

# CA Profession Compensation Survey 2007–

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## Introduction

During the summer of 2007, 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 2007 – Summary Report  
CA Compensation Survey October 2007 – BC and Territories  
CA Compensation Survey October 2007 – Alberta  
CA Compensation Survey October 2007 – Saskatchewan  
CA Compensation Survey October 2007 – Manitoba  
CA Compensation Survey October 2007 – Ontario  
CA Compensation Survey October 2007 – Quebec  
CA Compensation Survey October 2007 – Atlantic Canada  
CA Compensation Survey October 2007 – Bermuda, US and International

## Methodology

For details on methodology please refer to the Summary Report

## Note on Reporting of Results

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

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

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

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

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

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

80% of survey respondents worked for a business or organization, 16% were owners, either as a CA firm partner (8%), sole practitioner (4%) or owner/partner of a business (4%).

	Count	%
Employee Of A Business/Organization	1,587	80%
CA Firm Partner	168	8%
Contract Employee/Consultant	85	4%
Owner/Partner Of Business	76	4%
Sole Practitioner	70	4%
Other	4	0%
Total	1,990	100%

### CMA/CA

	Count	%
Calgary	1,169	59%
Edmonton	551	28%
Lethbridge	65	3%
Red Deer	56	3%
Alberta Non-CMA	44	2%
Medicine Hat	33	2%
Grand Prairie	31	2%
Wood Buffalo	16	1%
Lloydminster	11	1%
Brooks	6	0%
Camrose	5	0%
Wetaskiwin	3	0%
Total	1,990	100%

**Year obtained CA**

	Count	%
2007*	70	3%
2006	144	7%
2005	119	6%
2004	114	6%
2003	114	6%
2002	82	4%
1997 to 2001	361	18%
1992 to 1996	311	15%
1987 to 1991	255	12%
1982 to 1986	174	8%
1977 to 1981	181	9%
1972 to 1976	92	4%
<1971	43	2%
Total	2,060	100%

\*were not a CA during the compensation reporting period (2006)

**Years in Current Position**

	Year Worked In Organization		Year As Owner/ Partner Of Firm Business	
	Count	%	Count	%
Less than one year	226	11%	5	2%
1	171	9%	17	5%
2	253	13%	34	11%
3	209	11%	22	7%
4	177	9%	22	7%
5	148	7%	23	7%
6-9	311	16%	37	12%
10-14	214	11%	41	13%
15-19	123	6%	32	10%
20-24	80	4%	32	10%
25+	78	4%	45	15%
Total	1,990	100%	310	100%

## Years of Work Experience

	Total Years Of Work Experience		Total Years Of Post Qualification Experience	
	Count	%	Count	%
Less Than 2 Years	2	0%	285	14%
3 To 4 Years	111	6%	228	11%
Five To Nine Years	502	25%	374	19%
Ten To Fourteen Years	304	15%	298	15%
Fifteen To Nineteen Years	316	16%	284	14%
Twenty To Twenty Four Years	227	11%	183	9%
Over 25 Years	528	27%	338	17%
Total	1,990	100%	1,990	100%

## Area of Practice and Industry

The majority of survey respondents worked either in industry (50%) or for a professional services firm (41%). The remainder worked in public service (5%), an educational institution (2%) or in the not for profit sector (1%).

	Count	%
Industry	998	50%
Professional Services Firm	825	41%
Crown Corporation Or Public Service	101	5%
Educational Institution	37	2%
Not For Profit	25	1%
Other	4	0%
Total	1,990	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 (97%).

	Count	%
Predominantly Accounting, Auditing and Tax	736	89%
Predominantly other Types Of Services.	88	11%
Total	824	100%

	Count	%
Predominantly to External Clients	797	97%
Predominantly to Internal Clients	25	3%
Total	822	100%



### Members in Industry

Survey respondents working in industry are most likely to be employed in the Oil and Gas (47%) sector.

	Count	%
Oil And Gas	466	47%
Utilities	87	9%
Other	72	7%
Financial Services	63	6%
Retail, Wholesale	53	5%
Manufacturing	47	5%
Transportation, Distribution	43	4%
Construction	42	4%
Real Estate and Building Management	31	3%
Telecommunications	19	2%
Mining	19	2%
Software	16	2%
Holding, Conglomerate	11	1%
Pharmaceuticals And Chemicals	7	1%
Hotels and Restaurants	6	1%
Agriculture, Forestry Or Fisheries	6	1%
Media, Communications And Publishing	5	1%
Arts, Entertainment, Leisure	5	1%
Total	998	100%

### Members in the public service

Municipal, provincial, federal government or one of their agencies (38%) employed the largest percentages of CAs in public service in 2006, followed by Regulatory Bodies (22%), an Office of the Auditor General (14%) and Crown Corporations (12%).

	Count	%
Municipal, Provincial, Federal Government or One Of Their Agencies	38	38%
Regulatory Bodies	22	22%
An Office of The Auditor General	14	14%
Crown Corporation	12	12%
Hospital, Library, Health Organization or Social Services Organization	7	7%
Board and Commissions	5	5%
Other	3	3%
Total	101	100%

### Members in education

Members working in education were most likely to work for either a university (54%) or a college (32%).

	Count	%
University	20	54%
College	12	32%
Primary/Secondary School	5	14%
Total	37	100%

### Members in the non-profit sector

Members working in the non-profit sector were most likely to work in either a social or charitable organization (40%) or an industry, professional or trade association (24%).

	Count	%
Social or Charitable Organizations	10	40%
Industry, Professional or Trade Association	6	24%
Religious Institutions	4	16%
Other	5	20%
Total	25	100%

## Size of Company

50% of members worked for companies that had at least 1,000 members globally. 31% of members worked for companies with under 100 employees.

	In Your Province or Territory		In Canada		Globally	
	Count	%	Count	%	Count	%
1	78	4%	69	4%	64	4%
2	29	1%	23	1%	19	1%
3-5	60	3%	47	3%	41	3%
6-9	82	4%	64	4%	47	3%
10-24	203	10%	144	8%	117	8%
25-49	163	8%	111	6%	94	6%
50-99	191	10%	127	7%	98	6%
100-249	257	13%	147	8%	107	7%
250-499	229	12%	127	7%	101	7%
500-999	271	14%	116	7%	75	5%
1000+	421	21%	805	45%	759	50%

## Time worked in 2006

Almost all (86%) survey respondents worked full time for 12 months of the year in 2006. 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	%
Part-time	17	1%	30	2%	110	6%	157	9%
Full-time	37	2%	81	4%	1,715	86%	1833	92%
Total	54	3%	111	3%	1,825	94%	1,990	100%

## Length of Basic Work Week

Three-in-four members (77%) have a basic work week of between 35 and 40 hours per week. Two-thirds (65%) work between 1 and 10 hours overtime per week, while 21% work more than 10 hours of overtime per week.

	Count	%
<35	108	5%
35	65	3%
36-39	587	29%
40	889	45%
>40	330	17%
Not applicable	11	1%

**Overtime Hours Worked**

	Count	%
None	233	12%
1-5	682	35%
6-10	589	30%
11-15	252	13%
16-20	91	5%
21-50	49	3%
N/a	38	2%
Total	1,934	100%

**Billable hours per week**

	Count	%
Zero to 20	92	12%
21 to 30	261	34%
31 to 40	306	40%
Over 40	115	15%

**Billing rate**

	Count	%
Under \$150/hr	160	22%
\$150 to <\$200/hr	136	19%
\$200 to <\$300/hr	234	32%
\$300 to <\$500/hr	137	19%
\$500/hr+	64	9%

## Job Title

Members most commonly have the titles of Manager (16%), CFO (11%) and Controller/Comptroller (10%).

	Count	%
Manager	316	16%
Chief Financial Officer (CFO)	213	11%
Controller/Comptroller	205	10%
Senior Manager	178	9%
CA Firm Partner	168	8%
Senior Auditor/Accountant	162	8%
Vice President	77	4%
Director	76	4%
Other Business Partner/Owner	76	4%
Sole Practitioner	70	4%
Analyst	68	3%
Tax Specialist	56	3%
Consultant	34	2%
Auditor/Accountant	34	2%
Supervisor	34	2%
President/CEO	32	2%
Principal	29	1%
Associate/Assistant Manager	20	1%
Internal Auditor	18	1%
Other Executive Management	16	1%
Associate/Assistant Director	15	1%
Senior Director	14	1%
Treasurer	10	1%
Professor, Lecturer Or Teacher	10	1%
General Manager	8	0%
Assistant Vice President	8	0%
Financial Advisor/Planner/Investment Advisor	7	0%
Senior Vice President	5	0%
Other	31	2%
Total	1,990	100%

## Title of Direct Report

Members responding to the survey are most likely to report to a Partner/Owner (26%), President/CEO (12%) or a CFO (12%).

	Count	%
Partner/Owner	436	26%
President/CEO	279	17%
Chief Financial Officer (CFO)	201	12%
Controller/Comptroller	119	7%
Vice President	118	7%
Manager	117	7%
Senior	82	5%
Director	71	4%
Chair/Board Of Directors	43	3%
Other Executive Management	31	2%
Principal	30	2%
Senior Vice President	22	1%
Senior Director	21	1%
General Manager	15	1%
Treasurer	11	1%
Supervisor	11	1%
Senior Auditor/Accountant	10	1%
Associate/Assistant Director	9	1%
Assistant Vice President	3	0%
Tax Specialist	3	0%
Junior Auditor/Accountant	3	0%
Analyst	3	0%
Professor, Lecturer Or Teacher	3	0%
Associate/Assistant Manager	1	0%
Consultant	1	0%
Other	19	1%
None	13	1%
Total	1,675	100%

## Number of Direct and Indirect Reports

In 2006, 71% of members had at least one direct report, and 16% had 10 or more. 75% of members had at least one indirect report, 34% had 10 or more.

	Number of Direct Reports		Number of Indirect Reports	
	Count	%	Count	%
None	578	29%	495	25%
1	151	8%	122	6%
2	179	9%	154	8%
3	194	10%	146	7%
4	168	8%	108	5%
5	192	10%	136	7%
6-9	233	12%	167	8%
10-14	155	8%	193	10%
15-19	55	3%	111	6%
20-24	35	2%	79	4%
25+	50	3%	279	14%
Total	1,990	100%	1,990	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 on taxation, financial statement review, financial statement compilation, financial accounting and financial statement audit.

Activities of members in professional services	Somewhat (<25% of your time)		A lot (25% of your time or more)		Somewhat/A lot	
	Count	%	Count	%	Count	%
Taxation	318	40%	330	42%	648	82%
Financial statement review	298	37%	254	32%	552	69%
Financial statement compilation	254	32%	285	36%	539	68%
Financial accounting	368	46%	152	19%	520	65%
Financial statement audit	215	27%	273	34%	488	61%
Other Business Advisory, or Consulting services	303	38%	69	9%	372	47%
New Business Development	271	34%	40	5%	311	39%
Performance Measurement	247	31%	42	5%	289	36%
Personal Financial Planning/Wealth Management	232	29%	19	2%	251	32%
Corporate Finance Advisory (including M&A advisor)	155	19%	45	6%	200	25%
Business valuation	155	19%	35	4%	190	24%
Control and Risk Management	136	17%	39	5%	175	22%
Other assurance services (including IT audit & IS)	118	15%	28	4%	146	18%
Information Technology Consulting	56	7%	14	2%	70	9%
Investigative and Forensic Accounting	34	4%	16	2%	50	6%
Insolvency and Restructuring	26	3%	17	2%	43	5%



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

Activities of members not in professional services	Somewhat (<25% of your time)		A lot (25% of your time or more)		Somewhat/A lot	
	Count	%	Count	%	Count	%
Financial Analysis	600	50%	470	39%	1,070	89%
Financial Accounting	467	39%	516	43%	983	82%
Internal Control and Risk Management	733	61%	206	17%	939	79%
General Management, Administration	676	57%	213	18%	889	74%
Performance Measurement	653	55%	159	13%	812	68%
Strategy Development and Planning	588	49%	196	16%	784	66%
Corporate Finance (Financing, M&A)	523	44%	207	17%	730	61%
Taxation	562	47%	164	14%	726	61%
Management Accounting/Cost accounting	526	44%	134	11%	660	55%
Human Resources	591	49%	60	5%	651	54%
Information Technology	427	36%	61	5%	488	41%
Audit (Internal/Government)	293	24%	97	8%	390	33%
New Business Development	322	27%	63	5%	385	32%
Public Affairs and Communications	245	20%	33	3%	278	23%
Product and/or Service Development	154	13%	30	3%	184	15%
Marketing and Sales	146	12%	25	2%	171	14%

## Major responsibilities of members

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	%
Taxation	169	21%	154	19%	323	41%
Financial statement compilation	138	17%	152	19%	290	36%
Financial statement review	140	18%	142	18%	282	35%
Financial statement audit	138	17%	128	16%	266	33%
Financial accounting	102	13%	120	15%	222	28%
Other Business Advisory, or Consulting services	64	8%	75	9%	139	17%
New Business Development	53	7%	75	9%	128	16%
Personal Financial Planning/Wealth Management	33	4%	59	7%	92	12%
Corporate Finance Advisory (including M&A advisor)	32	4%	47	6%	79	10%
Performance Measurement	30	4%	46	6%	76	10%
Business valuation	23	3%	49	6%	72	9%
Control and Risk Management	37	5%	33	4%	70	9%
Other assurance services (including IT audit & IS Financial accounting)	28	4%	25	3%	53	7%
Information Technology Consulting	15	2%	20	3%	35	4%
Investigative and Forensic Accounting	12	2%	19	2%	31	4%
Insolvency and Restructuring	11	1%	18	2%	29	4%

Level of responsibility for members not in professional services	Partial Responsibility		Overall Responsibility		Partial/Overall Responsibility	
	Count	%	Count	%	Count	%
Financial Analysis	442	37%	563	47%	1,005	84%
Financial Accounting	321	27%	645	54%	966	81%
Internal Control and Risk Management	495	41%	399	33%	894	75%
Performance Measurement	510	43%	260	22%	770	64%
General Management, Administration	616	52%	153	13%	769	64%
Taxation	260	22%	466	39%	726	61%
Management Accounting/Cost accounting	264	22%	449	38%	713	60%
Strategy Development and Planning	573	48%	106	9%	679	57%
Corporate Finance (Financing, M&A)	379	32%	286	24%	665	56%
Human Resources	447	37%	116	10%	563	47%
Audit (Internal/Government)	226	19%	237	20%	463	39%
Information Technology	286	24%	151	13%	437	37%
New Business Development	264	22%	54	5%	318	27%
Public Affairs and Communications	213	18%	44	4%	257	21%
Product and/or Service Development	148	12%	38	3%	186	16%
Marketing and Sales	121	10%	35	3%	156	13%

## Compensation Governed by a Collective Bargaining Agreement

Compensation was governed by a collective bargaining agreement for 2% of members in Alberta.

## Professional Designations and Post Graduate Degrees

MBA, CA from other country or CPA (3%) are the most frequently held degrees/qualifications held by CAs.

	Count	%
Master of Business Administration (MBA)	65	3%
Certified Public Accountant or CPA	64	3%
Chartered Accountant or CA (from a country other than Canada)	60	3%
Chartered Financial Analyst or CFA	47	2%
Certified Financial Planner or CFP	41	2%
Other Masters Degree	39	2%
CBV or CA•CBV	36	2%
Master of Taxation and/or Accounting	33	2%
Certified Management Accountant or CMA	33	2%
CIA or CA•CIA	21	1%
CIRP or CA•CIRP	15	1%
CA•IT	15	1%
CISA or CA•CISA	15	1%
CA•IFA	13	1%
Certified General Accountant or CGA	12	1%
Certified Management Consultant or CMC	8	0%
LLB/Lawyer	7	0%
Engineer P.Eng.	4	0%
A Doctorate degree SPECIFY AREA :	3	0%
Diplôme de sciences administratives (D.S.A.)	2	0%
Diplôme d'études supérieures spécialisées (D.E.S.S.)	1	0%
Other	137	7%
None	1,435	72%
Total	1,990	100%

## Importance of a CA and accounting designations

	Less		Same		More		CA is required to hold this position	
	Count	%	Count	%	Count	%	Count	%
For your primary job in 2006, would someone with a CA be paid less, the same or more than someone with a Canadian accounting designation other than a CA?	193	11%	634	38%	457	27%	400	24%
For your primary job in 2006, would someone with a CA be paid less, the same or more than someone without an accounting designation?	130	10%	215	17%	570	44%	369	29%

## Age

	Age Category	
	Count	%
Under 35	689	35%
35-44	625	31%
45-54	453	23%
55-64	195	10%
65 and over	27	1%
Total	1,989	100%

## Section 2: Compensation

### Overall Compensation

The table below shows the mean (average), median and top and bottom quartiles for member compensation from either employment or business. Figures below include members who worked at least one full month in 2006. Compensation of those who worked less than full-time for 12 months was annualized based on a 35 hour work week.

	2007	% Change	2005
N	1,990		1,824
Mean	\$212,314	27.6%	\$166,373
Median	\$138,000	17.3%	\$117,600
25th Percentile	\$97,582	22.0%	\$80,000
75th Percentile	\$217,000	15.3%	\$188,164

### Compensation of Owners

314 CAs who responded owned a business in 2006. Of these, 168 are partners in a CA firm, 70 are Sole Practitioners and 76 owned another type of business.

	Owner of CA Firm	Sole Practitioner	Partner	Owner of Another Business
N	238	70	168	76
Mean	\$261,655	\$174,736	\$297,871	\$461,495
Median	\$219,000	\$125,000	\$250,000	\$225,000
25th Percentile	\$146,000	\$95,000	\$175,000	\$150,000
75th Percentile	\$350,000	\$200,000	\$378,571	\$534,000

### 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 2006. The second table below shows the percentage of members who received each type of non-base compensation in 2006 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
N	1,676	1,676	1,676
Mean	\$122,919	\$71,090	\$194,008
Median	\$105,000	\$16,000	\$128,000
25th Percentile	\$84,987	\$5,375	\$93,950
75th Percentile	\$140,000	\$45,000	\$190,000

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

	Profit Sharing	Bonus	Overtime	Commissions	Allowances	Other Non-Base
N	427	1,224	259	61	391	314
% who received it	25%	73%	15%	4%	23%	20%
Mean	\$61,612	\$35,643	\$6,872	\$42,517	\$9,869	\$129,901
Median	\$10,000	\$15,000	\$4,000	\$9,273	\$4,500	\$14,450
25 <sup>th</sup> Percentile	\$3,000	\$7,000	\$1,500	\$2,500	\$1,800	\$4,000
75 <sup>th</sup> Percentile	\$31,500	\$36,000	\$8,000	\$25,000	\$9,600	\$67,000

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

Of the 15% of members (who are non-owners) who are compensated for overtime, the majority are compensated either monetarily at their regular rate of pay or through a credit of hours.

	Count	%
Monetarily at my regular rate	75	29%
Through a credit of hours	73	28%
Through a combination of the above	53	20%
Monetarily at higher than my regular rate.	30	12%
Through another method	28	11%
Total	259	100%

**Compensation by CMA/CA**

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Calgary	1,169	\$239,727	\$150,000	\$108,500	\$245,000
Edmonton	551	\$177,445	\$117,000	\$86,000	\$180,000
Red Deer	56	\$167,035	\$121,376	\$80,500	\$242,500
Grand Prairie	31	\$141,973	\$101,000	\$80,000	\$180,000
Medicine Hat	33	\$136,987	\$90,000	\$68,250	\$165,000
Lethbridge	65	\$124,325	\$96,480	\$63,000	\$132,000
Other	85	\$213,353	\$141,000	\$84,000	\$220,000

**Non-owners only**

	Base Compensation (Salary) - Non-Owners		Total Non-Base Compensation - Non-Owners		Total Compensation (Includes Non-Owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Calgary	\$131,691	\$115,000	\$94,757	\$22,000	\$226,448	\$145,000	\$106,000	\$220,125	1,024
Edmonton	\$113,663	\$96,860	\$35,867	\$10,250	\$149,530	\$111,000	\$84,107	\$160,000	468
Red Deer	\$82,749	\$75,000	\$24,394	\$10,000	\$107,143	\$88,000	\$68,600	\$133,778	35
Grand Prairie	\$89,345	\$80,500	\$9,239	\$7,335	\$98,583	\$90,635	\$75,750	\$110,501	20
Lethbridge	\$85,461	\$78,960	\$10,395	\$4,500	\$95,856	\$88,000	\$61,000	\$113,750	55
Medicine Hat	\$77,788	\$63,000	\$14,143	\$5,000	\$91,932	\$69,480	\$63,000	\$93,000	21
Other	\$131,109	\$93,600	\$64,568	\$7,000	\$195,677	\$101,950	\$79,733	\$158,001	53

**Compensation by Year Received CA**

Average compensation for a new CA is \$76,231 and rises with each year of experience. Average compensation for CAs with five years post qualifying experience is \$147,607, and \$291,823 for those with 25-29 years post qualifying experience.

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
2007*	70	\$66,075	\$63,100	\$58,850	\$72,700
2006	144	\$76,231	\$72,750	\$63,833	\$84,750
2005	119	\$96,739	\$86,000	\$74,182	\$100,600
2004	114	\$104,580	\$93,450	\$80,000	\$113,500
2003	114	\$135,264	\$106,250	\$89,670	\$128,864
2002	82	\$147,607	\$118,500	\$95,000	\$156,000
1997 to 2001	361	\$163,045	\$135,000	\$106,000	\$186,900
1992 to 1996	311	\$257,532	\$163,000	\$120,000	\$259,000
1987 to 1991	255	\$328,427	\$179,500	\$126,000	\$310,000
1982 to 1986	174	\$302,774	\$194,562	\$137,000	\$350,000
1977 to 1981	181	\$291,823	\$200,000	\$149,000	\$365,000
1972 to 1976	92	\$251,872	\$196,000	\$134,585	\$272,769
<1971	43	\$213,824	\$160,000	\$102,000	\$255,000
Total	2,060	\$207,345	\$133,940	\$94,000	\$209,500



**Non-owners only**

	Base Compensation (Salary) - Non-Owners		Total Non-Base Compensation - Non-Owners		Total Compensation (Includes Non-Owners)				Count
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
Alberta 2006	\$68,036	\$66,000	\$7,365	\$5,280	\$75,401	\$72,500	\$63,500	\$84,750	143
2005	\$80,277	\$76,625	\$16,018	\$6,200	\$96,296	\$86,000	\$74,182	\$100,000	118
2004	\$83,454	\$85,000	\$20,370	\$11,200	\$103,825	\$93,000	\$80,000	\$113,500	113
2003	\$93,859	\$90,000	\$39,944	\$10,393	\$133,803	\$105,500	\$86,000	\$125,000	106
2002	\$108,353	\$100,000	\$38,407	\$13,000	\$146,759	\$118,500	\$95,500	\$153,000	80
1997 to 2001	\$124,437	\$110,000	\$35,841	\$20,000	\$160,277	\$134,000	\$106,000	\$177,000	323
1992 to 1996	\$142,449	\$124,091	\$107,022	\$28,000	\$249,470	\$160,000	\$118,160	\$250,909	263
1987 to 1991	\$136,210	\$127,000	\$160,303	\$30,000	\$296,514	\$163,000	\$121,200	\$250,000	197
1982 to 1986	\$164,460	\$140,000	\$123,060	\$30,000	\$287,519	\$180,000	\$133,778	\$315,000	131
1977 to 1981	\$165,606	\$145,000	\$108,995	\$33,075	\$274,601	\$186,000	\$141,000	\$304,000	126
1972 to 1976	\$157,308	\$139,000	\$66,747	\$22,000	\$224,055	\$168,000	\$120,000	\$237,500	52
<1971	\$153,364	\$126,000	\$81,945	\$35,875	\$235,309	\$172,500	\$105,200	\$309,000	24

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

		Total Compensation (Includes Owners And Non-Owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
Calgary	2002-2006	314	\$127,036	\$101,850	\$84,500	\$126,000
	1997-2001	219	\$177,255	\$145,000	\$119,500	\$196,000
	1992-1996	200	\$291,454	\$185,000	\$140,000	\$312,125
	1987-1991	146	\$369,761	\$200,000	\$140,000	\$365,000
	1982-1986	104	\$341,764	\$206,000	\$146,000	\$373,500
	1977-1981	119	\$311,024	\$201,200	\$149,501	\$369,600
	1972-1976	41	\$253,847	\$183,000	\$133,171	\$256,755
	<1971	26	\$242,076	\$182,500	\$139,227	\$303,000
Edmonton	2002-2006	162	\$86,259	\$80,265	\$71,167	\$96,000
	1997-2001	103	\$136,261	\$115,500	\$100,000	\$157,000
	1992-1996	76	\$186,473	\$135,455	\$106,750	\$174,773
	1987-1991	75	\$284,772	\$162,000	\$117,000	\$269,000
	1982-1986	44	\$286,226	\$205,001	\$132,500	\$308,250
	1977-1981	48	\$240,573	\$194,850	\$121,000	\$330,700
	1972-1976	31	\$247,761	\$200,000	\$133,000	\$310,000
	<1971	12	\$200,966	\$121,635		
Lethbridge	2002-2006	25	\$71,133	\$61,000	\$57,000	\$78,000
	1997-2001	9	\$115,003	\$103,000		
	1992-1996	7	\$104,439	\$88,000		
	1987-1991	10	\$172,870	\$116,868		
	1982-1986	10	\$151,127	\$126,500		
Red Deer	2002-2006	17	\$84,052	\$73,000		
	1997-2001	10	\$136,275	\$105,750		

	1992-1996	8	\$168,500	\$146,700		
	1987-1991	8	\$292,875	\$257,500		
	1982-1986	6	\$173,208	\$153,600		
Other	2002-2006	55	\$88,450	\$78,000	\$66,200	\$91,600
	1997-2001	20	\$180,379	\$157,500	\$99,829	\$249,600
	1992-1996	20	\$277,532	\$158,000	\$88,000	\$232,500
	1987-1991	16	\$270,892	\$152,500		
	1982-1986	10	\$199,480	\$205,000		
	1977-1981	9	\$248,000	\$190,000		
	1972-1976	17	\$250,158	\$192,000		

**Non-owners only**

		Base Compensation (Salary) - Non-Owners		Total Non-Base Compensation - Non-Owners		Total Compensation (Includes Non-Owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Calgary	2002-2006	\$93,498	\$88,600	\$32,835	\$11,750	\$126,333	\$101,200	\$83,900	\$126,000	310
	1997-2001	\$131,775	\$115,000	\$44,605	\$25,000	\$176,380	\$145,000	\$120,000	\$194,051	208
	1992-1996	\$148,071	\$130,000	\$125,881	\$40,001	\$273,952	\$178,300	\$131,250	\$300,000	177
	1987-1991	\$141,238	\$136,500	\$215,748	\$41,250	\$356,986	\$183,000	\$130,500	\$275,000	120
	1982-1986	\$174,234	\$148,000	\$170,109	\$40,000	\$344,343	\$212,000	\$145,000	\$355,000	83
	1977-1981	\$167,673	\$145,000	\$133,062	\$40,001	\$300,735	\$189,600	\$149,000	\$300,001	85
	1972-1976	\$165,818	\$150,000	\$90,238	\$27,000	\$256,056	\$178,001	\$123,529	\$264,711	27
	<1971	\$150,707	\$143,500	\$109,869	\$44,000	\$260,576	\$216,667			14
Edmonton	2002-2006	\$74,907	\$72,000	\$9,783	\$6,104	\$84,690	\$80,015	\$70,500	\$95,000	158
	1997-2001	\$110,418	\$100,000	\$20,048	\$13,500	\$130,466	\$115,000	\$97,500	\$145,000	91
	1992-1996	\$123,701	\$108,640	\$59,145	\$12,000	\$182,846	\$128,381	\$105,000	\$170,000	65
	1987-1991	\$130,936	\$118,592	\$69,856	\$20,000	\$200,792	\$146,583	\$116,950	\$192,500	60
	1982-1986	\$157,193	\$135,000	\$53,351	\$20,000	\$210,544	\$162,000	\$129,000	\$243,000	33
	1977-1981	\$166,106	\$145,000	\$64,504	\$25,000	\$230,611	\$193,600	\$120,000	\$324,000	37
	1972-1976	\$152,500	\$135,000	\$49,461	\$19,100	\$201,961	\$154,100			17
	<1971	\$212,652	\$144,000	\$55,968	\$35,000	\$268,620	\$147,000			7
Other	2002-2006	\$69,892	\$64,900	\$8,989	\$5,000	\$78,880	\$70,587	\$61,000	\$87,950	92
	1997-2001	\$113,996	\$93,667	\$19,763	\$8,500	\$133,759	\$100,975	\$88,187	\$125,500	24
	1992-1996	\$153,088	\$96,400	\$96,256	\$13,000	\$249,343	\$109,300	\$85,600	\$195,000	21
	1987-1991	\$119,337	\$109,000	\$88,158	\$12,000	\$207,496	\$121,000			17
	1982-1986	\$126,361	\$124,444	\$16,081	\$9,000	\$142,442	\$133,778			15
	1972-1976	\$138,804	\$134,240	\$24,199	\$12,000	\$163,003	\$154,241			8

## Compensation by Years of Service in Organization

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Less than one year	226	\$175,262	\$121,392	\$95,350	\$180,000
1	171	\$190,478	\$124,000	\$91,550	\$190,000
2	253	\$200,664	\$121,200	\$91,000	\$171,000
3	209	\$170,032	\$122,000	\$88,000	\$180,000
4	177	\$154,448	\$110,000	\$80,000	\$170,000
5	148	\$231,301	\$120,000	\$90,500	\$184,000
6-9	311	\$212,497	\$137,000	\$101,981	\$210,000
10-14	214	\$250,508	\$167,555	\$121,000	\$284,375
15-19	123	\$266,631	\$191,500	\$125,000	\$309,000
20-24	80	\$360,836	\$219,500	\$149,500	\$450,000
25+	78	\$270,410	\$188,500	\$144,000	\$360,769
Total	1,990	\$212,314	\$138,000	\$97,582	\$217,000

### Non-owners only

	Base Compensation (Salary) - Non-Owners		Total Non-Base Compensation - Non-Owners		Total Compensation (Includes Non-Owners)				Count
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
Less than one year	\$134,950	\$100,000	\$40,014	\$12,000	\$174,965	\$120,667	\$95,350	\$178,300	222
1	\$128,518	\$100,000	\$60,594	\$16,500	\$189,112	\$120,700	\$91,275	\$186,000	164
2	\$109,512	\$100,000	\$74,865	\$20,000	\$184,377	\$120,002	\$90,500	\$167,000	237
3	\$107,882	\$99,500	\$57,263	\$15,666	\$165,145	\$118,000	\$82,500	\$174,875	192
4	\$104,813	\$91,200	\$40,697	\$12,750	\$145,510	\$105,000	\$74,500	\$158,001	157
5	\$111,569	\$100,000	\$117,953	\$12,071	\$229,523	\$116,500	\$86,500	\$167,500	132
6-9	\$121,969	\$107,794	\$69,999	\$18,500	\$191,968	\$128,432	\$98,500	\$200,000	270
10-14	\$144,845	\$130,000	\$85,674	\$24,350	\$230,519	\$161,474	\$120,000	\$243,500	158
15-19	\$146,481	\$135,000	\$98,354	\$24,620	\$244,836	\$169,500	\$123,000	\$243,000	86
20-24	\$155,320	\$135,000	\$207,770	\$20,000	\$363,090	\$154,100	\$129,000	\$193,600	35
25+	\$142,369	\$130,000	\$63,579	\$15,000	\$205,947	\$149,501	\$110,100	\$187,000	23

## Compensation by Years as Owner

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Less than one year	5	\$179,182	\$150,000		
1	17	\$423,137	\$170,000		
2	34	\$207,055	\$170,273	\$122,062	\$250,000
3	22	\$244,791	\$195,000	\$150,000	\$300,000
5	22	\$286,264	\$235,000	\$146,292	\$380,000
6-9	23	\$275,674	\$240,000	\$150,000	\$350,000
10-14	37	\$509,231	\$265,000	\$180,000	\$580,000
15-19	41	\$295,214	\$220,000	\$145,000	\$440,000
20-24	32	\$278,631	\$250,194	\$175,760	\$370,700
25+	32	\$365,709	\$282,500	\$165,000	\$500,000
Total	45	\$237,600	\$195,000	\$140,000	\$310,000
Less than one year	310	\$307,771	\$216,000	\$146,292	\$370,588

## Compensation by Years of Work Experience

### Compensation by Total Years of Work Experience

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
3 To 4 Years	111	\$75,412	\$72,500	\$63,000	\$86,000
Five To Nine Years	502	\$116,487	\$99,167	\$81,400	\$127,001
Ten To Fourteen Years	304	\$174,062	\$140,000	\$110,000	\$196,000
Fifteen To Nineteen Years	316	\$247,811	\$160,000	\$116,074	\$256,250
Twenty To Twenty Four Years	227	\$357,486	\$180,000	\$125,000	\$335,000
Over 25 Years	528	\$271,121	\$190,000	\$135,400	\$305,250
Total	1,990	\$212,314	\$138,000	\$97,582	\$217,000

### Non-owners only

	Base Compensation (Salary) - Non-Owners		Total Non-Base Compensation - Non-Owners		Total Compensation (Includes Non-Owners)				Count
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
3 To 4 Years	\$67,723	\$65,000	\$7,689	\$6,000	\$75,412	\$72,500	\$63,000	\$86,000	111
Five To Nine Years	\$92,482	\$87,000	\$23,197	\$10,143	\$115,680	\$98,975	\$81,400	\$126,000	490
Ten To Fourteen Years	\$124,895	\$108,000	\$40,798	\$20,000	\$165,693	\$133,500	\$107,600	\$182,950	267
Fifteen To Nineteen Years	\$143,548	\$124,000	\$97,966	\$25,000	\$241,514	\$158,164	\$117,200	\$245,000	265
Twenty To Twenty Four Years	\$141,211	\$130,000	\$192,617	\$29,583	\$333,828	\$163,667	\$122,000	\$260,000	174
Over 25 Years	\$155,567	\$137,500	\$99,592	\$26,667	\$255,159	\$171,000	\$128,333	\$266,667	367

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

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Less Than 2 Years	285	\$87,617	\$80,000	\$68,500	\$95,000
3 To 4 Years	228	\$119,425	\$100,100	\$82,000	\$126,000
Five To Nine Years	374	\$156,321	\$130,500	\$103,100	\$175,001
Ten To Fourteen Years	298	\$254,100	\$160,000	\$121,200	\$247,000
Fifteen To Nineteen Years	284	\$306,034	\$170,250	\$124,288	\$299,500
Twenty To Twenty Four Years	183	\$328,693	\$191,000	\$134,500	\$350,000
Over 25 Years	338	\$263,479	\$194,850	\$140,000	\$320,000
Total	1,990	\$212,314	\$138,000	\$97,582	\$217,000

**Non-owners only**

	Base Compensation (Salary) - Non-Owners		Total Non-Base Compensation - Non-Owners		Total Compensation (Includes Non-Owners)				Count
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
Less Than 2 Years	\$74,692	\$72,750	\$12,219	\$6,000	\$86,911	\$80,000	\$68,400	\$95,000	283
3 To 4 Years	\$91,208	\$87,000	\$26,585	\$10,800	\$117,794	\$98,000	\$82,000	\$121,400	219
Five To Nine Years	\$120,488	\$105,000	\$34,161	\$18,000	\$154,649	\$129,600	\$103,125	\$170,000	341
Ten To Fourteen Years	\$142,566	\$121,000	\$101,959	\$26,000	\$244,526	\$152,000	\$119,000	\$244,000	249
Fifteen To Nineteen Years	\$137,407	\$128,000	\$145,958	\$30,000	\$283,365	\$163,000	\$121,200	\$250,000	226
Twenty To Twenty Four Years	\$158,437	\$140,000	\$151,145	\$22,500	\$309,582	\$169,300	\$129,000	\$286,667	138
Over 25 Years	\$160,888	\$140,000	\$86,295	\$28,000	\$247,183	\$175,250	\$133,000	\$287,035	220

### Compensation by Area of Practice

Compensation is highest for members in Industry (\$265,559), followed by Professional Services (\$165,561), Public Service (\$128,277), Education (\$122,577) and Not for profit (\$112,506).

	Count	Mean	Median	Percentile 25	Percentile 75
Industry	998	\$265,559	\$160,000	\$119,000	\$250,000
Professional Services Firm	825	\$165,561	\$111,501	\$81,814	\$185,000
Crown Corporation Or Public Service	101	\$128,277	\$108,000	\$89,670	\$142,500
Educational Institution	37	\$122,577	\$103,000	\$79,000	\$142,000
Not For Profit	25	\$112,506	\$106,000	\$82,000	\$137,800
Total	1,990	\$212,314	\$138,000	\$97,582	\$217,000

### Non-owners only

	Base Compensation (Salary) - Non-Owners		Total Non-Base Compensation - Non-Owners		Total Compensation (Includes Non-Owners)				Count
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
Industry	\$138,351	\$120,000	\$110,965	\$31,000	\$249,316	\$158,532	\$118,000	\$245,000	956
Crown Corporation Or Public Service	\$114,875	\$102,000	\$13,402	\$8,000	\$128,277	\$108,000	\$89,670	\$142,500	101
Educational Institution	\$111,803	\$102,000	\$10,774	\$1,500	\$122,577	\$103,000	\$79,000	\$142,000	37
Professional Services Firm	\$99,076	\$86,000	\$20,131	\$7,600	\$119,207	\$95,000	\$76,000	\$126,000	553
Not For Profit	\$105,668	\$95,000	\$6,838	\$1,500	\$112,506	\$106,000	\$82,000	\$137,800	25

### 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 (\$157,211) than those working in other areas of professional services (\$234,218). Compensation is higher among members providing services predominantly to external clients (\$175,308) than those providing services to external clients (\$164,594).

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Predominantly Accounting, Auditing and Tax	736	\$157,211	\$109,050	\$81,000	\$180,000
Predominantly other Types Of Services.	88	\$234,218	\$158,000	\$105,000	\$255,194
Total	824	\$165,435	\$111,400	\$81,807	\$185,000

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Predominantly to External Clients	797	\$164,594	\$110,000	\$81,500	\$185,000
Predominantly to Internal Clients	25	\$175,308	\$121,000	\$100,000	\$174,750
Total	822	\$164,920	\$111,250	\$81,800	\$185,000

**Business/Industry**

Compensation is highest for members working in agriculture, forestry or fisheries, mining, retail/wholesale, oil and gas, holding/conglomerate, manufacturing and financial services.

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Agriculture, Forestry or Fisheries	6	\$500,238	\$226,500		
Mining	19	\$362,158	\$192,000		
Retail, Wholesale	53	\$334,404	\$160,000	\$110,000	\$269,000
Oil and Gas	466	\$289,762	\$163,500	\$121,133	\$246,094
Holding, Conglomerate	11	\$288,613	\$151,500		
Manufacturing	47	\$288,465	\$175,000	\$133,000	\$249,000
Financial Services	63	\$286,527	\$196,000	\$125,000	\$400,000
Real Estate and Building Management	31	\$272,294	\$194,000	\$105,000	\$300,001
Pharmaceuticals and Chemicals	7	\$210,369	\$212,000		
Media, Communications and Publishing	5	\$210,000	\$140,000		
Arts, Entertainment, Leisure	5	\$207,380	\$149,400		
Hotels and Restaurants	6	\$206,042	\$108,400		
Construction	42	\$198,771	\$140,250	\$93,000	\$192,000
Telecommunications	19	\$195,320	\$134,000		
Utilities	87	\$188,965	\$148,612	\$116,000	\$242,000
Transportation, Distribution	43	\$172,590	\$135,000	\$113,846	\$215,000
Software	16	\$169,529	\$154,082		
Other	72	\$218,598	\$150,000	\$107,750	\$263,000
Total	998	\$265,559	\$160,000	\$119,000	\$250,000



**Public Service**

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Hospital, Library, Health Organization or Social Services Organization	7	\$160,678	\$124,000		
Crown Corporation	12	\$152,833	\$130,000		
Regulatory Bodies	22	\$131,949	\$119,750	\$103,500	\$142,500
Municipal, Provincial, Federal Government or One Of Their Agencies	38	\$126,182	\$105,225	\$85,600	\$143,000
Board and Commissions	5	\$109,500	\$98,000		
An Office of The Auditor General	14	\$103,245	\$98,837		
<b>Total</b>	<b>101</b>	<b>\$128,277</b>	<b>\$108,000</b>	<b>\$89,670</b>	<b>\$142,500</b>

**Education**

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
University	20	\$136,315	\$117,600	\$74,750	\$184,859
College	12	\$108,996	\$90,175		
Primary/Secondary School	5	\$100,220	\$102,000		
<b>Total</b>	<b>37</b>	<b>\$122,577</b>	<b>\$103,000</b>	<b>\$79,000</b>	<b>\$142,000</b>

**Not-for-Profit**

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Social or Charitable Organizations	10	\$130,854	\$111,500		
Industry, Professional or Trade Association	6	\$113,758	\$118,474		
Other	5	\$126,791	\$107,589		

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

		Total Compensation (Includes Owners And Non-Owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
Calgary	Professional Services Firm	394	\$183,342	\$125,500	\$92,000	\$198,401
	Industry	712	\$280,817	\$165,000	\$125,000	\$269,500
	Government, Education And Other	63	\$127,976	\$104,000	\$87,000	\$137,800
Edmonton	Professional Services Firm	249	\$147,443	\$100,600	\$77,000	\$162,000
	Industry	224	\$227,618	\$141,000	\$104,500	\$221,370
	Government, Education And Other	78	\$129,137	\$113,200	\$85,000	\$148,167
Lethbridge	Professional Services Firm	42	\$128,158	\$91,167	\$61,000	\$122,170
	Industry	9	\$126,598	\$113,750		
	Government, Education And Other	14	\$111,365	\$95,500		
Red Deer	Professional Services Firm	39	\$180,099	\$131,250	\$73,000	\$250,000
	Industry	14	\$145,202	\$121,800		
Other	Professional Services Firm	101	\$150,802	\$98,000	\$74,182	\$201,818
	Industry	39	\$280,194	\$150,480	\$102,000	\$235,000
	Government, Education And Other	9	\$99,802	\$93,046		

### Non-owners only

		Base Compensation (Salary) - Non-Owners		Total Non-Base Compensation - Non-Owners		Total Compensation (Includes Non-Owners)				Count
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
Calgary	Professional Services Firm	\$113,136	\$95,000	\$27,386	\$10,000	\$140,522	\$108,060	\$84,750	\$150,000	276
	Industry	\$140,687	\$123,000	\$129,438	\$35,400	\$270,125	\$164,500	\$123,000	\$257,000	685
	Government, Education And Other	\$115,157	\$101,000	\$12,819	\$5,000	\$127,976	\$104,000	\$87,000	\$137,800	63
Edmonton	Professional Services Firm	\$90,441	\$80,000	\$16,170	\$7,100	\$106,611	\$90,000	\$72,250	\$112,000	177
	Industry	\$132,014	\$110,240	\$60,649	\$20,000	\$192,663	\$135,000	\$101,600	\$207,000	213
	Government, Education And Other	\$116,246	\$104,500	\$12,891	\$7,100	\$129,137	\$113,200	\$85,000	\$148,167	78
Lethbridge	Professional Services Firm	\$74,350	\$66,000	\$6,076	\$4,890	\$80,426	\$72,125	\$59,250	\$99,000	32
	Industry	\$94,664	\$110,000	\$31,933	\$21,600	\$126,598	\$113,750			9

Other	Government, Education And Other Professional Services Firm	\$104,943	\$95,500	\$6,421	\$2,500	\$111,365	\$95,500			14
	Industry	\$76,122	\$67,000	\$7,612	\$5,000	\$83,734	\$75,341	\$67,250	\$92,300	68
	Industry	\$141,262	\$109,000	\$85,957	\$20,000	\$227,219	\$144,500	\$91,000	\$197,400	49
	Government, Education And Other	\$97,276	\$92,523	\$2,348	\$0	\$99,624	\$92,523			12

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

			Total Compensation (Includes Owners And Non-Owners)				
			Count	Mean	Median	Percentile 25	Percentile 75
Calgary	Professional Services Firm	2002-2006	153	\$98,575	\$91,400	\$79,500	\$107,500
		1997-2001	74	\$171,441	\$140,000	\$111,000	\$188,000
		1992-1996	39	\$251,628	\$166,000	\$130,300	\$276,500
		1987-1991	36	\$293,956	\$203,000	\$150,146	\$390,000
		1982-1986	25	\$221,778	\$160,000	\$118,462	\$330,000
		1977-1981	36	\$342,863	\$247,500	\$144,620	\$460,000
		1972-1976	18	\$212,253	\$201,500		
		<1971	13	\$181,866	\$160,000		
	Industry	2002-2006	151	\$158,547	\$116,000	\$98,000	\$147,500
		1997-2001	136	\$184,811	\$150,000	\$125,000	\$200,500
		1992-1996	147	\$317,417	\$205,000	\$149,750	\$350,000
		1987-1991	103	\$414,587	\$208,939	\$145,000	\$365,000
		1982-1986	72	\$399,839	\$235,000	\$153,750	\$494,500
		1977-1981	75	\$317,032	\$210,000	\$158,164	\$331,000
		1972-1976	19	\$304,046	\$178,001		
		<1971	9	\$351,267	\$303,000		
	Government, Education And Other	2002-2006	10	\$86,666	\$85,450		
		1997-2001	9	\$110,894	\$102,000		
		1992-1996	14	\$129,787	\$112,750		
		1987-1991	7	\$100,029	\$90,000		
1982-1986		7	\$172,943	\$137,800			
1977-1981	8	\$111,417	\$111,500				

			Total Compensation (Includes Owners And Non-Owners)				
			Count	Mean	Median	Percentile 25	Percentile 75
Edmonton	Professional Services Firm	2002-2006	108	\$82,726	\$76,353	\$67,225	\$91,375
		1997-2001	47	\$134,491	\$110,000	\$92,400	\$150,000
		1992-1996	22	\$164,008	\$138,750	\$100,000	\$165,000
		1987-1991	19	\$266,405	\$175,000		

	1982-1986	14	\$259,893	\$220,000		
	1977-1981	15	\$286,128	\$200,000		
	1972-1976	17	\$224,625	\$200,000		
	<1971	7	\$148,431	\$120,000		
Industry	2002-2006	44	\$97,461	\$91,500	\$79,915	\$100,925
	1997-2001	44	\$142,864	\$127,000	\$105,500	\$162,950
	1992-1996	37	\$229,612	\$150,000	\$114,000	\$201,163
	1987-1991	42	\$346,399	\$165,418	\$132,000	\$288,235
	1982-1986	21	\$341,616	\$227,000	\$141,000	\$365,500
	1977-1981	22	\$254,624	\$236,600	\$141,000	\$337,400
	1972-1976	10	\$332,138	\$269,500		
Government, Education And Other	2002-2006	10	\$75,132	\$76,000		
	1997-2001	12	\$118,989	\$106,794		
	1992-1996	17	\$121,654	\$113,400		
	1987-1991	14	\$124,818	\$117,500		
	1982-1986	9	\$197,944	\$144,000		
	1977-1981	11	\$150,351	\$118,000		

			Total Compensation (Includes Owners And Non-Owners)				
			Count	Mean	Median	Percentile 25	Percentile 75
Other	Professional Services Firm	2002-2006	75	\$79,625	\$69,480	\$61,000	\$85,000
		1997-2001	31	\$143,190	\$111,501	\$90,875	\$220,000
		1992-1996	18	\$150,268	\$134,879		
		1987-1991	23	\$238,362	\$250,000	\$112,737	\$325,000
		1982-1986	14	\$197,176	\$195,500		
	Industry	1977-1981	10	\$375,600	\$400,500		
		1972-1976	9	\$239,250	\$210,000		
		2002-2006	16	\$106,667	\$88,500		
		1997-2001	6	\$227,326	\$181,900		
		1992-1996	13	\$350,998	\$195,000		
Government, Education And Other	1987-1991	9	\$293,072	\$150,000			
	1982-1986	6	\$140,855	\$123,375			
	1972-1976	9	\$299,516	\$192,000			
	2002-2006	6	\$65,573	\$60,385			
	1982-1986	6	\$156,620	\$145,100			

**Non-Owners Only**

			Base Compensation (Salary) - Non-Owners		Total Non-Base Compensation - Non-Owners		Total Compensation (Includes Non-Owners)					
			Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count	
Calgary	2002-2006	Professional Services Firm	\$87,294	\$83,000	\$10,313	\$7,000	\$97,606	\$91,150	\$78,764	\$107,000	150	
		Industry	\$100,503	\$91,500	\$57,201	\$20,000	\$157,704	\$115,500	\$98,000	\$146,000	150	
	1997-2001	Government, Education And Other Professional Services Firm	\$81,471	\$80,550	\$5,195	\$4,877	\$86,666	\$85,450			10	
		Industry	\$143,461	\$120,000	\$30,831	\$17,000	\$174,292	\$140,500	\$115,662	\$187,450	64	
	1992-1996	Government, Education And Other Professional Services Firm	\$128,325	\$115,000	\$53,410	\$30,501	\$181,735	\$150,000	\$125,000	\$200,000	135	
		Industry	\$100,420	\$97,000	\$10,474	\$9,200	\$110,894	\$102,000			9	
	1987-1991	Government, Education And Other Professional Services Firm	\$126,674	\$127,000	\$79,462	\$16,650	\$206,136	\$140,500	\$128,000	\$166,000	22	
		Industry	\$155,141	\$135,000	\$143,706	\$55,000	\$298,847	\$205,000	\$149,750	\$341,522	141	
	1982-1986	Government, Education And Other Professional Services Firm	\$110,494	\$106,000	\$19,293	\$5,675	\$129,787	\$112,750			14	
		Industry	\$145,307	\$140,000	\$55,399	\$15,750	\$200,706	\$155,750			15	
	1977-1981	Government, Education And Other Professional Services Firm	\$143,916	\$140,000	\$255,344	\$55,505	\$399,260	\$201,050	\$142,500	\$348,495	98	
		Industry	\$95,029	\$90,000	\$5,000	\$0	\$100,029	\$90,000			7	
	1972-1976	Government, Education And Other Professional Services Firm	\$163,619	\$139,000	\$15,427	\$12,885	\$179,046	\$160,000			10	
		Industry	\$178,209	\$150,000	\$209,358	\$62,550	\$387,566	\$229,140	\$154,500	\$390,000	66	
	<1971	Government, Education And Other Professional Services Firm	\$151,924	\$137,800	\$21,019	\$6,000	\$172,943	\$137,800			7	
		Industry	\$132,617	\$125,000	\$135,332	\$15,750	\$267,949	\$144,620			6	
	Edmonton	2002-2006	Government, Education And Other Professional Services Firm	\$177,669	\$150,000	\$147,168	\$46,884	\$324,837	\$215,000	\$160,001	\$350,000	71
			Industry	\$105,250	\$105,500	\$6,167	\$3,000	\$111,417	\$111,500			8
	1972-1976	Government, Education And Other Professional Services Firm	\$172,497	\$180,000	\$42,773	\$37,333	\$215,270	\$183,000			5	
		Industry	\$159,784	\$142,500	\$119,486	\$28,500	\$279,270	\$174,500			18	
1997-2001	Industry	\$123,400	\$126,000	\$195,167	\$99,000	\$318,567	\$236,500			6		
	Professional Services Firm	\$71,811	\$70,000	\$8,395	\$5,500	\$80,206	\$76,100	\$67,100	\$90,250	104		
1997-2001	Government, Education And Other Professional Services Firm	\$83,487	\$78,000	\$13,974	\$10,250	\$97,461	\$91,500	\$79,915	\$100,925	44		
	Industry	\$69,347	\$71,000	\$5,785	\$4,200	\$75,132	\$76,000			10		
1997-2001	Government, Education And Other Professional Services Firm	\$108,781	\$97,000	\$13,678	\$10,500	\$122,460	\$108,750	\$92,200	\$130,750	36		
	Industry	\$112,473	\$100,000	\$27,899	\$19,091	\$140,372	\$126,000	\$105,000	\$158,900	43		

		Government, Education And Other Professional Services Firm	\$107,966	\$96,500	\$11,023	\$8,137	\$118,989	\$106,794			12
	1992- 1996	Industry	\$94,015	\$100,000	\$30,956	\$10,000	\$124,971	\$111,000			13
		Government, Education And Other Professional Services Firm	\$139,925	\$117,000	\$94,139	\$27,800	\$234,064	\$150,000	\$113,623	\$207,000	35
		Industry	\$112,998	\$105,000	\$8,655	\$8,000	\$121,654	\$113,400			17
	1987- 1991	Government, Education And Other Professional Services Firm	\$142,950	\$142,225	\$54,589	\$20,756	\$197,539	\$165,330			8
		Industry	\$134,536	\$117,592	\$94,931	\$38,337	\$229,467	\$161,132	\$126,000	\$228,000	38
		Government, Education And Other Professional Services Firm	\$114,298	\$107,000	\$10,520	\$4,100	\$124,818	\$117,500			14
	1982- 1986	Industry	\$114,800	\$112,000	\$4,700	\$3,500	\$119,500	\$115,000			5
		Government, Education And Other Professional Services Firm	\$156,098	\$137,000	\$84,373	\$50,000	\$240,471	\$227,000			19
		Industry	\$183,056	\$140,000	\$14,889	\$7,000	\$197,944	\$144,000			9
	1977- 1981	Government, Education And Other Professional Services Firm	\$182,361	\$150,000	\$72,264	\$42,850	\$254,624	\$236,600	\$141,000	\$337,400	22
		Industry	\$119,455	\$110,000	\$30,897	\$11,500	\$150,351	\$118,000			11
	1972- 1976	Government, Education And Other Professional Services Firm	\$104,600	\$105,000	\$2,000	\$0	\$106,600	\$108,000			5
		Industry	\$197,000	\$170,500	\$97,967	\$62,370	\$294,967	\$239,370			8
Other	2002- 2006	Professional Services Firm	\$66,772	\$62,750	\$6,898	\$5,000	\$73,670	\$68,551	\$60,000	\$83,391	70
		Industry	\$86,015	\$82,500	\$20,652	\$7,850	\$106,667	\$88,500			16
		Government, Education And Other Professional Services Firm	\$63,295	\$59,385	\$2,278	\$1,000	\$65,573	\$60,385			6
	1997- 2001	Industry	\$95,308	\$84,187	\$7,428	\$5,438	\$102,735	\$95,479			16
		Government, Education And Other Professional Services Firm	\$168,329	\$157,900	\$58,996	\$24,000	\$227,326	\$181,900			6
	1992- 1996	Industry	\$94,472	\$96,400	\$7,794	\$10,668	\$102,266	\$108,400			5
		Government, Education And Other Professional Services Firm	\$198,790	\$112,940	\$164,792	\$70,000	\$363,582	\$189,500			12
	1987- 1991	Industry	\$91,456	\$97,125	\$9,174	\$9,250	\$100,630	\$103,910			6
		Government, Education And Other Professional Services Firm	\$133,222	\$120,000	\$159,850	\$20,000	\$293,072	\$150,000			9
	1982- 1986	Industry	\$114,958	\$109,875	\$25,897	\$19,000	\$140,855	\$123,375			6
		Government, Education And Other Professional Services Firm	\$145,036	\$140,000	\$11,583	\$8,250	\$156,620	\$145,100			6
	1972- 1976	Industry	\$146,898	\$145,240	\$31,265	\$21,500	\$178,164	\$175,000			6

## Compensation by Size of Company

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
1	64	\$214,095	\$149,308	\$113,346	\$242,000
2	19	\$252,739	\$125,000		
3-5	41	\$299,858	\$153,000	\$120,000	\$260,000
6-9	47	\$251,095	\$160,000	\$100,000	\$324,000
10-24	117	\$203,659	\$155,273	\$101,834	\$229,000
25-49	94	\$178,239	\$141,250	\$93,500	\$210,000
50-99	98	\$271,227	\$168,000	\$98,500	\$315,000
100-249	107	\$244,684	\$155,000	\$103,562	\$264,711
250-499	101	\$213,681	\$150,000	\$107,600	\$229,200
500-999	75	\$283,915	\$149,400	\$110,000	\$310,000
1000+	759	\$187,138	\$129,000	\$96,250	\$192,000
Total	1,522	\$210,813	\$141,000	\$100,000	\$225,000

### Non-owners only

	Base Compensation (Salary) - Non-Owners		Total Non-Base Compensation - Non-Owners		Total Compensation (Includes Non-Owners)				Count
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
Up to 5	\$184,606	\$137,500	\$99,229	\$9,667	\$283,836	\$166,500	\$123,529	\$291,667	46
6-9	\$120,505	\$102,000	\$120,900	\$26,000	\$241,406	\$142,000	\$93,500	\$279,277	23
10-24	\$123,040	\$110,000	\$62,783	\$17,500	\$185,823	\$135,000	\$92,000	\$200,000	85
25-49	\$123,320	\$100,000	\$28,994	\$12,250	\$152,314	\$116,250	\$91,000	\$168,000	74
50-99	\$138,915	\$100,000	\$118,186	\$23,000	\$257,102	\$131,000	\$93,000	\$250,200	81
100-249	\$126,598	\$112,000	\$111,027	\$24,000	\$237,625	\$150,000	\$103,000	\$250,000	101
250-499	\$140,562	\$120,000	\$65,567	\$34,000	\$206,129	\$149,750	\$106,000	\$226,000	99
500-999	\$138,823	\$122,500	\$142,172	\$24,250	\$280,995	\$148,818	\$110,000	\$305,500	74
1000 or more	\$117,038	\$102,000	\$53,428	\$17,000	\$170,466	\$125,000	\$95,000	\$175,800	711

## Compensation by Job Title

Members with the title Owner (business other than CA firm) had the highest average compensation (\$461,495) and that was followed by Senior Vice President (\$456,493), CFO (\$425,671), and President/CEO (\$407,875).

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Other Business Partner/Owner	76	\$461,495	\$225,000	\$150,000	\$534,000
Senior Vice President	5	\$456,493	\$144,000		
Chief Financial Officer (CFO)	213	\$425,671	\$239,366	\$160,000	\$381,000
President/CEO	32	\$407,875	\$302,750	\$186,000	\$422,500
Vice President	77	\$305,869	\$235,000	\$165,000	\$353,000
Other Executive Management	16	\$302,409	\$285,000		
CA Firm Partner	168	\$297,871	\$250,000	\$175,000	\$378,571
Treasurer	10	\$288,720	\$279,000		
Assistant Vice President	8	\$230,656	\$216,500		
Principal	29	\$225,375	\$150,000	\$110,000	\$260,000
Senior Director	14	\$191,404	\$149,550		
Financial Advisor/Planner/Investment Advisor	7	\$187,095	\$171,000		
Director	76	\$183,734	\$162,500	\$124,500	\$220,125
Consultant	34	\$179,372	\$157,250	\$113,400	\$183,000
Sole Practitioner	70	\$174,736	\$125,000	\$95,000	\$200,000
Controller/Comptroller	205	\$172,083	\$135,000	\$101,001	\$178,300
General Manager	8	\$171,837	\$168,350		
Tax Specialist	56	\$154,879	\$122,500	\$98,875	\$160,000
Senior Manager	178	\$146,378	\$126,500	\$102,600	\$153,700
Analyst	68	\$144,888	\$106,000	\$89,585	\$134,800
Associate/Assistant Director	15	\$139,024	\$126,000		
Manager	316	\$128,348	\$102,833	\$85,000	\$132,800
Supervisor	34	\$127,946	\$117,450	\$88,000	\$157,724
Internal Auditor	18	\$105,194	\$100,900		
Associate/Assistant Manager	20	\$103,851	\$93,250	\$75,191	\$126,500
Senior Auditor/Accountant	162	\$93,516	\$79,800	\$65,000	\$97,636
Auditor/Accountant	34	\$85,733	\$75,440	\$60,000	\$101,200
Professor, Lecturer Or Teacher	10	\$82,392	\$77,000		
Other	31	\$140,640	\$124,000	\$104,000	\$149,000
Total	1,990	\$212,314	\$138,000	\$97,582	\$217,000



## Non-owners only

	Base Compensation (Salary) - Non- Owners		Total Non-Base Compensation - Non-Owners		Total Compensation (Includes Non-Owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Senior Vice President	\$149,338	\$144,000	\$307,154	\$23,000	\$456,493	\$144,000			5
Chief Financial Officer (CFO)	\$175,335	\$150,000	\$250,337	\$63,000	\$425,671	\$239,366	\$160,000	\$381,000	213
President/CEO	\$234,598	\$177,500	\$173,277	\$68,750	\$407,875	\$302,750	\$186,000	\$422,500	32
Vice President	\$156,158	\$150,000	\$149,711	\$71,000	\$305,869	\$235,000	\$165,000	\$353,000	77
Other Executive Management	\$204,818	\$182,000	\$97,591	\$50,000	\$302,409	\$285,000			16
Treasurer	\$163,440	\$153,000	\$125,280	\$98,500	\$288,720	\$279,000			10
Assistant Vice President	\$151,125	\$157,500	\$79,531	\$61,000	\$230,656	\$216,500			8
Principal	\$141,987	\$125,000	\$83,388	\$15,000	\$225,375	\$150,000	\$110,000	\$260,000	29
Senior Director	\$143,800	\$131,500	\$47,604	\$22,550	\$191,404	\$149,550			14
Financial Advisor/Planner/Investment Advisor	\$54,762	\$0	\$132,333	\$88,000	\$187,095	\$171,000			7
Director	\$143,804	\$125,000	\$39,930	\$26,000	\$183,734	\$162,500	\$124,500	\$220,125	76
Consultant	\$157,434	\$137,500	\$21,938	\$950	\$179,372	\$157,250	\$113,400	\$183,000	34
Controller/Comptroller	\$118,791	\$105,000	\$53,292	\$21,600	\$172,083	\$135,000	\$101,001	\$178,300	205
General Manager	\$124,125	\$120,000	\$47,712	\$55,850	\$171,837	\$168,350			8
Tax Specialist	\$112,298	\$103,500	\$42,582	\$16,000	\$154,879	\$122,500	\$98,875	\$160,000	56
Senior Manager	\$113,858	\$107,000	\$32,519	\$15,000	\$146,378	\$126,500	\$102,600	\$153,700	178
Analyst	\$100,312	\$90,000	\$44,576	\$13,500	\$144,888	\$106,000	\$89,585	\$134,800	68
Associate/Assistant Director	\$118,113	\$110,000	\$20,911	\$13,000	\$139,024	\$126,000			15
Manager	\$102,780	\$91,000	\$25,568	\$11,500	\$128,348	\$102,833	\$85,000	\$132,800	316
Supervisor	\$102,212	\$102,020	\$25,734	\$17,900	\$127,946	\$117,450	\$88,000	\$157,724	34
Internal Auditor	\$95,770	\$90,000	\$9,424	\$8,250	\$105,194	\$100,900			18
Associate/Assistant Manager	\$86,202	\$78,500	\$17,649	\$9,925	\$103,851	\$93,250	\$75,191	\$126,500	20
Senior Auditor/Accountant	\$78,751	\$70,000	\$14,765	\$6,500	\$93,516	\$79,800	\$65,000	\$97,636	162
Auditor/Accountant	\$77,018	\$72,000	\$8,715	\$5,000	\$85,733	\$75,440	\$60,000	\$101,200	34
Professor, Lecturer or Teacher	\$80,192	\$76,500	\$2,200	\$0	\$82,392	\$77,000			10
Other	\$109,595	\$100,000	\$31,045	\$15,000	\$140,640	\$124,000	\$104,000	\$149,000	31

### Compensation by Job Title and CMA/CA

		Total Compensation (Includes Owners And Non-Owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
Calgary	Chief Financial Officer (CFO)	151	\$492,442	\$246,000	\$160,401	\$420,000
	President/CEO	15	\$466,100	\$390,000		
	Other Business Partner/Owner	50	\$426,663	\$267,694	\$154,000	\$560,000
	Other Executive Management	8	\$362,365	\$335,500		
	CA Firm Partner	59	\$358,472	\$350,000	\$200,000	\$500,000
	Treasurer	8	\$332,875	\$280,500		
	Vice President	50	\$331,919	\$273,138	\$186,308	\$392,000
	Principal	14	\$312,056	\$228,375		
	Assistant Vice President	6	\$255,958	\$249,500		
	Senior Director	7	\$250,221	\$300,000		
	Director	46	\$198,302	\$172,001	\$144,240	\$230,550
	General Manager	6	\$188,617	\$193,350		
	Senior Manager	90	\$176,775	\$141,000	\$122,000	\$170,000
	Controller/Comptroller	130	\$172,771	\$144,500	\$112,300	\$182,950
	Consultant	23	\$171,719	\$165,000	\$123,529	\$195,000
	Tax Specialist	45	\$165,725	\$129,333	\$102,000	\$161,600
	Sole Practitioner	36	\$163,212	\$130,000	\$95,500	\$192,500
	Associate/Assistant Director	10	\$162,536	\$156,250		
	Analyst	53	\$157,666	\$110,500	\$100,000	\$150,001
	Manager	189	\$150,185	\$117,001	\$97,000	\$156,000
	Supervisor	23	\$147,338	\$141,000	\$114,425	\$190,000
	Internal Auditor	12	\$113,177	\$104,725		
	Associate/Assistant Manager	11	\$112,405	\$95,000		
	Senior Auditor/Accountant	79	\$109,720	\$87,043	\$75,000	\$110,000
	Auditor/Accountant	18	\$98,078	\$95,000		
	Other	20	\$149,585	\$124,825	\$103,000	\$163,500

		Total Compensation (Includes Non-Owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
Edmonton	Other Business Partner/Owner	18	\$630,547	\$197,500		
	Chief Financial Officer (CFO)	47	\$288,823	\$230,000	\$166,501	\$335,000
	CA Firm Partner	46	\$272,163	\$224,000	\$155,000	\$320,000
	Other Executive Management	6	\$267,067	\$278,501		
	President/CEO	14	\$257,750	\$223,000		
	Vice President	24	\$252,303	\$170,250	\$146,751	\$226,000
	Sole Practitioner	19	\$206,470	\$130,000		

Consultant	11	\$195,375	\$127,500		
Controller/Comptroller	47	\$170,045	\$125,000	\$99,400	\$162,000
Director	27	\$167,430	\$135,000	\$105,000	\$207,000
Principal	12	\$138,945	\$110,500		
Senior Director	7	\$132,586	\$128,000		
Senior Manager	59	\$118,651	\$113,000	\$92,250	\$140,538
Tax Specialist	7	\$109,550	\$100,000		
Associate/Assistant Manager	5	\$108,727	\$117,185		
Analyst	12	\$105,952	\$79,450		
Manager	96	\$98,178	\$90,000	\$77,250	\$107,265
Supervisor	8	\$94,976	\$87,700		
Internal Auditor	5	\$94,518	\$90,000		
Senior Auditor/Accountant	48	\$83,312	\$72,250	\$64,333	\$94,293
Auditor/Accountant	8	\$66,228	\$66,750		
Other	8	\$123,770	\$129,500		

		Total Compensation (Includes Owners And Non-Owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
Other	Other Business Partner/Owner	8	\$298,826	\$170,000		
	CA Firm Partner	63	\$259,889	\$240,000	\$165,000	\$325,000
	Chief Financial Officer (CFO)	15	\$182,299	\$155,000		
	Controller/Comptroller	28	\$172,306	\$104,800	\$84,400	\$175,700
	Sole Practitioner	15	\$162,200	\$124,000		
	Senior Manager	29	\$108,452	\$98,000	\$91,460	\$115,000
	Manager	31	\$88,646	\$72,300	\$64,900	\$88,000
	Auditor/Accountant	8	\$77,460	\$63,100		
	Senior Auditor/Accountant	35	\$70,935	\$68,500	\$54,545	\$80,000

**Non-owners only**

		Base Compensation (Salary) - Non-Owners		Total Non-Base Compensation - Non-Owners		Total Compensation (Includes Non-Owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Calgary	Chief Financial Officer (CFO)	\$179,475	\$150,000	\$312,967	\$68,000	\$492,442	\$246,000	\$160,401	\$420,000	151
	President/CEO	\$226,677	\$225,000	\$239,423	\$180,000	\$466,100	\$390,000			15
	Other Executive Management	\$220,521	\$194,500	\$141,844	\$92,500	\$362,365	\$335,500			8
	Treasurer	\$176,425	\$160,500	\$156,450	\$119,000	\$332,875	\$280,500			8
	Vice President	\$169,367	\$165,000	\$162,552	\$94,799	\$331,919	\$273,138	\$186,308	\$392,000	50
	Principal Assistant Vice President	\$175,062	\$178,125	\$136,994	\$46,250	\$312,056	\$228,375			14
	Senior Director	\$167,083	\$165,000	\$88,875	\$67,000	\$255,958	\$249,500			6
	Director	\$171,171	\$155,000	\$79,050	\$58,100	\$250,221	\$300,000			7
	Director	\$154,012	\$135,000	\$44,290	\$29,000	\$198,302	\$172,001	\$144,240	\$230,550	46
	General Manager	\$129,167	\$120,000	\$59,450	\$59,850	\$188,617	\$193,350			6
	Senior Manager	\$127,746	\$121,000	\$49,029	\$19,000	\$176,775	\$141,000	\$122,000	\$170,000	90
	Controller/Comptroller	\$116,364	\$110,000	\$56,408	\$25,000	\$172,771	\$144,500	\$112,300	\$182,950	130
	Consultant	\$149,788	\$140,000	\$21,931	\$1,500	\$171,719	\$165,000	\$123,529	\$195,000	23
	Tax Specialist	\$115,270	\$106,667	\$50,454	\$20,000	\$165,725	\$129,333	\$102,000	\$161,600	45
	Associate/Assistant Director	\$133,869	\$120,345	\$28,667	\$19,750	\$162,536	\$156,250			10
	Analyst	\$102,990	\$95,500	\$54,675	\$18,000	\$157,666	\$110,500	\$100,000	\$150,001	53
	Manager	\$114,885	\$100,000	\$35,300	\$15,001	\$150,185	\$117,001	\$97,000	\$156,000	189
	Supervisor	\$112,085	\$105,818	\$35,253	\$31,000	\$147,338	\$141,000	\$114,425	\$190,000	23
	Internal Auditor Associate/Assistant Manager	\$100,916	\$93,750	\$12,261	\$10,475	\$113,177	\$104,725			12
	Senior Auditor/Accountant	\$89,945	\$79,000	\$22,459	\$16,000	\$112,405	\$95,000			11
	Auditor/Accountant	\$88,390	\$78,000	\$21,330	\$10,000	\$109,720	\$87,043	\$75,000	\$110,000	79
	Auditor/Accountant	\$84,761	\$85,350	\$13,317	\$8,100	\$98,078	\$95,000			18
	Other	\$108,640	\$96,750	\$40,945	\$17,500	\$149,585	\$124,825	\$103,000	\$163,500	20

		Base Compensation (Salary) - Non-Owners		Total Non-Base Compensation - Non-Owners		Total Compensation (Includes Non-Owners)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Edmonton	Chief Financial Officer (CFO)	\$173,332	\$156,000	\$115,491	\$51,000	\$288,823	\$230,000	\$166,501	\$335,000	47
	Other Executive Management	\$202,983	\$210,000	\$64,084	\$38,501	\$267,067	\$278,501			6
	President/CEO	\$188,643	\$168,000	\$69,107	\$38,000	\$257,750	\$223,000			14
	Vice President	\$126,650	\$127,500	\$125,653	\$38,600	\$252,303	\$170,250	\$146,751	\$226,000	24
	Consultant	\$173,421	\$120,000	\$21,954	\$500	\$195,375	\$127,500			11
	Controller/Comptroller	\$131,271	\$102,000	\$38,774	\$19,000	\$170,045	\$125,000	\$99,400	\$162,000	47
	Director	\$131,205	\$112,000	\$36,225	\$16,000	\$167,430	\$135,000	\$105,000	\$207,000	27

Principal	\$115,352	\$99,000	\$23,594	\$10,600	\$138,945	\$110,500			12
Senior Director	\$116,429	\$107,000	\$16,157	\$11,000	\$132,586	\$128,000			7
Senior Manager	\$101,288	\$100,000	\$17,363	\$11,200	\$118,651	\$113,000	\$92,250	\$140,538	59
Tax Specialist Associate/Assistant	\$99,286	\$92,000	\$10,264	\$8,000	\$109,550	\$100,000			7
Manager	\$96,727	\$89,000	\$12,000	\$4,000	\$108,727	\$117,185			5
Analyst	\$95,808	\$73,900	\$10,144	\$5,750	\$105,952	\$79,450			12
Manager	\$87,057	\$80,000	\$11,121	\$8,065	\$98,178	\$90,000	\$77,250	\$107,265	96
Supervisor	\$87,680	\$83,000	\$7,296	\$5,000	\$94,976	\$87,700			8
Internal Auditor	\$90,418	\$89,091	\$4,100	\$6,000	\$94,518	\$90,000			5
Senior Auditor/Accountant	\$73,562	\$65,136	\$9,750	\$4,505	\$83,312	\$72,250	\$64,333	\$94,293	48
Auditor/Accountant	\$61,643	\$60,500	\$4,585	\$2,750	\$66,228	\$66,750			8
Other	\$109,145	\$98,500	\$14,625	\$12,750	\$123,770	\$129,500			8

	Base Compensation (Salary) - Non-Owners		Total Non-Base Compensation - Non-Owners		Total Compensation (Includes Non-Owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Other Chief Financial Officer (CFO)	\$139,929	\$130,909	\$42,370	\$10,800	\$182,299	\$155,000			15
Controller/Comptroller	\$109,111	\$94,800	\$63,195	\$7,850	\$172,306	\$104,800	\$84,400	\$175,700	28
Senior Manager	\$96,333	\$93,333	\$12,119	\$10,000	\$108,452	\$98,000	\$91,460	\$115,000	29
Manager	\$77,668	\$67,500	\$10,979	\$7,000	\$88,646	\$72,300	\$64,900	\$88,000	31
Auditor/Accountant	\$74,969	\$58,636	\$2,491	\$501	\$77,460	\$63,100			8
Senior Auditor/Accountant	\$64,113	\$62,500	\$6,822	\$5,000	\$70,935	\$68,500	\$54,545	\$80,000	35

**Compensation by Title of Person Reporting To**

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
President/CEO	279	\$368,044	\$208,000	\$145,000	\$350,000
Chair/Board Of Directors	43	\$361,877	\$244,000	\$145,000	\$350,000
Other Executive Management	31	\$293,962	\$200,000	\$108,000	\$313,000
Senior Auditor/Accountant	10	\$268,549	\$106,845		
Senior Vice President	22	\$266,896	\$201,364	\$128,381	\$330,000
Chief Financial Officer (CFO)	201	\$218,898	\$163,000	\$118,160	\$246,094
Senior Director	21	\$210,648	\$165,000	\$112,000	\$243,500
Treasurer	11	\$182,552	\$132,400		
Vice President	118	\$167,273	\$140,769	\$110,000	\$201,800
Controller/Comptroller	119	\$151,247	\$125,000	\$98,333	\$163,000
Director	71	\$136,798	\$129,501	\$103,300	\$157,500
Partner/Owner	436	\$125,753	\$100,600	\$80,500	\$133,690
General Manager	15	\$117,863	\$120,000		
Manager	117	\$112,039	\$97,500	\$75,800	\$120,000
Supervisor	11	\$111,944	\$111,000		
Senior	82	\$110,414	\$91,000	\$76,900	\$128,700
Principal	30	\$108,174	\$91,600	\$77,000	\$137,500
Associate/Assistant Director	9	\$104,288	\$103,500		
Other	19	\$114,642	\$111,500		
None	13	\$232,526	\$133,778		
Total	1,675	\$194,036	\$128,000	\$93,900	\$190,000

## Compensation by Number of Direct Reports

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
None	578	\$144,534	\$106,000	\$81,000	\$150,000
1	151	\$214,738	\$134,200	\$102,000	\$200,000
2	179	\$164,696	\$140,000	\$97,800	\$190,000
3	194	\$193,070	\$143,000	\$105,000	\$235,000
4	168	\$224,686	\$148,875	\$105,500	\$228,750
5	192	\$301,683	\$164,391	\$110,050	\$288,399
6-9	233	\$265,188	\$174,000	\$120,000	\$268,800
10-14	155	\$214,623	\$164,335	\$111,000	\$245,000
15-19	55	\$278,337	\$144,000	\$100,000	\$256,108
20-24	35	\$313,142	\$166,250	\$106,530	\$395,000
25+	50	\$452,172	\$296,067	\$150,000	\$500,000
Total	1,990	\$212,314	\$138,000	\$97,582	\$217,000

## Compensation by Number of Indirect Reports

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
None	495	\$148,125	\$108,500	\$82,700	\$150,000
1	122	\$223,198	\$132,300	\$101,400	\$190,000
2	154	\$149,640	\$121,567	\$93,500	\$170,000
3	146	\$178,389	\$126,500	\$93,500	\$192,000
4	108	\$197,873	\$126,000	\$93,700	\$167,000
5	136	\$240,536	\$121,314	\$87,500	\$210,706
6-9	167	\$194,726	\$155,000	\$103,200	\$210,000
10-14	193	\$222,393	\$160,265	\$108,600	\$246,925
15-19	111	\$217,428	\$163,000	\$105,000	\$265,000
20-24	79	\$238,775	\$166,250	\$107,000	\$305,000
25+	279	\$359,649	\$220,000	\$148,500	\$400,000
Total	1,990	\$212,314	\$138,000	\$97,582	\$217,000

## 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 (\$331,417), Personal Financial Planning/Wealth Management (\$253,761) and Corporate Finance (\$253,011).

For members in industries the activities of the top earners included: New Business Development (\$489,679), Public Affairs and Communications (\$413,140), Corporate Finance (\$377,766) and Strategic Development and Planning (\$371,758).

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
New Business Development	40	\$331,417	\$250,194	\$145,250	\$482,500
Personal Financial Planning/Wealth Management	19	\$253,761	\$175,000		
Corporate Finance Advisory (including M&A advisor)	45	\$253,011	\$141,000	\$105,000	\$350,000
Other Business Advisory, or Consulting services	69	\$210,953	\$149,000	\$95,500	\$260,000
Investigative and Forensic Accounting	16	\$204,728	\$124,314		
Control and Risk Management	39	\$180,684	\$119,000	\$80,000	\$190,000
Taxation	330	\$173,218	\$130,000	\$86,000	\$200,000
Other assurance services (including IT audit & IS)	28	\$172,694	\$100,500	\$80,200	\$162,250
Information Technology Consulting	14	\$171,750	\$149,500		
Business valuation	35	\$166,688	\$108,000	\$90,000	\$165,000
Financial statement compilation	285	\$155,497	\$110,000	\$76,600	\$185,000
Performance Measurement	42	\$153,536	\$91,750	\$69,400	\$110,000
Financial statement review	254	\$147,484	\$100,000	\$74,000	\$167,000
Financial accounting	152	\$145,663	\$100,800	\$72,650	\$150,000
Insolvency and Restructuring	17	\$137,065	\$117,000		
Financial statement audit	273	\$135,930	\$96,200	\$75,750	\$140,000



**Non-owners only**

	Base Compensation (Salary) - Non-Owners		Total Non-Base Compensation - Non-Owners		Total Compensation (Includes Non-Owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
New Business Development	\$130,078	\$130,000	\$146,002	\$18,500	\$276,080	\$150,000			17
Personal Financial Planning/Wealth Management	\$103,048	\$100,000	\$117,815	\$20,000	\$220,863	\$175,000			9
Corporate Finance Advisory (including M&A advisor)	\$102,261	\$97,000	\$90,018	\$13,501	\$192,279	\$108,600	\$91,500	\$145,000	29
Other Business Advisory, or Consulting services	\$133,460	\$101,095	\$31,841	\$8,295	\$165,302	\$126,932	\$90,000	\$175,000	44
Control and Risk Management	\$133,505	\$92,250	\$12,985	\$5,074	\$146,490	\$100,950	\$79,800	\$170,000	34
Information Technology Consulting	\$117,812	\$116,000	\$24,125	\$17,500	\$141,937	\$133,500			8
Performance Measurement	\$98,401	\$71,000	\$31,531	\$8,000	\$129,931	\$82,500	\$62,000	\$101,000	35
Investigative and Forensic Accounting	\$109,493	\$105,000	\$8,634	\$7,000	\$118,127	\$112,000			13
Business valuation	\$94,237	\$85,000	\$18,627	\$11,000	\$112,865	\$97,500	\$90,000	\$120,000	29
Taxation	\$97,971	\$86,500	\$11,678	\$8,000	\$109,649	\$94,250	\$76,550	\$130,775	184
Insolvency and Restructuring	\$95,292	\$87,000	\$8,455	\$6,000	\$103,747	\$97,000			13
Financial statement audit	\$90,466	\$80,000	\$11,472	\$8,000	\$101,937	\$89,000	\$72,500	\$114,600	227
Financial accounting	\$88,931	\$75,000	\$9,816	\$6,500	\$98,746	\$83,500	\$69,400	\$110,000	103
Other assurance services (including IT audit & IS)	\$85,194	\$82,000	\$10,977	\$6,200	\$96,171	\$87,821	\$70,364	\$105,325	20
Financial statement review	\$82,199	\$75,000	\$11,189	\$6,500	\$93,388	\$82,500	\$69,400	\$103,000	173
Financial statement compilation	\$79,890	\$74,000	\$9,285	\$5,867	\$89,175	\$81,333	\$65,000	\$100,600	142

**Members in industry**

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
New Business Development	63	\$489,679	\$242,000	\$149,000	\$477,800
Public Affairs and Communications	33	\$413,140	\$241,000	\$150,000	\$400,000
Corporate Finance (Financing, M&A)	207	\$377,766	\$230,000	\$135,000	\$408,000
Strategy Development and Planning	196	\$371,758	\$201,900	\$137,050	\$365,000
Performance Measurement	159	\$289,635	\$160,000	\$111,991	\$255,000
Marketing and Sales	25	\$281,872	\$220,000	\$170,000	\$324,000
Human Resources	60	\$278,962	\$150,000	\$114,974	\$250,000
General Management, Administration	213	\$258,614	\$164,335	\$120,000	\$265,539
Financial Analysis	470	\$248,028	\$140,000	\$106,000	\$220,250
Management Accounting/Cost accounting	134	\$245,802	\$131,000	\$100,000	\$182,400
Taxation	164	\$240,864	\$150,000	\$113,512	\$245,000
Financial Accounting	516	\$215,001	\$135,500	\$106,000	\$190,000
Internal Control and Risk Management	206	\$212,229	\$140,070	\$107,000	\$195,000
Product and/or Service Development	30	\$208,901	\$163,000	\$121,200	\$244,000
Information Technology	61	\$192,808	\$149,501	\$116,000	\$188,179
Audit (Internal/Government)	97	\$138,452	\$116,900	\$90,000	\$165,000

**Non-owners only**

	Base Compensation (Salary) - Non-Owners		Total Non-Base Compensation - Non-Owners		Total Compensation (Includes Non-Owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
New Business Development	\$139,838	\$139,000	\$338,964	\$57,550	\$478,802	\$206,700	\$145,000	\$405,000	50
Public Affairs and Communications	\$204,370	\$167,800	\$219,996	\$62,000	\$424,366	\$248,000	\$156,025	\$400,000	30
Corporate Finance (Financing, M&A)	\$165,082	\$140,000	\$199,319	\$55,850	\$364,401	\$216,500	\$133,750	\$364,250	192
Strategy Development and Planning	\$165,930	\$140,000	\$195,560	\$43,248	\$361,490	\$200,000	\$131,750	\$350,000	180
Performance Measurement	\$135,206	\$120,000	\$136,893	\$29,350	\$272,099	\$150,000	\$110,750	\$246,500	148
Human Resources	\$135,337	\$120,000	\$126,081	\$24,357	\$261,418	\$147,500	\$113,842	\$236,650	52
General Management, Administration	\$157,405	\$128,000	\$99,539	\$27,800	\$256,944	\$163,000	\$118,000	\$255,000	199
Marketing and Sales	\$100,444	\$120,000	\$145,266	\$127,625	\$245,711	\$223,500			18
Taxation	\$132,915	\$115,000	\$101,155	\$25,857	\$234,069	\$149,250	\$112,500	\$243,000	158
Financial Analysis	\$128,024	\$108,000	\$95,416	\$24,000	\$223,441	\$135,500	\$105,800	\$202,005	452
Management Accounting/Cost accounting	\$125,975	\$105,000	\$84,296	\$19,000	\$210,271	\$127,500	\$99,000	\$180,000	127
Internal Control and Risk Management	\$133,397	\$110,714	\$68,925	\$21,000	\$202,322	\$136,400	\$105,500	\$191,700	200
Financial Accounting	\$123,494	\$107,000	\$68,184	\$22,000	\$191,677	\$134,900	\$104,500	\$186,154	500
Product and/or Service Development	\$116,343	\$105,500	\$72,432	\$36,500	\$188,775	\$155,000	\$121,200	\$220,000	22
Information Technology	\$127,922	\$118,500	\$58,615	\$16,750	\$186,537	\$147,250	\$115,000	\$186,308	58
Audit (Internal/Government)	\$111,596	\$100,000	\$26,788	\$12,000	\$138,384	\$115,950	\$89,750	\$167,500	96

## Compensation by major responsibilities of members

### Professional Service

Members in professional service who have customer relationship management for all clients in Corporate Finance, Business Valuation and New Business Development are most highly compensated.

	CRM responsibility for all clients				
	Count	Mean	Median	Percentile 25	Percentile 75
Corporate Finance Advisory (including M&A advisor)	47	\$278,346	\$200,000	\$132,000	\$375,000
Business valuation	49	\$276,150	\$200,000	\$150,000	\$425,000
New Business Development	75	\$270,514	\$190,000	\$119,000	\$425,000
Other assurance services (including IT audit & IS Financial accounting)	25	\$255,401	\$200,000	\$122,062	\$295,000
Other Business Advisory, or Consulting services	75	\$249,438	\$180,000	\$120,000	\$330,000
Control and Risk Management	33	\$247,060	\$200,000	\$110,000	\$315,000
Performance Measurement	46	\$238,642	\$170,000	\$105,000	\$295,000
Financial accounting	120	\$230,997	\$167,000	\$109,950	\$300,000
Personal Financial Planning/Wealth Management	59	\$228,374	\$181,000	\$105,000	\$295,000
Taxation	154	\$221,824	\$175,000	\$119,000	\$265,000
Investigative and Forensic Accounting	19	\$221,809	\$180,000		
Financial statement review	142	\$213,051	\$152,875	\$100,000	\$265,000
Financial statement audit	128	\$208,086	\$136,475	\$100,000	\$257,000
Financial statement compilation	152	\$206,384	\$152,875	\$100,000	\$254,377
Information Technology Consulting	20	\$197,537	\$175,000	\$92,375	\$235,000
Insolvency and Restructuring	18	\$196,619	\$190,000		

**Members not in professional service**

Members not in professional service who have overall responsibility for Public Affairs and Communications, Marketing and Sales and Law are compensated highest.

	Overall Responsibility				
	Count	Mean	Median	Percentile 25	Percentile 75
Public Affairs and Communications	44	\$580,642	\$256,000	\$186,700	\$569,500
Marketing and Sales	35	\$414,003	\$244,000	\$160,000	\$429,000
Law	74	\$407,304	\$232,075	\$156,000	\$400,000
Corporate Finance (Financing, M&A)	286	\$397,615	\$224,640	\$145,000	\$400,000
New Business Development	54	\$363,745	\$245,000	\$154,000	\$464,000
Performance Measurement	260	\$355,262	\$199,650	\$141,250	\$349,247
Internal Control and Risk Management	399	\$351,629	\$186,308	\$134,500	\$315,000
Product and/or Service Development	38	\$348,768	\$206,581	\$145,000	\$365,500
Strategy Development and Planning	106	\$346,532	\$226,500	\$154,000	\$400,000
Information Technology	151	\$341,696	\$217,694	\$154,000	\$350,000
Human Resources	116	\$333,130	\$200,001	\$142,000	\$345,761
General Management, Administration	153	\$330,069	\$200,002	\$141,500	\$335,000
Taxation	466	\$317,942	\$184,500	\$135,000	\$310,000
Audit (Internal/Government)	237	\$314,612	\$166,000	\$121,100	\$291,070
Financial Analysis	563	\$308,717	\$170,000	\$122,000	\$295,200
Management Accounting/Cost accounting	449	\$299,984	\$174,200	\$127,600	\$294,545
Financial Accounting	645	\$294,652	\$166,501	\$120,002	\$276,250
Teaching	32	\$273,204	\$140,000	\$87,450	\$247,500

## Compensation Governed by a Collective Bargaining Agreement

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Yes	32	\$111,322	\$86,000	\$75,400	\$101,000
No	1,648	\$196,319	\$129,600	\$95,000	\$192,033

## Compensation by Designation/Post Graduate Degree held

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
CBV or CA•CBV	36	\$290,286	\$165,000	\$122,000	\$455,500
Chartered Financial Analyst or CFA	47	\$287,642	\$239,167	\$142,000	\$325,000
CISA or CA•CISA	15	\$264,517	\$178,001		
Certified Financial Planner or CFP	41	\$256,200	\$155,273	\$113,400	\$392,000
Master of Business Administration (MBA)	65	\$255,654	\$178,001	\$120,000	\$256,755
LLB/Lawyer	7	\$249,143	\$235,000		
CIA or CA•CIA	21	\$227,160	\$170,000	\$105,000	\$195,000
CIRP or CA•CIRP	15	\$222,093	\$187,000		
CA•IFA	13	\$211,142	\$142,500		
Chartered Accountant or CA (from a country other than Canada)	60	\$201,520	\$149,250	\$108,846	\$259,554
Certified Public Accountant or CPA	64	\$199,903	\$151,500	\$112,500	\$250,000
Certified Management Consultant or CMC	8	\$194,524	\$153,250		
CA•IT	15	\$175,902	\$157,500		
Master of Taxation and/or Accounting	33	\$157,151	\$98,950	\$89,500	\$155,000
Certified Management Accountant or CMA	33	\$155,911	\$131,000	\$93,500	\$179,845
Certified General Accountant or CGA	12	\$141,600	\$122,000		
Other Masters Degree	39	\$123,996	\$97,636	\$79,800	\$134,800
Other	137	\$212,986	\$150,001	\$106,000	\$246,000
None	1,435	\$212,855	\$133,500	\$95,000	\$202,010

## Compensation by Board Experience

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
A public company or one of its subsidiaries	55	\$397,555	\$305,000	\$200,000	\$500,000
A privately held company	159	\$318,390	\$220,000	\$150,000	\$368,000
A hospital or university	10	\$224,315	\$167,000	\$89,000	\$325,000
An industry or trade association	49	\$365,994	\$256,000	\$142,000	\$390,000
A social or charitable organization	330	\$224,355	\$145,290	\$99,000	\$233,333
A cooperative	18	\$474,512	\$152,763	\$110,000	\$243,478
A religious institute	32	\$157,725	\$138,000	\$89,650	\$206,000
A crown corporation	3	\$236,833	\$154,500	\$149,000	\$407,000
A government commission, agency or regulatory body	17	\$290,494	\$217,694	\$100,000	\$463,000
Other	41	\$142,258	\$124,800	\$84,000	\$166,000
Were you a member of an audit committee in 2006?	153	\$335,082	\$210,000	\$141,500	\$365,000
Total	565	\$256,506	\$162,000	\$108,000	\$276,000

## Additional Compensation for work outside of Primary Job

Non-owners who received fee income related to services provided outside of primary job comprised a minority of members (13%).

	Count	%
Yes	213	13%
No	1,471	87%

	What amount of such fee income did you receive?
Count	213
Mean	\$16,562
Median	\$6,000
Percentile 25	\$2,500
Percentile 75	\$18,000



## Compensation by Age

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Under 35	689	\$116,724	\$97,800	\$79,733	\$128,700
35-44	625	\$239,174	\$157,500	\$115,000	\$244,000
45-54	453	\$307,311	\$180,000	\$128,000	\$331,000
55-64	195	\$243,459	\$187,000	\$131,250	\$294,545
65 and over	27	\$210,644	\$150,000	\$107,692	\$200,000
Total	1,989	\$212,308	\$138,000	\$97,582	\$215,000

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

### Vacation

	Amount Of Vacation Given		Amount Of Vacation Taken	
	Count	%	Count	%
Less than 10 working days	2	0%	83	4%
10-14 working days	20	1%	258	13%
15-19 working days	420	21%	650	33%
20-24 working days	948	48%	627	32%
25-29 working days	306	15%	180	9%
30-34 working days	129	6%	94	5%
35+ working days	27	1%	33	2%
N/a	138	7%	65	3%

### Benefits

#### Professional Dues

90% of members have their professional fees paid entirely by their employer.

	Count	%
All	1,786	90%
Some	14	1%
None	174	9%
N/a	16	1%

#### Benefits Received (All Members)

	Count	%
Pension Benefits	892	45%
Medical (health and dental) benefits	1,733	87%
Stock or Stock Options Purchase Program	553	28%
Long Term Disability Insurance	1,442	72%
Life Insurance	1,455	73%
Out of Country Travel	716	36%
Parking	1,072	54%
Car Allowances	343	17%
Parental/Maternal/Caregiver Leave Top Ups	83	4%
Professional Membership dues other than CA	523	26%
Health/Fitness Club Memberships	702	35%
Credit Card Fees	102	5%
Other Significant Benefits	126	6%
Total	1,990	100%

**Benefits Received by Area of Work**

	Professional Services	Industry	Public Service
Pension Benefits	30%	50%	86%
Medical (health and dental) benefits	80%	92%	97%
Stock or Stock Options Purchase Program	1%	54%	1%
Long Term Disability Insurance	62%	80%	85%
Life Insurance	63%	80%	85%
Out of Country Travel	28%	43%	35%
Parking	56%	53%	53%
Car Allowances	15%	20%	13%
Parental/Maternal/Caregiver Leave Top Ups	5%	3%	6%
Professional Membership dues other than CA	23%	28%	31%
Health/Fitness Club Memberships	39%	33%	34%
Credit Card Fees	3%	7%	2%
Other Significant Benefits	3%	8%	10%

**Programs to Encourage Work/Life Balance**

	Offered		Used	
	Count	%	Count	%
Flexible working hours	1,203	71%	846	70%
Sabbaticals	342	20%	17	5%
Compressed Work Weeks	476	28%	158	33%
Leaves for Personal Reasons	1,135	67%	274	24%
Employee Assistance Programs	1,077	64%	113	10%
Training Programs	1,278	76%	1,003	78%
Work from home	746	44%	426	57%
Other	142	8%	87	61%