

CA Profession Compensation Survey 2007–

Table of Contents

Methodology	3
Note on Reporting of Results.....	3
Feedback on this Report	4
Report Structure.....	4
Employees vs. Owners.....	5
CMA/CA.....	5
Year obtained CA	5
Years in Current Position.....	6
Years of Work Experience.....	6
Area of Practice and Industry	7
Size of Company.....	10
Time worked in 2006.....	10
Length of Basic Work Week	10
Billable hours per week	11
Billing rate	11
Job Title	12
Title of Direct Report.....	13
Number of Direct and Indirect Reports	14
Major Activities of Members.....	15
Major responsibilities of members	17
Compensation Governed by a Collective Bargaining Agreement.....	19
Professional Designations and Post Graduate Degrees	19
Importance of a CA and accounting designations	20
Age.....	20
Overall Compensation	21
Compensation of Owners.....	21
Compensation of Non-Owners	21
Compensation by CMA/CA.....	22
Compensation by Year Received CA	23
Compensation by Year Received CA & CMA/CA	24
Compensation by Years of Service in Organization.....	25
Compensation by Years as Owner.....	26
Compensation by Years of Work Experience.....	27
Compensation by Area of Practice	28
Compensation by Area of Practice and CMA/CA.....	32
Compensation by Area of Practice, CMA/CA and Year received CA.....	33
Compensation by Size of Company.....	35
Compensation by Job Title	36
Compensation by Job Title and CMA/CA.....	38
Compensation by Title of Person Reporting To.....	40
Compensation by Number of Direct Reports	41
Compensation by Number of Indirect Reports.....	41

Compensation by Major Activities of Members..... 42
Compensation by major responsibilities of members..... 46
Compensation Governed by a Collective Bargaining Agreement..... 48
Compensation by Designation/Post Graduate Degree held..... 48
Compensation by Board Experience..... 49
Additional Compensation for work outside of Primary Job 49
Compensation by Age..... 50
Vacation 51
Benefits 51
Programs to Encourage Work/Life Balance 52

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

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

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

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

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, 16% were owners, either as a CA firm partner (10%), sole practitioner (3%) or owner/partner of a business (3%) and 2% were contract employees or consultants.

	Count	%
Employee Of A Business/Organization	444	82%
CA Firm Partner	53	10%
Owner/Partner Of Business	19	3%
Sole Practitioner	16	3%
Contract Employee/Consultant	9	2%
Other	3	1%
Total	544	100%

CMA/CA

	Count	%
Winnipeg	485	89%
Manitoba Non-CMA	30	6%
Brandon	21	4%
Portage La Prairie	7	1%
Thompson	1	0%
Total	544	100%

Year obtained CA

	Count	%
2007*	4	1%
2006	29	5%
2005	35	6%
2004	17	3%
2003	24	4%
2002	20	4%
1997 to 2001	97	18%
1992 to 1996	73	13%
1987 to 1991	73	13%
1982 to 1986	69	13%
1977 to 1981	44	8%
1972 to 1976	42	8%
<1971	21	4%
Total	548	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	35	6%	5	5%
1	21	4%	2	2%
2	54	10%	2	2%
3	65	12%	5	5%
4	39	7%	0	0%
5	36	7%	2	2%
6-9	95	17%	10	11%
10-14	91	17%	24	26%
15-19	35	6%	9	10%
20-24	28	5%	9	10%
25+	45	8%	23	25%
Total	544	100%	91	100%

Years of Work Experience

	Total Years Of Work Experience		Total Years Of Post Qualification Experience	
	Count	%	Count	%
Less Than 2 Years	0	0%	66	12%
3 To 4 Years	32	6%	43	8%
Five To Nine Years	115	21%	106	19%
Ten To Fourteen Years	81	15%	68	13%
Fifteen To Nineteen Years	70	13%	78	14%
Twenty To Twenty Four Years	72	13%	72	13%
Over 25 Years	174	32%	111	20%
Total	544	100%	544	100%

Area of Practice and Industry

The majority of survey respondents worked either in industry or for a professional services firm (both 43%). The remainder worked in public service (9%), an educational institution (2%) or in the not for profit sector (3%).

	Count	%
Professional Services Firm	236	43%
Industry	232	43%
Crown Corporation Or Public Service	48	9%
Not For Profit	14	3%
Educational Institution	11	2%
Other	3	1%
Total	544	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 (93%). The remaining work for firms that provide other types of services (7%). Most respondents in professional services predominantly work for external clients (97%).

	Count	%
Predominantly Accounting, Auditing and Tax	219	93%
Predominantly other Types Of Services.	17	7%
Total	236	100%

	Count	%
Predominantly to External Clients	229	97%
Predominantly to Internal Clients	6	3%
Total	235	100%

Members in Industry

Survey respondents working in industry are most likely to be employed in either financial services (25%) or manufacturing (19%).

	Count	%
Financial Services	58	25%
Manufacturing	45	19%
Retail, Wholesale	22	9%
Agriculture, Forestry or Fisheries	19	8%
Transportation, Distribution	15	6%
Media, Communications and Publishing	14	6%
Telecommunications	12	5%
Real Estate and Building Management	7	3%
Holding, Conglomerate		2%
Pharmaceuticals and Chemicals	3	1%
Mining	3	1%
Construction	3	1%
Software	2	1%
Hotels and Restaurants	2	1%
Arts, Entertainment, Leisure	2	1%
Utilities	1	0%
Other	20	9%
Total	232	100%

Members in the public service

Municipal, provincial, federal government or one of their agencies (52%) employed the largest percentages of CAs in public service in 2006, followed by an office of the auditor general (17%), hospitals, libraries, health organizations or social service organizations (15%) and a crown corporation (13%).

	Count	%
Municipal, Provincial, Federal Government or One Of Their Agencies	25	52%
An Office of the Auditor General	8	17%
Hospital, Library, Health Organization or Social Services Organization	7	15%
Crown Corporation	6	13%
Regulatory Bodies	1	2%
Other	1	2%
Total	48	100%

Members in education

Members working in education were most likely to work for either a primary/secondary school or a university (both 36%).

	Count	%
Primary/Secondary School	4	36%
University	4	36%
Other	2	18%
College	1	9%
Total	11	100%

Members in the non-profit sector

Members working in the non-profit sector were most likely to work in a Social/Charitable Organization (36%) or an Industry, Professional or Trade Association (29%).

	Count	%
Social or Charitable Organizations	5	36%
Industry, Professional or Trade Association	4	29%
Religious Institutions	1	7%
Other	4	29%
Total	14	100%

Size of Company

58% of members worked for companies that had at least 1,000 members globally. 23% of members worked for companies with under 100 employees.

	In Your Province or Territory		In Canada		Globally	
	Count	%	Count	%	Count	%
1	11	2%	10	2%	9	2%
2	7	1%	5	1%	4	1%
3-5	24	4%	16	3%	11	3%
6-9	21	4%	12	3%	10	3%
10-24	58	11%	28	6%	22	6%
25-49	53	10%	24	5%	20	5%
50-99	42	8%	20	4%	11	3%
100-249	153	28%	36	8%	26	7%
250-499	59	11%	35	8%	25	7%
500-999	34	6%	46	10%	23	6%
1000+	81	15%	233	50%	221	58%

Time worked in 2006

Almost all (88%) 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	9	2%	2	0%	32	6%	43	8%
Full-time	3	1%	17	3%	481	88%	501	92%
Total	12	3%	19	3%	513	94%	544	100%

Length of Basic Work Week

Most members (79%) have a basic work week of between 35 and 40 hours per week. Seven-in-ten (69%) work between 1 and 10 hours overtime per week, while 17% work more than 10 hours of overtime per week.

	Count	%
<35	21	4%
35	57	10%
36-39	188	35%
40	183	34%
>40	87	16%
Not applicable	8	1%

Overtime Hours Worked

	Count	%
None	55	11%
1-5	189	36%
6-10	171	33%
11-15	48	9%
16-20	20	4%
21-50	19	4%
N/a	19	4%
Total	521	100%

Billable hours per week

	Count	%
Zero to 20	20	9%
21 to 30	87	39%
31 to 40	74	33%
Over 40	42	19%

Billing rate

	Count	%
Under \$150/hr	72	34%
\$150 to <\$200/hr	48	23%
\$200 to <\$300/hr	61	29%
\$300 to <\$500/hr	29	14%
\$500/hr+	3	1%

Job Title

Members most commonly have the titles of Manager (13%), CFO (12%) and Controller/Comptroller, CA Firm Partner or Senior Manager (10% each).

	Count	%
Manager	69	13%
Chief Financial Officer (CFO)	67	12%
Controller/Comptroller	54	10%
CA Firm Partner	53	10%
Senior Manager	52	10%
Senior Auditor/Accountant	36	7%
Director	30	6%
Vice President	19	3%
Other Business Partner/Owner	19	3%
Sole Practitioner	16	3%
President/CEO	13	2%
Auditor/Accountant	13	2%
Associate/Assistant Manager	12	2%
Principal	11	2%
Analyst	11	2%
Tax Specialist	10	2%
Consultant	8	1%
Other Executive Management	7	1%
General Manager	7	1%
Internal Auditor	7	1%
Assistant Vice President	5	1%
Professor, Lecturer Or Teacher	4	1%
Senior Director	3	1%
Associate/Assistant Director	3	1%
Supervisor	3	1%
Treasurer	2	0%
Senior Vice President	1	0%
Other	9	2%
Total	544	100%

Title of Direct Report

Members responding to the survey are most likely to report to Partner/Owner (24%), President/CEO (21%), and CFO (11%).

	Count	%
Partner/Owner	108	24%
President/CEO	94	21%
Chief Financial Officer (CFO)	49	11%
Director	26	6%
Senior	24	5%
Vice President	23	5%
Manager	21	5%
Chair/Board Of Directors	20	4%
Principal	19	4%
Controller/Comptroller	11	2%
Other Executive Management	9	2%
General Manager	6	1%
Senior Vice President	6	1%
Senior Director	6	1%
Assistant Vice President	5	1%
Senior Auditor/Accountant	5	1%
Tax Specialist	3	1%
Supervisor	3	1%
Treasurer	2	0%
Associate/Assistant Director	1	0%
Associate/Assistant Manager	1	0%
Analyst	1	0%
Professor, Lecturer Or Teacher	1	0%
Other	8	2%
None	3	1%
Total	455	100%

Number of Direct and Indirect Reports

In 2006, 74% of members had at least one direct report, and 12% had 10 or more. 80% of members had at least one indirect report, 38% had 10 or more.

	Number of Direct Reports		Number of Indirect Reports	
	Count	%	Count	%
None	143	26%	111	20%
1	31	6%	25	5%
2	47	9%	35	6%
3	63	12%	33	6%
4	47	9%	32	6%
5	60	11%	38	7%
6-9	87	16%	67	12%
10-14	32	6%	58	11%
15-19	16	3%	33	6%
20-24	7	1%	26	5%
25+	11	2%	86	16%
Total	544	100%	544	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 compilation, financial accounting and financial statement audit.

Activities for members in professional services	Somewhat (<25% of your time)		A lot (25% of your time or more)		Somewhat/A lot	
	Count	%	Count	%	Count	%
Taxation	106	46%	90	39%	196	85%
Financial statement review	101	44%	77	33%	178	77%
Financial statement compilation	95	41%	73	32%	168	73%
Financial accounting	140	61%	28	12%	168	73%
Financial statement audit	69	30%	88	38%	157	68%
New Business Development	97	42%	10	4%	107	47%
Other Business Advisory, or Consulting services	84	37%	13	6%	97	42%
Performance Measurement	76	33%	9	4%	85	37%
Personal Financial Planning/Wealth Management	61	27%	2	1%	63	27%
Control and Risk Management	44	19%	11	5%	55	24%
Business valuation	46	20%	6	3%	52	23%
Other assurance services (including IT audit & IS)	42	18%	7	3%	49	21%
Corporate Finance Advisory (including M&A advisor)	43	19%	6	3%	49	21%
Information Technology Consulting	27	12%	6	3%	33	14%
Investigative and Forensic Accounting	13	6%	3	1%	16	7%
Insolvency and Restructuring	7	3%	4	2%	11	5%

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

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	178	57%	101	32%	279	89%
Internal Control and Risk Management	203	65%	51	16%	254	81%
General Management, Administration	182	58%	72	23%	254	81%
Financial Accounting	143	46%	105	33%	248	79%
Performance Measurement	180	57%	40	13%	220	70%
Strategy Development and Planning	165	53%	50	16%	215	68%
Human Resources	171	54%	24	8%	195	62%
Taxation	152	48%	30	10%	182	58%
Corporate Finance (Financing, M&A)	136	43%	40	13%	176	56%
Management Accounting/Cost accounting	148	47%	23	7%	171	54%
Information Technology	138	44%	13	4%	151	48%
Audit (Internal/Government)	85	27%	34	11%	119	38%
New Business Development	84	27%	27	9%	111	35%
Product and/or Service Development	69	22%	18	6%	87	28%
Public Affairs and Communications	56	18%	11	4%	67	21%
Marketing and Sales	48	15%	9	3%	57	18%

Major responsibilities of members

	CRM responsibility for most clients		CRM responsibility for all clients		CRM responsibility for most/all clients	
	Count	%	Count	%	Count	%
Client relationship management (CRM) responsibility of members in professional services						
Financial statement compilation	42	18%	49	21%	91	40%
Financial statement review	38	17%	50	22%	88	38%
Taxation	43	19%	42	18%	85	37%
Financial statement audit	37	16%	45	20%	82	36%
Financial accounting	27	12%	38	17%	65	28%
New Business Development	15	7%	25	11%	40	17%
Other Business Advisory, or Consulting services	12	5%	23	10%	35	15%
Personal Financial Planning/Wealth Management	11	5%	18	8%	29	13%
Business valuation	6	3%	22	10%	28	12%
Performance Measurement	5	2%	16	7%	21	9%
Control and Risk Management	5	2%	14	6%	19	8%
Other assurance services (including IT audit & IS Financial accounting)	5	2%	11	5%	16	7%
Corporate Finance Advisory (including M&A advisor)	4	2%	11	5%	15	7%
Information Technology Consulting	4	2%	10	4%	14	6%
Investigative and Forensic Accounting	4	2%	6	3%	10	4%
Insolvency and Restructuring	3	1%	6	3%	9	4%

Level of responsibility for members not in professional services	Partial Responsibility		Overall Responsibility		Partial/Overall Responsibility	
	Count	%	Count	%	Count	%
Internal Control and Risk Management	147	47%	112	36%	259	82%
Financial Analysis	106	34%	151	48%	257	82%
Financial Accounting	78	25%	176	56%	254	81%
General Management, Administration	171	54%	56	18%	227	72%
Performance Measurement	138	44%	74	24%	212	68%
Management Accounting/Cost accounting	75	24%	124	39%	199	63%
Taxation	79	25%	116	37%	195	62%
Strategy Development and Planning	164	52%	29	9%	193	61%
Corporate Finance (Financing, M&A)	83	26%	89	28%	172	55%
Human Resources	129	41%	37	12%	166	53%
Information Technology	97	31%	51	16%	148	47%
Audit (Internal/Government)	65	21%	82	26%	147	47%
New Business Development	76	24%	21	7%	97	31%
Product and/or Service Development	72	23%	14	4%	86	27%
Public Affairs and Communications	47	15%	20	6%	67	21%
Marketing and Sales	41	13%	12	4%	53	17%

Compensation Governed by a Collective Bargaining Agreement

Compensation was governed by a collective bargaining agreement for 8% of members in Manitoba.

Professional Designations and Post Graduate Degrees

Master of Taxation (5%) is the most frequently held post graduate degree/designation by CAs.

	Count	%
Master of Taxation and/or Accounting	25	5%
Certified Financial Planner or CFP	16	3%
CIA or CA•CIA	13	2%
CISA or CA•CISA	13	2%
Master of Business Administration (MBA)	12	2%
Other Masters Degree	12	2%
Certified Public Accountant or CPA	12	2%
Chartered Accountant or CA (from a country other than Canada)	8	1%
Certified Management Accountant or CMA	6	1%
Certified General Accountant or CGA	5	1%
Chartered Financial Analyst or CFA	4	1%
CBV or CA•CBV	4	1%
Certified Management Consultant or CMC	2	0%
CIRP or CA•CIRP	2	0%
A Doctorate degree	1	0%
CA•IFA	1	0%
Other	48	9%
None	397	73%
Total	544	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?	49	11%	181	40%	116	25%	111	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?	36	10%	55	16%	127	37%	128	37%

Age

	Age Category	
	Count	%
Under 35	166	31%
35-44	157	29%
45-54	140	26%
55-64	73	13%
65 and over	8	1%
Total	544	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	544		474
Mean	\$140,967	2.6%	\$137,461
Median	\$101,450	10.3%	\$92,000
25th Percentile	\$74,000	5.7%	\$70,000
75th Percentile	\$156,889	11.4%	\$140,850

Compensation of Owners

88 CAs who responded owned a business in 2006. Of these, 53 are partners in a CA firm, 16 are Sole Practitioners and 19 owned another type of business.

	Owner of CA Firm	Sole Practitioner	Partner	Owner of Another Business
N	69	16	53	19
Mean	\$198,481	\$156,495	\$211,156	\$239,617
Median	\$175,000	\$150,000	\$180,000	\$205,000
25th Percentile	\$135,000		\$130,000	
75th Percentile	\$240,000		\$251,000	

Compensation of Non-Owners

The first table below shows base, total non-base and total compensation statistics for members who did not own their own business in 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	456	456	456
Mean	\$100,086	\$28,068	\$128,154
Median	\$85,000	\$5,000	\$93,050
25th Percentile	\$66,000	\$733	\$71,100
75th Percentile	\$110,000	\$18,000	\$137,429

Non-Base Compensation (non-owners)

	Profit Sharing	Bonus	Overtime	Commissions	Allowances	Other Non-Base
N	113	264	50	18	93	56
% who received it	25%	58%	11%	4%	21%	13%
Mean	\$22,079	\$23,328	\$4,442	\$56,011	\$6,367	\$37,402
Median	\$4,000	\$7,500	\$1,720	\$500	\$3,250	\$4,000
25 th Percentile	\$1,900	\$3,000	\$772		\$1,000	\$1,850
75 th Percentile	\$11,000	\$18,750	\$3,800		\$8,400	\$18,000

Compensation for Overtime (non-owners)

Of the 11% of members (who are non-owners) who are compensated for overtime, the largest percentage are compensated through a credit of hours.

	Count	%
Through a credit of hours	28	56%
Through a combination of the above	9	18%
Monetarily at higher than my regular rate.	4	8%
Monetarily at my regular rate	3	6%
Through another method	6	12%
Total	50	100%

Compensation by CMA/CA

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Winnipeg	485	\$143,488	\$101,659	\$74,000	\$156,219
Brandon	21	\$115,748	\$87,000	\$70,000	\$150,000
Other	38	\$122,732	\$100,100	\$75,201	\$164,000

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
Winnipeg	\$101,676	\$85,500	\$30,068	\$5,171	\$131,744	\$95,000	\$71,900	\$141,409	412
Other	\$85,201	\$76,500	\$9,342	\$2,000	\$94,543	\$84,741	\$62,780	\$103,237	44

Compensation by Year Received CA

Average compensation for a new CA is \$52,197 and rises with each year of experience. Average compensation for CAs with five years post qualifying experience is \$75,064 and \$190,246 for those with 25-29 years post qualifying experience.

	Total Compensation (Includes Owners and Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
2006	29	\$52,197	\$48,834	\$46,000	\$52,800
2005	35	\$60,042	\$58,500	\$55,100	\$64,500
2004	17	\$80,190	\$72,000		
2003	24	\$82,977	\$67,789	\$63,195	\$76,033
2002	20	\$75,064	\$72,792	\$67,300	\$84,250
1997 to 2001	97	\$103,768	\$91,100	\$77,000	\$118,000
1992 to 1996	73	\$155,900	\$117,852	\$96,000	\$155,000
1987 to 1991	73	\$151,686	\$121,700	\$89,000	\$165,000
1982 to 1986	69	\$182,686	\$140,000	\$92,801	\$218,890
1977 to 1981	44	\$258,471	\$148,500	\$119,750	\$250,000
1972 to 1976	42	\$190,246	\$164,500	\$135,000	\$218,182
<1971	21	\$177,498	\$150,000	\$96,500	\$188,000
Total	548	\$140,296	\$100,700	\$73,607	\$155,609

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
2006	\$47,359	\$48,000	\$4,837	\$1,600	\$52,197	\$48,834	\$46,000	\$52,800	29
2005	\$56,860	\$55,300	\$3,183	\$2,400	\$60,042	\$58,500	\$55,100	\$64,500	35
2004	\$68,971	\$65,000	\$11,219	\$5,500	\$80,190	\$72,000			17
2003	\$73,822	\$66,000	\$6,241	\$2,625	\$80,063	\$67,000	\$61,000	\$75,000	23
2002	\$70,469	\$71,500	\$4,595	\$2,450	\$75,064	\$72,792	\$67,300	\$84,250	20
1997 to 2001	\$87,250	\$81,250	\$12,823	\$6,269	\$100,073	\$89,000	\$75,201	\$104,400	89
1992 to 1996	\$112,952	\$95,000	\$38,074	\$11,500	\$151,026	\$112,000	\$96,000	\$150,000	67
1987 to 1991	\$117,131	\$103,636	\$30,177	\$10,000	\$147,308	\$112,800	\$86,001	\$160,001	65
1982 to 1986	\$122,829	\$109,545	\$54,790	\$12,255	\$177,619	\$128,313	\$92,500	\$200,000	54
1977 to 1981	\$175,277	\$108,500	\$102,508	\$8,000	\$277,785	\$133,000	\$93,050	\$225,000	28
1972 to 1976	\$124,789	\$125,000	\$17,787	\$12,000	\$142,576	\$150,000			19
<1971	\$113,789	\$95,500	\$30,066	\$1,582	\$143,856	\$108,332			10

Compensation by Year Received CA & CMA/CA

		Total Compensation (Includes Owners And Non-Owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
Winnipeg	2002-2006	108	\$67,731	\$64,500	\$54,350	\$72,100
	1997-2001	84	\$104,231	\$90,550	\$78,000	\$115,000
	1992-1996	68	\$154,643	\$113,500	\$96,000	\$153,750
	1987-1991	68	\$151,281	\$120,850	\$89,250	\$164,500
	1982-1986	63	\$182,404	\$137,700	\$92,500	\$202,000
	1977-1981	38	\$278,772	\$155,000	\$120,320	\$260,000
	1972-1976	37	\$194,198	\$164,000	\$140,000	\$218,182
	<1971	19	\$181,498	\$150,000		
Other	2002-2006	17	\$68,012	\$60,200		
	1997-2001	13	\$100,777	\$96,600		
	1992-1996	5	\$173,000	\$155,000		
	1987-1991	5	\$157,189	\$150,000		
	1982-1986	6	\$185,648	\$204,945		
	1977-1981	6	\$129,896	\$104,370		
	1972-1976	5	\$161,000	\$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	
Winnipeg	2002-2006	\$62,019	\$60,000	\$4,943	\$2,625	\$66,962	\$64,500	\$53,700	\$72,000	107
	1997-2001	\$88,344	\$81,250	\$12,990	\$6,269	\$101,334	\$89,000	\$76,350	\$107,000	79
	1992-1996	\$113,387	\$97,500	\$39,031	\$11,750	\$152,418	\$110,900	\$96,000	\$150,000	64
	1987-1991	\$116,688	\$104,318	\$31,039	\$10,000	\$147,727	\$114,650	\$89,000	\$160,001	62
	1982-1986	\$121,662	\$110,000	\$57,719	\$14,000	\$179,381	\$130,627	\$90,720	\$200,000	51
	1977-1981	\$186,485	\$110,000	\$114,729	\$10,320	\$301,214	\$146,000	\$102,500	\$260,000	25
	1972-1976	\$126,125	\$127,500	\$21,121	\$16,000	\$147,246	\$152,500			16
	<1971	\$112,362	\$95,000	\$32,583	\$1,582	\$144,945	\$108,332			8
Other	2002-2006	\$59,252	\$55,000	\$8,760	\$2,000	\$68,012	\$60,200			17
	1997-2001	\$78,607	\$80,565	\$11,504	\$6,850	\$90,111	\$85,883			10

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	35	\$118,957	\$84,937	\$60,001	\$145,904
1	21	\$104,294	\$82,308	\$70,000	\$123,250
2	54	\$121,893	\$88,297	\$68,000	\$116,500
3	65	\$92,116	\$72,000	\$51,000	\$111,000
4	39	\$101,684	\$75,000	\$64,500	\$96,000
5	36	\$125,452	\$89,610	\$66,000	\$115,926
6-9	95	\$137,781	\$96,600	\$81,565	\$142,000
10-14	91	\$169,594	\$131,000	\$95,534	\$185,000
15-19	35	\$152,250	\$135,000	\$102,500	\$203,502
20-24	28	\$227,451	\$143,000	\$90,000	\$202,857
25+	45	\$201,361	\$177,012	\$130,000	\$260,000
Total	544	\$140,967	\$101,450	\$74,000	\$156,889

Non-owners only

	Base Compensation (Salary) - Non-Owners		Total Non-Base Compensation - Non-Owners		Total Compensation (Non-Owners)				
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Less than one year	\$94,465	\$80,000	\$24,883	\$2,625	\$119,349	\$84,937	\$60,001	\$144,179	33
1	\$94,219	\$82,000	\$10,075	\$2,625	\$104,294	\$82,308	\$70,000	\$123,250	21
2	\$88,200	\$76,500	\$33,162	\$3,500	\$121,363	\$88,000	\$68,000	\$110,000	53
3	\$80,648	\$66,297	\$10,564	\$3,000	\$91,212	\$72,000	\$50,900	\$109,750	64
4	\$83,754	\$72,292	\$16,658	\$5,000	\$100,412	\$74,833	\$64,500	\$95,500	38
5	\$104,980	\$85,000	\$12,661	\$3,250	\$117,641	\$87,175	\$65,500	\$114,000	34
6-9	\$99,577	\$85,000	\$32,993	\$9,200	\$132,570	\$93,850	\$81,000	\$127,333	88
10-14	\$114,519	\$96,500	\$41,068	\$9,000	\$155,587	\$112,000	\$90,000	\$163,504	67
15-19	\$115,557	\$102,500	\$22,184	\$12,750	\$137,741	\$116,900	\$94,221	\$161,700	28
20-24	\$148,285	\$98,750	\$81,106	\$501	\$229,391	\$103,750			18
25+	\$134,583	\$112,500	\$44,433	\$13,850	\$179,017	\$156,000			12

Compensation by Years as Owner

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Less than one year	5	\$121,400	\$123,002		
3	5	\$181,333	\$175,000		
6-9	10	\$200,900	\$184,000		
10-14	24	\$220,561	\$195,500	\$140,500	\$250,000
15-19	9	\$183,988	\$180,000		
20-24	9	\$257,890	\$170,000		
25+	23	\$202,589	\$177,465	\$125,000	\$260,000
Total	91	\$205,138	\$180,000	\$135,000	\$240,000

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	32	\$50,164	\$49,150	\$45,500	\$55,000
Five To Nine Years	115	\$80,664	\$70,000	\$64,100	\$82,645
Ten To Fourteen Years	81	\$114,520	\$98,500	\$82,080	\$130,300
Fifteen To Nineteen Years	70	\$171,797	\$116,500	\$96,000	\$168,000
Twenty To Twenty Four Years	72	\$150,163	\$114,650	\$88,650	\$162,452
Over 25 Years	174	\$193,627	\$149,000	\$102,000	\$215,000
Total	544	\$140,967	\$101,450	\$74,000	\$156,889

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	\$48,205	\$48,000	\$1,958	\$1,250	\$50,164	\$49,150	\$45,500	\$55,000	32
Five To Nine Years	\$71,243	\$66,000	\$6,716	\$3,750	\$77,959	\$70,000	\$63,550	\$80,000	112
Ten To Fourteen Years	\$95,485	\$87,000	\$15,640	\$7,400	\$111,124	\$96,000	\$81,818	\$122,010	73
Fifteen To Nineteen Years	\$110,708	\$100,000	\$56,258	\$12,886	\$166,966	\$109,800	\$95,500	\$162,500	65
Twenty To Twenty Four Years	\$117,185	\$102,000	\$32,208	\$9,500	\$149,393	\$111,400	\$88,650	\$160,700	68
Over 25 Years	\$131,910	\$108,500	\$47,129	\$4,300	\$179,040	\$123,625	\$90,000	\$166,800	106

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	66	\$59,954	\$55,150	\$48,834	\$63,000
3 To 4 Years	43	\$87,573	\$70,000	\$65,390	\$77,067
Five To Nine Years	106	\$94,760	\$85,550	\$73,000	\$102,000
Ten To Fourteen Years	68	\$154,648	\$119,900	\$96,750	\$151,500
Fifteen To Nineteen Years	78	\$165,004	\$118,250	\$92,500	\$169,700
Twenty To Twenty Four Years	72	\$161,464	\$132,813	\$90,860	\$201,500
Over 25 Years	111	\$215,382	\$160,000	\$110,000	\$235,000
Total	544	\$140,967	\$101,450	\$74,000	\$156,889

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	\$53,447	\$52,000	\$3,967	\$2,200	\$57,415	\$55,100	\$48,834	\$62,400	65
3 To 4 Years	\$76,401	\$66,000	\$7,639	\$2,625	\$84,040	\$68,578	\$65,390	\$75,800	41
Five To Nine Years	\$80,737	\$77,500	\$11,069	\$5,750	\$91,806	\$82,362	\$72,900	\$99,500	100
Ten To Fourteen Years	\$113,728	\$98,500	\$38,950	\$12,443	\$152,678	\$115,926	\$96,000	\$145,000	62
Fifteen To Nineteen Years	\$116,786	\$101,150	\$44,433	\$10,000	\$161,219	\$108,000	\$90,500	\$163,504	70
Twenty To Twenty Four Years	\$115,559	\$105,000	\$34,203	\$9,000	\$149,763	\$120,000	\$89,688	\$174,000	57
Over 25 Years	\$149,935	\$110,000	\$59,776	\$6,500	\$209,711	\$146,000	\$102,000	\$188,000	61

Compensation by Area of Practice

Compensation is highest for members in Industry (\$177,340), followed by Professional Services (\$119,063), Not for profit (\$117,888), Education (\$102,588) and Public Service (\$88,460).

	Count	Mean	Median	Percentile 25	Percentile 75
Industry	232	\$177,340	\$121,950	\$86,818	\$179,300
Professional Services Firm	236	\$119,063	\$95,000	\$63,869	\$150,000
Not For Profit	14	\$117,888	\$96,360		
Educational Institution	11	\$102,588	\$110,000		
Crown Corporation Or Public Service	48	\$88,460	\$83,350	\$70,500	\$96,000

	Base Compensation (Salary) - Non-Owners		Total Non-Base Compensation - Non-Owners		Total Compensation (Includes Owners And Non-Owners)				Count
	Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	
Professional Services Firm	\$74,139	\$67,000	\$9,971	\$4,917	\$84,110	\$73,857	\$56,010	\$96,550	160
Industry	\$120,324	\$98,500	\$50,295	\$14,050	\$170,619	\$118,500	\$85,000	\$166,900	220
Crown Corporation Or Public Service	\$87,366	\$82,750	\$1,094	\$0	\$88,460	\$83,350	\$70,500	\$96,000	48
Educational Institution	\$100,270	\$100,700	\$2,318	\$0	\$102,588	\$110,000			11
Not For Profit	\$113,538	\$95,500	\$4,351	\$0	\$117,888	\$96,360			14

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 (\$117,399) than those working in other areas of professional services (\$140,491). Compensation is higher among members providing services predominantly to external clients (\$119,700) than those providing services to external clients (\$103,733).

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Predominantly Accounting, Auditing and Tax	219	\$117,399	\$91,100	\$62,400	\$150,000
Predominantly other Types Of Services.	17	\$140,491	\$124,000		
Total	236	\$119,063	\$95,000	\$63,869	\$150,000

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Predominantly to External Clients	229	\$119,700	\$95,000	\$63,639	\$150,000
Predominantly to Internal Clients	6	\$103,733	\$101,500		
Total	235	\$119,293	\$95,000	\$63,639	\$150,000

Business/Industry

Compensation is highest for members working in media, communications and publishing and transportation/distribution.

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Media, Communications And Publishing	14	\$299,624	\$137,750		
Transportation, Distribution	15	\$257,785	\$177,000		
Retail, Wholesale	22	\$183,735	\$130,909	\$90,500	\$250,000
Telecommunications	12	\$172,385	\$99,659		
Agriculture, Forestry or Fisheries	19	\$157,035	\$103,000		
Manufacturing	45	\$156,692	\$108,500	\$93,000	\$151,410
Financial Services	58	\$146,632	\$130,650	\$79,000	\$178,600
Real Estate and Building Management	7	\$145,523	\$109,800		
Other	20	\$148,540	\$134,350	\$87,818	\$165,000
Total	232	\$177,340	\$121,950	\$86,818	\$179,300

Public Service

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
An Office of The Auditor General	8	\$101,900	\$76,500		
Municipal, Provincial, Federal Government or One Of Their Agencies	25	\$89,878	\$88,000	\$71,000	\$97,500
Hospital, Library, Health Organization or Social Services Organization	7	\$86,541	\$82,000		
Crown Corporation	6	\$73,587	\$78,000		
Total	48	\$88,460	\$83,350	\$70,500	\$96,000

Education

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Total	11	\$102,588	\$110,000		

Not-for-Profit

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Social or Charitable Organizations	5	\$136,450	\$90,720		
Total	14	\$117,888	\$96,360		

Compensation by Area of Practice and CMA/CA

		Total Compensation (Includes Owners And Non-Owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
Winnipeg	Professional Services Firm	198	\$117,436	\$95,000	\$63,639	\$145,000
	Industry	218	\$181,631	\$125,300	\$89,500	\$181,000
	Government, Education And Other	69	\$97,737	\$87,350	\$71,800	\$108,500
Other	Professional Services Firm	38	\$127,540	\$100,010	\$68,000	\$170,000
	Industry	14	\$110,511	\$95,500		
	Government, Education And Other	7	\$100,121	\$88,000		

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
Winnipeg	Professional Services Firm	\$73,130	\$67,500	\$10,360	\$5,000	\$83,490	\$73,403	\$56,374	\$96,750	136
	Industry	\$122,405	\$100,000	\$52,377	\$14,100	\$174,782	\$120,320	\$85,100	\$169,700	207
	Government, Education And Other	\$95,752	\$85,000	\$1,984	\$0	\$97,737	\$87,350	\$71,800	\$108,500	69
Other	Professional Services Firm	\$79,856	\$67,000	\$7,765	\$2,717	\$87,620	\$74,850	\$54,800	\$93,800	24
	Industry	\$87,189	\$75,000	\$17,131	\$4,985	\$104,320	\$92,801			13
	Government, Education And Other	\$99,835	\$88,000	\$286	\$0	\$100,121	\$88,000			7

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

			Total Compensation (Includes Owners And Non-Owners)				
			Count	Mean	Median	Percentile 25	Percentile 75
Winnipeg	Professional Services Firm	2002-2006	74	\$61,947	\$58,600	\$50,800	\$68,000
		1997-2001	33	\$107,656	\$95,534	\$86,000	\$125,000
		1992-1996	18	\$121,397	\$104,250		
		1987-1991	13	\$136,904	\$116,500		
		1982-1986	19	\$176,255	\$140,000		
		1977-1981	11	\$174,909	\$150,000		
		1972-1976	17	\$222,862	\$177,465		
		<1971	13	\$160,702	\$150,000		
	Industry	2002-2006	26	\$85,753	\$70,750	\$65,390	\$77,000
		1997-2001	43	\$101,791	\$90,000	\$75,000	\$118,000
		1992-1996	43	\$176,863	\$122,500	\$101,659	\$168,000
		1987-1991	36	\$188,163	\$146,452	\$107,100	\$196,750
		1982-1986	28	\$233,288	\$169,500	\$113,000	\$267,000
		1977-1981	23	\$354,510	\$165,000	\$120,320	\$300,000
		1972-1976	14	\$196,547	\$166,000		
		<1971	5	\$234,533	\$109,164		
	Government, Education And Other	2002-2006	8	\$62,661	\$66,450		
1997-2001		8	\$103,216	\$76,000			
1992-1996		7	\$103,643	\$96,000			
1987-1991		19	\$91,236	\$85,001			
1982-1986		16	\$100,658	\$94,110			
1972-1976		6	\$107,500	\$103,000			

			Total Compensation (Includes Owners And Non-Owners)				
			Count	Mean	Median	Percentile 25	Percentile 75
Other	Professional Services Firm	2002-2006	12	\$65,685	\$56,750		
		1997-2001	10	\$94,967	\$85,883		
	Industry	2002-2006	5	\$73,596	\$65,766		

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
Winnipeg	2002-2006	Professional Services Firm	\$58,280	\$55,545	\$3,667	\$3,000	\$61,947	\$58,600	\$50,800	\$68,000	74
		Industry	\$73,398	\$65,455	\$9,786	\$2,390	\$83,183	\$70,000	\$65,390	\$75,000	25
		Government, Education And Other	\$61,048	\$65,000	\$1,613	\$0	\$62,661	\$66,450			8
	1997-2001	Professional Services Firm	\$87,808	\$82,000	\$12,287	\$8,200	\$100,095	\$90,550	\$81,540	\$105,700	28
		Industry	\$86,032	\$80,000	\$15,759	\$6,000	\$101,791	\$90,000	\$75,000	\$118,000	43
		Government, Education And Other	\$102,648	\$75,500	\$569	\$0	\$103,216	\$76,000			8
	1992-1996	Professional Services Firm	\$92,086	\$90,000	\$9,639	\$5,750	\$101,724	\$96,750			14
		Industry	\$122,106	\$108,000	\$54,756	\$18,000	\$176,863	\$122,500	\$101,659	\$168,000	43
		Government, Education And Other	\$102,429	\$90,000	\$1,214	\$0	\$103,643	\$96,000			7
	1987-1991	Professional Services Firm	\$103,850	\$101,000	\$8,869	\$8,500	\$112,719	\$108,900			8
		Industry	\$134,413	\$120,000	\$51,983	\$23,000	\$186,396	\$145,904	\$106,200	\$196,000	35
		Government, Education And Other	\$89,443	\$85,000	\$1,793	\$0	\$91,236	\$85,001			19
	1982-1986	Professional Services Firm	\$96,662	\$100,000	\$47,029	\$17,700	\$143,691	\$137,700			7
		Industry	\$140,589	\$130,500	\$92,699	\$35,000	\$233,288	\$169,500	\$113,000	\$267,000	28
		Government, Education And Other	\$99,477	\$93,750	\$1,182	\$1	\$100,658	\$94,110			16
	1977-1981	Industry	\$203,325	\$120,000	\$143,111	\$18,400	\$346,436	\$153,500	\$120,160	\$260,000	20
		Industry	\$142,333	\$130,000	\$31,105	\$32,000	\$173,438	\$164,000			9
	1972-1976	Government, Education And Other	\$97,833	\$102,500	\$9,667	\$500	\$107,500	\$103,000			6
Other											
Other	2002-2006	Professional Services Firm	\$56,992	\$52,923	\$8,693	\$2,500	\$65,685	\$56,750			12
		Industry	\$64,675	\$65,000	\$8,921	\$2,000	\$73,596	\$65,766			5
	1997-2001	Professional Services Firm	\$71,233	\$69,000	\$6,005	\$6,201	\$77,238	\$75,201			7

Compensation by Size of Company

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
1	9	\$117,271	\$135,000		
3-5	11	\$112,573	\$100,000		
6-9	10	\$131,518	\$145,090		
10-24	22	\$155,685	\$120,160	\$82,700	\$200,000
25-49	20	\$142,921	\$90,750	\$64,930	\$171,000
50-99	11	\$171,993	\$100,000		
100-249	26	\$154,586	\$142,500	\$118,000	\$180,000
250-499	25	\$149,801	\$105,000	\$90,000	\$190,000
500-999	23	\$122,277	\$110,000	\$88,301	\$163,504
1000+	221	\$154,377	\$97,300	\$74,500	\$150,000
Total	382	\$149,812	\$102,750	\$77,000	\$160,001

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
Up to 5	\$86,825	\$84,906	\$5,243	\$351	\$92,068	\$88,719			10
6-9	\$104,068	\$111,250	\$6,461	\$3,250	\$110,530	\$123,340			6
10-24	\$96,248	\$86,000	\$9,356	\$4,600	\$105,604	\$88,000			15
25-49	\$83,589	\$83,125	\$17,187	\$3,500	\$100,776	\$83,443			16
50-99	\$95,143	\$82,000	\$52,049	\$0	\$147,192	\$91,000			10
100-249	\$122,701	\$105,000	\$29,840	\$21,000	\$152,541	\$131,000	\$118,000	\$168,000	25
250-499	\$117,371	\$97,500	\$26,171	\$8,100	\$143,543	\$104,000	\$90,000	\$172,500	24
500-999	\$103,268	\$103,500	\$13,203	\$4,900	\$116,472	\$109,250	\$88,301	\$148,200	22
1000 or more	\$104,810	\$82,988	\$40,564	\$6,000	\$145,374	\$94,350	\$73,045	\$131,006	204

Compensation by Job Title

Members with the title President/CEO had the highest average compensation (\$466,600) and that was followed by Other Executive Management (\$256,120), Business Partner/Owner other than a CA firm (\$239,617) and a CA firm partner (\$211,156).

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
President/CEO	13	\$466,600	\$160,000		
Other Executive Management	7	\$256,120	\$242,400		
Other Business Partner/Owner	19	\$239,617	\$205,000		
CA Firm Partner	53	\$211,156	\$180,000	\$130,000	\$251,000
Chief Financial Officer (CFO)	67	\$196,501	\$146,000	\$109,164	\$193,000
Vice President	19	\$162,246	\$160,000		
Consultant	8	\$160,022	\$157,500		
Sole Practitioner	16	\$156,495	\$150,000		
Assistant Vice President	5	\$149,839	\$147,000		
General Manager	7	\$121,786	\$122,500		
Director	30	\$120,326	\$113,750	\$90,000	\$150,000
Controller/Comptroller	54	\$116,213	\$98,350	\$85,100	\$126,000
Principal	11	\$102,740	\$103,500		
Senior Manager	52	\$98,255	\$95,250	\$87,150	\$105,000
Analyst	11	\$85,700	\$66,000		
Manager	69	\$84,665	\$74,000	\$66,500	\$82,800
Auditor/Accountant	13	\$73,497	\$58,500		
Tax Specialist	10	\$71,229	\$68,000		
Internal Auditor	7	\$69,856	\$65,000		
Associate/Assistant Manager	12	\$68,635	\$69,539		
Senior Auditor/Accountant	36	\$60,399	\$52,900	\$48,417	\$61,300
Other	9	\$189,372	\$92,801		
Total	544	\$140,967	\$101,450	\$74,000	\$156,889

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
President/CEO	\$259,908	\$160,000	\$206,692	\$1	\$466,600	\$160,000			13
Other Executive Management	\$177,786	\$175,000	\$78,335	\$67,400	\$256,120	\$242,400			7
Chief Financial Officer (CFO)	\$134,299	\$120,000	\$62,202	\$16,000	\$196,501	\$146,000	\$109,164	\$193,000	67
Vice President	\$129,283	\$120,000	\$32,963	\$30,000	\$162,246	\$160,000			19
Consultant	\$108,864	\$123,955	\$51,159	\$14,134	\$160,022	\$157,500			8
Assistant Vice President	\$120,606	\$125,000	\$29,232	\$20,000	\$149,839	\$147,000			5
General Manager	\$107,429	\$120,000	\$14,357	\$2,500	\$121,786	\$122,500			7
Director	\$98,111	\$97,500	\$22,215	\$12,171	\$120,326	\$113,750	\$90,000	\$150,000	30
Controller/Comptroller	\$96,085	\$88,500	\$20,129	\$5,600	\$116,213	\$98,350	\$85,100	\$126,000	54
Principal	\$94,676	\$90,000	\$8,064	\$7,000	\$102,740	\$103,500			11
Senior Manager	\$86,504	\$85,000	\$11,751	\$7,250	\$98,255	\$95,250	\$87,150	\$105,000	52
Analyst	\$78,318	\$65,000	\$7,382	\$2,000	\$85,700	\$66,000			11
Manager	\$79,180	\$70,000	\$5,484	\$4,500	\$84,665	\$74,000	\$66,500	\$82,800	69
Auditor/Accountant	\$69,748	\$58,500	\$3,749	\$772	\$73,497	\$58,500			13
Tax Specialist	\$67,320	\$65,000	\$3,910	\$3,000	\$71,229	\$68,000			10
Internal Auditor	\$64,523	\$64,000	\$5,332	\$2,000	\$69,856	\$65,000			7
Associate/Assistant Manager	\$66,239	\$66,797	\$2,397	\$2,242	\$68,635	\$69,539			12
Senior Auditor/Accountant	\$55,713	\$50,000	\$4,686	\$2,513	\$60,399	\$52,900	\$48,417	\$61,300	36
Other	\$104,955	\$92,800	\$84,417	\$1	\$189,372	\$92,801			9

Compensation by Job Title and CMA/CA

		Total Compensation (Includes Owners And Non-Owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
Winnipeg	President/CEO	12	\$498,150	\$215,000		
	Chief Financial Officer (CFO)	63	\$202,917	\$148,000	\$115,000	\$196,000
	Other Executive Management	7	\$256,120	\$242,400		
	General Manager	6	\$121,917	\$122,751		
	Vice President	17	\$161,165	\$160,000		
	Assistant Vice President	5	\$149,839	\$147,000		
	Controller/Comptroller	50	\$117,346	\$98,000	\$85,100	\$126,000
	Director	30	\$120,326	\$113,750	\$90,000	\$150,000
	Principal	11	\$102,740	\$103,500		
	Senior Manager	46	\$100,897	\$95,587	\$89,000	\$107,000
	Manager	64	\$86,114	\$74,000	\$66,750	\$85,000
	Associate/Assistant Manager	12	\$68,635	\$69,539		
	Consultant	6	\$154,530	\$147,090		
	Tax Specialist	10	\$71,229	\$68,000		
	Internal Auditor	7	\$69,856	\$65,000		
	Senior Auditor/Accountant	28	\$55,535	\$50,700	\$48,000	\$56,364
	Auditor/Accountant	8	\$58,705	\$59,250		
	Analyst	11	\$85,700	\$66,000		
	Other	7	\$217,221	\$117,852		
	Sole Practitioner	15	\$158,812	\$150,000		
CA Firm Partner	40	\$214,234	\$180,000	\$128,500	\$255,500	
Other Business Partner/Owner	18	\$242,317	\$205,357			

		Total Compensation (Includes Owners And Non-Owners)				
		Count	Mean	Median	Percentile 25	Percentile 75
Other	Senior Manager	6	\$78,000	\$76,600		
	Manager	5	\$66,113	\$68,000		
	Senior Auditor/Accountant	8	\$77,424	\$72,022		
	Auditor/Accountant	5	\$97,165	\$46,000		
	Ca Firm Partner	13	\$201,684	\$192,000		

Non-owners only

		Base Compensation (Salary) - Non-Owners		Total Non-Base Compensation - Non-Owners		Total Compensation (Non-Owners only)				
		Mean	Median	Mean	Median	Mean	Median	Percentile 25	Percentile 75	Count
Winnipeg	President/CEO	\$274,233	\$198,150	\$223,917	\$10,000	\$498,150	\$215,000			12
	Chief Financial Officer (CFO)	\$136,858	\$120,000	\$66,060	\$20,000	\$202,917	\$148,000	\$115,000	\$196,000	63
	Other Executive Management	\$177,786	\$175,000	\$78,335	\$67,400	\$256,120	\$242,400			7
	General Manager	\$114,000	\$120,000	\$7,917	\$1,250	\$121,917	\$122,751			6
	Vice President	\$126,551	\$120,000	\$34,613	\$30,000	\$161,165	\$160,000			17
	Assistant Vice President	\$120,606	\$125,000	\$29,232	\$20,000	\$149,839	\$147,000			5
	Controller/Comptroller	\$96,967	\$88,500	\$20,379	\$5,600	\$117,346	\$98,000	\$85,100	\$126,000	50
	Director	\$98,111	\$97,500	\$22,215	\$12,171	\$120,326	\$113,750	\$90,000	\$150,000	30
	Principal	\$94,676	\$90,000	\$8,064	\$7,000	\$102,740	\$103,500			11
	Senior Manager	\$88,287	\$88,500	\$12,610	\$7,600	\$100,897	\$95,587	\$89,000	\$107,000	46
	Manager	\$80,466	\$70,455	\$5,648	\$4,500	\$86,114	\$74,000	\$66,750	\$85,000	64
	Associate/Assistant Manager	\$66,239	\$66,797	\$2,397	\$2,242	\$68,635	\$69,539			12
	Consultant	\$92,985	\$97,500	\$61,545	\$14,134	\$154,530	\$147,090			6
	Tax Specialist	\$67,320	\$65,000	\$3,910	\$3,000	\$71,229	\$68,000			10
	Internal Auditor	\$64,523	\$64,000	\$5,332	\$2,000	\$69,856	\$65,000			7
	Senior Auditor/Accountant	\$52,961	\$50,000	\$2,574	\$2,513	\$55,535	\$50,700	\$48,000	\$56,364	28
	Auditor/Accountant	\$57,591	\$59,250	\$1,114	\$685	\$58,705	\$59,250			8
	Analyst	\$78,318	\$65,000	\$7,382	\$2,000	\$85,700	\$66,000			11
Other	\$108,685	\$95,000	\$108,536	\$1,900	\$217,221	\$117,852			7	
Other	Senior Manager	\$72,833	\$73,500	\$5,167	\$4,600	\$78,000	\$76,600			6
	Manager	\$62,726	\$62,500	\$3,387	\$2,435	\$66,113	\$68,000			5
	Senior Auditor/Accountant	\$65,344	\$54,500	\$12,080	\$3,400	\$77,424	\$72,022			8
	Auditor/Accountant	\$89,200	\$46,000	\$7,965	\$772	\$97,165	\$46,000			5

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	20	\$229,909	\$107,500	\$86,500	\$163,500
President/CEO	94	\$214,620	\$145,952	\$105,000	\$196,000
General Manager	6	\$149,617	\$97,850		
Other Executive Management	9	\$143,703	\$116,500		
Chief Financial Officer (CFO)	49	\$139,589	\$112,000	\$90,500	\$169,700
Senior Director	6	\$124,294	\$134,090		
Senior Vice President	6	\$120,400	\$115,450		
Vice President	23	\$111,405	\$101,659	\$77,500	\$141,000
Assistant Vice President	5	\$94,161	\$82,308		
Controller/Comptroller	11	\$93,546	\$90,000		
Director	26	\$90,742	\$79,550	\$74,000	\$96,000
Partner/Owner	108	\$89,548	\$83,509	\$63,400	\$103,460
Senior Auditor/Accountant	5	\$84,255	\$68,200		
Principal	19	\$81,706	\$71,800		
Manager	21	\$64,233	\$66,000	\$48,000	\$75,000
Senior	24	\$60,367	\$55,000	\$50,300	\$64,350
Other	8	\$110,516	\$89,250		
Total	455	\$128,026	\$93,000	\$71,000	\$137,158

Compensation by Number of Direct Reports

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
None	143	\$96,383	\$74,000	\$57,300	\$103,500
1	31	\$97,377	\$88,594	\$65,500	\$130,300
2	47	\$120,498	\$91,500	\$75,800	\$147,000
3	63	\$123,220	\$106,200	\$82,000	\$153,000
4	47	\$169,904	\$137,158	\$95,000	\$167,000
5	60	\$190,788	\$120,850	\$93,750	\$213,000
6-9	87	\$188,657	\$122,500	\$91,100	\$200,000
10-14	32	\$157,350	\$102,250	\$83,500	\$173,900
15-19	16	\$156,895	\$134,163		
20-24	7	\$224,457	\$142,700		
25+	11	\$135,992	\$120,000		
Total	544	\$140,967	\$101,450	\$74,000	\$156,889

Compensation by Number of Indirect Reports

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
None	111	\$91,276	\$72,000	\$55,200	\$103,054
1	25	\$87,267	\$82,700	\$65,000	\$93,100
2	35	\$101,921	\$86,000	\$70,500	\$105,000
3	33	\$121,491	\$116,500	\$74,667	\$150,000
4	32	\$121,338	\$103,500	\$80,783	\$152,250
5	38	\$119,857	\$100,100	\$80,000	\$147,000
6-9	67	\$136,473	\$107,000	\$81,250	\$160,000
10-14	58	\$145,221	\$102,500	\$78,000	\$174,000
15-19	33	\$156,540	\$140,520	\$96,000	\$175,000
20-24	26	\$158,913	\$108,500	\$91,100	\$191,000
25+	86	\$249,943	\$155,000	\$112,800	\$245,000
Total	544	\$140,967	\$101,450	\$74,000	\$156,889

Compensation by Major Activities of Members

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 (\$167,619), Financial Accounting (\$134,562) and Other Business Advisory or Consulting Services (\$133,523).

For members in industries the activities of the top earners included: Corporate Finance (\$317,853), Marketing and Sales (\$284,944) and New Business Development (\$254,079)

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
New Business Development	10	\$167,619	\$132,500		
Financial accounting	28	\$134,562	\$95,517	\$63,169	\$155,000
Other Business Advisory, or Consulting services	13	\$133,523	\$100,000		
Taxation	90	\$122,570	\$101,750	\$70,000	\$150,000
Financial statement compilation	73	\$121,221	\$100,000	\$63,639	\$150,000
Financial statement review	77	\$120,533	\$91,100	\$60,200	\$150,000
Corporate Finance Advisory (including M&A advisor)	6	\$112,740	\$91,147		
Information Technology Consulting	6	\$104,250	\$95,250		
Financial statement audit	88	\$103,725	\$70,000	\$55,100	\$112,900
Other assurance services (including IT audit & IS)	7	\$93,548	\$72,000		
Control and Risk Management	11	\$91,945	\$74,000		
Business valuation	6	\$86,799	\$76,397		
Performance Measurement	9	\$82,122	\$62,400		

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
Other Business Advisory, or Consulting services	\$94,903	\$87,500	\$36,676	\$16,600	\$131,579	\$106,750			10
Corporate Finance Advisory (including M&A advisor)	\$102,313	\$78,516	\$10,427	\$11,282	\$112,740	\$91,147			6
New Business Development	\$89,505	\$83,516	\$7,361	\$6,432	\$96,866	\$89,297			6
Other assurance services (including IT audit & IS	\$75,143	\$66,000	\$18,405	\$6,000	\$93,548	\$72,000			7
Control and Risk Management	\$75,091	\$68,000	\$16,855	\$6,000	\$91,945	\$74,000			11
Business valuation	\$78,339	\$68,500	\$8,460	\$4,381	\$86,799	\$76,397			6
Taxation	\$78,659	\$70,909	\$5,316	\$4,500	\$83,975	\$75,201	\$58,500	\$97,300	55
Performance Measurement	\$70,667	\$60,000	\$11,456	\$6,000	\$82,122	\$62,400			9
Financial accounting	\$73,409	\$63,636	\$6,472	\$5,001	\$79,882	\$66,500			17
Financial statement audit	\$67,984	\$60,000	\$6,518	\$3,500	\$74,502	\$65,500	\$52,800	\$93,500	73
Financial statement review	\$67,429	\$56,000	\$5,567	\$2,700	\$72,995	\$61,000	\$53,000	\$88,301	47
Financial statement compilation	\$64,443	\$60,000	\$6,306	\$3,000	\$70,749	\$63,869	\$54,600	\$84,937	38

Members in industry

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Corporate Finance (Financing, M&A)	40	\$317,853	\$163,750	\$105,832	\$288,550
Marketing and Sales	9	\$284,944	\$205,000		
New Business Development	27	\$254,079	\$186,500	\$135,000	\$300,000
Public Affairs and Communications	11	\$240,346	\$155,000		
Strategy Development and Planning	50	\$217,389	\$157,500	\$102,500	\$270,000
General Management, Administration	72	\$179,924	\$108,250	\$89,844	\$165,000
Performance Measurement	40	\$165,378	\$104,500	\$85,000	\$178,183
Product and/or Service Development	18	\$147,906	\$136,250		
Human Resources	24	\$138,284	\$123,750	\$94,500	\$161,950
Information Technology	13	\$131,658	\$111,000		
Taxation	30	\$126,547	\$121,165	\$92,706	\$150,000
Financial Analysis	101	\$124,544	\$97,500	\$76,350	\$147,000
Management Accounting/Cost accounting	23	\$121,026	\$106,200	\$82,000	\$142,700
Internal Control and Risk Management	51	\$114,078	\$90,000	\$71,500	\$142,400
Financial Accounting	105	\$111,702	\$96,000	\$74,500	\$135,000
Audit (Internal/Government)	34	\$92,733	\$81,409	\$70,001	\$93,000

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
Marketing and Sales	\$152,000	\$125,000	\$170,700	\$75,000	\$322,700	\$206,000			5
Corporate Finance (Financing, M&A)	\$183,352	\$125,000	\$126,230	\$20,260	\$309,582	\$161,250	\$102,500	\$277,100	38
Public Affairs and Communications	\$177,955	\$115,000	\$62,391	\$2,500	\$240,346	\$155,000			11
New Business Development	\$167,605	\$120,000	\$58,947	\$49,850	\$226,552	\$177,350	\$122,500	\$277,100	22
Strategy Development and Planning	\$148,774	\$120,000	\$56,423	\$13,500	\$205,197	\$155,000	\$99,250	\$252,500	48
General Management, Administration	\$130,151	\$96,000	\$46,277	\$6,000	\$176,428	\$106,200	\$89,688	\$163,504	69
Performance Measurement	\$122,643	\$93,000	\$29,027	\$2,500	\$151,670	\$104,000	\$85,000	\$169,700	39
Product and/or Service Development	\$123,253	\$106,250	\$24,652	\$2,250	\$147,906	\$136,250			18
Human Resources	\$110,413	\$105,000	\$24,939	\$2,500	\$135,352	\$122,500	\$93,000	\$161,400	23
Information Technology	\$99,351	\$90,000	\$32,308	\$9,000	\$131,658	\$111,000			13
Taxation	\$106,061	\$95,000	\$20,195	\$18,000	\$126,256	\$120,320	\$92,706	\$150,000	29
Management Accounting/Cost accounting	\$111,902	\$95,000	\$9,125	\$1	\$121,026	\$106,200	\$82,000	\$142,700	23
Financial Analysis	\$103,292	\$90,000	\$13,993	\$4,000	\$117,285	\$96,000	\$75,000	\$146,000	98
Internal Control and Risk Management	\$102,063	\$87,000	\$11,296	\$2,563	\$113,359	\$90,000	\$71,500	\$142,000	50
Financial Accounting	\$99,276	\$87,250	\$12,202	\$4,742	\$111,478	\$96,000	\$74,300	\$136,583	104
Audit (Internal/Government)	\$86,134	\$78,000	\$6,599	\$1,550	\$92,733	\$81,409	\$70,001	\$93,000	34

Compensation by major responsibilities of members

Professional Service

Members in professional service who have customer relationship management for all clients in Insolvency and Restructuring (\$241,583), Corporate Finance Advisory (\$219,971) and Investigative and Forensic Accounting (\$217,417) were compensated highest.

	CRM responsibility for all clients				
	Count	Mean	Median	Percentile 25	Percentile 75
Insolvency and Restructuring	6	\$241,583	\$187,500		
Corporate Finance Advisory (including M&A advisor)	11	\$219,971	\$200,000		
Investigative and Forensic Accounting	6	\$217,417	\$187,500		
Other Business Advisory, or Consulting services	23	\$194,071	\$150,000	\$119,000	\$260,000
Personal Financial Planning/Wealth Management	18	\$193,361	\$150,000		
Control and Risk Management	14	\$189,692	\$189,500		
Information Technology Consulting	10	\$187,550	\$162,500		
New Business Development	25	\$186,766	\$150,000	\$133,000	\$243,000
Performance Measurement	16	\$183,674	\$160,000		
Financial statement audit	45	\$181,875	\$150,000	\$112,000	\$250,000
Taxation	42	\$177,580	\$150,000	\$127,000	\$240,000
Business valuation	22	\$176,241	\$150,000	\$130,000	\$180,000
Financial statement compilation	49	\$175,660	\$150,000	\$110,000	\$243,000
Financial statement review	50	\$171,847	\$150,000	\$103,500	\$240,000
Other assurance services (including IT audit & IS Financial accounting)	11	\$167,029	\$150,000		
Financial accounting	38	\$161,630	\$142,500	\$110,000	\$200,000

Members not in professional service

Members not in professional service who have overall responsibility for Strategy Development and Planning (\$331,825), Marketing and Sales (\$301,375), and New Business Development (\$290,018) were compensated the highest.

	Overall Responsibility				
	Count	Mean	Median	Percentile 25	Percentile 75
Strategy Development and Planning	29	\$331,825	\$160,000	\$105,000	\$300,000
Marketing and Sales	12	\$301,375	\$145,000		
New Business Development	21	\$290,018	\$157,560	\$105,000	\$277,100
Law	20	\$262,538	\$165,000	\$136,079	\$293,000
Product and/or Service Development	14	\$252,143	\$121,750		
Teaching	9	\$250,035	\$120,000		
Public Affairs and Communications	20	\$241,486	\$145,000	\$87,500	\$237,857
Corporate Finance (Financing, M&A)	89	\$223,599	\$145,904	\$105,000	\$200,000
Performance Measurement	74	\$204,010	\$128,150	\$89,500	\$186,667
General Management, Administration	56	\$199,947	\$121,750	\$95,750	\$192,000
Information Technology	51	\$196,659	\$145,904	\$98,500	\$200,000
Taxation	116	\$192,610	\$140,760	\$93,000	\$185,500
Internal Control and Risk Management	112	\$190,913	\$133,000	\$95,750	\$168,350
Human Resources Management	37	\$189,922	\$131,000	\$88,000	\$191,000
Accounting/Cost accounting	124	\$186,747	\$127,500	\$95,250	\$188,333
Financial Analysis	151	\$173,933	\$121,000	\$87,350	\$168,000
Financial Accounting	176	\$169,824	\$121,850	\$90,610	\$168,850
Audit (Internal/Government)	82	\$168,064	\$120,600	\$85,636	\$162,000

Compensation Governed by a Collective Bargaining Agreement

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Yes	36	\$82,805	\$81,500	\$67,850	\$92,900
No	417	\$131,985	\$95,500	\$72,000	\$142,400

Compensation by Designation/Post Graduate Degree held

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Master of Business Administration (MBA)	12	\$277,315	\$134,590		
Certified Financial Planner or CFP	16	\$156,073	\$157,000		
Certified Management Accountant or CMA	6	\$149,669	\$134,582		
Chartered Accountant or CA (from a country other than Canada)	8	\$147,125	\$103,000		
Certified Public Accountant or CPA	12	\$143,110	\$97,750		
Certified General Accountant or CGA	5	\$116,200	\$120,000		
Master of Taxation and/or Accounting	25	\$114,755	\$91,870	\$72,000	\$112,000
Other Masters Degree	12	\$113,799	\$102,200		
CISA or CA•CISA	13	\$113,754	\$120,800		
CIA or CA•CIA	13	\$106,277	\$90,000		
Other	48	\$209,186	\$128,000	\$91,713	\$166,000
None	397	\$132,275	\$98,200	\$70,000	\$155,000

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	6	\$877,030	\$747,750		
A privately held company	37	\$356,188	\$225,000	\$151,000	\$330,300
A government commission, agency or regulatory body	8	\$310,375	\$180,000		
A hospital or university	10	\$301,321	\$172,500		
An industry or trade association	24	\$275,628	\$165,500	\$104,650	\$280,500
Were you a member of an audit committee in 2006?	59	\$247,305	\$126,000	\$82,000	\$245,000
A crown corporation	5	\$202,000	\$196,000		
A cooperative	6	\$192,250	\$165,000		
A social or charitable organization	155	\$185,931	\$120,000	\$79,000	\$197,001
A religious institute	21	\$137,921	\$96,500	\$82,308	\$180,000
Other	22	\$131,532	\$98,000	\$64,500	\$162,000
Total	212	\$179,974	\$120,560	\$79,500	\$196,500

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 (11%).

	Count	%
Yes	50	11%
No	407	89%

	What amount of such fee income did you receive?
Count	50
Mean	\$9,015
Median	\$4,500
Percentile 25	\$1,500
Percentile 75	\$10,000

Compensation by Age

	Total Compensation (Includes Owners And Non-Owners)				
	Count	Mean	Median	Percentile 25	Percentile 75
Under 35	166	\$75,722	\$68,200	\$56,000	\$81,818
35-44	157	\$144,439	\$108,000	\$88,700	\$153,000
45-54	140	\$192,242	\$130,647	\$94,150	\$196,500
55-64	73	\$180,746	\$162,000	\$120,000	\$203,502
65 and over	8	\$166,391	\$100,500		
Total	544	\$140,967	\$101,450	\$74,000	\$156,889

Section 3: Vacation, Benefits and Work/Life Balance

Vacation

	Amount Of Vacation Given		Amount Of Vacation Taken	
	Count	%	Count	%
Less than 10 working days	0	0%	35	6%
10-14 working days	8	1%	91	17%
15-19 working days	129	24%	182	33%
20-24 working days	252	46%	154	28%
25-29 working days	89	16%	49	9%
30-34 working days	32	6%	20	4%
35+ working days	2	0%	2	0%
N/a	32	6%	11	2%

Benefits

Professional Dues

89 % of members have their professional fees paid entirely by their employer.

	Count	%
All	482	89%
Some	5	1%
None	54	10%
N/A	3	1%

Benefits Received (All Members)

	Count	%
Pension Benefits	322	59%
Medical (health and dental) benefits	478	88%
Stock or Stock Options Purchase Program	74	14%
Long Term Disability Insurance	396	73%
Life Insurance	412	76%
Out of Country Travel	205	38%
Parking	300	55%
Car Allowances	106	19%
Parental/Maternal/Caregiver Leave Top Ups	29	5%
Professional Membership dues other than CA	149	27%
Health/Fitness Club Memberships	98	18%
Credit Card Fees	40	7%
Other Significant Benefits	32	6%
Total	544	100%

Benefits Received by Area of Work

	Professional Services	Industry	Public Service
Pension Benefits	42%	68%	94%
Medical (health and dental) benefits	81%	94%	92%
Stock or Stock Options Purchase Program	1%	30%	0%
Long Term Disability Insurance	64%	78%	88%
Life Insurance	68%	79%	88%
Out of Country Travel	34%	44%	29%
Parking	58%	56%	45%
Car Allowances	14%	25%	20%
Parental/Maternal/Caregiver Leave Top Ups	7%	4%	4%
Professional Membership dues other than CA	26%	28%	29%
Health/Fitness Club Memberships	28%	14%	0%
Credit Card Fees	8%	9%	0%
Other Significant Benefits	4%	7%	4%

Programs to Encourage Work/Life Balance

	Offered		Used	
	Count	%	Count	%
Flexible working hours	315	69%	212	67%
Sabbaticals	72	16%	3	4%
Compressed Work Weeks	110	24%	33	30%
Leaves for Personal Reasons	303	66%	69	23%
Employee Assistance Programs	298	65%	18	6%
Training Programs	345	75%	257	74%
Work from home	190	42%	104	55%
Other	23	5%	14	61%