

# CA Profession Compensation Survey 2009–

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## Introduction

During the summer of 2009, the Provincial Institutes/Ordre and CICA conducted a comprehensive compensation survey of all CAs. The survey was conducted to develop a guide to aid members and those who hire members during salary negotiations. In addition, the results will be used to promote the profession to the best and brightest students across Canada.

The results of this survey are included in nine reports, a summary report covering all findings and eight regional reports. The summary report and the other seven regional reports are available on the CA Source website ([www.casource.com](http://www.casource.com)) and on most Provincial Institute/Ordre websites. The reports are as follows:

CA Compensation Survey October 2009 – Summary Report  
CA Compensation Survey October 2009 – BC and Territories  
CA Compensation Survey October 2009 – Alberta  
CA Compensation Survey October 2009 – Saskatchewan  
CA Compensation Survey October 2009 – Manitoba  
CA Compensation Survey October 2009 – Ontario  
CA Compensation Survey October 2009 – Quebec  
CA Compensation Survey October 2009 – Atlantic Canada  
CA Compensation Survey October 2009 – Bermuda, US and International

## Methodology

For details on methodology please refer to the Summary Report

Please note that some tables were revised on November 3, 2009 on the following pages: 26-30, 43-50.

## Note on Reporting of Results

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

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

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

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

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

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

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

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

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

## **Feedback on this Report**

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

## **Report Structure**

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

## Section 1 : Respondent Profile

### Employees vs. Owners

82% of survey respondents worked for a business or organization, 13% were owners, either as a CA firm partner (7%), sole practitioner (3%) or owner/partner of a business (3%) and 3% were contract employees or consultants.

	2005		2007		2009	
	Count	%	Count	%	Count	%
Employee Of A Business/Organization	5,249	75%	5,341	81%	5,060	82%
CA Firm Partner	695	10%	524	8%	438	7%
Sole Practitioner	354	5%	247	4%	215	3%
Owner/Partner Of Business	335	5%	231	4%	209	3%
Contract Employee/Consultant	289	4%	209	3%	215	3%
Other	36	1%	25	0%	28	0%
Total	6,958	100%	6,577	100%	6,165	100%

### CMA/CA

	Count	%
Toronto	3,791	61%
Ottawa/Hull	718	12%
Kitchener	276	4%
Hamilton	247	4%
London	185	3%
St. Catharines/Niagara	110	2%
Windsor	89	1%
Guelph	65	1%
Thunder Bay	61	1%
Sudbury	61	1%
Oshawa	49	1%
Kingston	44	1%
Barrie	38	1%
Peterborough	36	1%
Sault Ste. Marie	32	1%
Chatham-Kent	26	0%
Sarnia	24	0%
Brantford	21	0%
Woodstock	18	0%
North Bay	15	0%
Stratford	14	0%
Orillia	11	0%
Timmins	11	0%
Norfolk/Simcoe	10	0%

Belleville	10	0%
Midland	9	0%
Leamington	9	0%
Kawartha Lakes/Lindsay	9	0%
Owen Sound	8	0%
Cornwall	8	0%
Hawkesbury	6	0%
Brockville	6	0%
Tilsonburg	5	0%
Pembroke	5	0%
Kenora	5	0%
Collingwood	5	0%
Cobourg	3	0%
Centre Wellington	2	0%
Port Hope	1	0%
Ingersoll	1	0%
Other Ontario	153	2%
Total	6,197	100%

\* includes Ontario and Quebec

## Year Obtained CA

	Count	Column N %
2009*	121	2%
2008	397	6%
2007	309	5%
2006	251	4%
2005	235	4%
2004	240	4%
1999-2003	1,014	16%
1994-1998	763	12%
1989-1993	953	15%
1984-1988	766	12%
1979-1983	637	10%
1974-1978	360	6%
<1974	240	4%
Total	6,286	100%

\* were not a CA during the compensation reporting period (2008)

## Years in Organization

	2005		2007		2009	
	Count	%	Count	%	Count	%
Less than one year	516	7%	429	7%	455	7%
1	420	6%	432	7%	397	6%
2	660	9%	657	10%	601	10%
3	642	9%	584	9%	643	10%
4	609	9%	473	7%	511	8%
5	597	9%	482	7%	452	7%
6-9	1,247	18%	1,300	20%	1,078	17%
10-14	882	13%	897	14%	875	14%
15-19	641	9%	608	9%	493	8%
20-24	372	5%	394	6%	344	6%
25+	371	5%	321	5%	316	5%
Total	6,957	100%	6,577	100%	6,165	100%

## Years As Owner

	2005		2007		2009	
	Count	%	Count	%	Count	%
Less than one year	41	3%	10	1%	10	1%
1	40	3%	30	3%	37	4%
2	79	6%	39	4%	39	5%
3	72	5%	60	6%	46	5%
4	64	5%	47	5%	33	4%
5	79	6%	43	4%	46	5%
6-9	167	12%	137	14%	101	12%
10-14	272	20%	189	19%	152	18%
15-19	223	16%	173	18%	146	17%
20-24	152	11%	116	12%	99	12%
25+	195	14%	142	14%	144	17%
Total	1,384	100%	986	100%	853	100%

## Years of Work Experience

	2005		2007		2009	
	Count	%	Count	%	Count	%
Less than three Years	10	0%	1	0%	4	0%
Three to four Years	332	5%	296	5%	406	7%
Five to Nine Years	1,273	18%	1,221	19%	1,174	19%
Ten to Fourteen Years	1,086	16%	967	15%	930	15%
Fifteen to Nineteen Years	1,181	17%	1,068	16%	848	14%
Twenty to Twenty Four Years	983	14%	969	15%	906	15%
Over Twenty Five Years	2,091	30%	2,055	31%	1,897	31%
Total	6,956	100%	6,577	100%	6,165	100%

## Years of Post Qualification Experience

	2005		2007		2009	
	Count	%	Count	%	Count	%
Less than three Years	734	11%	648	10%	808	13%
3 to 4 Years	568	8%	559	8%	502	8%
Five to Nine Years	1,141	16%	1,093	17%	1,023	17%
Ten to Fourteen Years	1,205	17%	979	15%	804	13%
Fifteen to Nineteen Years	1,032	15%	1,025	16%	938	15%
Twenty to Twenty Four Years	970	14%	973	15%	789	13%
Over Twenty Five Years	1,308	19%	1,300	20%	1,301	21%
Total	6,958	100%	6,577	100%	6,165	100%

## Area of Practice

The majority of survey respondents worked either in industry (44%) or for a professional services firm (42%). The remainder worked in public service (9%), in the not for profit sector (3%) or an educational institution (2%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
Industry	3,050	44%	2,957	45%	2,697	44%
Professional services firm	2,979	43%	2,707	41%	2,573	42%
Crown Corporation or Public Service	582	8%	572	9%	551	9%
Not for profit	178	3%	165	3%	164	3%
Education	141	2%	151	2%	144	2%
Other	28	0%	25	0%	36	1%
Total	6,958	100%	6,577	100%	6,165	100%

## Members in Professional Services

Most survey respondents working for a professional services firm work for a firm that predominantly provides accounting, auditing and tax services (89%). The remaining work for firms that provide other types of services (11%). Most respondents in professional services predominantly work for external clients (94%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
Predominantly Accounting, Auditing And Tax	2,596	87%	2,341	87%	2,282	89%
Predominantly Other Types Of Services.	383	13%	359	13%	288	11%
Total	2,979	100%	2,700	100%	2,570	100%

	2005		2007		2009	
	Count	%	Count	%	Count	%
Predominantly To External Clients	2,784	94%	2,523	94%	2,403	94%
Predominantly To Internal Clients	177	6%	173	6%	166	6%
Total	2,961	100%	2,696	100%	2,569	100%

### Members in Industry

Survey respondents working in industry are most likely to be employed in either financial services (29%), manufacturing (15%) or retail/wholesale (10%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
Financial Services	873	30%	878	30%	781	29%
Manufacturing	513	18%	481	16%	418	15%
Retail, Wholesale	267	9%	259	9%	260	10%
Real Estate and Building Management	147	5%	171	6%	175	6%
Telecommunications	120	4%	110	4%	111	4%
Software	113	4%	111	4%	103	4%
Transportation, Distribution	106	4%	93	3%	83	3%
Media, Communications and Publishing	99	3%	86	3%	78	3%
Mining	62	2%	78	3%	106	4%
Construction	82	3%	74	3%	86	3%
Pharmaceuticals and Chemicals	69	2%	63	2%	57	2%
Holding, Conglomerate	42	1%	56	2%	48	2%
Utilities	40	1%	51	2%	51	2%
Arts, Entertainment, Leisure	45	2%	49	2%	45	2%
Hotels and Restaurants	37	1%	45	2%	35	1%
Agriculture, Forestry Or Fisheries	21	1%	24	1%	25	1%
Oil and Gas	15	1%	17	1%	17	1%
Other	243	8%	311	11%	218	8%
Total	2,894	100%	2,957	100%	2,697	100%

### Members in the public service

Municipal, provincial, federal government or one of their agencies (48%) employed the largest percentages of CAs in public service in 2008, followed by Crown Corporations (21%), hospitals, libraries, health organizations or social service organizations (11%) and an office of the auditor general or regulatory bodies (both 9%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
Municipal, provincial, federal government or one of their agencies	251	43%	269	47%	262	48%
Crown corporation	106	18%	92	16%	113	21%
Hospital, library, health organization or social services organization	69	12%	62	11%	57	11%
An office of the auditor general	68	12%	61	11%	46	9%
Regulatory bodies	55	9%	57	10%	48	9%
Board and commissions	18	3%	12	2%	11	2%
Other	14	2%	19	3%	4	1%
Total	581	100%	572	100%	541	100%

### Members in education

Members working in education were most likely to work for a university (56%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
University	80	57%	81	54%	80	56%
College/CEGEP	32	23%	28	19%	24	17%
Primary/Secondary School	18	13%	27	18%	23	16%
Other	11	8%	15	10%	17	12%
Total	141	100%	151	100%	144	100%

### Members in the non-profit sector

Members working in the non-profit sector were most likely to work for a social or charitable organization (40%) or in either an industry, professional or trade association (32%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
Social or charitable organizations	68	39%	63	38%	66	40%
Industry, professional or trade association	64	36%	57	35%	52	32%
Religious institutes	8	5%	10	6%	8	5%
Other	36	20%	35	21%	38	23%
Total	176	100%	165	100%	164	100%

## Size of Company

56% of members worked for companies that had at least 1,000 members globally. 28% of members worked for companies with under 100 employees.

	In province		In Canada		Globally	
	Count	%	Count	%	Count	%
1	223	4%	178	3%	170	3%
2	79	1%	50	1%	43	1%
3-5	180	3%	133	3%	116	2%
6-9	239	4%	150	3%	131	3%
10-24	501	9%	343	7%	288	6%
25-49	483	8%	355	7%	308	6%
50-99	570	10%	418	8%	339	7%
100-249	617	11%	502	10%	379	7%
250-499	475	8%	343	7%	267	5%
500-999	505	9%	366	7%	230	4%
1000+	1,976	34%	2,431	46%	2,855	56%
Total	5,848	100%	5,269	100%	5,126	100%

## Time worked in 2008

Almost all (89%) survey respondents worked full time for 12 months of the year in 2008. The remaining respondents either worked part time or worked full time for less than 12 months.

	1 to 6 months		7 to 11 months		12 months		Total	
	Count	%	Count	%	Count	%	Count	%
Full time	120	2%	213	3%	5,471	89%	5,804	94%
Part time	32	1%	46	1%	283	5%	361	6%
Total	152	2%	259	4%	5,754	93%	6,165	100%

**Billable hours per week**

	2007		2009	
Zero to 20	278	13%	366	16%
21 to 30	766	35%	834	36%
31 to 40	808	36%	841	36%
Over 40	364	16%	301	13%
Total	2,216	100%	2,342	100%

**Billing rate**

	2007		2009	
Under \$150/hr	448	20%	388	18%
\$150 to <\$200/hr	417	18%	390	18%
\$200 to <\$300/hr	537	24%	541	25%
\$300 to <\$500/hr	583	26%	530	24%
\$500/hr+	282	12%	316	15%
Total	2,267	100%	2,165	100%

## Job Title

Members most commonly have the titles of Manager (14%), CFO (10%) or Senior Manager (9%).

	2005		2007		2009	
Manager	813	12%	811	12%	839	14%
Chief Financial Officer (CFO)	609	9%	689	10%	610	10%
Senior Manager	630	9%	646	10%	577	9%
CA Firm Partner	695	10%	524	8%	438	7%
Controller/Comptroller	611	9%	523	8%	459	7%
Director	446	6%	496	8%	468	8%
Senior Auditor/Accountant	464	7%	422	6%	481	8%
Vice President	371	5%	409	6%	368	6%
Sole Practitioner	354	5%	247	4%	215	3%
Other Business Partner/Owner	335	5%	231	4%	209	3%
Tax Specialist	173	2%	169	3%	141	2%
Consultant	179	3%	139	2%	134	2%
Analyst	154	2%	119	2%	124	2%
Auditor/Accountant	131	2%	102	2%	103	2%
Senior Director	101	1%	129	2%	99	2%
Other Executive Management	105	2%	117	2%	98	2%
President/CEO	75	1%	121	2%	120	2%
Principal	80	1%	90	1%	118	2%
Senior Vice President	69	1%	65	1%	73	1%
Associate/Assistant Manager	62	1%	57	1%	65	1%
Internal Auditor	64	1%	59	1%	50	1%
Associate/Assistant Director	48	1%	56	1%	69	1%
Assistant Vice President	62	1%	51	1%	53	1%
Professor, Lecturer Or Teacher	54	1%	49	1%	46	1%
General Manager	45	1%	47	1%	35	1%
Treasurer	40	1%	46	1%	40	1%
Supervisor	35	1%	19	0%	42	1%
Financial Advisor/Planner/Investment Advisor	24	0%	17	0%	9	0%
Junior Auditor/Accountant	5	0%	2	0%	1	0%
Other	124	2%	125	2%	81	1%
Total	6,958	100%	6,577	100%	6,165	100%

## Title of Direct Report

Members responding to the survey are most likely to report to a Partner/Owner (25%), President/CEO (17%) or CFO (9%).

	2005		2007		2009	
	Count	%	Count	%	Count	%
Partner/Owner	657	12%	1,370	25%	1,340	25%
President/CEO	1,183	21%	930	17%	895	17%
Chief Financial Officer (CFO)	513	9%	553	10%	489	9%
Vice President	435	8%	429	8%	404	8%
Director	438	8%	424	8%	404	8%
Manager	354	6%	306	5%	327	6%
Senior Manager	364	7%	282	5%	283	5%
Senior Vice President	227	4%	180	3%	153	3%
Other Executive Management	196	4%	204	4%	148	3%
Principal	342	6%	82	1%	68	1%
Chair/Board Of Directors	131	2%	147	3%	131	2%
Controller/Comptroller	149	3%	132	2%	122	2%
Senior Director	133	2%	116	2%	115	2%
General Manager	98	2%	103	2%	84	2%
Assistant Vice President	62	1%	51	1%	61	1%
Treasurer	29	1%	24	0%	24	0%
Supervisor	24	0%	17	0%	19	0%
Associate/Assistant Director	18	0%	17	0%	25	0%
Tax Specialist	26	0%	11	0%	13	0%
Analyst	9	0%	20	0%	19	0%
Professor, Lecturer Or Teacher	15	0%	12	0%	12	0%
Senior Auditor/Accountant	9	0%	17	0%	13	0%
Auditor/Accountant	10	0%	5	0%	9	0%
Associate/Assistant Manager	3	0%	6	0%	9	0%
Consultant	6	0%	7	0%	3	0%
Junior Auditor/Accountant	2	0%	4	0%	7	0%
Internal Auditor	2	0%	4	0%	3	0%
None	44	1%	36	1%	22	0%
Other	95	2%	82	1%	98	2%
Total	5,574	100%	5,571	100%	5,300	100%

## Number of Direct Reports

In 2008, 72% of members had at least one direct report, and 12% had 10 or more. 72% of members had at least one indirect report, 30% had 10 or more.

	2005		2007		2009	
	Count	%	Count	%	Count	%
None	1,974	28%	1,749	27%	1,737	28%
1	455	7%	504	8%	406	7%
2	597	9%	596	9%	569	9%
3	688	10%	678	10%	606	10%
4	614	9%	584	9%	590	10%
5	670	10%	709	11%	657	11%
6-9	889	13%	933	14%	843	14%
10-14	511	7%	468	7%	415	7%
15-19	166	2%	145	2%	131	2%
20-24	133	2%	92	1%	89	1%
25+	261	4%	119	2%	122	2%
Total	6,958	100%	6,577	100%	6,165	100%

## Number of Indirect Reports

	2007		2009	
	Count	%	Count	%
None	1,524	23%	1,736	28%
1	412	6%	319	5%
2	460	7%	397	6%
3	400	6%	372	6%
4	355	5%	351	6%
5	428	7%	401	7%
6-9	717	11%	689	11%
10-14	667	10%	533	9%
15-19	360	5%	277	4%
20-24	270	4%	264	4%
25+	984	15%	826	13%
Total	6,577	100%	6,165	100%

## Major Activities of Members

The tables below show the extent to which members are involved in specific activities. More than 60% of members who provide professional services spend at least some of their work time in taxation, financial statement review, financial statement audit and financial statement compilation.

	Somewhat		A lot		Somewhat/ A Lot	
	Count	%	Count	%	Count	%
Taxation	896	37%	919	38%	1,815	76%
Financial statement review	1,030	43%	617	26%	1,647	69%
Financial statement audit	598	25%	993	41%	1,591	66%
Financial statement compilation	908	38%	596	25%	1,504	63%
Financial accounting	1,044	43%	352	15%	1,396	58%
Other business advisory or consulting services	931	39%	219	9%	1,150	48%
New business development	919	38%	155	6%	1,074	45%
Performance measurement	591	25%	80	3%	671	28%
Personal financial planning/wealth management	531	22%	79	3%	610	25%
Corporate finance advisory (including M&A advisor)	424	18%	135	6%	559	23%
Control and risk management	450	19%	89	4%	539	22%
Business valuation	427	18%	91	4%	518	22%
Other assurance services (including IT audit & IS)	322	13%	55	2%	377	16%
Insolvency and restructuring	151	6%	53	2%	204	8%
Investigative and Forensic accounting	122	5%	68	3%	190	8%
Information technology restructuring	134	6%	25	1%	159	7%

Of members who do not provide professional services, more than 60% spend at least some of their work time in financial analysis, financial accounting, general management/administration, internal control and risk management, performance measurement, and strategy development and planning.

	Somewhat		A lot		Somewhat/ A Lot	
	Count	%	Count	%	Count	%
Financial analysis	1,733	48%	1,401	39%	3,134	87%
Financial accounting	1,503	42%	1,313	37%	2,816	78%
General management, administration	2,010	56%	727	20%	2,737	76%
Internal Control and Risk Management	2,064	57%	544	15%	2,608	73%
Performance measurement	1,993	56%	475	13%	2,468	69%
Strategy development and planning	1,803	50%	601	17%	2,404	67%
Human resources	1,753	49%	175	5%	1,928	54%
Management accounting/cost accounting	1,532	43%	372	10%	1,904	53%
Taxation	1,484	41%	394	11%	1,878	52%
Corporate finance (Financing, M&A)	1,381	38%	474	13%	1,855	52%
Information technology	1,271	35%	142	4%	1,413	39%
Audit (Internal/Government)	966	27%	375	10%	1,341	37%

New business development	917	26%	246	7%	1,163	32%
Teaching	748	21%	99	3%	847	24%
Product and/or service development	677	19%	135	4%	812	23%
Law	712	20%	56	2%	768	21%
Public affairs and communications	615	17%	43	1%	658	18%
Marketing and sales	499	14%	144	4%	643	18%

## Major Responsibilities of Members – Professional Services

More than 30% of members working in professional services had client relationship management responsibility for most/all clients for the following activities: financial statement audit, taxation, financial statement review and financial statement compilation.

Client relationship management (CRM) responsibility of members in professional services	CRM responsibility for most clients		CRM responsibility for all clients		CRM responsibility for most/all clients	
	Count	%	Count	%	Count	%
Financial statement audit	519	22%	402	17%	921	38%
Taxation	496	21%	411	17%	907	38%
Financial statement review	438	18%	423	18%	861	36%
Financial statement compilation	407	17%	403	17%	810	34%
Financial accounting	273	11%	296	12%	569	24%
Other Business Advisory, or Consulting services	170	7%	245	10%	415	17%
New Business Development	187	8%	224	9%	411	17%
Personal Financial Planning/Wealth Management	101	4%	169	7%	270	11%
Corporate Finance Advisory (including M&A advisor Control and Risk Management)	79	3%	135	6%	214	9%
Business valuation	77	3%	136	6%	213	9%
Control and Risk Management	74	3%	106	4%	180	7%
Performance Measurement	79	3%	87	4%	166	7%
Other assurance services (including IT audit & IS Financial accounting)	66	3%	73	3%	139	6%
Investigative and Forensic Accounting	37	2%	66	3%	103	4%
Insolvency and Restructuring	32	1%	57	2%	89	4%
Information Technology Consulting	22	1%	64	3%	86	4%

## Major Responsibilities of Members – Not In Professional Services

More than 60% of members working outside of professional services had partial/overall responsibility for the following activities: financial analysis, financial accounting, internal control/risk management, general management/administration and performance measurement.

Level of responsibility for members not in professional services	Partial Responsibility		Overall Responsibility		Partial/Overall responsibility	
	Count	%	Count	%	Count	%
Financial Analysis	1,268	35%	1,609	45%	2,877	80%
Financial Accounting	965	27%	1,748	49%	2,713	76%
Internal Control and Risk Management	1,352	38%	1,140	32%	2,492	69%
General Management, Administration	1,815	51%	574	16%	2,389	67%
Performance Measurement	1,559	43%	738	21%	2,297	64%
Strategy Development and Planning	1,738	48%	346	10%	2,084	58%
Management Accounting/Cost accounting	793	22%	1,181	33%	1,974	55%
Taxation	713	20%	1,181	33%	1,894	53%
Corporate Finance (Financing, M&A)	961	27%	774	22%	1,735	48%
Human Resources	1,247	35%	402	11%	1,649	46%
Audit (Internal/Government)	695	19%	809	23%	1,504	42%
Information Technology	805	22%	436	12%	1,241	35%
New Business Development	749	21%	214	6%	963	27%
Law	546	15%	206	6%	752	21%
Product and/or Service Development	593	17%	158	4%	751	21%
Teaching	549	15%	128	4%	677	19%
Public Affairs and Communications	478	13%	118	3%	596	17%
Marketing and Sales	414	12%	143	4%	557	16%

## Compensation Governed by a Collective Bargaining Agreement

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

	2005	2007	2009
Municipal, provincial, federal government or one of their agencies	55%	51%	49%
An office of the auditor general	51%	54%	56%
Board and commissions	33%	17%	18%
Regulatory bodies	15%	9%	10%
Crown corporation	9%	10%	7%
Hospital, library, health organization or social services organization	0%	3%	0%
Other government agencies	14%	11%	75%
University	33%	37%	35%
College/CEGEP	71%	64%	63%
Primary/Secondary School	28%	22%	22%
Other education	0%	0%	12%
All	5%	5%	5%

## Professional Designations and Post Graduate Degrees

MBA (7%) and CPA (7%) are the post graduate degrees or designations most frequently held by CAs.

	2005		2007		2009	
	Count	%	Count	%	Count	%
Master of Business Administration (MBA)	578	8%	526	8%	438	7%
Certified Public Accountant or CPA	430	6%	438	7%	404	7%
Master of Taxation and/or Accounting	311	4%	346	5%	365	6%
Chartered Accountant or CA (from a country other than Canada)	186	3%	226	3%	217	4%
Certified Financial Planner or CFP	283	4%	213	3%	175	3%
Chartered Financial Analyst or CFA	165	2%	167	3%	172	3%
Other Masters Degree	145	2%	129	2%	121	2%
CBV or CA•CBV	121	2%	121	2%	119	2%
CIA or CA•CIA	73	1%	81	1%	94	2%
Certified Management Accountant or CMA	104	1%	101	2%	83	1%
CISA or CA•CISA	78	1%	73	1%	64	1%
Diplôme d'études supérieures spécialisées (D.E.S.S.)	44	1%	44	1%	46	1%
CIRP or CA•CIRP	51	1%	51	1%	40	1%
CA•IT	27	0%	37	1%	37	1%
Certified General Accountant or CGA	41	1%	33	1%	36	1%
CA•IFA	35	1%	40	1%	32	1%
Certified Management Consultant or CMC	26	0%	29	0%	27	0%
Diplôme de sciences administratives (D.S.A.)	37	1%	38	1%	24	0%
A Doctorate degree	15	0%	17	0%	18	0%
Engineer P.Eng.	17	0%	15	0%	16	0%
LLB/Lawyer	22	0%	20	0%	13	0%
Pl. Fin.	6	0%	1	0%	7	0%
Other	453	7%	445	7%	415	7%
None	3,854	55%	4,133	63%	3,929	64%
Total	6,958	100%	6,577	100%	6,165	100%

## Importance of a CA and accounting designations

For your primary job in 2008, would someone with a CA 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	%
	2009	772	14%	2,079	39%	1,118	21%	1,371
2007	633	11%	2,091	37%	1,353	24%	1,536	27%
2005	671	12%	2,195	39%	1,414	25%	1,295	23%

For your primary job in 2008, would someone with a CA be paid less, the same or more than someone without an accounting designation?	Less		Same		More		An accounting designation is required to hold this position, though not necessarily a CA designation	
	Count	%	Count	%	Count	%	Count	%
	2009	489	12%	1,032	26%	1,490	37%	963
2007	410	10%	1,033	25%	1,552	38%	1,087	27%
2005	501	12%	1,061	25%	1,802	42%	924	22%

## Age

59% of members responding to the survey are less than 45 years of age.

	2005		2007		2009	
	Count	%	Count	%	Count	%
Under 35	1,903	27%	1,754	27%	1,845	30%
35-44	2,322	33%	2,131	32%	1,787	29%
45-54	1,797	26%	1,829	28%	1,602	26%
55-64	801	12%	753	11%	760	12%
65 and over	124	2%	105	2%	136	2%
Total	6,947	100%	6,572	100%	6,130	100%

## Section 2: Compensation

### Overall Compensation

The table below shows the mean (average), median and top and bottom quartiles for member compensation from either employment or business. Figures below include members who worked at least one full month in 2008. Compensation of those who worked less than full-time for 12 months was annualized based on a 35 hour work week.

	2005	% Change 2005-2007	2007	% Change 2007-2009	2009
Count	6,958		6,577		6,165
Mean	\$167,807	15.5%	\$193,739	-0.9%	\$192,023
Median	\$119,000	11.8%	\$133,000	1.5%	\$135,000
Percentile 25	\$84,000	11.3%	\$93,500	1.6%	\$95,000
Percentile 75	\$180,000	14.2%	\$205,631	0.9%	\$207,500

### Compensation of Owners

862 CAs who responded owned a business in 2008. Of these, 438 are partners in a CA firm, 215 are Sole Practitioners and 209 owned another type of business.

		Owner of CA Firm	Sole	Partner	Owner of Another Business
2009	Count	653	215	438	209
	Mean	\$263,484	\$163,853	\$312,389	\$417,871
	Median	\$200,000	\$150,000	\$250,000	\$240,000
	Percentile 25	\$135,000	\$98,182	\$160,000	\$140,000
	Percentile 75	\$318,000	\$210,000	\$366,000	\$420,000
2007	Count	771	247	524	231
	Mean	\$249,046	\$146,239	\$297,506	\$364,629
	Median	\$195,000	\$125,000	\$237,500	\$240,000
	Percentile 25	\$125,000	\$90,000	\$158,249	\$150,000
	Percentile 75	\$300,000	\$175,000	\$350,000	\$400,000
2005	Count	1,049	354	695	335
	Mean	\$205,684	\$122,617	\$247,994	\$340,042
	Median	\$155,000	\$100,000	\$196,060	\$195,000
	Percentile 25	\$100,000	\$71,162	\$135,000	\$125,000
	Percentile 75	\$242,000	\$150,000	\$284,000	\$325,000

### 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 2008. The second table below shows the percentage of members who received each type of non-base compensation in 2008 and statistics on the amount they received. Compensation was annualized using a 35 hour work week for members who did not work full time for the entire year.

		Base compensation	Total non-base compensation	Total compensation (non-owners)
2009	Count	5,303	5,303	5,303
	Mean	\$129,989	\$44,334	\$174,323
	Median	\$110,692	\$10,000	\$127,000
	Percentile 25	\$85,500	\$2,124	\$92,727
	Percentile 75	\$150,000	\$32,200	\$189,500
2007	Count	5,575	5,575	5,575
	Mean	\$124,468	\$54,542	\$179,010
	Median	\$106,300	\$12,200	\$125,000
	Percentile 25	\$83,136	\$3,331	\$91,000
	Percentile 75	\$144,500	\$40,000	\$188,000
2005	Count	5,574	5,574	5,574
	Mean	\$113,514	\$36,814	\$150,328
	Median	\$96,000	\$9,299	\$110,000
	Percentile 25	\$75,000	\$1,500	\$81,500
	Percentile 75	\$128,333	\$30,000	\$163,000

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

	Profit Sharing	Bonus	Overtime	Commissions	Allowances	Other Non-base
Count	1,285	3,622	551	120	941	806
Mean	\$37,392	\$36,331	\$4,996	\$76,079	\$7,849	\$44,907
Median	\$6,000	\$13,500	\$3,000	\$12,000	\$5,400	\$9,900
Percentile 25	\$2,000	\$5,000	\$1,000	\$2,750	\$1,400	\$2,500
Percentile 75	\$20,000	\$35,000	\$5,500	\$62,578	\$11,700	\$26,400

### Compensation for Overtime (non-owners)

Of the 10% of members (who are non-owners) who are compensated for overtime, the largest percentage are compensated through a credit of hours.

	2005		2007		2009	
	Count	%	Count	%	Count	%
Monetarily at my regular rate	132	34%	127	22%	118	22%
Monetarily at higher than my regular rate	93	24%	76	13%	71	13%
Through a credit of hours	51	13%	193	33%	171	31%
Through a combination of the above	90	23%	105	18%	120	22%
Through another method	28	7%	79	14%	67	12%
Total	394	100%	580	100%	547	100%

### Compensation by CMA/CA

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Toronto	3,791	\$215,167	\$150,000	\$105,750	\$233,000
Ottawa/Hull*	718	\$168,259	\$110,000	\$89,500	\$163,200
Kitchener	276	\$152,790	\$116,950	\$81,875	\$190,000
Hamilton	247	\$159,586	\$124,300	\$87,240	\$187,500
London	185	\$148,861	\$110,500	\$80,300	\$160,000
St. Catharines/Niagara	110	\$134,845	\$102,741	\$80,000	\$145,244
Windsor	89	\$126,337	\$95,000	\$76,000	\$130,000
Guelph	65	\$176,089	\$120,000	\$84,600	\$175,000
Thunder Bay	61	\$117,227	\$90,000	\$67,000	\$123,279
Sudbury	61	\$156,774	\$119,500	\$88,000	\$150,000
Oshawa	49	\$157,562	\$113,760	\$94,800	\$160,000
Kingston	44	\$195,771	\$113,320	\$86,024	\$164,500
Barrie	38	\$181,070	\$105,682	\$85,000	\$185,741
Peterborough	36	\$115,382	\$111,250	\$76,850	\$138,714
Sault Ste. Marie	32	\$106,745	\$97,200	\$76,500	\$149,850
Chatham-Kent	26	\$165,042	\$123,750	\$92,000	\$186,000
Other Ontario	369	\$144,366	\$108,439	\$82,900	\$165,000

\* includes Ontario and Quebec

**Non-owners only**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Barrie	\$97,680	\$92,500	\$68,597	\$6,000	\$166,277	\$100,250	\$81,455	\$156,500	28
Chatham-Kent	\$121,598	\$102,000	\$27,090	\$3,000	\$148,689	\$111,000	\$88,600	\$160,800	21
Guelph	\$141,202	\$107,850	\$32,631	\$6,400	\$173,833	\$114,500	\$84,300	\$182,000	56
Hamilton	\$112,496	\$102,220	\$21,526	\$7,781	\$134,022	\$111,000	\$82,300	\$165,318	200
Kingston	\$109,991	\$103,500	\$66,899	\$0	\$176,890	\$105,000	\$84,000	\$132,600	37
Kitchener	\$111,605	\$95,000	\$25,235	\$7,000	\$136,840	\$105,000	\$78,500	\$170,080	231
London	\$105,093	\$92,323	\$18,500	\$5,225	\$123,593	\$102,019	\$77,000	\$134,000	158
Oshawa	\$118,849	\$99,258	\$12,838	\$4,200	\$131,687	\$101,000	\$92,000	\$130,000	38
Ottawa/Hull*	\$114,623	\$98,182	\$18,679	\$5,000	\$133,303	\$105,000	\$86,700	\$146,000	635
Peterborough	\$94,081	\$87,000	\$10,385	\$5,250	\$104,466	\$97,785	\$71,400	\$132,900	28
Sault Ste. Marie	\$93,544	\$91,652	\$9,251	\$5,250	\$102,795	\$94,200	\$76,000	\$145,000	30
St. Catharines/Niagara	\$98,973	\$86,770	\$20,003	\$10,000	\$118,976	\$97,800	\$71,474	\$128,700	84
Sudbury	\$95,383	\$91,500	\$22,907	\$7,000	\$118,290	\$105,000	\$85,000	\$130,000	49
Thunder Bay	\$92,032	\$84,500	\$9,729	\$2,850	\$101,761	\$87,000	\$63,000	\$106,750	51
Toronto	\$141,739	\$123,000	\$58,270	\$15,000	\$200,008	\$146,000	\$103,387	\$215,083	3,336
Windsor	\$103,341	\$91,108	\$8,179	\$1,306	\$111,520	\$93,817	\$76,000	\$125,000	74
Other Ontario	\$105,580	\$92,500	\$16,490	\$4,572	\$122,071	\$99,636	\$76,750	\$130,000	272

\* includes Ontario and Quebec

**Compensation by Year Received CA**

Average compensation for a new CA is \$74,459 and rises with each year of experience. Average compensation for CAs with five years post qualifying experience is \$116,412 and \$293,594 for those with 25-29 years post qualifying experience.

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
2009	121	\$67,770	\$65,850	\$57,000	\$73,000
2008	397	\$74,459	\$73,500	\$63,000	\$81,400
2007	309	\$85,568	\$81,667	\$69,133	\$93,000
2006	251	\$100,551	\$89,500	\$75,500	\$101,700
2005	235	\$107,951	\$98,350	\$85,000	\$120,000
2004	240	\$116,412	\$105,000	\$88,350	\$125,000
1999-2003	1,014	\$150,514	\$126,000	\$100,000	\$163,636
1994-1998	763	\$207,753	\$155,000	\$118,000	\$225,000
1989-1993	953	\$218,718	\$162,500	\$119,400	\$240,000
1984-1988	766	\$247,712	\$183,200	\$123,855	\$280,000
1979-1983	637	\$272,932	\$190,000	\$129,000	\$310,000
1974-1978	360	\$293,594	\$199,000	\$130,000	\$300,000
<1974	240	\$251,684	\$180,000	\$116,745	\$263,250

\*were not a CA during the compensation reporting period

**Non-owners only**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
2008	\$69,766	\$70,000	\$4,184	\$3,000	\$73,950	\$73,500	\$63,000	\$81,001	395
2007	\$78,121	\$76,900	\$7,641	\$4,116	\$85,762	\$81,708	\$69,191	\$93,000	308
2006	\$84,611	\$84,972	\$13,342	\$5,000	\$97,953	\$89,350	\$75,500	\$101,000	250
2005	\$97,021	\$91,500	\$10,973	\$6,600	\$107,994	\$98,350	\$85,000	\$120,000	233
2004	\$98,553	\$95,000	\$15,927	\$8,000	\$114,480	\$103,500	\$88,000	\$124,000	233
1999-2003	\$120,882	\$110,000	\$27,454	\$12,000	\$148,336	\$125,000	\$100,000	\$160,000	956
1994-1998	\$135,317	\$127,063	\$67,235	\$19,550	\$202,552	\$152,614	\$116,000	\$210,000	676
1989-1993	\$146,250	\$130,000	\$53,603	\$20,000	\$199,853	\$158,694	\$115,000	\$225,000	797
1984-1988	\$161,527	\$144,100	\$77,121	\$19,800	\$238,648	\$175,000	\$120,000	\$257,143	618
1979-1983	\$171,516	\$147,000	\$76,672	\$20,000	\$248,188	\$180,000	\$123,300	\$280,000	477
1974-1978	\$177,748	\$160,000	\$72,612	\$16,350	\$250,360	\$190,000	\$125,000	\$270,000	222
<1974	\$190,544	\$150,000	\$48,714	\$6,200	\$239,258	\$180,000	\$120,000	\$268,500	138

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

		Total compensation (includes owners and non-owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
Guelph	2004-2008	18	\$81,710	\$75,650		
	1994-1998	16	\$190,394	\$156,000		
	1989-1993	6	\$143,833	\$152,250		
	1984-1988	5	\$326,971	\$164,000		
	1979-1983	8	\$186,688	\$139,250		
	<1974	6	\$176,860	\$153,938		
Hamilton	2004-2008	58	\$78,012	\$72,848	\$66,000	\$87,240
	1999-2003	34	\$110,681	\$115,750	\$97,750	\$127,000
	1994-1998	30	\$168,317	\$148,261	\$110,000	\$230,000
	1989-1993	38	\$175,238	\$160,000	\$110,000	\$190,000
	1984-1988	27	\$175,176	\$145,000	\$109,375	\$203,350
	1979-1983	31	\$288,248	\$225,000	\$140,000	\$337,400
	1974-1978	20	\$201,187	\$177,500	\$132,150	\$257,850
<1974	9	\$192,478	\$180,000			
Kitchener	2004-2008	72	\$78,611	\$77,650	\$66,650	\$85,510
	1999-2003	42	\$134,360	\$106,750	\$85,600	\$130,000
	1994-1998	31	\$166,104	\$150,000	\$116,000	\$197,000
	1989-1993	43	\$202,522	\$158,000	\$110,000	\$275,100
	1984-1988	34	\$206,696	\$190,570	\$112,700	\$264,000
	1979-1983	24	\$189,644	\$149,700	\$108,000	\$240,000
	1974-1978	17	\$222,476	\$190,000		
<1974	13	\$126,782	\$120,000			
London	2004-2008	52	\$74,024	\$71,500	\$64,375	\$81,500
	1999-2003	31	\$121,530	\$106,600	\$90,000	\$131,000
	1994-1998	13	\$121,803	\$120,000		

	1989-1993	33	\$158,279	\$134,000	\$102,000	\$191,352
	1984-1988	21	\$191,211	\$160,000	\$120,000	\$200,000
	1979-1983	20	\$252,625	\$214,500	\$136,500	\$275,500
	1974-1978	9	\$337,420	\$175,000		
	<1974	6	\$168,526	\$162,250		
Ottawa/Hull	2004-2008	152	\$79,934	\$71,500	\$61,325	\$87,000
	1999-2003	110	\$115,712	\$100,000	\$90,000	\$125,000
	1994-1998	90	\$135,448	\$106,500	\$93,000	\$140,000
	1989-1993	143	\$185,389	\$126,000	\$101,500	\$171,000
	1984-1988	97	\$183,864	\$137,082	\$107,000	\$210,000
	1979-1983	66	\$232,962	\$159,950	\$115,002	\$263,000
	1974-1978	36	\$380,886	\$193,000	\$117,500	\$301,000
	<1974	24	\$429,512	\$207,500	\$95,000	\$315,000
St. Catharines/ Niagara	2004-2008	25	\$73,608	\$67,400	\$60,000	\$83,000
	1999-2003	22	\$116,783	\$105,000	\$89,000	\$125,000
	1994-1998	15	\$122,708	\$117,000		
	1989-1993	14	\$153,228	\$126,875		
	1984-1988	18	\$195,607	\$143,200		
	1979-1983	9	\$159,969	\$127,400		
	<1974	5	\$165,400	\$100,000		
Sudbury	2004-2008	10	\$71,475	\$79,250		
	1999-2003	10	\$107,005	\$87,500		
	1994-1998	10	\$129,804	\$128,000		
	1989-1993	12	\$188,260	\$128,762		
	1984-1988	7	\$280,606	\$250,000		
	1979-1983	8	\$126,062	\$121,000		
Thunder Bay	2004-2008	15	\$67,818	\$60,000		
	1999-2003	11	\$97,398	\$75,600		
	1994-1998	6	\$86,838	\$84,901		
	1989-1993	13	\$149,826	\$99,980		
	1979-1983	7	\$155,445	\$165,576		
Toronto	2004-2008	904	\$103,486	\$92,500	\$80,000	\$110,000
	1999-2003	649	\$168,808	\$141,000	\$116,000	\$180,763
	1994-1998	487	\$243,881	\$178,000	\$140,000	\$248,000
	1989-1993	537	\$253,019	\$185,300	\$145,000	\$266,667
	1984-1988	458	\$285,480	\$210,000	\$145,000	\$319,000
	1979-1983	395	\$310,166	\$210,000	\$145,500	\$343,000
	1974-1978	215	\$309,960	\$205,000	\$140,000	\$320,000
	<1974	146	\$260,569	\$200,000	\$124,000	\$300,000
Windsor	2004-2008	21	\$72,517	\$74,500	\$61,200	\$79,000
	1999-2003	14	\$102,443	\$101,600		
	1994-1998	8	\$134,557	\$125,000		
	1989-1993	15	\$149,783	\$100,000		
	1984-1988	10	\$113,498	\$98,741		
	1979-1983	10	\$141,573	\$110,000		
	1974-1978	8	\$224,125	\$186,000		
Other	2004-2008	110	\$78,844	\$68,000	\$59,000	\$83,500
	1999-2003	93	\$108,069	\$99,400	\$85,000	\$125,000

1994-1998	64	\$136,191	\$113,500	\$91,364	\$128,405
1989-1993	105	\$160,361	\$129,500	\$100,000	\$175,000
1984-1988	90	\$199,095	\$139,214	\$99,225	\$230,000
1979-1983	60	\$184,691	\$137,242	\$103,500	\$227,500
1974-1978	45	\$230,455	\$200,000	\$100,000	\$300,000
<1974	27	\$174,044	\$150,000	\$110,000	\$189,000

\* includes Ontario and Quebec

### Non-owners only

		Base compensation		Total non-base compensation		Total compensation (includes owners and non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Guelph	2004-2008	\$76,050	\$72,000	\$5,660	\$4,500	\$81,710	\$75,650			18
	1994-1998	\$134,851	\$128,500	\$37,758	\$11,500	\$172,609	\$141,000			12
	1989-1993	\$112,500	\$100,000	\$25,100	\$14,500	\$137,600	\$145,000			5
	1984-1988	\$199,940	\$164,000	\$127,031	\$16,155	\$326,971	\$164,000			5
	1979-1983	\$139,714	\$124,000	\$23,643	\$20,000	\$163,357	\$136,500			7
Hamilton	2004-2008	\$72,640	\$68,500	\$5,372	\$4,000	\$78,012	\$72,848	\$66,000	\$87,240	58
	1999-2003	\$93,939	\$95,000	\$16,459	\$12,825	\$110,398	\$115,000	\$97,750	\$127,000	33
	1994-1998	\$126,868	\$120,000	\$28,712	\$5,000	\$155,580	\$132,000	\$110,000	\$170,000	25
	1989-1993	\$135,203	\$128,000	\$23,316	\$12,900	\$158,519	\$156,500	\$110,000	\$181,000	29
	1984-1988	\$139,102	\$115,000	\$32,480	\$12,000	\$171,582	\$142,000	\$100,000	\$202,417	23
	1979-1983	\$155,803	\$160,514	\$53,302	\$20,075	\$209,105	\$204,150			16
	1974-1978 <1974	\$151,967 \$146,939	\$124,650 \$150,000	\$24,658 \$35,000	\$11,100 \$15,000	\$176,625 \$181,940	\$162,500 \$179,001			10 6
Kitchener	2004-2008	\$72,774	\$72,000	\$5,113	\$3,300	\$77,887	\$77,500	\$66,300	\$85,020	71
	1999-2003	\$111,788	\$97,500	\$20,915	\$7,800	\$132,703	\$106,750	\$87,300	\$127,500	40
	1994-1998	\$127,181	\$119,000	\$33,148	\$15,000	\$160,329	\$141,000	\$114,000	\$190,000	28
	1989-1993	\$129,835	\$115,000	\$40,572	\$16,000	\$170,407	\$141,000	\$101,500	\$221,000	33
	1984-1988	\$150,223	\$141,546	\$44,696	\$15,900	\$194,920	\$179,900	\$112,700	\$250,000	26
	1979-1983	\$126,917	\$109,200	\$42,615	\$22,500	\$169,532	\$139,700			14
	1974-1978 <1974	\$170,104 \$101,438	\$162,500 \$84,000	\$38,826 \$23,956	\$11,667 \$0	\$208,930 \$125,394	\$191,667 \$95,000			10 9
London	2004-2008	\$69,808	\$67,000	\$4,216	\$3,000	\$74,024	\$71,500	\$64,375	\$81,500	52
	1999-2003	\$109,827	\$95,000	\$11,703	\$7,000	\$121,530	\$106,600	\$90,000	\$131,000	31
	1994-1998	\$103,167	\$100,288	\$18,635	\$12,000	\$121,803	\$120,000			13
	1989-1993	\$117,724	\$100,000	\$33,421	\$23,000	\$151,145	\$119,637	\$93,488	\$191,352	29
	1984-1988	\$148,046	\$125,000	\$36,782	\$0	\$184,828	\$155,000			15

CA Profession Compensation Survey

Ontario

Ottawa/Hull	1979-1983	\$153,750	\$131,000	\$40,125	\$24,250	\$193,875	\$205,000			12
	2004-2008	\$73,739	\$66,000	\$5,963	\$4,000	\$79,702	\$71,500	\$61,000	\$87,000	151
	1999-2003	\$100,943	\$95,000	\$11,334	\$5,000	\$112,276	\$99,246	\$90,000	\$120,000	105
	1994-1998	\$113,008	\$98,000	\$20,573	\$7,200	\$133,581	\$105,500	\$93,000	\$139,500	83
	1989-1993	\$121,355	\$110,000	\$25,058	\$6,000	\$146,413	\$121,201	\$101,000	\$159,000	131
	1984-1988	\$147,867	\$119,991	\$16,013	\$6,000	\$163,881	\$127,824	\$107,000	\$190,000	78
	1979-1983	\$155,699	\$130,000	\$56,625	\$9,500	\$212,324	\$143,000	\$109,000	\$185,000	51
St. Catharines/Niagara	1974-1978	\$159,279	\$169,500	\$24,967	\$7,000	\$184,246	\$191,000	\$105,125	\$227,250	24
	<1974	\$206,500	\$194,000	\$3,732	\$0	\$210,232	\$207,333			12
	2004-2008	\$61,590	\$60,000	\$8,836	\$6,500	\$70,425	\$67,200	\$59,500	\$82,100	24
	1999-2003	\$95,565	\$90,000	\$9,921	\$9,000	\$105,486	\$99,000			19
	1994-1998	\$109,721	\$99,250	\$12,477	\$14,000	\$122,198	\$114,500			12
	1989-1993	\$131,281	\$107,000	\$26,372	\$14,645	\$157,653	\$120,750			9
	1984-1988	\$126,175	\$125,500	\$46,040	\$17,500	\$172,215	\$143,200			12
Thunder Bay	1979-1983	\$137,590	\$116,700	\$12,363	\$10,750	\$149,953	\$124,700			6
	2004-2008	\$64,350	\$60,000	\$3,468	\$1,500	\$67,818	\$60,000			15
	1999-2003	\$77,778	\$61,000	\$9,376	\$6,000	\$87,153	\$67,001			9
	1994-1998	\$75,805	\$75,000	\$6,000	\$0	\$81,805	\$80,000			5
	1989-1993	\$95,004	\$92,000	\$10,633	\$0	\$105,637	\$95,000			9
Toronto	1979-1983	\$122,736	\$111,375	\$30,283	\$5,850	\$153,019	\$144,388			6
	2004-2008	\$90,295	\$85,000	\$11,932	\$5,200	\$102,227	\$92,450	\$80,000	\$109,830	896
	1999-2003	\$130,910	\$120,000	\$35,344	\$16,000	\$166,254	\$140,000	\$115,800	\$175,500	620
	1994-1998	\$146,662	\$140,000	\$90,431	\$30,000	\$237,093	\$173,917	\$138,772	\$235,000	436
	1989-1993	\$164,677	\$145,750	\$75,243	\$35,000	\$239,920	\$185,650	\$145,000	\$260,402	460
	1984-1988	\$177,322	\$160,000	\$100,445	\$30,000	\$277,768	\$203,370	\$143,144	\$301,500	380
	1979-1983	\$186,354	\$160,000	\$97,144	\$30,163	\$283,498	\$203,000	\$145,000	\$320,001	309
	1974-1978	\$189,084	\$166,000	\$92,853	\$20,000	\$281,936	\$198,000	\$140,000	\$292,001	151
Windsor	<1974	\$209,024	\$175,000	\$65,910	\$11,833	\$274,934	\$208,279	\$125,708	\$308,333	84
	2004-2008	\$68,965	\$70,000	\$3,378	\$2,750	\$72,343	\$74,250	\$59,850	\$84,500	20
	1999-2003	\$94,558	\$92,500	\$4,958	\$3,000	\$99,517	\$100,500			12
	1994-1998	\$107,910	\$104,000	\$4,000	\$0	\$111,910	\$116,000			6
	1989-1993	\$104,122	\$95,000	\$11,782	\$0	\$115,904	\$95,000			13
	1984-1988	\$105,360	\$115,191	\$16,450	\$6,050	\$121,810	\$118,741			8
Other	1979-1983	\$132,133	\$104,500	\$9,440	\$1,000	\$141,573	\$110,000			10
	2004-2008	\$70,925	\$63,500	\$6,215	\$3,750	\$77,140	\$68,000	\$59,000	\$84,000	118
	1999-2003	\$92,998	\$89,900	\$11,197	\$6,000	\$104,195	\$95,000	\$84,800	\$110,400	89

1994-1998	\$107,689	\$100,000	\$29,823	\$5,676	\$137,511	\$112,500	\$90,000	\$127,750	62
1989-1993	\$115,185	\$108,774	\$16,426	\$6,000	\$131,612	\$119,800	\$96,165	\$140,266	84
1984-1988	\$119,358	\$108,405	\$64,014	\$4,000	\$183,372	\$121,285	\$95,000	\$170,000	70
1979-1983	\$136,448	\$112,000	\$25,972	\$3,000	\$162,420	\$125,000	\$103,500	\$160,000	47
1974-1978	\$145,374	\$118,491	\$43,889	\$2,250	\$189,263	\$126,900			18
<1974	\$154,905	\$116,824	\$11,900	\$4,000	\$166,805	\$136,500			15

\* includes Ontario and Quebec

### 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	455	\$162,269	\$118,500	\$84,500	\$175,000
1	397	\$139,511	\$111,000	\$87,000	\$150,400
2	601	\$146,909	\$116,000	\$85,500	\$162,000
3	643	\$140,160	\$106,000	\$76,985	\$160,000
4	511	\$151,657	\$100,000	\$79,200	\$160,000
5	452	\$167,054	\$117,283	\$90,490	\$177,201
6-9	1,078	\$181,973	\$137,500	\$101,500	\$202,000
10-14	875	\$236,802	\$167,714	\$124,000	\$248,000
15-19	493	\$244,480	\$165,000	\$118,446	\$259,000
20-24	344	\$288,305	\$197,250	\$125,000	\$322,878
25+	316	\$316,810	\$210,000	\$140,000	\$348,750
Total	6,165	\$192,023	\$135,000	\$95,000	\$207,500

### Comparison With 2005 and 2007 Compensation Survey Data

	2005		2007		2009	
	Total compensation (includes owners and non-owners)		Total compensation (includes owners and non-owners)		Total compensation (includes owners and non-owners)	
	Mean	Median	Mean	Median	Mean	Median
Less than one year	\$144,807	\$100,000	\$176,515	\$110,000	\$162,269	\$118,500
1	\$130,935	\$96,500	\$140,224	\$109,850	\$139,511	\$111,000
2	\$133,180	\$100,000	\$150,893	\$115,000	\$146,909	\$116,000
3	\$132,526	\$98,000	\$167,691	\$110,000	\$140,160	\$106,000
4	\$135,667	\$96,400	\$156,254	\$104,500	\$151,657	\$100,000
5	\$153,784	\$108,000	\$174,900	\$110,000	\$167,054	\$117,283
6-9	\$166,285	\$122,320	\$198,178	\$134,050	\$181,973	\$137,500
10-14	\$188,615	\$130,000	\$213,527	\$160,000	\$236,802	\$167,714
15-19	\$210,981	\$156,000	\$220,580	\$170,000	\$244,480	\$165,000
20-24	\$220,259	\$165,000	\$280,802	\$190,000	\$288,305	\$197,250
25+	\$268,155	\$186,083	\$276,417	\$180,000	\$316,810	\$210,000
Total	\$167,817	\$119,000	\$193,739	\$133,000	\$192,023	\$135,000

**Non-owners only (2009)**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Less than one year	\$134,752	\$105,959	\$21,977	\$4,300	\$156,729	\$118,950	\$85,000	\$175,000	442
1	\$111,960	\$100,000	\$23,036	\$9,000	\$134,996	\$110,000	\$87,000	\$150,000	384
2	\$116,658	\$100,000	\$29,396	\$8,000	\$146,054	\$115,000	\$85,000	\$162,000	586
3	\$108,924	\$93,169	\$28,363	\$6,000	\$137,287	\$104,318	\$76,500	\$156,000	618
4	\$115,759	\$92,000	\$32,951	\$7,500	\$148,709	\$99,850	\$79,200	\$158,000	494
5	\$120,855	\$100,000	\$37,195	\$10,000	\$158,050	\$113,075	\$90,003	\$171,000	418
6-9	\$133,454	\$115,000	\$38,409	\$12,000	\$171,864	\$133,500	\$100,000	\$195,000	973
10-14	\$148,386	\$130,000	\$90,226	\$21,000	\$238,612	\$161,538	\$120,000	\$242,000	707
15-19	\$149,604	\$133,076	\$63,356	\$16,184	\$212,960	\$160,000	\$112,000	\$231,000	354
20-24	\$159,653	\$142,000	\$91,480	\$14,000	\$251,133	\$172,000	\$113,000	\$253,200	207
25+	\$188,600	\$150,000	\$61,978	\$15,000	\$250,578	\$178,750	\$119,750	\$292,560	120

## Compensation by Years as Owner

	Total compensation (owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Less than one year	11	\$208,497	\$130,000		
1	37	\$206,779	\$160,000	\$125,000	\$260,000
2	39	\$233,250	\$175,000	\$125,000	\$275,000
3	46	\$230,726	\$207,625	\$125,000	\$350,000
4	33	\$236,175	\$148,235	\$100,000	\$320,000
5	46	\$290,573	\$175,583	\$120,000	\$300,000
6-9	101	\$338,067	\$210,000	\$150,000	\$410,000
10-14	154	\$271,196	\$215,000	\$150,000	\$333,000
15-19	147	\$387,350	\$225,000	\$125,000	\$360,000
20-24	99	\$286,104	\$240,000	\$150,000	\$325,000
25+	145	\$313,113	\$210,000	\$140,000	\$350,000
Total	858	\$299,988	\$200,000	\$135,000	\$330,000

## Comparison With 2005 and 2007 Compensation Survey Data

	2005		2007		2009	
	Total compensation (includes owners and non-owners)		Total compensation (includes owners and non-owners)		Total compensation (includes owners and non-owners)	
	Mean	Median	Mean	Median	Mean	Median
Less than one year	\$154,641	\$120,000	\$143,472	\$120,000	\$208,497	\$130,000
1	\$206,595	\$132,500	\$167,702	\$160,031	\$206,779	\$160,000
2	\$164,309	\$130,000	\$248,843	\$165,000	\$233,250	\$175,000
3	\$194,714	\$150,000	\$269,249	\$176,000	\$230,726	\$207,625
4	\$212,754	\$150,922	\$312,927	\$218,250	\$236,175	\$148,235
5	\$199,504	\$150,000	\$298,351	\$150,000	\$290,573	\$175,583
6-9	\$265,130	\$190,000	\$303,901	\$248,000	\$338,067	\$210,000
10-14	\$254,600	\$150,000	\$264,088	\$200,000	\$271,196	\$215,000
15-19	\$264,980	\$185,000	\$273,733	\$200,000	\$387,350	\$225,000
20-24	\$244,890	\$185,542	\$290,415	\$236,000	\$286,104	\$240,000
25+	\$250,532	\$165,000	\$278,021	\$175,000	\$313,113	\$210,000
Total	\$238,206	\$162,000	\$275,876	\$200,000	\$299,988	\$200,000

## Compensation by Years of Work Experience

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Three to four Years	406	\$76,256	\$73,668	\$63,668	\$82,200
Five to Nine Years	1,174	\$112,798	\$93,750	\$80,000	\$115,000
Ten to Fourteen Years	930	\$160,100	\$132,000	\$104,000	\$171,000
Fifteen to Nineteen Years	848	\$214,786	\$158,526	\$118,050	\$224,520
Twenty to Twenty Four Years	906	\$220,311	\$159,625	\$116,000	\$240,000
Over Twenty Five Years	1,897	\$257,956	\$185,001	\$124,000	\$293,250
Total	6,165	\$192,023	\$135,000	\$95,000	\$207,500

## Comparison With 2005 and 2007 Compensation Survey Data

	2005		2007		2009	
	Total compensation (includes owners and non-owners)		Total compensation (includes owners and non-owners)		Total compensation (includes owners and non-owners)	
	Mean	Median	Mean	Median	Mean	Median
Three to four Years	\$78,331	\$63,625	\$73,768	\$71,300	\$76,256	\$73,668
Five to Nine Years	\$97,944	\$81,500	\$105,731	\$90,000	\$112,798	\$93,750
Ten to Fourteen Years	\$142,097	\$117,750	\$162,539	\$130,000	\$160,100	\$132,000
Fifteen to Nineteen Years	\$165,599	\$125,001	\$190,682	\$147,950	\$214,786	\$158,526
Twenty to Twenty Four Years	\$200,476	\$150,000	\$231,649	\$165,700	\$220,311	\$159,625
Over Twenty Five Years	\$224,309	\$150,000	\$261,761	\$175,000	\$257,956	\$185,001
Total	\$167,813	\$119,000	\$193,739	\$133,000	\$192,023	\$135,000

## Non-owners only (2009)

	Base compensation		Total non-base compensation		Total compensation (non-owners)				Count
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
Three to four Years	\$70,699	\$70,000	\$5,006	\$3,051	\$75,705	\$73,569	\$63,595	\$82,068	404
Five to Nine Years	\$93,345	\$86,500	\$14,234	\$6,000	\$107,578	\$93,600	\$80,000	\$114,000	1,159
Ten to Fourteen Years	\$122,586	\$115,000	\$30,709	\$12,600	\$153,295	\$130,500	\$102,038	\$167,656	869
Fifteen to Nineteen Years	\$140,309	\$128,000	\$68,613	\$20,000	\$208,921	\$155,000	\$117,200	\$210,000	757
Twenty to Twenty Four Years	\$144,853	\$128,000	\$59,436	\$19,000	\$204,289	\$156,000	\$112,700	\$228,500	757
Over Twenty Five Years	\$169,858	\$147,000	\$68,648	\$16,077	\$238,507	\$176,599	\$120,000	\$267,000	1,354

**Compensation by Years of Post CA Qualification Experience**

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Less than three Years	808	\$90,178	\$77,512	\$66,500	\$88,000
3 to 4 Years	502	\$107,307	\$96,885	\$82,000	\$114,000
Five to Nine Years	1,023	\$145,728	\$120,000	\$98,000	\$153,500
Ten to Fourteen Years	804	\$205,907	\$154,590	\$117,733	\$216,175
Fifteen to Nineteen Years	938	\$206,681	\$160,000	\$116,000	\$230,000
Twenty to Twenty Four Years	789	\$252,651	\$180,000	\$125,000	\$274,400
Over Twenty Five Years	1,301	\$268,452	\$192,500	\$126,750	\$300,000
Total	6,165	\$192,023	\$135,000	\$95,000	\$207,500

**Comparison With 2005 and 2007 Compensation Survey Data**

	2005		2007		2009	
	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	\$82,074	\$67,000	\$81,391	\$75,120	\$90,178	\$77,512
3 to 4 Years	\$92,444	\$82,500	\$103,469	\$92,000	\$107,307	\$96,885
Five to Nine Years	\$133,827	\$107,000	\$146,314	\$116,000	\$145,728	\$120,000
Ten to Fourteen Years	\$159,489	\$127,000	\$192,694	\$150,000	\$205,907	\$154,590
Fifteen to Nineteen Years	\$189,802	\$142,000	\$204,305	\$160,000	\$206,681	\$160,000
Twenty to Twenty Four Years	\$210,729	\$160,000	\$273,428	\$175,000	\$252,651	\$180,000
Over Twenty Five Years	\$236,765	\$153,464	\$261,244	\$178,500	\$268,452	\$192,500
Total	\$167,807	\$119,000	\$193,739	\$133,000	\$192,023	\$135,000

**Non-owners only**

	Base compensation		Total non-base compensation		Total compensation (non-owners)				Count
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
Less than three Years	\$75,595	\$74,000	\$7,133	\$3,500	\$82,728	\$77,300	\$66,500	\$88,000	797
3 to 4 Years	\$93,954	\$89,500	\$13,370	\$6,500	\$107,324	\$96,885	\$82,000	\$113,800	500
Five to Nine Years	\$115,730	\$105,000	\$24,440	\$10,000	\$140,171	\$120,000	\$97,146	\$150,000	969
Ten to Fourteen Years	\$136,113	\$127,000	\$64,133	\$18,000	\$200,247	\$150,000	\$116,000	\$204,000	721
Fifteen to Nineteen Years	\$142,797	\$128,000	\$52,575	\$20,000	\$195,372	\$157,000	\$114,074	\$220,000	791
Twenty to Twenty Four Years	\$159,477	\$141,818	\$74,019	\$19,000	\$233,497	\$173,500	\$121,500	\$251,000	635
Over Twenty Five Years	\$177,083	\$150,000	\$72,159	\$16,958	\$249,242	\$183,250	\$125,000	\$280,000	890

## Compensation by Area of Practice

Compensation is highest for members in Industry (\$237,297), followed by Professional Services (\$165,524), Not for profit (\$144,057), Government (\$126,538) and Education (\$121,466).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Industry	2,697	\$237,297	\$165,000	\$120,000	\$250,000
Professional services firm	2,573	\$165,524	\$115,000	\$82,000	\$184,500
Not for profit	164	\$144,057	\$117,950	\$91,500	\$171,040
Crown Corporation or Public Service	551	\$126,538	\$106,000	\$90,500	\$138,000
Education	144	\$121,466	\$104,500	\$88,000	\$141,500
Other	36	\$197,274	\$155,750	\$102,805	\$242,500
Total	6,165	\$192,023	\$135,000	\$95,000	\$207,500

## Comparison With 2005 and 2007 Compensation Survey Data

	2005		2007		2009	
	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	\$153,090	\$104,800	\$164,938	\$115,500	\$165,524	\$115,000
Industry	\$198,767	\$140,000	\$242,145	\$163,000	\$237,297	\$165,000
Crown Corporation or Public Service	\$107,867	\$91,234	\$119,329	\$100,850	\$126,538	\$106,000
Education	\$105,094	\$94,258	\$112,357	\$100,000	\$121,466	\$104,500
Not for profit	\$123,329	\$106,250	\$133,574	\$114,545	\$144,057	\$117,950
Other	\$205,747	\$133,000	\$178,047	\$155,000	\$197,274	\$155,750
Total	\$167,807	\$119,000	\$193,739	\$133,000	\$192,023	\$135,000

## Non-owners only

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Professional services firm	\$106,905	\$90,000	\$18,163	\$5,001	\$125,068	\$98,000	\$76,800	\$137,500	1,837
Industry	\$148,793	\$130,000	\$75,276	\$25,500	\$224,069	\$162,000	\$119,400	\$242,000	2,579
Crown Corporation or Public Service	\$117,824	\$101,000	\$8,714	\$4,000	\$126,538	\$106,000	\$90,500	\$138,000	551
Education	\$118,593	\$103,966	\$2,873	\$0	\$121,466	\$104,500	\$88,000	\$141,500	144
Not for profit	\$134,489	\$113,000	\$9,568	\$1,000	\$144,057	\$117,950	\$91,500	\$171,040	164
Other	\$184,117	\$148,750	\$29,187	\$10,337	\$213,304	\$160,417	\$112,543	\$249,000	28

### Compensation of Members in Professional Services

For members in professional services average compensation is lower among those working for firms providing predominantly audit and taxation functions (\$153,332) than those working in other areas of professional services (\$262,293). Compensation is higher among members providing services predominantly to internal clients (\$187,041) than those providing services to external clients (\$164,085).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Predominantly Accounting, Auditing And Tax	2,282	\$153,332	\$107,596	\$80,000	\$171,000
Predominantly Other Types Of Services.	288	\$262,293	\$182,800	\$120,000	\$300,000
Total	2,570	\$165,543	\$115,000	\$82,000	\$184,500

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Predominantly To External Clients	2,403	\$164,085	\$112,000	\$80,756	\$182,000
Predominantly To Internal Clients	166	\$187,041	\$146,086	\$102,083	\$206,000
Total	2,569	\$165,568	\$115,000	\$82,000	\$184,500

**Business/Industry**

Compensation is highest for members working in Holding/Conglomerate (\$327,081), Retail/Wholesale (\$275,805), Financial Services (\$262,440), Media, Communications and Publishing (\$254,286) and Mining (\$252,510).

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Holding, Conglomerate	48	\$327,081	\$238,750	\$147,000	\$378,500
Retail, Wholesale	260	\$275,805	\$155,500	\$109,100	\$252,000
Financial Services	781	\$262,440	\$178,500	\$121,500	\$290,000
Media, Communications And Publishing	78	\$254,286	\$161,850	\$127,000	\$285,000
Mining	106	\$252,510	\$172,721	\$134,124	\$246,000
Hotels and Restaurants	35	\$240,082	\$147,500	\$115,000	\$298,000
Software	103	\$237,671	\$181,176	\$124,000	\$270,000
Real Estate and Building Management	175	\$237,158	\$171,000	\$120,000	\$264,384
Pharmaceuticals And Chemicals	57	\$221,351	\$193,200	\$137,460	\$268,000
Manufacturing	418	\$210,719	\$154,590	\$112,700	\$207,000
Telecommunications	111	\$208,595	\$147,805	\$115,000	\$235,000
Arts, Entertainment, Leisure	45	\$203,966	\$166,200	\$123,000	\$248,501
Oil And Gas	17	\$201,351	\$150,000	.	.
Construction	86	\$185,743	\$163,750	\$111,000	\$215,000
Transportation, Distribution	83	\$184,369	\$170,000	\$126,850	\$221,000
Utilities	51	\$183,008	\$136,000	\$110,000	\$220,000
Agriculture, Forestry or Fisheries	25	\$177,840	\$133,000	\$103,482	\$216,001
Other	218	\$206,970	\$152,500	\$117,000	\$216,000
Total	2,697	\$237,297	\$165,000	\$120,000	\$250,000

**Comparison With 2005 and 2007 Compensation Survey Data**

	2005 Total compensation (includes owners and non-owners)		2007 Total compensation (includes owners and non-owners)		2009 Total compensation (includes owners and non-owners)	
	Mean	Median	Mean	Median	Mean	Median
Holding, Conglomerate	\$323,202	\$172,501	\$301,220	\$215,501	\$327,081	\$238,750
Retail, Wholesale	\$191,097	\$135,000	\$198,220	\$150,000	\$275,805	\$155,500
Financial Services	\$216,879	\$150,000	\$275,815	\$180,000	\$262,440	\$178,500
Media, Communications and Publishing	\$178,262	\$140,000	\$229,992	\$160,500	\$254,286	\$161,850
Mining	\$245,347	\$159,696	\$309,750	\$188,500	\$252,510	\$172,721
Hotels and Restaurants	\$170,900	\$120,000	\$233,542	\$156,000	\$240,082	\$147,500
Software	\$180,357	\$145,000	\$295,652	\$160,000	\$237,671	\$181,176
Real Estate and Building Management	\$227,238	\$147,000	\$261,190	\$175,000	\$237,158	\$171,000
Pharmaceuticals And Chemicals	\$188,987	\$150,000	\$194,870	\$170,000	\$221,351	\$193,200
Manufacturing	\$182,821	\$130,000	\$202,602	\$152,500	\$210,719	\$154,590
Telecommunications	\$145,001	\$112,550	\$197,588	\$149,000	\$208,595	\$147,805
Arts, Entertainment, Leisure	\$182,233	\$144,000	\$198,518	\$150,700	\$203,966	\$166,200
Oil and Gas	\$182,817	\$158,000	\$267,103	\$155,000	\$201,351	\$150,000
Construction	\$181,795	\$134,046	\$216,173	\$152,001	\$185,743	\$163,750
Transportation, Distribution	\$180,377	\$140,000	\$238,274	\$165,000	\$184,369	\$170,000
Utilities	\$225,723	\$134,500	\$176,439	\$137,000	\$183,008	\$136,000
Agriculture, Forestry or Fisheries	\$210,451	\$124,000	\$211,375	\$108,250	\$177,840	\$133,000
Other	\$191,110	\$142,000	\$243,607	\$162,000	\$206,970	\$152,500
Total	\$199,027	\$140,000	\$242,145	\$163,000	\$237,297	\$165,000

**Public Service**

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Regulatory bodies	48	\$151,922	\$138,500	\$102,500	\$173,457
Hospital, library, health organization or social services organization	57	\$148,321	\$120,950	\$95,087	\$163,200
Crown corporation	112	\$144,328	\$114,500	\$94,800	\$166,500
Board and commissions	11	\$120,073	\$109,000	.	.
Municipal, provincial, federal government or one of their agencies	262	\$111,495	\$101,000	\$90,000	\$120,000
An office of the auditor general	45	\$101,122	\$91,000	\$72,000	\$123,900
Total	539	\$125,107	\$106,000	\$90,500	\$137,600

**Comparison With 2005 and 2007 Compensation Survey Data**

	2005		2007		2009	
	Total compensation (includes owners and non-owners)		Total compensation (includes owners and non-owners)		Total compensation (includes owners and non-owners)	
	Mean	Median	Mean	Median	Mean	Median
Regulatory bodies	\$141,617	\$117,000	\$153,836	\$138,000	\$151,922	\$138,500
Hospital, library, health organization or social services organization	\$116,616	\$90,000	\$131,775	\$109,305	\$148,321	\$120,950
Crown corporation	\$122,403	\$102,667	\$128,465	\$114,501	\$144,328	\$114,500
Board and commissions	\$104,818	\$97,650	\$108,455	\$102,850	\$120,073	\$109,000
Municipal, provincial, federal government or one of their agencies	\$95,537	\$86,600	\$111,987	\$94,400	\$111,495	\$101,000
An office of the auditor general	\$94,623	\$88,900	\$98,101	\$90,936	\$101,122	\$91,000
Total	\$107,959	\$91,383	\$119,437	\$101,000	\$125,107	\$106,000

**Education**

	Count	Mean	Median	Percentile 25	Percentile 75
University	80	\$123,778	\$107,375	\$89,500	\$136,000
College/CEGEP	24	\$101,572	\$95,500	\$86,000	\$100,000
Primary/Secondary School	23	\$127,170	\$126,884	\$87,000	\$150,000
Other	17	\$130,954	\$112,000	.	.
Total	144	\$121,466	\$104,500	\$88,000	\$141,500

**Not-for-Profit**

	Count	Mean	Median	Percentile 25	Percentile 75
Industry, professional or trade association	52	\$161,166	\$141,500	\$112,500	\$180,316
Social or charitable organizations	66	\$132,586	\$106,500	\$90,000	\$146,000
Religious institutes	8	\$86,419	\$84,750	.	.
Other	38	\$152,705	\$111,950	\$88,000	\$144,600
Total	164	\$144,057	\$117,950	\$91,500	\$171,040

**Compensation by Area of Practice and CMA/CA**

		Total compensation (includes owners and non-owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
Guelph	Professional services firm	27	\$144,997	\$100,000	\$73,000	\$175,000
	Industry	29	\$226,196	\$142,000	\$110,000	\$241,500
	Government, Education and other	9	\$107,911	\$96,000		
Hamilton	Professional services firm	130	\$146,020	\$111,000	\$73,500	\$180,000
	Industry	93	\$191,470	\$149,400	\$110,000	\$225,007
	Government, Education and other	24	\$109,522	\$107,550	\$81,750	\$129,650
Kitchener	Professional services firm	125	\$142,118	\$106,667	\$76,800	\$160,000
	Industry	121	\$173,388	\$140,000	\$95,000	\$217,100
	Government, Education and other	30	\$114,181	\$96,500	\$78,000	\$140,000
London	Professional services firm	100	\$148,736	\$102,153	\$76,500	\$141,061
	Industry	56	\$154,126	\$125,500	\$95,073	\$193,676
	Government, Education and other	29	\$139,125	\$107,000	\$85,000	\$167,000
Ottawa/Hull*	Professional services firm	243	\$149,055	\$110,000	\$68,400	\$190,000
	Industry	166	\$283,952	\$146,850	\$103,000	\$200,000
	Government, Education and other	277	\$119,346	\$102,000	\$91,000	\$128,000
St. Catharines/Niagara	Professional services firm	57	\$132,624	\$99,615	\$70,000	\$150,000
	Industry	43	\$145,694	\$114,000	\$86,750	\$152,000

Thunder Bay	Government, Education and other	10	\$100,850	\$91,350		
	Professional services firm	26	\$116,871	\$71,300	\$56,000	\$170,000
	Industry	15	\$140,341	\$123,200		
Toronto	Government, Education and other	20	\$100,353	\$89,250	\$82,250	\$101,490
	Professional services firm	1,498	\$182,068	\$123,000	\$88,500	\$194,000
	Industry	1,957	\$250,132	\$175,000	\$129,000	\$269,870
Windsor	Government, Education and other	336	\$159,085	\$133,819	\$96,400	\$176,939
	Professional services firm	45	\$129,974	\$90,000	\$74,000	\$130,000
	Industry	26	\$128,603	\$107,000	\$90,000	\$161,143
Other	Government, Education and other	18	\$113,969	\$101,250		
	Professional services firm	322	\$139,607	\$100,000	\$72,500	\$174,000
	Industry	191	\$197,145	\$132,600	\$104,100	\$198,000
	Government, Education and other	142	\$107,762	\$102,000	\$87,000	\$120,950

\* includes Ontario and Quebec

### Non-owners only

		Base compensation		Total non-base compensation		Total compensation (non-owners)				Count
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
Guelph	Professional services firm	\$107,930	\$80,000	\$12,300	\$4,500	\$120,230	\$91,800	\$70,100	\$145,100	20
	Industry	\$177,485	\$117,000	\$58,027	\$20,000	\$235,512	\$142,000	\$110,000	\$255,000	27
Hamilton	Government, Education and other	\$106,289	\$96,000	\$1,622	\$0	\$107,911	\$96,000	.	.	9
	Professional services firm	\$94,916	\$85,636	\$9,933	\$5,000	\$104,850	\$92,150	\$69,600	\$127,000	90
	Industry	\$132,212	\$115,000	\$38,815	\$15,000	\$171,027	\$148,000	\$110,000	\$208,300	87
Kitchener	Government, Education and other	\$106,708	\$107,000	\$1,488	\$0	\$108,197	\$107,100	\$75,500	\$124,300	23
	Professional services firm	\$91,692	\$78,000	\$13,246	\$4,500	\$104,937	\$83,000	\$68,929	\$118,000	87
	Industry	\$126,782	\$111,000	\$40,367	\$15,600	\$167,149	\$137,250	\$93,500	\$216,001	114
London	Government, Education and other	\$111,680	\$94,000	\$2,501	\$0	\$114,181	\$96,500	\$78,000	\$140,000	30
	Professional services firm	\$85,619	\$78,000	\$8,382	\$4,300	\$94,001	\$82,250	\$66,800	\$112,000	73
	Industry	\$116,367	\$100,000	\$37,759	\$19,000	\$154,126	\$125,500	\$95,073	\$193,676	56
Ottawa/Hull	Government, Education and other	\$132,346	\$94,279	\$6,779	\$0	\$139,125	\$107,000	\$85,000	\$167,000	29
	Professional services firm	\$101,520	\$80,020	\$11,852	\$4,116	\$113,372	\$91,000	\$64,491	\$133,500	180
	Industry	\$136,195	\$120,000	\$44,453	\$14,000	\$180,649	\$134,000	\$101,000	\$190,000	167
St. Catharines/Niagara	Government, Education and other	\$110,304	\$98,341	\$8,001	\$4,573	\$118,305	\$101,000	\$90,001	\$127,724	288
	Professional services firm	\$77,231	\$65,000	\$10,532	\$8,000	\$87,763	\$75,153	\$64,800	\$101,500	31
	Industry	\$115,229	\$103,482	\$30,465	\$11,750	\$145,694	\$114,000	\$86,750	\$152,000	43

Thunder Bay	Government, Education and other	\$96,470	\$88,600	\$4,380	\$2,400	\$100,850	\$91,350	.	.	10
	Professional services firm	\$62,562	\$56,500	\$4,791	\$4,500	\$67,353	\$59,500	.	.	16
	Industry	\$114,795	\$90,600	\$25,545	\$15,000	\$140,341	\$123,200	.	.	15
Toronto	Government, Education and other	\$98,535	\$89,250	\$1,819	\$0	\$100,353	\$89,250	\$82,250	\$101,490	20
	Professional services firm	\$116,467	\$98,000	\$23,471	\$6,000	\$139,938	\$107,000	\$83,500	\$152,228	1,121
	Industry	\$156,030	\$135,000	\$86,838	\$30,550	\$242,867	\$174,000	\$128,000	\$264,100	1,884
Windsor	Government, Education and other	\$145,986	\$120,000	\$13,518	\$4,000	\$159,504	\$133,636	\$96,500	\$177,200	331
	Professional services firm	\$90,765	\$72,000	\$3,860	\$3,000	\$94,624	\$79,000	\$63,500	\$99,500	31
	Industry	\$114,524	\$104,000	\$16,183	\$1,412	\$130,708	\$110,000	\$93,212	\$161,143	25
Other	Government, Education and other	\$109,469	\$99,000	\$4,500	\$0	\$113,969	\$101,250	.	.	18
	Professional services firm	\$86,636	\$75,000	\$8,582	\$5,000	\$95,217	\$83,500	\$64,000	\$102,500	191
	Industry	\$125,369	\$110,000	\$55,908	\$17,625	\$181,277	\$130,000	\$101,490	\$172,350	172
	Government, Education and other	\$104,257	\$100,000	\$2,669	\$0	\$106,925	\$102,000	\$87,024	\$120,775	140

\* includes Ontario and Quebec

### Compensation by Area of Practice, CMA/CA and Year received CA

			Total compensation (includes owners and non-owners)				
			Count	Mean	Median	Percentile 25	Percentile 75
Hamilton	Professional services firm	2004-2008	48	\$75,499	\$70,000	\$62,875	\$86,120
		1999-2003	18	\$117,332	\$117,109		
		1994-1998	11	\$175,533	\$148,581		
		1989-1993	13	\$197,654	\$167,000		
		1984-1988	9	\$152,227	\$133,501		
		1979-1983	16	\$265,666	\$212,500		
		1974-1978	12	\$199,250	\$183,750		
	Industry	2004-2008	8	\$93,720	\$85,500		
		1999-2003	12	\$113,384	\$118,250		
		1994-1998	15	\$166,988	\$148,522		
		1989-1993	20	\$175,127	\$168,750	\$112,500	\$195,583
		1984-1988	16	\$198,281	\$181,250		
		1979-1983	12	\$366,419	\$298,625		
		1974-1978	5	\$257,090	\$227,200		
		<1974	5	\$166,800	\$180,000		
	Government, Education and other	1989-1993	5	\$117,400	\$107,000		
Kitchener	Professional services firm	2004-2008	50	\$74,253	\$72,250	\$61,500	\$82,000
		1999-2003	15	\$119,745	\$110,000		
		1994-1998	13	\$162,286	\$146,000		
		1989-1993	14	\$241,407	\$199,000		
		1984-1988	9	\$154,485	\$155,000		
		1979-1983	8	\$239,750	\$155,000		
		1974-1978	11	\$243,463	\$202,000		
		<1974	5	\$156,005	\$125,000		
	Industry	2004-2008	17	\$91,299	\$86,000		
		1999-2003	21	\$152,816	\$108,000	\$85,600	\$136,000
		1994-1998	16	\$179,694	\$163,000		
		1989-1993	24	\$197,919	\$165,000	\$116,500	\$256,050
		1984-1988	20	\$240,760	\$225,251	\$151,250	\$311,750
		1979-1983	15	\$170,363	\$140,000		
		<1974	6	\$116,607	\$114,000		
	Government, Education and other	2004-2008	5	\$79,050	\$80,000		
		1999-2003	6	\$106,303	\$85,500		
		1989-1993	5	\$115,740	\$101,500		
		1984-1988	5	\$164,418	\$140,000		
London	Professional services firm	2004-2008	42	\$74,578	\$74,500	\$63,000	\$82,000
		1999-2003	15	\$113,452	\$112,000		
		1989-1993	7	\$160,207	\$140,000		
		1984-1988	10	\$168,300	\$155,000		
		1979-1983	11	\$291,864	\$219,000		
		1974-1978	7	\$403,929	\$175,000		

Ottawa/Hull	Industry	2004-2008	6	\$71,452	\$69,205			
		1999-2003	9	\$144,722	\$125,000			
		1994-1998	9	\$123,544	\$120,000			
		1989-1993	21	\$166,061	\$136,000	\$102,000	\$196,000	
		1979-1983	6	\$214,000	\$211,000			
		Government, Education and other	1999-2003	7	\$109,021	\$90,000		
			1989-1993	5	\$122,900	\$92,500		
	Professional services firm	1984-1988	8	\$200,178	\$161,000			
		2004-2008	87	\$73,947	\$64,982	\$58,201	\$81,000	
		1999-2003	35	\$121,097	\$113,000	\$85,500	\$146,000	
		1994-1998	20	\$149,699	\$153,250	\$98,000	\$194,600	
		1989-1993	34	\$165,856	\$148,000	\$115,000	\$195,000	
		1984-1988	25	\$237,131	\$213,000	\$141,001	\$270,000	
		1979-1983	20	\$272,025	\$300,000	\$175,000	\$329,500	
		1974-1978	11	\$296,477	\$220,000			
		<1974	11	\$207,773	\$210,000			
		Industry	2004-2008	16	\$92,574	\$87,750		
1999-2003	31		\$126,063	\$110,000	\$95,000	\$158,000		
1994-1998	23		\$189,713	\$139,810	\$105,500	\$185,000		
1989-1993	45		\$295,746	\$159,000	\$125,000	\$220,000		
1984-1988	24		\$199,898	\$182,500	\$119,250	\$225,770		
1979-1983	14		\$355,275	\$177,500				
1974-1978	8		\$951,375	\$220,000				
<1974	5		\$1,338,500	\$550,000				
Government, Education and other	2004-2008		44	\$86,543	\$79,250	\$66,000	\$88,500	
	1999-2003		38	\$102,201	\$96,300	\$90,800	\$105,000	
	1994-1998	40	\$102,690	\$96,607	\$90,000	\$110,367		
	1989-1993	58	\$116,017	\$106,240	\$97,100	\$124,122		
	1984-1988	43	\$135,344	\$114,000	\$106,000	\$137,082		
	1979-1983	31	\$156,812	\$135,000	\$109,000	\$159,900		
	1974-1978	17	\$167,039	\$153,000				
	<1974	6	\$168,381	\$159,000				
Toronto	Professional services firm	2004-2008	600	\$95,077	\$87,000	\$76,500	\$103,450	
		1999-2003	241	\$160,001	\$135,000	\$113,000	\$169,500	
		1994-1998	144	\$219,078	\$157,500	\$126,500	\$237,500	
		1989-1993	135	\$259,377	\$185,000	\$147,000	\$253,200	
		1984-1988	126	\$280,416	\$207,271	\$150,000	\$291,000	
		1979-1983	101	\$342,145	\$225,000	\$150,000	\$470,000	
		1974-1978	79	\$293,706	\$220,000	\$135,000	\$320,000	
		<1974	72	\$242,733	\$217,500	\$100,000	\$325,000	
	Industry	2004-2008	267	\$121,999	\$105,000	\$90,000	\$129,000	
		1999-2003	366	\$179,447	\$148,510	\$120,001	\$195,000	
		1994-1998	324	\$260,420	\$189,500	\$150,000	\$267,000	
		1989-1993	346	\$268,198	\$200,000	\$153,200	\$300,000	
		1984-1988	281	\$310,536	\$227,000	\$154,127	\$367,500	
		1979-1983	215	\$340,618	\$224,000	\$161,538	\$385,000	
		1974-1978	103	\$367,601	\$242,500	\$170,000	\$358,000	
		<1974	55	\$285,951	\$181,000	\$125,000	\$290,000	

Other	Government, Education and other	2004-2008	37	\$106,259	\$93,500	\$82,500	\$102,000
		1999-2003	42	\$126,632	\$114,800	\$95,000	\$144,780
		1994-1998	19	\$149,813	\$146,300		
		1989-1993	56	\$143,907	\$129,330	\$94,000	\$151,360
		1984-1988	51	\$159,934	\$135,000	\$95,000	\$187,500
		1979-1983	79	\$186,406	\$150,000	\$110,833	\$222,000
		1974-1978	33	\$168,960	\$145,000	\$100,000	\$198,000
		<1974	19	\$254,682	\$211,200		
	Professional services firm	2004-2008	145	\$72,157	\$65,000	\$57,500	\$76,500
		1999-2003	90	\$106,513	\$94,450	\$80,000	\$118,000
		1994-1998	43	\$133,883	\$120,000	\$90,000	\$165,000
		1989-1993	58	\$182,836	\$137,590	\$105,000	\$245,000
		1984-1988	50	\$185,695	\$142,500	\$93,333	\$264,000
		1979-1983	29	\$193,092	\$175,000	\$103,500	\$240,000
		1974-1978	40	\$233,811	\$200,000	\$124,564	\$295,000
		<1974	22	\$212,189	\$183,923	\$140,000	\$250,000
	Industry	2004-2008	33	\$96,512	\$86,000	\$80,000	\$105,000
		1999-2003	42	\$146,286	\$115,000	\$94,800	\$133,750
		1994-1998	51	\$160,822	\$120,000	\$101,480	\$140,000
		1989-1993	63	\$173,683	\$136,000	\$101,000	\$172,200
		1984-1988	50	\$268,207	\$167,500	\$118,500	\$274,400
		1979-1983	41	\$196,177	\$142,000	\$122,000	\$240,000
		1974-1978	12	\$321,547	\$295,000		
		<1974	12	\$178,584	\$150,000		
	Government, Education and other	2004-2008	21	\$75,766	\$76,000	\$67,000	\$80,001
		1999-2003	22	\$96,879	\$96,950	\$83,200	\$104,000
		1994-1998	25	\$101,592	\$96,000	\$84,600	\$120,000
		1989-1993	44	\$108,027	\$100,000	\$86,000	\$112,320
1984-1988		34	\$117,172	\$104,508	\$92,000	\$128,000	
1979-1983		32	\$121,377	\$106,000	\$97,500	\$134,250	
1974-1978		11	\$116,998	\$116,982			
<1974		10	\$117,008	\$107,000			

\* includes Ontario and Quebec

**Non-Owners Only – Hamilton**

		Base compensation		Total non-base compensation		Total compensation (includes owners and non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
2004-2008	Professional services firm	\$71,170	\$67,000	\$4,329	\$3,550	\$75,499	\$70,000	\$62,875	\$86,120	48
	Industry	\$80,749	\$77,500	\$12,970	\$11,400	\$93,720	\$85,500			8
1999-2003	Professional services firm	\$100,763	\$102,000	\$16,412	\$13,200	\$117,175	\$115,000			17
	Industry	\$92,372	\$95,000	\$21,012	\$18,250	\$113,384	\$118,250			12
1994-1998	Professional services firm	\$118,067	\$113,200	\$10,411	\$5,750	\$128,478	\$129,393			6
	Industry	\$123,939	\$132,000	\$43,049	\$7,500	\$166,988	\$148,522			15
1989-1993	Professional services firm	\$143,000	\$135,000	\$18,500	\$17,000	\$161,500	\$150,500			5
	Industry	\$138,257	\$126,500	\$30,298	\$15,000	\$168,555	\$167,500			19

1984-1988	Government, Education and other	\$115,800	\$107,000	\$1,600	\$0	\$117,400	\$107,000			5
1984-1988	Professional services firm	\$117,410	\$116,438	\$14,264	\$5,000	\$131,674	\$121,438			6
1979-1983	Industry	\$154,013	\$130,000	\$43,930	\$15,000	\$197,943	\$175,000			15
1979-1983	Industry	\$171,435	\$174,364	\$84,268	\$72,000	\$255,702	\$268,125			10

**Non-owners only – Kitchener**

		Base compensation		Total non-base compensation		Total compensation (includes owners and non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
		2004-2008	Professional services firm	\$69,200	\$67,333	\$3,915	\$3,226	\$73,115	\$72,000	\$61,500
	Industry	\$81,289	\$78,000	\$10,011	\$7,020	\$91,299	\$86,000			17
	Government, Education and other	\$78,850	\$80,000	\$200	\$0	\$79,050	\$80,000			5
1999-2003	Professional services firm	\$99,564	\$100,000	\$10,876	\$5,250	\$110,441	\$107,750			14
	Industry	\$123,040	\$94,500	\$33,166	\$11,000	\$156,206	\$110,000	\$87,300	\$160,000	20
	Government, Education and other	\$102,803	\$85,500	\$3,500	\$500	\$106,303	\$85,500			6
1994-1998	Professional services firm	\$130,767	\$119,500	\$14,204	\$12,500	\$144,971	\$134,500			10
	Industry	\$130,625	\$122,500	\$49,069	\$30,500	\$179,694	\$163,000			16
1989-1993	Professional services firm	\$109,440	\$115,000	\$19,500	\$4,000	\$128,940	\$117,500			5
	Industry	\$137,639	\$125,000	\$53,668	\$29,760	\$191,306	\$160,000	\$110,000	\$237,000	23
	Government, Education and other	\$114,333	\$98,000	\$1,407	\$500	\$115,740	\$101,500			5
1984-1988	Industry	\$154,550	\$172,250	\$62,961	\$21,750	\$217,511	\$209,900			18
	Government, Education and other	\$162,418	\$140,000	\$2,000	\$0	\$164,418	\$140,000			5
1979-1983	Industry	\$130,680	\$113,400	\$45,893	\$25,000	\$176,573	\$149,400			13
1974-1978	Professional services firm	\$195,076	\$192,000	\$67,985	\$15,000	\$263,061	\$233,000			5
<1974	Industry	\$115,674	\$114,000	\$933	\$0	\$116,607	\$114,000			6

**Non-owners only – London**

		Base compensation		Total non-base compensation		Total compensation (includes owners and non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
2004-2008	Professional services firm	\$69,917	\$69,000	\$4,662	\$3,360	\$74,578	\$74,500	\$63,000	\$82,000	42
	Industry	\$67,583	\$66,850	\$3,868	\$2,500	\$71,452	\$69,205			6
1999-2003	Professional services firm	\$103,300	\$100,000	\$10,152	\$7,778	\$113,452	\$112,000			15
	Industry	\$123,667	\$95,000	\$21,056	\$11,600	\$144,722	\$125,000			9
	Government, Education and other	\$106,021	\$90,000	\$3,000	\$0	\$109,021	\$90,000			7
1994-1998	Industry	\$99,543	\$95,000	\$24,001	\$15,000	\$123,544	\$120,000			9
1989-1993	Industry	\$124,891	\$105,000	\$41,170	\$28,000	\$166,061	\$136,000	\$102,000	\$196,000	21
	Government, Education and other	\$109,180	\$92,500	\$13,720	\$3,500	\$122,900	\$92,500			5
1984-1988	Government, Education and other	\$187,211	\$145,600	\$12,967	\$10,000	\$200,178	\$161,000			8
1979-1983	Industry	\$159,000	\$155,000	\$55,000	\$45,500	\$214,000	\$211,000			6

**Non-owners only – Ottawa/Hull\***

		Base compensation		Total non-base compensation		Total compensation (includes owners and non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
2004-2008	Professional services firm	\$68,829	\$60,500	\$4,801	\$4,000	\$73,629	\$64,491	\$58,100	\$80,500	88
	Industry	\$79,678	\$78,000	\$12,305	\$10,000	\$91,983	\$90,001			19
	Government, Education and other	\$80,995	\$74,500	\$5,548	\$4,375	\$86,543	\$79,250	\$66,000	\$88,500	44
1999-2003	Professional services firm	\$99,799	\$101,500	\$10,172	\$6,250	\$109,971	\$109,000	\$84,000	\$123,055	30
	Industry	\$107,858	\$96,500	\$19,096	\$10,300	\$126,955	\$110,500	\$95,000	\$158,000	34
	Government, Education and other	\$96,045	\$92,000	\$5,747	\$3,000	\$101,791	\$96,000	\$90,002	\$105,000	41
1994-1998	Professional services firm	\$128,036	\$128,750	\$13,099	\$6,600	\$141,134	\$140,490			14
	Industry	\$132,945	\$121,443	\$47,930	\$15,302	\$180,875	\$130,750	\$105,500	\$175,000	26
	Government, Education and other	\$96,061	\$91,000	\$6,464	\$4,500	\$102,526	\$96,215	\$89,800	\$112,583	43
1989-1993	Professional services firm	\$124,554	\$120,000	\$30,693	\$5,769	\$155,247	\$131,500	\$105,818	\$163,333	27
	Industry	\$139,410	\$133,500	\$45,103	\$13,045	\$184,513	\$151,000	\$120,676	\$205,000	44
	Government, Education and other	\$106,676	\$103,042	\$7,823	\$4,335	\$114,498	\$105,510	\$96,500	\$124,011	60
1984-1988	Professional services firm	\$181,154	\$145,000	\$5,964	\$6,000	\$187,118	\$149,500			10
	Industry	\$176,406	\$175,000	\$37,095	\$14,000	\$213,501	\$185,000	\$123,000	\$226,540	23
	Government, Education and other	\$125,884	\$107,000	\$7,472	\$5,000	\$133,355	\$113,000	\$105,818	\$131,600	45
1979-1983	Professional services firm	\$112,500	\$86,500	\$66,200	\$3,000	\$178,700	\$94,500			5
	Industry	\$195,292	\$139,000	\$159,983	\$28,500	\$355,275	\$177,500			14
	Government, Education and other	\$145,127	\$116,250	\$9,910	\$7,000	\$155,036	\$131,000	\$108,500	\$158,809	32
1974-1978	Industry	\$207,800	\$190,000	\$43,400	\$20,000	\$251,200	\$200,000			5
	Government, Education and other	\$144,733	\$145,000	\$22,306	\$8,000	\$167,039	\$153,000			17
<1974	Government, Education and other	\$160,917	\$159,000	\$7,464	\$0	\$168,381	\$159,000			6

\*Includes Ontario and Quebec.

## Non-owners only – Toronto

		Base compensation		Total non-base compensation		Total compensation (includes owners and non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
2004-2008	Professional services firm	\$86,631	\$81,909	\$7,165	\$4,200	\$93,797	\$87,000	\$76,500	\$103,000	594
	Industry	\$97,007	\$91,160	\$23,554	\$10,000	\$120,561	\$105,000	\$90,000	\$127,636	265
	Government, Education and other	\$101,051	\$88,000	\$5,209	\$0	\$106,259	\$93,500	\$82,500	\$102,000	37
1999-2003	Professional services firm	\$130,306	\$120,000	\$21,104	\$10,000	\$151,409	\$132,100	\$112,000	\$161,000	214
	Industry	\$133,053	\$120,000	\$46,501	\$25,000	\$179,554	\$148,510	\$120,500	\$194,500	364
	Government, Education and other	\$115,420	\$104,500	\$11,212	\$10,000	\$126,632	\$114,800	\$95,000	\$144,780	42
1994-1998	Professional services firm	\$137,921	\$136,000	\$40,075	\$9,000	\$177,996	\$150,000	\$120,615	\$179,700	103
	Industry	\$150,261	\$140,000	\$111,201	\$40,500	\$261,462	\$190,000	\$150,000	\$264,000	315
	Government, Education and other	\$133,703	\$135,300	\$15,100	\$13,250	\$148,803	\$143,150			18
1989-1993	Professional services firm	\$164,108	\$165,000	\$70,793	\$22,000	\$234,900	\$191,000	\$160,800	\$231,000	73
	Industry	\$170,312	\$150,000	\$86,959	\$46,800	\$257,271	\$199,600	\$153,000	\$290,000	331
	Government, Education and other	\$132,115	\$119,500	\$11,792	\$5,000	\$143,907	\$129,330	\$94,000	\$151,360	56
1984-1988	Professional services firm	\$179,685	\$163,620	\$37,328	\$18,458	\$217,013	\$185,750	\$145,000	\$226,917	58
	Industry	\$182,557	\$160,000	\$129,158	\$46,000	\$311,716	\$226,430	\$153,125	\$385,000	273
	Government, Education and other	\$145,361	\$130,000	\$15,183	\$3,088	\$160,543	\$135,000	\$96,300	\$178,450	49
1979-1983	Professional services firm	\$175,559	\$169,000	\$112,150	\$30,404	\$287,709	\$210,652	\$133,583	\$364,000	36
	Industry	\$194,449	\$165,000	\$126,409	\$52,500	\$320,858	\$221,000	\$169,000	\$343,000	195
	Government, Education and other	\$171,099	\$144,824	\$17,055	\$3,250	\$188,155	\$150,500	\$112,000	\$222,000	78
1974-1978	Professional services firm	\$148,898	\$151,000	\$32,318	\$10,500	\$181,215	\$181,000	\$121,000	\$230,000	22
	Industry	\$209,958	\$180,000	\$133,896	\$38,000	\$343,854	\$241,250	\$165,000	\$348,750	96
	Government, Education and other	\$155,148	\$135,000	\$13,812	\$7,000	\$168,960	\$145,000	\$100,000	\$198,000	33
<1974	Professional services firm	\$238,669	\$245,000	\$63,309	\$0	\$301,978	\$262,000	\$121,612	\$371,875	21
	Industry	\$182,322	\$150,000	\$85,739	\$18,000	\$268,061	\$180,833	\$125,417	\$250,000	45
	Government, Education and other	\$241,194	\$203,279	\$19,372	\$3,500	\$260,567	\$213,100			18

**Non-owners only – Other Ontario**

		Base compensation		Total non-base compensation		Total compensation (includes owners and non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
2004-2008	Professional services firm	\$65,178	\$60,000	\$5,440	\$4,000	\$70,618	\$64,900	\$57,000	\$76,000	142
	Industry	\$85,591	\$80,750	\$11,562	\$6,500	\$97,153	\$86,375	\$80,000	\$105,500	32
1999-2003	Government, Education and other	\$74,601	\$72,300	\$1,165	\$0	\$75,766	\$76,000	\$67,000	\$80,001	21
	Professional services firm	\$89,671	\$80,250	\$8,144	\$6,250	\$97,815	\$90,383	\$77,500	\$105,000	70
1994-1998	Industry	\$123,062	\$97,600	\$21,914	\$14,100	\$144,976	\$114,000	\$94,800	\$133,000	41
	Government, Education and other	\$94,310	\$92,250	\$2,569	\$0	\$96,879	\$96,950	\$83,200	\$104,000	22
1989-1993	Professional services firm	\$104,931	\$93,864	\$10,622	\$1,225	\$115,553	\$101,250	\$89,500	\$120,000	22
	Industry	\$117,452	\$104,690	\$43,786	\$15,500	\$161,238	\$120,000	\$101,480	\$138,500	50
1984-1988	Government, Education and other	\$98,278	\$96,000	\$3,314	\$1,000	\$101,592	\$96,000	\$84,600	\$120,000	25
	Professional services firm	\$100,977	\$94,000	\$9,999	\$8,500	\$110,976	\$107,500			19
1979-1983	Industry	\$125,844	\$114,500	\$29,536	\$16,400	\$155,380	\$134,562	\$101,000	\$168,000	58
	Government, Education and other	\$102,575	\$98,000	\$2,057	\$0	\$104,632	\$100,000	\$86,000	\$111,000	43
1974-1978	Professional services firm	\$106,098	\$93,167	\$20,906	\$4,000	\$127,004	\$108,800	\$79,500	\$150,000	20
	Industry	\$137,858	\$125,000	\$117,551	\$30,000	\$255,409	\$156,000	\$118,300	\$252,000	45
<1974	Government, Education and other	\$113,652	\$104,000	\$3,519	\$0	\$117,172	\$104,508	\$92,000	\$128,000	34
	Professional services firm	\$116,987	\$101,000	\$9,110	\$8,000	\$126,097	\$103,500			5
1979-1983	Industry	\$152,391	\$130,000	\$39,821	\$16,400	\$192,212	\$142,000	\$122,000	\$240,000	39
	Government, Education and other	\$117,068	\$103,750	\$4,309	\$1,000	\$121,377	\$106,000	\$97,500	\$134,250	32
1974-1978	Professional services firm	\$172,740	\$150,000	\$8,200	\$3,000	\$180,940	\$163,000			5
	Industry	\$170,061	\$152,000	\$88,722	\$55,000	\$258,783	\$207,000			9
<1974	Government, Education and other	\$114,680	\$116,982	\$2,318	\$0	\$116,998	\$116,982			11
	Professional services firm	\$264,167	\$197,500	\$22,833	\$6,000	\$287,000	\$222,500			6
<1974	Industry	\$157,750	\$127,500	\$58,562	\$23,750	\$216,312	\$166,250			8
	Government, Education and other	\$119,719	\$109,000	\$1,556	\$0	\$121,275	\$113,000			9

## Compensation by Size of Company

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
1	171	\$185,465	\$145,833	\$95,455	\$210,000
2	45	\$176,139	\$140,000	\$100,000	\$200,000
3-5	117	\$188,028	\$150,000	\$97,000	\$214,500
6-9	131	\$177,327	\$143,000	\$99,000	\$230,000
10-24	291	\$183,510	\$140,000	\$95,000	\$225,000
25-49	311	\$177,648	\$130,523	\$90,000	\$200,000
50-99	339	\$190,904	\$125,390	\$88,500	\$204,000
100-249	380	\$179,134	\$137,750	\$103,318	\$200,000
250-499	270	\$218,560	\$153,450	\$108,000	\$220,000
500-999	234	\$190,429	\$131,500	\$95,000	\$200,100
1000+	2,865	\$190,564	\$131,000	\$94,330	\$202,000
Total	5,154	\$189,337	\$134,650	\$95,000	\$205,000

### Non-owners only

	Base compensation		Total non-base compensation		Total compensation (non-owners)				Count
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
UP TO 5	\$144,851	\$130,000	\$42,317	\$0	\$187,168	\$146,087	\$95,000	\$210,000	131
6-9	\$122,994	\$100,000	\$13,830	\$3,668	\$136,824	\$114,000	\$80,000	\$164,000	75
10-24	\$122,894	\$107,000	\$29,397	\$6,000	\$152,291	\$115,000	\$82,400	\$180,000	202
25-49	\$120,464	\$105,833	\$28,104	\$5,176	\$148,568	\$117,750	\$85,771	\$170,000	252
50-99	\$129,446	\$105,000	\$34,494	\$6,265	\$163,940	\$117,950	\$86,000	\$185,000	298
100-249	\$138,211	\$121,000	\$35,695	\$12,050	\$173,906	\$135,000	\$102,000	\$193,500	365
250-499	\$143,745	\$125,000	\$74,461	\$15,938	\$218,206	\$150,000	\$107,000	\$220,000	267
500-999	\$136,821	\$120,000	\$51,838	\$10,000	\$188,659	\$130,250	\$95,000	\$200,000	231
1000 OR MORE	\$127,143	\$110,000	\$48,646	\$12,000	\$175,788	\$127,000	\$93,324	\$190,000	2,752
Total	\$129,518	\$112,000	\$45,624	\$10,500	\$175,142	\$129,000	\$93,000	\$190,000	4,573

## Compensation by Job Title

Members with Executive Management titles not specified in the survey had the highest average compensation (\$477,903), followed by members with the following titles: President/CEO (\$449,294), Senior Vice President (\$425,002) and Other Business (i.e. non CA practice) Partner/Owner (\$417,977).

	Count	Mean	Median	Percentile 25	Percentile 75
Other Executive Management	98	\$477,903	\$218,400	\$164,000	\$385,000
President/CEO	120	\$449,294	\$307,500	\$195,750	\$597,500
Senior Vice President	73	\$425,002	\$330,001	\$242,000	\$540,000
Other Business Partner/Owner	212	\$417,977	\$242,500	\$140,000	\$422,500
Financial Advisor/Planner/Investment Advisor	9	\$315,222	\$250,000	.	.
CA Firm Partner	440	\$311,538	\$250,000	\$157,500	\$363,000
Chief Financial Officer (CFO)	617	\$266,372	\$207,000	\$141,900	\$300,000
Vice President	368	\$266,368	\$227,656	\$172,000	\$310,000
Senior Director	100	\$225,457	\$181,500	\$146,250	\$260,850
General Manager	36	\$219,523	\$195,050	\$153,500	\$267,500
Principal	118	\$203,115	\$190,100	\$140,200	\$226,500
Assistant Vice President	53	\$191,542	\$180,000	\$156,500	\$205,000
Treasurer	40	\$185,011	\$135,000	\$103,050	\$229,000
Director	469	\$183,123	\$156,000	\$127,244	\$199,600
Sole Practitioner	218	\$163,456	\$150,000	\$98,182	\$210,000
Consultant	135	\$160,913	\$138,000	\$95,000	\$180,500
Associate/Assistant Director	69	\$146,860	\$125,000	\$100,500	\$156,250
Controller/Comptroller	459	\$141,681	\$124,000	\$100,000	\$162,500
Senior Manager	578	\$138,475	\$130,000	\$109,500	\$153,500
Tax Specialist	141	\$111,569	\$89,901	\$76,500	\$122,000
Professor, Lecturer Or Teacher	46	\$110,623	\$94,750	\$84,000	\$113,640
Manager	843	\$105,508	\$98,516	\$87,000	\$113,500
Internal Auditor	51	\$98,717	\$90,400	\$81,400	\$106,000
Supervisor	42	\$97,025	\$89,500	\$81,000	\$97,000
Analyst	126	\$94,530	\$86,100	\$77,500	\$103,602
Associate/Assistant Manager	65	\$92,715	\$84,500	\$74,000	\$98,600
Senior Auditor/Accountant	484	\$80,221	\$75,300	\$64,850	\$85,000
Auditor/Accountant	105	\$79,123	\$67,125	\$59,000	\$91,000
Other	82	\$140,873	\$107,010	\$81,528	\$168,000
Total	6,198	\$191,779	\$134,702	\$95,000	\$207,000

## Non-owners only

	Base compensation		Total non-base compensation		Total compensation (non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Other Executive Management	\$194,641	\$169,000	\$283,262	\$40,000	\$477,903	\$218,400	\$164,000	\$385,000	98
President/CEO	\$240,885	\$211,000	\$208,408	\$64,000	\$449,294	\$307,500	\$195,750	\$597,500	120
Senior Vice President	\$217,278	\$200,000	\$207,725	\$100,000	\$425,002	\$330,001	\$242,000	\$540,000	73
Financial Advisor/Planner/Investment Advisor	\$123,333	\$55,000	\$191,889	\$60,000	\$315,222	\$250,000	.	.	9
Chief Financial Officer (CFO)	\$190,021	\$170,000	\$77,629	\$28,000	\$267,650	\$209,375	\$144,000	\$300,000	610
Vice President	\$166,180	\$155,000	\$100,189	\$60,000	\$266,368	\$227,656	\$172,000	\$310,000	368
Senior Director	\$160,753	\$144,200	\$66,042	\$38,500	\$226,795	\$182,000	\$147,000	\$263,000	99
General Manager	\$162,049	\$156,000	\$61,032	\$40,000	\$223,081	\$200,000	\$157,000	\$275,000	35
Principal	\$166,606	\$164,895	\$36,509	\$15,250	\$203,115	\$190,100	\$140,200	\$226,500	118
Assistant Vice President	\$133,002	\$132,000	\$58,539	\$50,000	\$191,542	\$180,000	\$156,500	\$205,000	53
Treasurer	\$129,801	\$117,000	\$55,210	\$7,350	\$185,011	\$135,000	\$103,050	\$229,000	40
Director	\$142,170	\$128,000	\$41,067	\$20,000	\$183,237	\$156,000	\$127,122	\$199,800	468
Consultant	\$135,738	\$109,688	\$25,331	\$1,850	\$161,069	\$137,036	\$95,000	\$180,500	134
Associate/Assistant Director	\$129,089	\$104,000	\$17,771	\$7,700	\$146,860	\$125,000	\$100,500	\$156,250	69
Controller/Comptroller	\$118,010	\$110,000	\$23,672	\$12,000	\$141,681	\$124,000	\$100,000	\$162,500	459
Other	\$112,270	\$90,000	\$27,848	\$4,000	\$140,118	\$105,020	\$81,528	\$167,250	81
Senior Manager	\$121,186	\$115,000	\$17,321	\$11,000	\$138,507	\$130,000	\$109,500	\$153,500	577
Tax Specialist	\$99,074	\$84,000	\$12,495	\$4,500	\$111,569	\$89,901	\$76,500	\$122,000	141
Professor, Lecturer Or Teacher	\$108,405	\$93,500	\$2,218	\$0	\$110,623	\$94,750	\$84,000	\$113,640	46
Manager	\$95,417	\$92,000	\$10,117	\$6,000	\$105,535	\$98,516	\$87,240	\$113,500	839
Internal Auditor	\$91,098	\$84,500	\$8,203	\$5,950	\$99,300	\$90,450	\$82,000	\$106,000	50
Supervisor	\$90,461	\$85,700	\$6,564	\$3,000	\$97,025	\$89,500	\$81,000	\$97,000	42
Analyst	\$83,109	\$79,000	\$11,693	\$4,250	\$94,802	\$86,575	\$77,600	\$103,767	124
Associate/Assistant Manager	\$79,148	\$77,500	\$13,567	\$5,200	\$92,715	\$84,500	\$74,000	\$98,600	65
Senior Auditor/Accountant	\$75,712	\$71,432	\$4,472	\$3,000	\$80,184	\$75,200	\$64,800	\$85,000	481
Auditor/Accountant	\$74,943	\$62,667	\$4,347	\$3,000	\$79,290	\$67,125	\$59,000	\$91,000	103

**Compensation by Job Title and CMA/CA**

		Total compensation (includes owners and non-owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
Hamilton	President/CEO	5	\$240,232	\$163,636	.	.
	Chief Financial Officer (CFO)	20	\$203,485	\$187,000	\$146,500	\$266,825
	Vice President	10	\$188,597	\$149,750	.	.
	Controller/Comptroller	27	\$141,457	\$121,500	\$107,100	\$172,727
	Director	10	\$147,173	\$126,542	.	.
	Principal	7	\$180,643	\$200,000	.	.
	Senior Manager	16	\$125,262	\$121,409	.	.
	Manager	30	\$107,193	\$98,091	\$87,240	\$114,000
	Consultant	9	\$136,396	\$110,000	.	.
	Tax Specialist	9	\$84,244	\$81,200	.	.
	Senior Auditor/Accountant	30	\$71,407	\$69,800	\$61,500	\$77,000
	Auditor/Accountant	6	\$71,133	\$66,000	.	.
	Sole Practitioner	9	\$162,741	\$160,000	.	.
	CA Firm Partner	25	\$276,460	\$250,000	\$187,000	\$335,000
Kitchener	Other Business Partner/Owner	13	\$325,950	\$203,350	.	.
	President/CEO	6	\$282,333	\$238,201	.	.
	Chief Financial Officer (CFO)	29	\$204,977	\$193,333	\$154,000	\$250,000
	Vice President	15	\$218,394	\$201,000	.	.
	Assistant Vice President	5	\$179,480	\$165,000	.	.
	Controller/Comptroller	9	\$109,472	\$100,000	.	.
	Director	21	\$156,604	\$120,581	\$106,000	\$188,000
	Senior Manager	28	\$119,165	\$114,350	\$95,017	\$131,000
	Manager	45	\$92,102	\$86,000	\$77,885	\$100,236
	Tax Specialist	8	\$79,327	\$68,000	.	.
	Internal Auditor	6	\$84,850	\$80,700	.	.
	Senior Auditor/Accountant	20	\$66,470	\$66,150	\$58,755	\$74,037
	Analyst	11	\$73,408	\$78,000	.	.
	Sole Practitioner	11	\$136,763	\$130,000	.	.
CA Firm Partner	22	\$250,574	\$242,500	\$150,000	\$318,000	
London	Other Business Partner/Owner	12	\$295,262	\$265,000	.	.
	Chief Financial Officer (CFO)	13	\$197,190	\$175,000	.	.
	Vice President	8	\$225,183	\$202,230	.	.
	Controller/Comptroller	19	\$118,730	\$102,000	.	.
	Director	5	\$117,844	\$107,000	.	.
	Senior Manager	19	\$109,627	\$112,000	\$102,000	\$125,000
	Manager	34	\$97,596	\$83,550	\$77,000	\$98,470
	Tax Specialist	6	\$87,600	\$81,650	.	.
	Senior Auditor/Accountant	17	\$63,513	\$63,000	.	.
	Professor, Lecturer Or Teacher	5	\$223,837	\$155,000	.	.

Ottawa/Hull*	Sole Practitioner	10	\$171,350	\$173,500	.	.	
	CA Firm Partner	16	\$293,626	\$264,500	.	.	
	President/CEO	10	\$552,394	\$347,505	.	.	
	Chief Financial Officer (CFO)	72	\$173,860	\$142,300	\$117,350	\$197,000	
	Other Executive Management	10	\$245,919	\$254,833	.	.	
	General Manager	5	\$164,611	\$185,455	.	.	
	Senior Vice President	5	\$337,201	\$315,000	.	.	
	Vice President	23	\$220,087	\$179,500	\$157,718	\$236,000	
	Controller/Comptroller	45	\$124,707	\$105,000	\$96,000	\$159,900	
	Senior Director	13	\$138,446	\$141,001	.	.	
	Director	61	\$140,247	\$124,122	\$110,000	\$146,700	
	Associate/Assistant Director	10	\$124,200	\$99,000	.	.	
	Principal	12	\$170,971	\$155,750	.	.	
	Senior Manager	48	\$124,285	\$113,300	\$101,000	\$136,083	
	Manager	98	\$95,649	\$92,000	\$81,500	\$105,000	
	Consultant	20	\$130,730	\$105,625	\$96,727	\$171,667	
	Tax Specialist	26	\$115,477	\$92,000	\$75,000	\$130,983	
	Internal Auditor	9	\$105,725	\$100,000	.	.	
	Senior Auditor/Accountant	68	\$73,523	\$63,750	\$58,000	\$84,750	
	Auditor/Accountant	24	\$80,676	\$67,121	\$60,325	\$92,000	
	Analyst	32	\$93,674	\$88,300	\$77,500	\$100,550	
	Supervisor	9	\$116,202	\$93,465	.	.	
	Professor, Lecturer Or Teacher	9	\$99,867	\$98,000	.	.	
	Other	16	\$117,172	\$98,510	.	.	
	Toronto	Sole Practitioner	20	\$183,648	\$182,500	\$105,000	\$230,000
		CA Firm Partner	40	\$268,452	\$243,544	\$170,000	\$328,500
Other Business Partner/Owner		23	\$945,711	\$240,000	\$120,000	\$550,000	
President/CEO		79	\$471,037	\$359,001	\$211,200	\$640,000	
Chief Financial Officer (CFO)		384	\$318,859	\$245,000	\$179,225	\$340,500	
Other Executive Management		71	\$574,805	\$230,000	\$185,000	\$497,000	
General Manager		19	\$278,091	\$260,000	.	.	
Senior Vice President		56	\$470,188	\$352,500	\$260,000	\$665,000	
Vice President		284	\$280,601	\$237,500	\$185,000	\$317,350	
Assistant Vice President		39	\$194,553	\$182,500	\$162,000	\$205,000	
Controller/Comptroller		264	\$160,296	\$140,363	\$115,000	\$176,500	
Treasurer		19	\$278,316	\$230,000	.	.	
Senior Director		74	\$249,100	\$192,624	\$158,300	\$285,000	
Director		337	\$195,434	\$166,000	\$140,000	\$210,000	
Associate/Assistant Director		47	\$156,186	\$140,000	\$110,000	\$174,500	
Principal		77	\$217,990	\$201,000	\$145,000	\$233,000	
Senior Manager		382	\$150,139	\$141,000	\$123,000	\$164,000	
Manager		510	\$112,382	\$105,000	\$94,000	\$118,500	

Other	Associate/Assistant Manager	48	\$100,609	\$89,500	\$80,800	\$102,500
	Consultant	88	\$175,765	\$145,583	\$94,000	\$199,001
	Tax Specialist	71	\$124,676	\$92,000	\$80,500	\$135,000
	Internal Auditor	30	\$103,448	\$91,800	\$85,400	\$109,000
	Senior Auditor/Accountant	279	\$86,931	\$79,500	\$72,700	\$88,200
	Auditor/Accountant	38	\$93,722	\$81,500	\$67,200	\$113,000
	Analyst	53	\$104,243	\$89,000	\$83,500	\$112,500
	Supervisor	22	\$89,605	\$88,000	\$81,500	\$93,500
	Professor, Lecturer Or Teacher	15	\$96,665	\$88,000	.	.
	Other	46	\$156,027	\$113,500	\$86,000	\$192,500
	Sole Practitioner	112	\$166,529	\$150,000	\$94,939	\$225,000
	CA Firm Partner	212	\$384,870	\$298,000	\$175,000	\$456,000
	Other Business Partner/Owner	131	\$368,140	\$240,000	\$145,100	\$420,000
	President/CEO	17	\$450,425	\$195,000	.	.
	Chief Financial Officer (CFO)	99	\$169,842	\$133,000	\$107,000	\$194,001
	Other Executive Management	11	\$208,796	\$145,833	.	.
	General Manager	5	\$139,400	\$150,000	.	.
	Senior Vice President	6	\$209,817	\$158,750	.	.
	Vice President	28	\$225,265	\$191,500	\$143,100	\$274,700
	Controller/Comptroller	95	\$105,697	\$101,000	\$87,000	\$122,000
	Treasurer	12	\$101,863	\$106,200	.	.
	Senior Director	7	\$159,174	\$125,000	.	.
	Director	35	\$174,822	\$130,000	\$111,000	\$165,000
	Associate/Assistant Director	9	\$141,552	\$105,000	.	.
	Principal	16	\$156,881	\$154,000	.	.
	Senior Manager	85	\$109,363	\$101,500	\$90,000	\$118,000
	Manager	126	\$91,877	\$85,000	\$72,500	\$98,900
	Associate/Assistant Manager	8	\$68,405	\$67,000	.	.
	Consultant	13	\$133,794	\$100,000	.	.
	Tax Specialist	21	\$93,260	\$93,333	\$76,500	\$110,000
	Senior Auditor/Accountant	70	\$71,749	\$62,750	\$53,850	\$73,300
	Auditor/Accountant	30	\$61,436	\$59,500	\$54,000	\$64,400
	Analyst	28	\$87,202	\$81,000	\$73,750	\$94,067
	Supervisor	9	\$86,988	\$73,770	.	.
Professor, Lecturer Or Teacher	14	\$96,479	\$89,500	.	.	
Other	15	\$133,356	\$120,000	.	.	
Sole Practitioner	56	\$154,047	\$120,000	\$85,000	\$176,923	
CA Firm Partner	125	\$220,990	\$200,000	\$130,000	\$275,000	
Other Business Partner/Owner	31	\$284,737	\$250,000	\$116,667	\$412,400	

\* includes Ontario and Quebec

## Non-owners only

		Base compensation		Total non-base compensation		Total compensation (non-owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Hamilton	President/CEO	\$176,945	\$163,636	\$63,287	\$2,435	\$240,232	\$163,636	.	.	5
	Chief Financial Officer (CFO)	\$161,163	\$150,000	\$42,322	\$27,500	\$203,485	\$187,000	\$146,500	\$266,825	20
	Vice President	\$138,270	\$131,000	\$50,327	\$2,501	\$188,597	\$149,750	.	.	10
	Controller/Comptroller	\$112,491	\$108,000	\$28,966	\$11,000	\$141,457	\$121,500	\$107,100	\$172,727	27
	Director	\$131,459	\$124,150	\$15,714	\$11,892	\$147,173	\$126,542	.	.	10
	Principal	\$155,248	\$166,833	\$25,395	\$32,000	\$180,643	\$200,000	.	.	7
	Senior Manager	\$106,243	\$102,500	\$19,019	\$12,788	\$125,262	\$121,409	.	.	16
	Manager	\$93,891	\$87,199	\$13,302	\$8,547	\$107,193	\$98,091	\$87,240	\$114,000	30
	Consultant	\$133,340	\$109,375	\$3,056	\$0	\$136,396	\$110,000	.	.	9
	Tax Specialist	\$80,167	\$70,000	\$4,078	\$2,000	\$84,244	\$81,200	.	.	9
	Senior Auditor/Accountant	\$67,177	\$66,250	\$4,230	\$2,500	\$71,407	\$69,800	\$61,500	\$77,000	30
Auditor/Accountant	\$65,116	\$57,348	\$6,017	\$3,750	\$71,133	\$66,000	.	.	6	
Kitchener	President/CEO	\$172,733	\$187,500	\$109,600	\$46,000	\$282,333	\$238,201	.	.	6
	Chief Financial Officer (CFO)	\$164,526	\$170,000	\$40,451	\$18,000	\$204,977	\$193,333	\$154,000	\$250,000	29
	Vice President	\$147,460	\$155,000	\$70,934	\$60,001	\$218,394	\$201,000	.	.	15
	Assistant Vice President	\$119,080	\$116,000	\$60,400	\$39,000	\$179,480	\$165,000	.	.	5
	Controller/Comptroller	\$102,917	\$98,000	\$6,556	\$0	\$109,472	\$100,000	.	.	9
	Director	\$116,737	\$115,000	\$39,867	\$15,000	\$156,604	\$120,581	\$106,000	\$188,000	21
	Senior Manager	\$109,504	\$104,000	\$9,661	\$8,400	\$119,165	\$114,350	\$95,017	\$131,000	28
	Manager	\$85,529	\$80,000	\$6,573	\$3,500	\$92,102	\$86,000	\$77,885	\$100,236	45
	Tax Specialist	\$74,978	\$65,750	\$4,348	\$2,094	\$79,327	\$68,000	.	.	8
	Internal Auditor	\$78,517	\$75,500	\$6,333	\$7,000	\$84,850	\$80,700	.	.	6
	Senior Auditor/Accountant	\$61,986	\$60,000	\$4,484	\$3,251	\$66,470	\$66,150	\$58,755	\$74,037	20
Analyst	\$69,245	\$74,400	\$4,162	\$4,000	\$73,408	\$78,000	.	.	11	
London	Chief Financial Officer (CFO)	\$160,527	\$150,000	\$36,663	\$27,100	\$197,190	\$175,000	.	.	13
	Vice President	\$130,437	\$136,500	\$94,745	\$35,980	\$225,183	\$202,230	.	.	8
	Controller/Comptroller	\$105,521	\$95,000	\$13,209	\$10,000	\$118,730	\$102,000	.	.	19
	Director	\$100,040	\$95,000	\$17,804	\$11,600	\$117,844	\$107,000	.	.	5
	Senior Manager	\$98,148	\$100,000	\$11,479	\$10,000	\$109,627	\$112,000	.	.	19
	Manager	\$90,825	\$77,500	\$6,771	\$4,283	\$97,596	\$83,550	\$77,000	\$98,470	34
	Tax Specialist	\$82,050	\$75,150	\$5,550	\$3,800	\$87,600	\$81,650	.	.	6
	Senior Auditor/Accountant	\$59,603	\$60,000	\$3,911	\$2,500	\$63,513	\$63,000	.	.	17
	Professor, Lecturer Or Teacher	\$215,154	\$155,000	\$8,683	\$0	\$223,837	\$155,000	.	.	5
Ottawa/Hull*	President/CEO	\$303,964	\$280,000	\$248,430	\$35,000	\$552,394	\$347,505	.	.	10
	Chief Financial Officer (CFO)	\$151,329	\$133,650	\$22,531	\$6,500	\$173,860	\$142,300	\$117,350	\$197,000	72
	Other Executive Management	\$190,202	\$169,000	\$55,717	\$23,333	\$245,919	\$254,833	.	.	10
	General Manager	\$136,464	\$141,818	\$28,147	\$20,100	\$164,611	\$185,455	.	.	5
	Senior Vice President	\$276,000	\$250,000	\$61,201	\$25,000	\$337,201	\$315,000	.	.	5

	Vice President	\$162,470	\$147,000	\$57,618	\$35,000	\$220,087	\$179,500	\$157,718	\$236,000	23
	Controller/Comptroller	\$107,895	\$100,740	\$16,812	\$10,000	\$124,707	\$105,000	\$96,000	\$159,900	45
	Senior Director	\$127,346	\$135,000	\$11,100	\$6,001	\$138,446	\$141,001	.	.	13
	Director	\$126,222	\$114,800	\$14,025	\$10,400	\$140,247	\$124,122	\$110,000	\$146,700	61
	Associate/Assistant Director	\$118,400	\$96,500	\$5,800	\$3,500	\$124,200	\$99,000	.	.	10
	Principal	\$156,583	\$146,000	\$14,387	\$8,500	\$170,971	\$155,750	.	.	12
	Senior Manager	\$114,301	\$106,865	\$9,984	\$10,000	\$124,285	\$113,300	\$101,000	\$136,083	48
	Manager	\$89,528	\$88,500	\$6,121	\$4,100	\$95,649	\$92,000	\$81,500	\$105,000	98
	Consultant	\$110,708	\$97,000	\$20,021	\$1,500	\$130,730	\$105,625	\$96,727	\$171,667	20
	Tax Specialist	\$108,260	\$92,000	\$7,216	\$3,940	\$115,477	\$92,000	\$75,000	\$130,983	26
	Internal Auditor	\$99,249	\$94,000	\$6,476	\$2,496	\$105,725	\$100,000	.	.	9
	Senior Auditor/Accountant	\$69,430	\$60,000	\$4,093	\$3,000	\$73,523	\$63,750	\$58,000	\$84,750	68
	Auditor/Accountant	\$75,934	\$63,250	\$4,742	\$3,000	\$80,676	\$67,121	\$60,325	\$92,000	24
	Analyst	\$89,127	\$81,250	\$4,547	\$1,725	\$93,674	\$88,300	\$77,500	\$100,550	32
	Supervisor	\$105,885	\$90,000	\$10,317	\$4,400	\$116,202	\$93,465	.	.	9
	Professor, Lecturer Or Teacher	\$98,144	\$94,000	\$1,722	\$0	\$99,867	\$98,000	.	.	9
	Other	\$105,889	\$91,000	\$11,283	\$1,125	\$117,172	\$98,510	.	.	16
Toronto	President/CEO	\$257,766	\$235,000	\$213,271	\$85,001	\$471,037	\$359,001	\$211,200	\$640,000	79
	Chief Financial Officer (CFO)	\$213,446	\$186,674	\$105,413	\$48,400	\$318,859	\$245,000	\$179,225	\$340,500	384
	Other Executive Management	\$203,909	\$175,000	\$370,896	\$60,000	\$574,805	\$230,000	\$185,000	\$497,000	71
	General Manager	\$193,912	\$195,000	\$84,179	\$74,644	\$278,091	\$260,000	.	.	19
	Senior Vice President	\$216,997	\$200,000	\$253,191	\$134,286	\$470,188	\$352,500	\$260,000	\$665,000	56
	Vice President	\$170,639	\$155,000	\$109,963	\$65,000	\$280,601	\$237,500	\$185,000	\$317,350	284
	Assistant Vice President	\$131,416	\$132,000	\$63,137	\$56,000	\$194,553	\$182,500	\$162,000	\$205,000	39
	Controller/Comptroller	\$129,437	\$120,000	\$30,859	\$18,000	\$160,296	\$140,363	\$115,000	\$176,500	264
	Treasurer	\$167,421	\$160,000	\$110,895	\$58,000	\$278,316	\$230,000	.	.	19
	Senior Director	\$166,487	\$150,000	\$82,613	\$46,250	\$249,100	\$192,624	\$158,300	\$285,000	74
	Director	\$146,395	\$135,000	\$49,039	\$27,000	\$195,434	\$166,000	\$140,000	\$210,000	337
	Associate/Assistant Director	\$134,252	\$110,000	\$21,934	\$20,000	\$156,186	\$140,000	\$110,000	\$174,500	47
	Principal	\$172,015	\$177,000	\$45,975	\$15,700	\$217,990	\$201,000	\$145,000	\$233,000	77
	Senior Manager	\$129,622	\$122,000	\$20,517	\$14,000	\$150,139	\$141,000	\$123,000	\$164,000	382
	Manager	\$101,209	\$95,000	\$11,173	\$7,618	\$112,382	\$105,000	\$94,000	\$118,500	510
	Associate/Assistant Manager	\$83,350	\$79,660	\$17,258	\$6,750	\$100,609	\$89,500	\$80,800	\$102,500	48
	Consultant	\$145,223	\$128,500	\$30,542	\$2,250	\$175,765	\$145,583	\$94,000	\$199,001	88
	Tax Specialist	\$106,304	\$85,000	\$18,372	\$5,475	\$124,676	\$92,000	\$80,500	\$135,000	71
	Internal Auditor	\$93,250	\$85,200	\$10,198	\$7,000	\$103,448	\$91,800	\$85,400	\$109,000	30
	Senior Auditor/Accountant	\$82,353	\$75,600	\$4,578	\$3,200	\$86,931	\$79,500	\$72,700	\$88,200	279
	Auditor/Accountant	\$89,114	\$80,600	\$4,608	\$1,625	\$93,722	\$81,500	\$67,200	\$113,000	38
	Analyst	\$85,334	\$84,000	\$18,908	\$7,000	\$104,243	\$89,000	\$83,500	\$112,500	53
	Supervisor	\$86,057	\$85,700	\$3,547	\$2,400	\$89,605	\$88,000	\$81,500	\$93,500	22
	Professor, Lecturer Or Teacher	\$95,736	\$88,000	\$929	\$0	\$96,665	\$88,000	.	.	15
	Other	\$113,401	\$91,000	\$42,627	\$8,500	\$156,027	\$113,500	\$86,000	\$192,500	46

Other	President/CEO	\$185,587	\$166,750	\$264,838	\$24,000	\$450,425	\$195,000	.	.	17
	Chief Financial Officer (CFO)	\$141,475	\$124,070	\$28,367	\$5,000	\$169,842	\$133,000	\$107,000	\$194,001	99
	Other Executive Management	\$146,487	\$126,691	\$62,309	\$20,000	\$208,796	\$145,833	.	.	11
	General Manager	\$130,400	\$130,000	\$9,000	\$0	\$139,400	\$150,000	.	.	5
	Senior Vice President	\$195,250	\$135,750	\$14,567	\$7,500	\$209,817	\$158,750	.	.	6
	Vice President	\$154,208	\$150,000	\$71,058	\$30,050	\$225,265	\$191,500	\$143,100	\$274,700	28
	Controller/Comptroller	\$96,541	\$95,000	\$9,157	\$3,500	\$105,697	\$101,000	\$87,000	\$122,000	95
	Treasurer	\$98,421	\$101,312	\$3,442	\$0	\$101,863	\$106,200	.	.	12
	Senior Director	\$142,425	\$125,000	\$16,748	\$9,300	\$159,174	\$125,000	.	.	7
	Director	\$152,837	\$120,000	\$21,985	\$6,500	\$174,822	\$130,000	\$111,000	\$165,000	35
	Associate/Assistant Director	\$135,141	\$100,000	\$6,411	\$1,000	\$141,552	\$105,000	.	.	9
	Principal	\$137,200	\$138,000	\$19,681	\$19,000	\$156,881	\$154,000	.	.	16
	Senior Manager	\$98,662	\$93,900	\$10,701	\$7,500	\$109,363	\$101,500	\$90,000	\$118,000	85
	Manager	\$81,446	\$79,062	\$10,432	\$5,000	\$91,877	\$85,000	\$72,500	\$98,900	126
	Associate/Assistant Manager	\$67,671	\$64,500	\$734	\$0	\$68,405	\$67,000	.	.	8
	Consultant	\$127,251	\$100,000	\$6,542	\$500	\$133,794	\$100,000	.	.	13
	Tax Specialist	\$85,404	\$84,944	\$7,857	\$4,500	\$93,260	\$93,333	\$76,500	\$110,000	21
	Senior Auditor/Accountant	\$66,922	\$60,000	\$4,827	\$3,000	\$71,749	\$62,750	\$53,850	\$73,300	70
	Auditor/Accountant	\$57,825	\$57,000	\$3,611	\$3,636	\$61,436	\$59,500	\$54,000	\$64,400	30
	Analyst	\$77,680	\$75,000	\$9,521	\$3,250	\$87,202	\$81,000	\$73,750	\$94,067	28
	Supervisor	\$77,012	\$73,000	\$9,977	\$11,000	\$86,988	\$73,770	.	.	9
	Professor, Lecturer Or Teacher	\$94,811	\$89,250	\$1,668	\$0	\$96,479	\$89,500	.	.	14
	Other	\$119,366	\$97,350	\$13,990	\$2,375	\$133,356	\$120,000	.	.	15

\* includes Ontario and Quebec

## Compensation by Title of Person Reporting To

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Chair/Board Of Directors	131	\$396,176	\$285,000	\$164,000	\$480,000
Other Executive Management	148	\$299,774	\$201,950	\$133,000	\$316,750
President/CEO	895	\$275,194	\$194,000	\$138,000	\$291,001
Senior Vice President	153	\$230,350	\$190,000	\$151,000	\$265,000
None	22	\$228,956	\$218,750	\$82,000	\$300,000
Chief Financial Officer (CFO)	489	\$202,493	\$165,000	\$124,000	\$230,000
General Manager	84	\$179,213	\$135,605	\$104,000	\$177,260
Vice President	404	\$174,842	\$150,575	\$117,909	\$191,800
Senior Director	115	\$158,041	\$125,000	\$101,000	\$171,429
Associate/Assistant Manager	9	\$144,974	\$116,400	.	.
Treasurer	24	\$129,824	\$90,550	\$82,100	\$137,750
Principal	68	\$128,078	\$93,750	\$76,500	\$130,000
Partner/Owner	1,340	\$127,957	\$108,221	\$85,000	\$148,511
Assistant Vice President	61	\$125,374	\$115,000	\$100,000	\$140,000
Director	404	\$121,816	\$108,413	\$91,000	\$134,775
Controller/Comptroller	122	\$119,097	\$108,000	\$86,250	\$136,000
Analyst	19	\$114,192	\$110,000	.	.
Tax Specialist	13	\$111,268	\$95,000	.	.
Senior Auditor/Accountant	13	\$110,377	\$91,402	.	.
Associate/Assistant Director	25	\$110,178	\$105,000	\$93,000	\$110,000
Professor, Lecturer Or Teacher	12	\$102,596	\$93,639	.	.
Supervisor	19	\$96,387	\$85,000	.	.
Manager	327	\$92,458	\$79,800	\$68,500	\$92,000
Senior Manager	283	\$91,996	\$83,500	\$72,500	\$98,516
Auditor/Accountant	9	\$84,297	\$86,000	.	.
Junior Auditor/Accountant	7	\$79,729	\$69,250	.	.
Other	98	\$135,451	\$117,500	\$90,369	\$152,000
Total	5,300	\$174,369	\$127,000	\$92,736	\$189,750

## Compensation by Number of Direct Reports

	Count	Mean	Median	Percentile 25	Percentile 75
None	1,737	\$129,263	\$98,000	\$77,437	\$140,000
1	406	\$160,417	\$125,750	\$92,000	\$175,000
2	569	\$174,639	\$138,180	\$100,000	\$196,000
3	606	\$196,272	\$142,650	\$105,000	\$210,000
4	590	\$217,240	\$155,000	\$110,000	\$235,000
5	657	\$205,872	\$150,000	\$109,200	\$240,000
6-9	843	\$242,962	\$175,000	\$120,000	\$271,500
10-14	415	\$236,807	\$162,857	\$112,000	\$250,000
15-19	131	\$261,258	\$158,000	\$110,000	\$269,832
20-24	89	\$383,871	\$190,000	\$109,000	\$330,000
25+	122	\$335,609	\$221,500	\$137,500	\$450,000
Total	6,165	\$192,023	\$135,000	\$95,000	\$207,500

## Compensation by Number of Indirect Reports

	Count	Mean	Median	Percentile 25	Percentile 75
None	1,736	\$129,281	\$98,000	\$77,419	\$140,000
1	319	\$160,769	\$117,900	\$90,000	\$175,000
2	397	\$158,840	\$128,329	\$93,600	\$180,000
3	372	\$162,397	\$125,000	\$95,416	\$177,500
4	351	\$186,615	\$133,200	\$100,025	\$187,800
5	401	\$165,815	\$123,300	\$93,504	\$180,000
6-9	689	\$186,506	\$145,000	\$105,500	\$200,000
10-14	533	\$204,656	\$162,000	\$112,483	\$230,000
15-19	277	\$226,583	\$168,000	\$120,000	\$252,000
20-24	264	\$225,410	\$184,200	\$126,500	\$254,100
25+	826	\$354,462	\$242,500	\$159,500	\$389,000
Total	6,165	\$192,023	\$135,000	\$95,000	\$207,500

## Compensation by Major Activities of Members

The primary work activities of CA earning the highest compensation are not in the traditional accounting, auditing and tax areas.

The primary work activities (e.g., ones they spent at least 25% of their time on) of the highest earners in professional services included: New Business Development (\$306,253), Insolvency and Restructuring (\$263,751), Corporate Finance Advisory (\$232,510), Business Valuation (\$230,861), Other Business Advisory (\$229,478) and Personal Financial Planning (\$227,739).

	Count	Mean	Median	Percentile 25	Percentile 75
New business development	155	\$306,253	\$204,101	\$150,000	\$332,000
Insolvency and restructuring	53	\$263,751	\$150,670	\$96,000	\$260,000
Corporate finance advisory (including M&A advisor)	135	\$232,510	\$148,581	\$94,000	\$240,000
Business valuation	91	\$230,861	\$137,500	\$87,500	\$225,000
Other business advisory or consulting services	219	\$229,478	\$175,000	\$115,000	\$260,400
Personal financial planning/wealth management	79	\$227,739	\$153,000	\$98,350	\$245,000
Investigative and Forensic accounting	68	\$210,185	\$140,000	\$100,787	\$200,000
Information technology restructuring	25	\$195,492	\$130,000	\$100,000	\$300,000
Taxation	919	\$163,981	\$120,000	\$83,000	\$188,000
Control and risk management	89	\$156,471	\$118,500	\$82,000	\$178,000
Performance measurement	80	\$147,901	\$96,250	\$75,850	\$189,750
Financial statement compilation	596	\$144,189	\$110,000	\$79,500	\$175,000
Financial statement review	617	\$141,805	\$100,000	\$76,000	\$158,053
Other assurance services (including IT audit & IS)	55	\$139,152	\$108,000	\$82,001	\$163,000
Financial statement audit	993	\$125,323	\$90,766	\$72,700	\$130,000
Financial accounting	352	\$125,135	\$97,000	\$75,550	\$140,000

**Non-owners only**

	Base compensation		Total non-base compensation		Total compensation (includes owners and non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Financial statement compilation	\$88,083	\$78,250	\$7,061	\$3,256	\$95,145	\$84,500	\$68,000	\$108,950	288
Financial statement review	\$93,518	\$82,000	\$7,362	\$3,500	\$100,880	\$85,875	\$70,823	\$107,700	428
Financial statement audit	\$90,004	\$80,000	\$7,024	\$4,500	\$97,028	\$85,000	\$70,000	\$108,439	849
Other assurance services (including IT audit & IS)	\$110,060	\$90,500	\$7,878	\$4,474	\$117,937	\$96,165	\$79,000	\$140,200	46
Financial accounting	\$98,459	\$84,000	\$8,790	\$4,425	\$107,249	\$90,000	\$74,000	\$125,000	281
Taxation	\$103,947	\$90,000	\$10,792	\$5,000	\$114,739	\$96,250	\$76,500	\$135,000	571
Performance measurement	\$121,164	\$84,500	\$12,587	\$5,100	\$133,751	\$92,700	\$72,250	\$156,917	68
Corporate finance advisory (including M&A advisor)	\$123,363	\$100,000	\$82,905	\$10,000	\$206,267	\$115,500	\$91,000	\$210,000	97
Control and risk management	\$113,906	\$90,000	\$13,622	\$5,000	\$127,528	\$97,000	\$78,000	\$159,000	71
Business valuation	\$115,266	\$96,000	\$85,979	\$10,000	\$201,245	\$114,000	\$83,000	\$180,000	73
Insolvency and restructuring	\$109,551	\$100,000	\$103,558	\$20,500	\$213,109	\$133,490	\$89,000	\$189,300	44
Information technology restructuring	\$151,811	\$108,178	\$43,803	\$7,600	\$195,614	\$118,178	.	.	18
Investigative and Forensic accounting	\$133,715	\$110,000	\$23,058	\$12,000	\$156,773	\$125,000	\$98,001	\$164,000	53
Personal financial planning/wealth management	\$109,314	\$90,000	\$66,568	\$10,000	\$175,881	\$116,400	\$93,333	\$193,300	49
New business development	\$144,683	\$150,000	\$77,198	\$24,250	\$221,881	\$183,250	\$122,750	\$231,500	80
Other business advisory or consulting services	\$135,063	\$110,000	\$54,875	\$10,200	\$189,938	\$142,250	\$104,345	\$220,000	140

## Members In industry

For members in industries the activities of the top earners included: Product and/or Service Development (\$387,781), New Business Development (\$346,489) and Public Affairs and Communications (\$343,859).

	Count	Mean	Median	Percentile 25	Percentile 75
Product and/or service development	135	\$387,781	\$175,000	\$125,000	\$350,000
New business development	246	\$346,489	\$220,000	\$145,000	\$390,000
Public affairs and communications	43	\$343,859	\$203,350	\$139,000	\$400,000
Marketing and sales	144	\$317,036	\$216,100	\$145,000	\$394,500
Strategy development and planning	601	\$282,239	\$191,352	\$135,000	\$310,000
Corporate finance (Financing, M&A)	474	\$274,669	\$185,370	\$125,000	\$302,000
General management, administration	727	\$234,726	\$167,000	\$119,000	\$257,143
Performance measurement	475	\$220,411	\$147,500	\$105,001	\$228,000
Human resources	175	\$213,027	\$142,000	\$106,364	\$225,003
Information technology	142	\$195,477	\$160,750	\$120,000	\$227,200
Taxation	394	\$191,833	\$143,500	\$106,000	\$200,000
Internal Control and Risk Management	544	\$182,737	\$137,563	\$100,000	\$193,250
Financial analysis	1,401	\$175,852	\$134,400	\$101,500	\$195,000
Management accounting/cost accounting	372	\$168,381	\$132,000	\$100,000	\$185,150
Financial accounting	1,313	\$162,528	\$128,000	\$99,225	\$180,000
Audit (Internal/Government)	375	\$144,015	\$120,001	\$92,000	\$157,938

## Non-owners only

	Base compensation		Total non-base compensation		Total compensation (includes owners and non-owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Product and/or service development	\$166,196	\$135,000	\$194,990	\$23,500	\$361,186	\$165,000	\$120,600	\$345,000	113
New business development	\$165,414	\$140,000	\$174,018	\$43,889	\$339,432	\$199,001	\$135,600	\$370,000	206
Public affairs and communications	\$189,409	\$150,000	\$139,237	\$10,000	\$328,646	\$155,000	\$133,500	\$343,000	35
Marketing and sales	\$157,502	\$140,000	\$137,983	\$50,001	\$295,485	\$212,200	\$145,000	\$380,000	109
Strategy development and planning	\$171,804	\$150,000	\$89,088	\$28,550	\$260,892	\$185,870	\$132,000	\$300,000	562
Corporate finance (Financing, M&A)	\$168,800	\$144,000	\$90,817	\$30,000	\$259,617	\$182,146	\$125,000	\$300,000	448
General management, administration	\$156,211	\$137,227	\$64,228	\$20,000	\$220,439	\$163,100	\$118,723	\$249,000	684
Performance measurement	\$140,371	\$120,000	\$63,343	\$20,000	\$203,713	\$146,532	\$105,000	\$222,000	457
Human resources	\$141,200	\$125,000	\$52,945	\$13,350	\$194,145	\$139,250	\$106,000	\$220,000	162
Information technology	\$150,882	\$133,500	\$37,631	\$16,500	\$188,513	\$160,000	\$118,000	\$226,100	136
Taxation	\$138,530	\$124,000	\$46,645	\$13,045	\$185,175	\$141,745	\$106,000	\$195,000	386

Internal Control and Risk Management	\$131,486	\$115,000	\$47,389	\$15,000	\$178,875	\$136,274	\$100,000	\$190,100	533
Financial analysis	\$128,504	\$115,000	\$43,169	\$15,000	\$171,673	\$132,000	\$101,108	\$192,000	1,369
Management accounting/cost accounting	\$127,349	\$113,000	\$36,176	\$12,800	\$163,526	\$130,800	\$100,000	\$182,000	357
Financial accounting	\$125,540	\$113,000	\$32,456	\$11,060	\$157,995	\$127,400	\$99,000	\$178,450	1,281
Audit (Internal/Government)	\$117,646	\$105,000	\$25,365	\$9,000	\$143,012	\$120,000	\$92,000	\$157,163	371

## Compensation by major responsibilities of members

### Professional Service

Members in professional service who have customer relationship management for all clients in Insolvency and Restructuring (\$271,846), Corporate Finance Advisory (\$260,273) and Performance Measurement (\$260,121) receive the highest average compensation.

	CRM responsibility for all clients				
	Count	Mean	Median	Percentile 25	Percentile 75
Insolvency and Restructuring	57	\$271,846	\$180,275	\$146,000	\$300,000
Corporate Finance Advisory (including M&A advisor Control and Risk Management)	135	\$260,273	\$195,000	\$125,000	\$325,000
Performance Measurement	87	\$260,121	\$200,000	\$120,000	\$321,997
Personal Financial Planning/Wealth Management	169	\$238,161	\$200,000	\$130,000	\$285,000
New Business Development	224	\$232,373	\$180,637	\$125,000	\$287,000
Business valuation	136	\$231,643	\$175,000	\$125,000	\$250,000
Other assurance services (including IT audit & IS Financial accounting)	73	\$226,581	\$180,000	\$118,500	\$260,000
Control and Risk Management	106	\$225,003	\$166,000	\$120,000	\$250,000
Other Business Advisory, or Consulting services	245	\$222,065	\$178,846	\$120,000	\$275,000
Investigative and Forensic Accounting	66	\$219,151	\$164,500	\$120,000	\$275,000
Financial statement review	423	\$197,682	\$160,000	\$110,000	\$248,000
Financial statement audit	402	\$195,375	\$150,000	\$100,000	\$245,000
Taxation	411	\$195,057	\$150,000	\$105,258	\$240,000
Information Technology Consulting	64	\$192,712	\$152,500	\$113,500	\$232,500
Financial statement compilation	403	\$192,582	\$150,000	\$100,000	\$240,000
Financial accounting	296	\$187,221	\$150,000	\$108,444	\$232,497

**Members not in professional service**

Members not in professional service who have overall responsibility for New Business Development (\$397,245), Product and/or Service Development (\$376,955) and Strategy Development and Planning (\$349,341) are compensated the highest.

	Overall Responsibility				
	Count	Mean	Median	Percentile 25	Percentile 75
New Business Development	214	\$397,245	\$277,500	\$150,000	\$485,000
Product and/or Service Development	158	\$376,955	\$240,000	\$146,532	\$420,000
Strategy Development and Planning	346	\$349,341	\$240,000	\$147,500	\$400,000
Public Affairs and Communications	118	\$340,857	\$252,273	\$147,500	\$443,000
Marketing and Sales	143	\$334,587	\$275,000	\$158,000	\$474,406
Law	206	\$295,924	\$218,000	\$155,000	\$337,000
General Management, Administration	574	\$269,615	\$186,593	\$130,000	\$300,000
Corporate Finance (Financing, M&A)	774	\$268,893	\$188,700	\$130,000	\$301,000
Performance Measurement	738	\$267,212	\$185,000	\$127,400	\$297,000
Information Technology	436	\$261,362	\$191,676	\$130,000	\$281,800
Human Resources	402	\$248,606	\$177,500	\$120,300	\$270,000
Taxation	1,181	\$244,471	\$180,000	\$129,950	\$266,500
Internal Control and Risk Management	1,140	\$234,378	\$173,572	\$125,000	\$260,000
Management Accounting/Cost accounting	1,181	\$233,587	\$171,000	\$123,000	\$250,000
Financial Accounting	1,748	\$217,164	\$161,994	\$116,941	\$238,500
Financial Analysis	1,609	\$216,849	\$160,000	\$116,667	\$236,500
Audit (Internal/Government)	809	\$212,623	\$155,000	\$110,000	\$234,501
Teaching	128	\$211,806	\$129,050	\$95,000	\$237,500

## Compensation Governed by a Collective Bargaining Agreement

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Yes	244	\$99,842	\$93,000	\$83,676	\$106,000
No	5,054	\$177,968	\$130,000	\$94,000	\$193,300
Total	5,298	\$174,370	\$127,000	\$92,744	\$189,500

## Compensation by Designation/Post Graduate Degree held

	Total compensation (includes owners and non-owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Engineer P.Eng.	16	\$318,653	\$187,000	.	.
Chartered Financial Analyst or CFA	172	\$306,839	\$190,000	\$143,000	\$300,000
CIRP or CA•CIRP	40	\$286,962	\$195,500	\$156,000	\$303,500
CA•IFA	32	\$257,559	\$165,818	\$122,500	\$345,000
CBV or CA•CBV	119	\$256,830	\$174,500	\$125,000	\$300,000
Master of Business Administration (MBA)	438	\$249,278	\$169,000	\$115,800	\$265,000
Certified Financial Planner or CFP	175	\$239,721	\$175,000	\$126,400	\$300,000
Pl. Fin.	7	\$227,786	\$160,000	.	.
Certified Management Accountant or CMA	83	\$224,123	\$175,000	\$124,000	\$254,000
Other	415	\$219,993	\$160,000	\$106,700	\$264,384
CA•IT	37	\$218,609	\$156,000	\$106,700	\$220,000
Certified Management Consultant or CMC	27	\$208,930	\$177,000	\$125,000	\$290,000
dummy	6,165	\$192,023	\$135,000	\$95,000	\$207,500
Chartered Accountant or CA (from a country other than Canada)	217	\$186,154	\$140,000	\$99,500	\$202,000
None	3,929	\$183,909	\$128,660	\$91,000	\$200,000
Certified Public Accountant or CPA	404	\$180,850	\$139,459	\$106,650	\$198,300
LLB/Lawyer	13	\$179,882	\$151,500	.	.
Diplôme de sciences administratives (D.S.A.)	24	\$177,423	\$124,833	\$102,750	\$191,850
CISA or CA•CISA	64	\$176,744	\$130,945	\$101,000	\$190,750
Other Masters Degree	121	\$175,488	\$118,300	\$92,744	\$187,000
CIA or CA•CIA	94	\$154,806	\$138,641	\$106,000	\$189,500
A Doctorate degree	18	\$148,941	\$150,940	.	.
Master of Taxation and/or Accounting	365	\$147,855	\$117,500	\$93,500	\$154,000
Certified General Accountant or CGA	36	\$142,081	\$107,909	\$87,500	\$163,143
Diplôme d'études supérieures spécialisées (D.E.S.S.)	46	\$107,529	\$90,250	\$67,300	\$105,000

## Compensation by Board Experience

	Count	Mean	Median	Percentile 25	Percentile 75
A public company or one of its subsidiaries	121	\$454,202	\$305,000	\$220,000	\$506,000
A privately held company	403	\$392,939	\$250,000	\$160,000	\$400,000
An industry or trade association	131	\$313,290	\$178,000	\$124,000	\$300,000
A government commission, agency or regulatory body	37	\$275,942	\$190,000	\$133,700	\$320,000
Were you a member of an audit committee in 2008?	383	\$262,505	\$194,000	\$124,000	\$300,000
A hospital or university	74	\$260,063	\$192,000	\$129,060	\$325,000
A cooperative	37	\$227,240	\$150,000	\$120,000	\$215,000
A religious institute	98	\$212,670	\$150,000	\$100,000	\$275,000
A social or charitable organization	888	\$197,550	\$145,000	\$99,995	\$230,000
Other	159	\$186,582	\$130,000	\$100,000	\$213,600
Total	1,592	\$248,264	\$165,000	\$108,000	\$271,231

## Additional Compensation for work outside of Primary Job

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

	Count	%
Yes	524	10%
No	4,816	90%

	What amount of such fee income did you receive?
Count	524
Mean	\$13,291
Median	\$5,000
Percentile 25	\$2,000
Percentile 75	\$15,000

## Compensation by Age

	Count	Mean	Median	Percentile 25	Percentile 75
Under 35	1,845	\$107,702	\$91,300	\$76,000	\$119,400
35-44	1,787	\$193,425	\$148,500	\$110,000	\$205,000
45-54	1,602	\$249,637	\$178,225	\$122,501	\$280,000
55-64	760	\$260,093	\$182,000	\$123,250	\$280,000
65 and over	136	\$255,435	\$170,822	\$100,000	\$262,000
Total	6,130	\$191,956	\$134,900	\$95,000	\$207,000

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

### Vacation

	Amount Of Vacation Given		Amount Of Vacation Taken	
	Count	%	Count	%
Less than 10 working days	32	1%	225	4%
10-14 working days	133	2%	871	14%
15-19 working days	1,552	25%	2,045	33%
20-24 working days	2,723	44%	1,921	31%
25-29 working days	915	15%	610	10%
30-34 working days	305	5%	208	3%
35+ working days	97	2%	99	2%
N/a	407	7%	184	3%

### Benefits

#### Professional Dues

85% of members have their professional fees paid entirely by their employer.

	Count	%
All	5,259	85%
Some	24	0%
None	818	13%
N/a	64	1%

#### Benefits Received (All Members)

	Count	%
Pension Benefits	2,839	46%
Medical (health and dental) benefits	5,180	84%
Stock or Stock Options Purchase Program	970	16%
Long Term Disability Insurance	3,864	63%
Life Insurance	4,120	67%
Out of Country Travel	2,504	41%
Parking	1,756	28%
Car Allowances	1,211	20%
Parental/Maternal/Caregiver Leave Top Ups	298	5%
Professional Membership dues other than CA	1,308	21%
Health/Fitness Club Memberships	1,541	25%
Credit Card Fees	344	6%
Other Significant Benefits	369	6%

**Benefits Received by Area of Work**

	Professional services	Industry	Government
Pension Benefits	28%	53%	80%
Medical (health and dental) benefits	75%	91%	94%
Stock or Stock Options Purchase Program	2%	34%	0%
Long Term Disability Insurance	51%	71%	73%
Life Insurance	55%	75%	75%
Out of Country Travel	29%	51%	42%
Parking	31%	28%	22%
Car Allowances	17%	26%	9%
Parental/Maternal/Caregiver Leave Top Ups	4%	4%	12%
Professional Membership dues other than CA	20%	23%	20%
Health/Fitness Club Memberships	37%	19%	9%
Credit Card Fees	3%	9%	1%
Other Significant Benefits	5%	8%	4%

**Programs to Encourage Work/Life Balance**

	Offered		Used	
	Count	%	Count	%
Flexible working hours	3,518	66%	2,244	64%
Sabbaticals	1,432	27%	61	4%
Compressed Work Weeks	1,586	30%	405	26%
Leaves for Personal Reasons	3,553	67%	846	24%
Employee Assistance Programs	3,421	64%	274	8%
Training Programs	3,940	74%	2,956	75%
Work from home	2,873	54%	2,002	70%
Other options to promote work/life balance	371	7%	167	45%