly	
	Count	%	Count	%
Total agree (top 2 box)	233	17%	45	16%
Strongly agree	56	4%	14	5%
Somewhat agree	177	13%	31	11%
Neither agree nor disagree	341	25%	54	19%
Somewhat disagree	276	20%	50	18%
Strongly disagree	479	35%	112	40%
Total disagree (bottom 2 box)	755	55%	162	58%
Don't know	38	3%	18	6%
Total	1,367	100%	279	100%

Programs to Encourage Work/Life Balance

Training programs, working from home, and flexible working hours are the most commonly offered and used work/life balance programs. These three programs are the most commonly used across all areas of practice.

	Offered		Used	
	Count	%	Count	%
Flexible working hours	8,974	66%	6,431	72%
Sabbaticals	3,091	23%	169	5%
Compressed Work Weeks	3,466	26%	1,099	32%
Time off for volunteer work	4,528	33%	2,194	48%
Childcare benefits (subsidy, available on site etc.)	1,239	9%	104	8%
Leaves for Personal Reasons	8,690	64%	3,213	37%
Employee Assistance Programs	8,121	60%	725	9%
Training Programs	10,029	74%	7,977	80%
Work from home	6,798	50%	4,973	73%
Other options to promote work/life balance	1,135	15%	512	61%

Programs Used to Encourage Work/Life Balance by Area of Practice

	Professional services	Industry	Government	Education
	%	%	%	%
Flexible working hours	69%	71%	75%	85%
Sabbaticals	7%	4%	4%	6%
Compressed Work Weeks	26%	35%	36%	50%
Time off for volunteer work	49%	45%	55%	53%
Childcare benefits	6%	12%	6%	12%
Leaves for Personal Reasons	41%	31%	47%	31%
Employee Assistance Programs	9%	8%	10%	9%
Training Programs	82%	77%	82%	69%
Work from home	71%	74%	68%	90%
Other options to promote work/life balance	56%	64%	69%	63%

Choosing Work/Life Balance Over Compensation

When it comes to choosing work/life balance over compensation, members are split: 41% agree that they have chosen balance over compensation, while 40% disagree. In reality, members who agree that they have chosen lower compensation in exchange for work/life balance do in fact receive less than those who did not make this choice (\$149,489 versus \$212,137, or 30% lower).

I have chosen a job with lower compensation to allow for work/life balance	Count	%
Total agree (top 2 box)	6,243	40%
Strongly agree	2,410	16%
Somewhat agree	3,833	25%
Neither agree nor disagree	1,826	12%
Somewhat disagree	1,673	11%
Strongly disagree	4,565	29%
Total disagree (bottom 2 box)	6,238	40%
Don't know	151	1%
N/a	1,086	7%
Total	15,544	100%

I have chosen a job with lower compensation to allow for work/life balance	Total compensation				
	Count	Mean	Median	Percentile 25	Percentile 75
Agree (top 2 box)	6,243	\$149,489	\$114,000	\$86,327	\$163,333
Neutral	1,826	\$168,795	\$125,000	\$88,000	\$190,000
Disagree (bottom 2 box)	6,238	\$212,137	\$137,000	\$87,500	\$240,000
Total	15,544	\$181,203	\$124,000	\$87,000	\$200,000

Choosing Work/Life Balance Over Compensation

Taking a leave has negatively impacted my career progression	Count	%*
Total agree (top 2 box)	1,372	25%
Strongly agree	436	8%
Somewhat agree	936	17%
Neither agree nor disagree	698	13%
Somewhat disagree	745	13%
Strongly disagree	2,254	40%
Total disagree (bottom 2 box)	2,999	54%
Don't know	195	4%
N/a	306	5%
Total	5,570	100%

* This chart is only for those who have taken at least one leave.

Section 4: Board Experience

Under a third (27%, or 4,233 out of 15,708) of members held a board position in 2010. Social or charitable organizations are the most popular positions to hold.

Type of Organization	Count	%
A public company or one of its subsidiaries	343	2%
A privately held company	975	6%
A hospital or university	163	1%
An industry or trade association	415	3%
A social or charitable organization	2,391	15%
A cooperative	137	1%
A religious institute	231	1%
A crown corporation	51	0%
A government commission, agency or regulatory body	134	1%
Other	515	3%
Were you a member of an audit committee in 2010?	1,062	7%
Total*	15,708	100%

*Note: This total includes 2011 students

Average board compensation for those who were compensated for a board position in 2010 was \$36,616 and the median was \$12,500. 25th percentile was \$3,000 and 75th percentile was \$34,100.