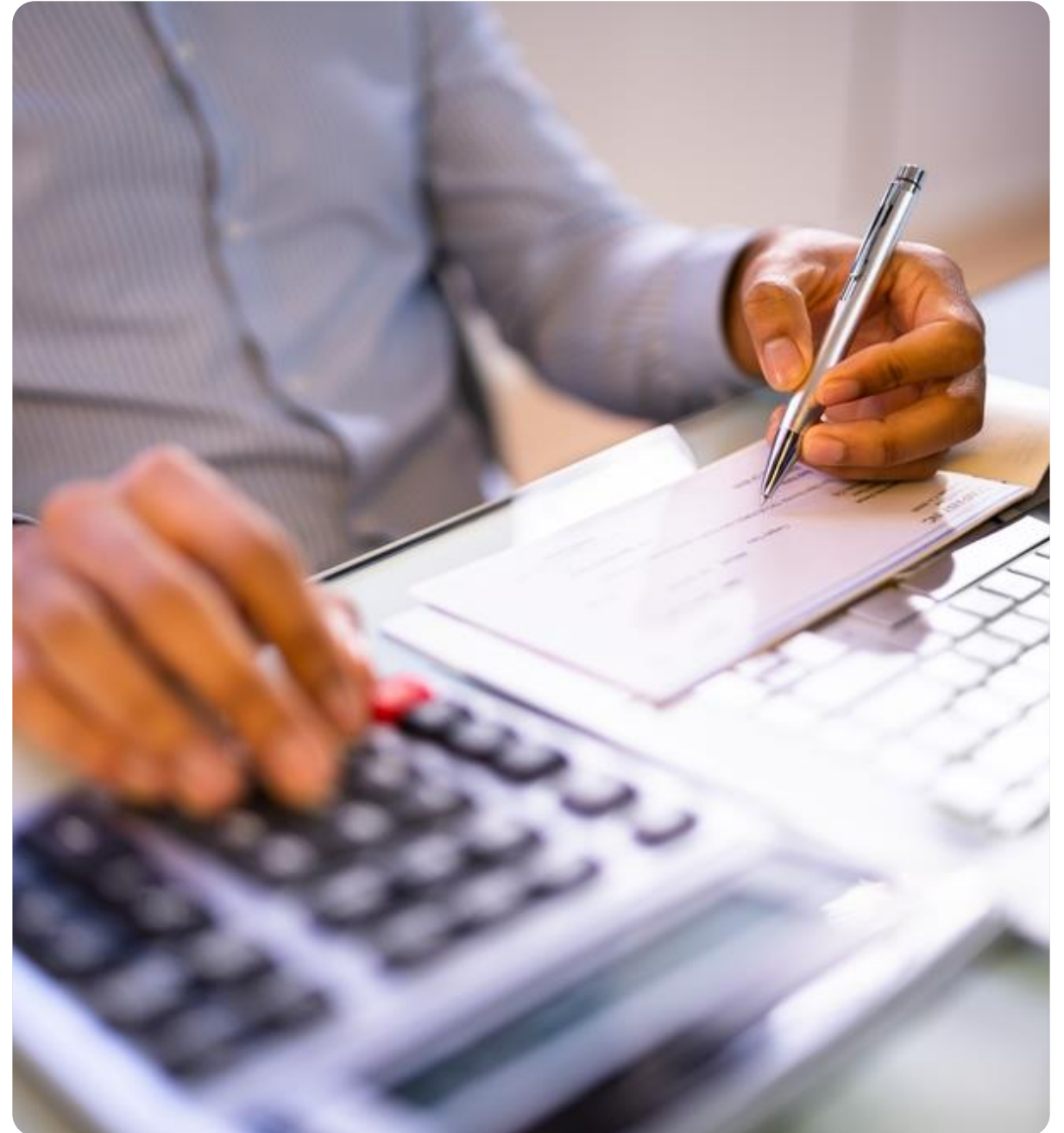


# 2025 CPA Profession Compensation Study

National Report



# Content

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# Background & Methodology

Leger, in collaboration with CPA Canada, carried out this research study to evaluate compensation, benefit packages and work/life balance among Canadian CPAs living in Canada and abroad.

**How**                      **10-minute online survey**, available in English and French.

**Who**                      **7,582 Canadian CPAs** who worked for at least 2 months in 2024, sourced from CPA Canada’s distribution list.

**When**                      **May 12<sup>th</sup> to 30<sup>th</sup>, 2025**

**Significance & Trending**                      ▲\▼ indicate significantly higher / lower results compared to 2023 Canadian CPA Profession Compensation Study Report by NIQ (formerly NielsenIQ). In most slides, these arrows are paired with +/- values to show the percentage point change from 2023. However, on slides showing dollar figures in 000’s, the +/- values indicate the dollar difference in 000’s since 2023. Significance is calculated at 95CI.

**Data**                      This study relies on self-reported compensation.

**Note on Reporting**                      **Non-Owners** are defined as employees/contractors/consultants of an organization/firm/company earning T4 income.  
**Owners** are defined as sole practitioner (sole owner of an accounting, auditing and/or tax practice), partner of an accounting, auditing and/or tax firm, or an owner of another type of business.

In order to protect the privacy of respondents and avoid reporting misleading results, the median compensation data and 25<sup>th</sup> and 75<sup>th</sup> percentile values are presented only when there were at least 10 respondents in a subcategory. Despite these approaches, results can still vary considerably if there were findings with fewer than 100 respondents in a given category. Definitions of the three statistical measures used in this report are consistent with the 2023 report and are as follows:

- Median (or 50th percentile) is the value above and below which half the cases fall. If there is an even number of cases, then the average of the two middle cases is used. The median is not sensitive to outlying (a few very high or very low) values.
- 25th percentile is the value above which 75 per cent of the cases fall, and it’s not tracked against 2023 report.
- 75th percentile is the value below which 75 per cent of the cases fall, and it’s not tracked against 2023 report.

# Respondent profile

Canadian CPAs living in Canada and abroad, who worked for at least 2 months in 2024 (N=7,582)

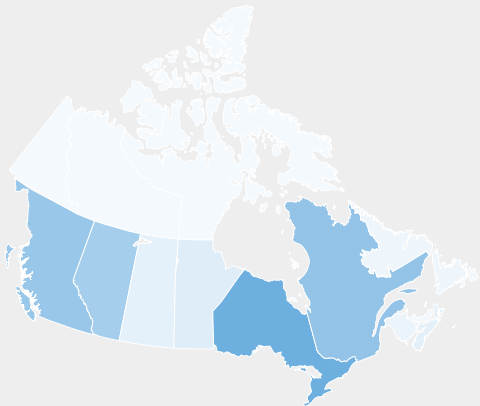
## Gender

Man	50%
Woman	47%
Non-binary	<1%
Two-Spirit	<1%
Prefer not to say	2%

## Years of Post-Designation Work Experience

Less than 3 year	5% ▲ +1
3-4 years	4%
5-9 years	16%
10-14 years	22% ▲ +2
15-19 years	15%
20-24 years	14%
25 years and over	23% ▼ -3
Prefer not to say	2% ▲ +2

## National Regions



West	42%
British Columbia	19% ▲ +3
Alberta	16% ▲ +2
Saskatchewan / Manitoba	8% ▼ -2
Ontario	27%
Quebec	20% ▼ -2
Atlantic	8%
New Brunswick	2%
Nova Scotia	4%
Prince Edward Island	1%
Newfoundland / Labrador	1%
Canadian Territories	<1%

## Visible Minorities

Yes	19% ▲ +2
No	77% ▼ -2
Prefer not to say	4%

## Indigenous person

Yes	1%
No	95%
Prefer not to say	3%

## International Regions

The following countries had respondents of <1%:

- Australia
- Barbados
- Bermuda
- Cayman Islands
- France
- Germany
- Hong Kong
- New Zealand
- Saudi Arabia
- Singapore
- Switzerland
- Trinidad And Tobago
- United Arab Emirates
- United Kingdom
- United States

## Caveats

Canadian CPAs living in Canada and abroad were invited to complete the survey by CPA Canada, using 170,193 unique survey links provided by Leger. Note that **the findings in this report are representative of those who responded and may not represent the Canadian CPA profession as a whole. Comparisons with the results of the previous survey cannot be considered definitive, as the composition of those responding may vary from year to year.**

Unless otherwise specified, compensation figures in this report include annualized data for CPAs who worked at least two months, either part time or full time, during 2024.

### Pre-Calculation Data Cleaning:

Responses were cleaned prior to calculation when input values did not align with the requested format. This includes cases such as respondents entering years instead of the number of years, or indicating they worked part-time but reporting 0 hours or months worked. These corrections were made to improve data consistency and validity.

### Post-Calculation Data Cleaning:

Additional cleaning was conducted after calculations to address inconsistencies or likely misinterpretations. This includes cases where respondents appeared to enter income proportions instead of actual income values, or mistakenly re-entered hours worked in place of income. Such responses were adjusted or excluded based on contextual judgment to preserve data integrity.

## Key Findings

# Key Findings

## Overall Compensation

- Canadian CPAs living in Canada and abroad reported a median compensation of **\$150K**.
- CPAs with three or more years of post-designation experience had a median compensation of **\$154K**, up significantly from **\$143K** reported in 2023.

## Compensation by Location, Industry, and Experience

- Among provinces/territories with at least 100 CPAs reporting, compensation was highest in **Alberta (\$169K)**, followed by **Ontario (\$163K)** and **Saskatchewan (\$147K)**. **Eastern provinces** report the **lowest** median compensation, ranging from **\$124K to \$131K**.
- CPAs based outside Canada continued to earn considerably more than those based within the country, reporting a median of **\$264K**. U.S.-based CPAs earned even more, with a median of **\$306K**.
- **Calgary (\$186K)** posted the highest median compensation nationally, while **Toronto (\$177K)** and **Montreal (\$155K)** led their respective provinces.
- Among industries with at least 100 CPAs reporting, **Oil & Gas** remained the top-paying industry at **\$200K**, followed by **Real Estate/Building Management (\$180k)**, **Software (\$178k)**, and **Financial Services (\$178K)**, with Software showing notable growth.
- Compensation continues to grow steadily with experience, ranging from **\$92K (<3 years)** to **\$194K (25+ years)**, with growth since 2023 seen across all experience levels.





# Key Findings

## Non-Owner and Owner Compensation

- **Non-owners** earned a median total compensation of **\$145K**. Their median base pay was **\$133K** base pay and **\$8K** non-base pay, with top compensation reported in **Alberta, Ontario, and Saskatchewan**.
- Top-paying industries for non-owners included **Oil & Gas, Software, Financial Services, and Real Estate/Building Management**, while **Public Practice** reported the lowest compensation.
- Among titles, **Senior Vice Presidents (\$346K)** continued to earn the highest, with **President/CEOs** earning up to **\$543K** in large companies.
- **Strategy and Governance** remained the highest-paid focus area among non-owners at **\$225K**.
- **Business owners** made up 11% of respondents, with **accounting firm owners** earning a median of **\$270K** and **other business owners** earning **\$250K**. Higher owner compensations were reported in **British Columbia** and **Ontario**, while **Quebec** generally reported among the lowest.

## 2024 Compensation Compared to 2023

- **79% of CPAs reported increased compensation** in 2024 compared to 2023, and only **7% reported a decline**.
- Those in **Utilities (89%), Public Sector – Officer of the auditor general (88%)** and **Public Sector – Federal, provincial, First Nations or municipal government (86%)** were most likely to report a compensation increase, while those in **Arts, Entertainment, and Leisure** were most likely to report a decline (15%).



# Key Findings

## Benefits and Work/Life Balance Programs

- **Medical (95%), Life Insurance (80%), and Long-Term Disability Insurance (79%)** remained the most offered benefits, though life insurance and long-term disability insurance saw year-over-year declines. Professional membership dues saw notable growth in coverage.
- Benefits varied by industry and company size: public sector employees consistently received core benefits, while larger professional services and financial firms were more likely to offer pensions and RRSPs.
- **Work-from-home** remained the most commonly used flexibility program but **declined in both offering and usage**, suggesting a shift to back-to-office. Meanwhile, internal professional development and volunteer time off grew, while support for external training and other programs like sabbaticals or childcare remained limited.
- Among the top industries, participation in work/life balance programs was higher in financial services, government, and education, and lower in manufacturing and retail/wholesale.



## Detailed Findings

# 3.1

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Compensation

# 3.1.1

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Overall Compensation

## Total Compensation by Years of Work Experience (\$ in 000s)

The median compensation of CPAs with at least three years post-designation experience was \$154K, significantly higher than 2023’s \$143K. Compensation median shows a large range from \$92K (<3 years) to \$194K (25+ years). Significant compensation growth since 2023 is noted across all experience ranges.

Years of Experience	Count (% of total)	Median		25th Percentile	75th Percentile
Less than 3 years	356 (5%)	\$92	▲ +6	\$78	\$108
3–4 years	295 (4%)	\$109	▲ +6	\$93	\$130
5–9 years	1,202 (16%)	\$130	▲ +11	\$110	\$169
10–14 years	1,656 (22%)	\$150	▲ +15	\$121	\$200
15–19 years	1,175 (15%)	\$162	▲ +12	\$128	\$242
20–24 years	1,041 (14%)	\$170	▲ +15	\$131	\$250
25 years and over	1,733 (23%)	\$194	▲ +11	\$138	\$310
NET: Over 3 years	7,102 (90%)	\$154	▲ +11	\$120	\$227
Total	7,582 (100%)	\$150	▲ +10	\$117	\$221

▲ ▼ significant growth/decline vs. 2023 Report

**QA2b.** For the calendar year 2024, please enter your income from the following sources (in CAD, or equivalent)  
Base: Those who worked full time or part time for at least 2 months (n=7,582) | Note: The figures include CPAs who worked at least two full months in the previous year. Compensation of those who worked less than full time for 12 months was annualized based on a 35-hour workweek.

# Total Compensation by Industry of Employment (\$ in 000s) (1/2)

Among industries with more than 100 CPAs reporting, Oil & Gas retain their top spot from 2023 with significant growth at \$200K. Other top industries with at least 100 CPAs reporting are Real Estate/Building Management (\$180K), Software (\$178K), and Financial Services (\$178K), with Software also showing significant growth.

Industry of Employment	Count (% of total)	Median		25th Percentile	75th Percentile
Pharmaceuticals and Chemicals	54 (1%)	\$220	▲ +60	\$152	\$296
Oil & Gas	253 (3%)	\$200	▲ +24	\$147	\$309
Mining	89 (1%)	\$195		\$144	\$371
Real Estate/Building Management	260 (4%)	\$180		\$125	\$250
Software	145 (2%)	\$178	▲ +21	\$131	\$264
Financial Services	620 (9%)	\$178		\$135	\$268
Professional Services firm - other	290 (4%)	\$174		\$128	\$285
Retail, Wholesale	336 (5%)	\$167	▲ +18	\$120	\$250
Construction	283 (4%)	\$166		\$120	\$229
Transportation, Distribution	155 (2%)	\$162		\$124	\$240
Utilities	130 (2%)	\$158		\$134	\$217
Manufacturing	546 (8%)	\$158		\$125	\$215
Agriculture, Forestry, Fisheries	158 (2%)	\$154		\$120	\$250

Industries with n>100 shown in blue.

QA2b. For the calendar year 2024, please enter your income from the following sources (in CAD, or equivalent)

Base: Those who worked full time or part time for at least 2 months (n=7,243) | Note: The figures include CPAs who worked at least two full months in the previous year. Compensation of those who worked less than full time for 12 months was annualized based on a 35-hour workweek. | Note: Only those who specified their industry or industries with base size >50 are shown. | Note: Those who reported being part of multiple categories (e.g., employees earning T4 income and/or owners) were not counted in this analysis. | Note: 334 CPAs did not specify their industry of employment.

▲ ▼ significant growth/decline vs. 2023 Report

## Total Compensation by Industry of Employment (\$ in 000s) (2/2)

Public sector industries have the lowest median compensation, with hospitals and libraries at just \$127K. Professional Services firm – public practice is the most common industry among surveyed CPAs (19%).

Industry of Employment	Count (% of total)	Median		25th Percentile	75th Percentile
Professional Services firm – public practice	1,411 (19%)	\$148	▲ +13	\$104	\$250
Telecommunications	60 (1%)	\$146		\$116	\$209
Arts, Entertainment, Leisure	55 (1%)	\$138		\$115	\$190
Public Sector - Crown corporation	197 (3%)	\$138	▲ +13	\$114	\$170
Not for profit	297 (4%)	\$135	▲ +12	\$110	\$168
Educational Institution	312 (4%)	\$131	▲ +5	\$112	\$175
Public Sector - Federal, provincial, First Nations or municipal government	884 (12%)	\$130	▲ +10	\$109	\$150
Public Sector - Office of the auditor general	60 (1%)	\$130		\$111	\$158
Public Sector - Hospital, library, health organization, or social services organization	175 (2%)	\$127		\$104	\$156
Other	334 (5%)	\$171		\$130	\$242
Total	7,243 (1%)	\$150	▲ +10	\$117	\$220

Sub-groups with n>100 shown in blue.

QA2b. For the calendar year 2024, please enter your income from the following sources (in CAD, or equivalent)

Base: Those who worked full time or part time for at least 2 months (n=7,234) | Note: The figures include CPAs who worked at least two full months in the previous year. Compensation of those who worked less than full time for 12 months was annualized based on a 35-hour workweek. | Note: Only those who specified their industry or industries with base size >50 are shown. | Note: Those who reported being part of multiple categories (e.g., employees earning T4 income and/or owners) were not counted in this analysis. | Note: 334 CPAs did not specify their industry of employment. | Note: Total in the 2023 report used for tracking included A3=DK/REF

▲ ▼ significant growth/decline vs. 2023 Report



# Canadian CPAs by Province/Territory (\$ in 000s)

Among areas with over 100 CPAs reporting, top compensation is seen in Alberta (\$169K) and Ontario (\$163K). Eastern provinces report the lowest median compensation, with New Brunswick showing the lowest among those with at least 100 CPAs reporting (\$128K).

Province/Territory	Count (% of total)	Median		25th Percentile	75th Percentile
NET: Yukon, Northwest Territories, Nunavut	30 (<1%)	\$172		\$156	\$247
Alberta	1,212 (16%)	\$169		\$126	\$250
Ontario	2,073 (28%)	\$163		\$127	\$240
Saskatchewan	240 (3%)	\$147		\$110	\$181
Quebec	1497 (20%)	\$145		\$117	\$201
British Columbia	1408 (19%)	\$140		\$108	\$207
Manitoba	339 (5%)	\$135		\$108	\$175
Newfoundland & Labrador	100 (1%)	\$131		\$95	\$159
Nova Scotia	273 (4%)	\$130		\$101	\$170
New Brunswick	146 (2%)	\$128		\$98	\$155
Prince Edward Island	56 (1%)	\$124		\$110	\$150
Total Canada	7,374 (100%)	\$150		\$116	\$217

Provinces/territories with n>100 shown in blue.

▲ ▼ significant growth/decline vs. 2023 Report

# Canadian CPAs by Province/Territory - Three Years Post-Designation or More (\$ in 000s)

When adjusted to CPAs with over 3 years of post-designation experience, British Columbia (\$148K) jumps ahead of Quebec (\$146K).

Province/Territory	Count (% of total Canada)	Median		25th Percentile	75th Percentile
Alberta	1,142 (17%)	\$176 ▲ +21		\$130	\$255
NET: Yukon, Northwest Territories, Nunavut	30 (<1%)	\$172		\$156	\$247
Ontario	1,978 (29%)	\$165 ▲ +12		\$129	\$245
Saskatchewan	217 (3%)	\$153		\$117	\$190
British Columbia	1,259 (18%)	\$148 ▲ +10		\$115	\$225
Quebec	1,451 (21%)	\$146 ▲ +15		\$118	\$202
Newfoundland & Labrador	87 (1%)	\$140		\$110	\$167
Manitoba	306 (4%)	\$140 ▲ +13		\$113	\$183
Nova Scotia	248 (4%)	\$133		\$108	\$174
New Brunswick	132 (2%)	\$131		\$105	\$160
Prince Edward Island	53 (1%)	\$125		\$110	\$150
Total Canada	6,903 (100%)	\$153 ▲ +12		\$120	\$223

Provinces/territories with n>100 shown in blue.

▲ ▼ significant growth/decline vs. 2023 Report

**QA2b.** For the calendar year 2024, please enter your income from the following sources (in CAD, or equivalent)  
Base: Those who worked full time or part time for at least 2 months and primarily worked in Canada with more than 3 years of post-designation work experience (n=6,903) | Note: The figures include CPAs who worked at least two full months in the previous year.  
Compensation of those who worked less than full time for 12 months was annualized based on a 35-hour workweek.

# International CPAs by Country (\$ in 000s)

International CPAs report higher median compensation overall at \$264K compared to Canadians’ \$150K. The U.S. makes up the largest proportion of international CPAs surveyed (46%), with a median compensation of \$306K.

Country	Count (% of total international)	Median	25th Percentile	75th Percentile
Cayman Islands	10 (5%)	\$405	\$262	\$539
United States	95 (46%)	\$306	\$209	\$498
Bermuda	29 (14%)	\$265	\$185	\$423
Hong Kong	12 (6%)	\$243	\$196	\$278
Barbados	10 (5%)	\$74	\$59	\$133
Other	18 (9%)	\$194	\$150	\$335
Total International	208 (100%)	\$264	\$166	\$445

Countries with n>100 shown in blue.

▲ ▼ significant growth/decline vs. 2023 Report

**QA2b.** For the calendar year 2024, please enter your income from the following sources (in CAD, or equivalent)  
Base: Those who worked full time or part time for at least 2 months and primarily worked abroad (n=208) | Note: The figures include CPAs who worked at least two full months in the previous year. Compensation of those who worked less than full time for 12 months was annualized based on a 35-hour workweek. | Note: Compensation data is presented only for areas with at least 10 CPAs responding. (Count of CPAs in areas with fewer than 10 CPAs is as follows: Australia (8) – Switzerland (7) – United Kingdom (5) – Saudi Arabia / New Zealand / Germany (3) – France (2) – United Arab Emirates / Singapore / Trinidad And Tobago (1)).

# Total Compensation by Census Metropolitan Areas/Census Agglomerations (\$ in 000s) (1/5)

Calgary (\$186K) and Vancouver (\$148K) report the highest compensation within their respective provinces, with Calgary showing the highest median compensation of all census metropolitan areas/agglomerations.

City	Count (% of total within each province)	Median	25th Percentile	75th Percentile
British Columbia				
Vancouver	808 (64%)	\$148	\$110	\$226
Abbotsford - Mission	28 (2%)	\$143	\$113	\$221
Chilliwack	63 (5%)	\$137	\$107	\$207
Victoria	128 (10%)	\$135	\$104	\$178
Nanaimo	29 (2%)	\$135	\$113	\$234
Prince George	42 (3%)	\$133	\$95	\$200
Kamloops	41 (3%)	\$131	\$108	\$165
Kelowna	102 (8%)	\$125	\$102	\$181
Penticton	24 (2%)	\$119	\$99	\$200
Alberta				
Calgary	609 (54%)	\$186	\$135	\$276
Lethbridge	40 (4%)	\$166	\$120	\$249
Edmonton	435 (38%)	\$153	\$118	\$230
Red Deer	25 (2%)	\$131	\$118	\$185
Medicine Hat	22 (2%)	\$126	\$101	\$180

Areas with n>100 shown in blue.

▲ ▼ significant growth/decline vs. 2023 Report

**QA2b.** For the calendar year 2024, please enter your income from the following sources (in CAD, or equivalent)  
Base: Those who worked full time or part time for at least 2 months and primarily worked in Canada (n=6,516) | Note: The figures include CPAs who worked at least two full months in the previous year. Compensation of those who worked less than full time for 12 months was annualized based on a 35-hour workweek. | Note: Only cities with 20 or more CPAs responding were included. | Note: For trending sig testing, we assumed equal standard deviation for 2023 as 2025.

# Total Compensation by Census Metropolitan Areas/Census Agglomerations (\$ in 000s) (2/5)

Regina (\$152K) reports the highest median compensation in Saskatchewan.

City	Count (% of total within each province)	Median	25th Percentile	75th Percentile
Saskatchewan				
Regina	97 (49%)	\$152	\$119	\$181
Saskatoon	101 (51%)	\$135	\$109	\$177
Manitoba				
Brandon	20 (6%)	\$139	\$113	\$228
Winnipeg	290 (94%)	\$137	\$110	\$175
Ontario-Quebec				
Ottawa-Gatineau	340 (100%)	\$151	\$130	\$210

Areas with n>100 shown in blue.

▲ ▼ significant growth/decline vs. 2023 Report

**QA2b.** For the calendar year 2024, please enter your income from the following sources (in CAD, or equivalent)  
Base: Those who worked full time or part time for at least 2 months and primarily worked in Canada (n=6,516) | Note: The figures include CPAs who worked at least two full months in the previous year. Compensation of those who worked less than full time for 12 months was annualized based on a 35-hour workweek. | Note: Only cities with 20 or more CPAs responding were included. | Note: For trending sig testing, we assumed equal standard deviation for 2023 as 2025.

# Total Compensation by Census Metropolitan Areas/Census Agglomerations (\$ in 000s) (3/5)

Toronto (\$177K) reports the highest median compensation in Ontario, the second highest nationally.

City	Count (% of total within each province)	Median	25th Percentile	75th Percentile
Ontario				
Toronto	1,144 (72%)	\$177 ▲ +40	\$132	\$255
Oshawa	46 (3%)	\$167	\$131	\$227
Windsor	37 (2%)	\$160	\$120	\$245
Kitchener - Cambridge - Waterloo	105 (7%)	\$150	\$120	\$217
Hamilton	72 (5%)	\$146	\$126	\$202
St. Catharines - Niagara	38 (2%)	\$145	\$128	\$230
Stratford	30 (2%)	\$137	\$113	\$178
Greater Sudbury / Grand Sudbury	23 (1%)	\$136	\$109	\$180
London	65 (4%)	\$131	\$103	\$200
Peterborough	21 (1%)	\$128	\$107	\$165

Areas with n>100 shown in blue.

▲ ▼ significant growth/decline vs. 2023 Report

**QA2b.** For the calendar year 2024, please enter your income from the following sources (in CAD, or equivalent)  
Base: Those who worked full time or part time for at least 2 months and primarily worked in Canada (n=6,516) | Note: The figures include CPAs who worked at least two full months in the previous year. Compensation of those who worked less than full time for 12 months was annualized based on a 35-hour workweek. | Note: Only cities with 20 or more CPAs responding were included. | Note: For trending sig testing, we assumed equal standard deviation for 2023 as 2025.

# Total Compensation by Census Metropolitan Areas/Census Agglomerations (\$ in 000s) (4/5)

Montreal (\$155K) reports the highest median compensation in Quebec, and the third highest nationally.

City	Count (% of total within each province)	Median	25th Percentile	75th Percentile
Quebec				
Montréal	828 (68%)	\$155	\$124	\$230
Drummondville	21 (2%)	\$151	\$112	\$206
Saint-Hyacinthe	21 (2%)	\$150	\$124	\$170
Saguenay	27 (2%)	\$140	\$105	\$164
Sherbrooke	41 (3%)	\$138	\$104	\$180
Québec	220 (18%)	\$135	\$114	\$172
Granby	20 (2%)	\$125	\$106	\$175
Trois-Rivières	34 (3%)	\$114	\$102	\$156

Areas with n>100 shown in blue.

▲ ▼ significant growth/decline vs. 2023 Report

**QA2b.** For the calendar year 2024, please enter your income from the following sources (in CAD, or equivalent)  
Base: Those who worked full time or part time for at least 2 months and primarily worked in Canada (n=6,516) | Note: The figures include CPAs who worked at least two full months in the previous year. Compensation of those who worked less than full time for 12 months was annualized based on a 35-hour workweek. | Note: Only cities with 20 or more CPAs responding were included. | Note: For trending sig testing, we assumed equal standard deviation for 2023 as 2025.

# Total Compensation by Census Metropolitan Areas/Census Agglomerations (\$ in 000s) (5/5)

Moncton (\$138K) reports the highest median compensation among Eastern areas, followed by Halifax (\$130K).

City	Count (% of total within each province)	Median	25th Percentile	75th Percentile
New Brunswick				
Moncton	46 (38%)	\$138	\$116	\$165
Fredericton	41 (34%)	\$128	\$104	\$150
Saint John	35 (29%)	\$111	\$94	\$156
Nova Scotia				
Halifax	218 (100%)	\$130	\$102	\$170
Prince Edward Island				
Charlottetown	44 (100%)	\$127	\$110	\$151
Newfoundland and Labrador				
St. John's	95 (100%)	\$129	\$95	\$160

Areas with n>100 shown in blue.

▲ ▼ significant growth/decline vs. 2023 Report

**QA2b.** For the calendar year 2024, please enter your income from the following sources (in CAD, or equivalent)  
Base: Those who worked full time or part time for at least 2 months and primarily worked in Canada (n=6,516) | Note: The figures include CPAs who worked at least two full months in the previous year. Compensation of those who worked less than full time for 12 months was annualized based on a 35-hour workweek. | Note: Only cities with 20 or more CPAs responding were included. | Note: For trending sig testing, we assumed equal standard deviation for 2023 as 2025.



# Total Compensation by Years of Work Experience – Provincial Data (\$ in 000s)

Years Since Obtain Designation	British Columbia		Alberta		Saskatchewan		Manitoba		Ontario	
	Count	Median	Count	Median	Count	Median	Count	Median	Count	Median
Less than 3 years	126	\$92	55	\$92	22	\$86	29	\$89	46	\$109
3–4 years	94	\$110	41	\$113	26	\$110	27	\$110▲+22	53	\$116
5–9 years	238	\$130▲+14	209	\$140▲+10	31	\$124	64	\$122	332	\$140▲+16
10–14 years	281	\$140	303	\$161	48	\$157	46	\$137	482	\$155▲+10
15–19 years	219	\$160	180	\$195	33	\$155	50	\$144	318	\$170
20–24 years	162	\$162	178	\$200▲+27	33	\$173	42	\$150	272	\$173
25 years and over	265	\$192	231	\$225	46	\$180	77	\$170	521	\$220▲+20
Total	1,408	\$140▲+9	1,212	\$169▲+16	240	\$147	339	\$135▲+14	2,073	\$163▲+11

Years Since Obtain Designation	Quebec		New Brunswick		Nova Scotia		Prince Edward Island		Newfoundland and Labrador	
	Count	Median	Count	Median	Count	Median	Count	Median	Count	Median
Less than 3 years	24	\$112	12	\$84	23	\$84	3	-	13	\$88
3–4 years	11	\$99	8	-	16	\$90	2	-	8	-
5–9 years	192	\$121▲+11	29	\$109	42	\$111	10	\$113▲+29	13	\$120
10–14 years	353	\$138▲+18	24	\$121	54	\$124	5	-	19	\$126
15–19 years	224	\$152▲+16	34	\$143	45	\$149	12	\$126	19	\$150
20–24 years	247	\$157▲+21	17	\$150	34	\$154	6	-	13	\$148
25 years and over	424	\$162	20	\$131	57	\$162	18	\$139	15	\$150
Total	1,497	\$145▲+15	146	\$128	273	\$130	56	\$124	100	\$131

**QA2b.** For the calendar year 2024, please enter your income from the following sources (in CAD, or equivalent)

Base: Those who worked full time or part time for at least 2 months (n varies for each province) | Note: The figures include CPAs who worked at least two full months in the previous year. Compensation of those who worked less than full time for 12 months was annualized based on a 35-hour workweek. | Note: Only areas with at least 30 CPAs total responding are shown, and compensation data is presented only for those with at least 10 CPAs in that experience span. (Count of CPAs in areas with fewer than 10 CPAs is as follows: Northwest Territories – Nunavut – Yukon).

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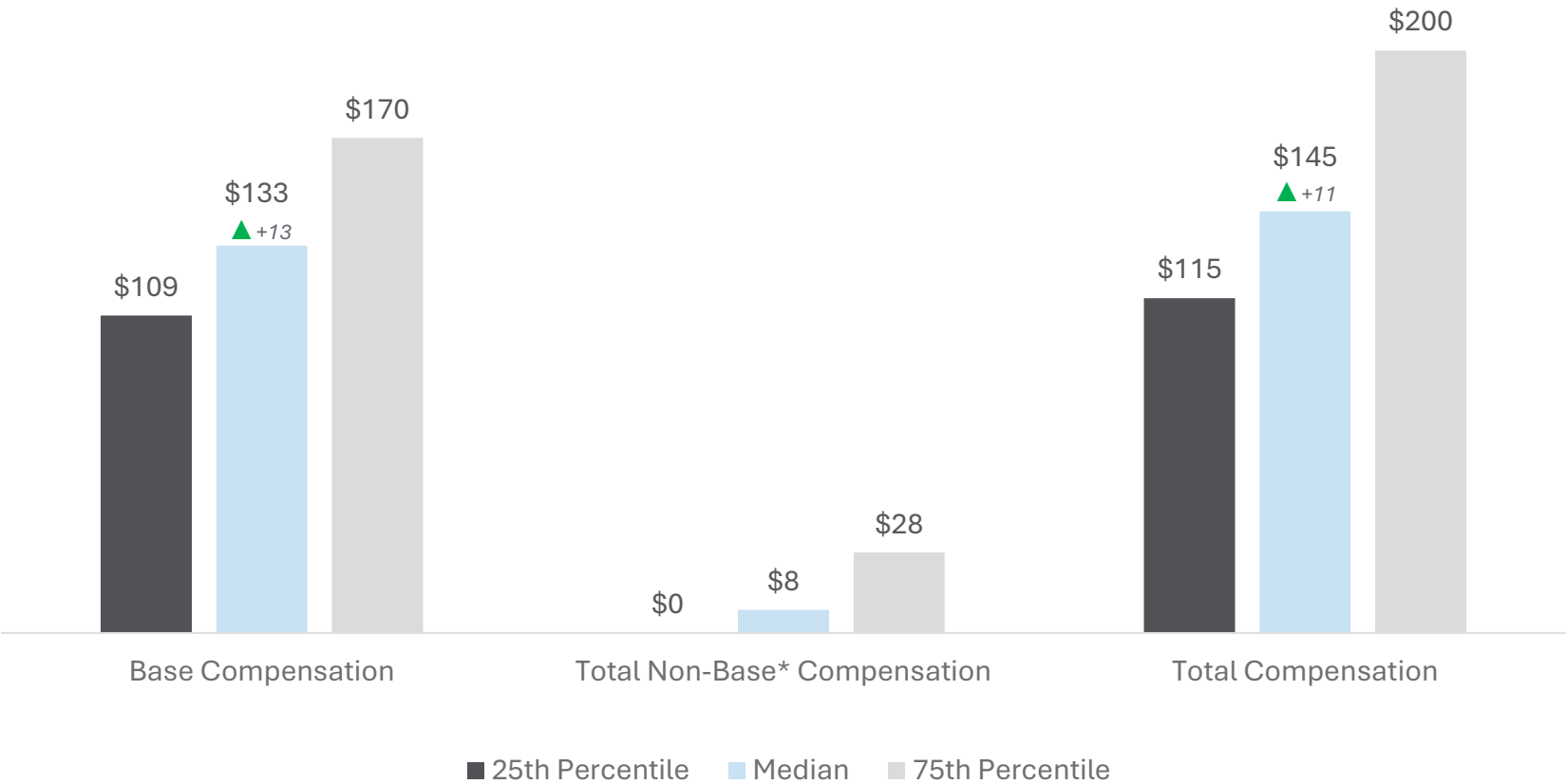
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Non-Owners' Compensation

## Non-Owner Compensation – 2024 (\$ in 000s)

Non-owners, who make up most respondents, earned a median total compensation of \$145K—up from \$134K in 2023. The median base compensation is \$133K while the median non-base compensation is \$8K.



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**QA2b.** For the calendar year 2024, please enter your income from the following sources (in CAD, or equivalent)  
Base: Non-Owners who worked full time or part time for at least 2 months (n=6,230) | Note: The figures include CPAs who worked at least two full months in the previous year. Compensation of those who worked less than full time for 12 months was annualized based on a 35-hour workweek. | \*Note: Non-base compensation is defined as “bonus” and “other non-base income (excluding benefits)”. | Note: For trending sig testing, we assumed equal standard deviation for 2023 as 2025.

# Non-Owner Compensation by Province/Territory (\$ in 000s) – 2024

Alberta, Ontario, Quebec, and Saskatchewan report the highest total, base, and non-base compensations among areas with at least 100 non-owner members reporting. PEI reports the lowest total compensation, notably lacking a non-base median compensation.

Province/ Territory	Count (% of total Canada)	2024		Total Compensation*
		Base Compensation	Non-Base* Compensation	
NET: Yukon, Northwest Territories, Nunavut	26 (<1%)	\$165	\$6	\$170
Alberta	980 (16%)	\$143 ▲ +13	\$12	\$159 ▲ +12
Ontario	1,720 (28%)	\$140 ▲ +11	\$11	\$154 ▲ +9
Quebec	1,219 (20%)	\$130 ▲ +15	\$7	\$139 ▲ +14
Saskatchewan	208 (3%)	\$130	\$7	\$142
British Columbia	1,115 (18%)	\$123 ▲ +8	\$4	\$133 ▲ +8
Manitoba	280 (5%)	\$120 ▲ +10	\$5	\$130 ▲ +12
Newfoundland & Labrador	90 (1%)	\$120	\$3	\$129
New Brunswick	129 (2%)	\$115	\$3	\$122
Nova Scotia	233 (4%)	\$114	\$3	\$125
Prince Edward Island	51 (1%)	\$113		\$122

Provinces/territories with n>100 shown in blue.  
\*Total compensation is the median of NET: base + non-base, rather than a sum of both.

# Non-Owner Compensation by Industry of Employment (\$ in 000s) – 2024 (1/2)

Among industries with more than 100 non-owner CPAs responding, Oil & Gas, Software, Financial Services, and Real Estate/Building Management show the highest total compensation. Software reports the highest base compensation, while Oil & Gas report the highest non-base compensation. Agriculture, Forestry, Fisheries report the lowest total and base compensation.

Industry of Employment	Count (% of total)	2024		Total Compensation
		Base Compensation	Non-Base* Compensation	
Pharmaceuticals and Chemicals	54 (1%)	\$170 ▲ +29	\$45	\$220 ▲ +60
Mining	84 (1%)	\$161	\$32	\$194
Software	139 (2%)	\$158 ▲ +23	\$20	\$178 ▲ +21
Oil & Gas	238 (4%)	\$154	\$36	\$198
Real Estate/Building Management	239 (4%)	\$150	\$20	\$171
Professional Services firm - other	203 (3%)	\$145	\$15	\$162
Transportation, Distribution	148 (2%)	\$144	\$17	\$161
Financial Services	585 (9%)	\$141	\$26	\$175
Manufacturing	524 (8%)	\$140 ▲ +10	\$15	\$157
Retail, Wholesale	306 (5%)	\$140 ▲ +16	\$18	\$163 ▲ +18
Construction	261 (4%)	\$140 ▲ +16	\$15	\$161 ▲ +11
Utilities	128 (2%)	\$140	\$16	\$158
Agriculture, Forestry, Fisheries	141 (2%)	\$135	\$15	\$151

Sub-groups with n>100 shown in blue.

\*Total compensation is the median of NET: base + non-base, rather than a sum of both.

QA2b. For the calendar year 2024, please enter your income from the following sources (in CAD, or equivalent)

Base: Non-Owners who worked full time or part time for at least 2 months (n=6,230) | Note: The figures include CPAs who worked at least two full months in the previous year. Compensation of those who worked less than full time for 12 months was annualized based on a 35-hour workweek. | \*Note: Non-base compensation is defined as “bonus” and “other non-base income (excluding benefits)”. | Note: Only industries with a base of 50 CPAs or more responding are shown. | Note: Those who reported being part of multiple categories (e.g., employees earning T4 income and/or owners) were not counted in this analysis.

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# Non-Owner Compensation by Industry of Employment (\$ in 000s) – 2024 (2/2)

Professional Services firm – public practice reports the lowest non-owner total compensation (\$116K) and base compensation (\$108K).

Industry of Employment	Count (% of total)	2024		Total Compensation
		Base Compensation	Non-Base* Compensation	
Public Sector - Crown corporation	195 (3%)	\$132 ▲ +12	\$2	\$138 ▲ +13
Educational	309 (5%)	\$130 ▲ +10		\$132 ▲ +7
Public Sector - Office of the auditor general	59 (1%)	\$130		\$130
Public Sector - Federal, provincial, First Nations or municipal government	878 (14%)	\$129 ▲ +11		\$130 ▲ +10
Arts, Entertainment, Leisure	54 (1%)	\$126	\$6	\$138
Telecommunications	58 (1%)	\$125	\$20	\$143
Not for profit	277 (4%)	\$125 ▲ +10		\$132 ▲ +11
Public Sector - Hospital, library, health organization, or social services organization	172 (3%)	\$125		\$125
Professional Services firm – public practice	755 (12%)	\$108 ▲ +8	\$6	\$116 ▲ +8
Other	298 (5%)	\$144 ▲ +14	\$17	\$165

Industries with n>100 shown in blue.  
\*Total compensation is the median of NET: base + non-base, rather than a sum of both.

# Total Compensation by Job Title Among Non-Owners (\$ in 000s)

Like 2023, Senior Vice Presidents show the highest median compensation (\$346K), followed by President and/or CEO (\$257K), and Vice President (\$255K). Vice Presidents report the highest median compensation among large organizations (\$323K), while Presidents and/or CEO’s the highest among medium-sized organizations (\$324K), and smaller organizations (\$226K).

Job Title	Total (n=6,230)	Size of Employer by Number of Staff		
	Median	<100 (n=1,685) Median	100–999 (n=1,913) Median	≥1,000 (n=2,632) Median
Senior Vice President	\$346	\$307	\$320	\$360
President and/or CEO	\$257	\$226	\$324	–*
Vice President	\$255	\$217	\$253▲+33	\$323
Other Executive Management (COO, CIO, EVP, etc.)	\$238▲+25	\$220	\$296	\$208
Assistant Vice President	\$216	–*	–*	\$224
Chief Financial Officer (CFO)	\$208▲+26	\$189▲+24	\$220▲+27	\$235
Senior Director	\$204▲+37	\$166	\$180▲+30	\$222▲+37
Non-Equity Partner	\$186	\$170	–*	–*
Director	\$173▲+18	\$150▲+19	\$166▲+17	\$185
Principal	\$165	\$151	\$159	\$177
General Manager	\$161	\$145	\$152	\$210
Professor/Lecturer/Teacher	\$150	–*	\$130	\$179
Senior Manager	\$149▲+10	\$126	\$148	\$153▲+8
Associate/Assistant Director	\$140	–*	\$135	\$147

Job Title	Total (n=6,230)	Size of Employer by Number of Staff		
	Median	<100 (n=1,685) Median	100–999 (n=1,913) Median	≥1,000 (n=2,632) Median
Controller and/or Comptroller	\$136▲+9	\$130▲+12	\$137▲+6	\$153
Treasurer	\$135	–*	\$138	–*
Consultant	\$132	\$129	\$161	\$131
Tax Specialist	\$130▲+13	\$122	\$129	\$140▲+23
Manager	\$127▲+12	\$114▲+12	\$129▲+10	\$130▲+10
Internal Auditor	\$122	–*	–*	\$122
Supervisor	\$120▲+11	–*	\$114	\$132▲+15
Associate/Assistant Manager	\$116	\$120	\$122	\$110
Analyst	\$108	–*	\$99	\$110▲+6
Senior Auditor/Accountant	\$101▲+7	\$92	\$102▲+7	\$103
Auditor/Accountant	\$96	\$85	\$85	\$105▲+13
Junior Auditor/Accountant	\$71▲+12	–*	–*	–*
Other	\$127▲+27	\$116	\$125▲+24	\$129

Medians with n>30 shown in blue.

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## Compensation by Area of Focus Among Non-Owners (\$ in 000s)

Strategy and Governance reports the highest median compensation among non-owners, like in 2023, by a large margin (\$225K). This is followed by Managing Staff (\$177K) and Finance (\$155K).

Area of Focus	Count (% of total)	Median		25th Percentile	75th Percentile
Strategy & Governance	431 (7%)	\$225		\$160	\$302
Managing Staff	286 (5%)	\$177		\$138	\$257
Finance	1,378 (22%)	\$155		\$122	\$220
Risk management/Control/Internal audit	162 (3%)	\$149		\$122	\$190
Financial and/or Non-Financial Reporting	1,631 (26%)	\$135		\$110	\$177
Management Accounting	799 (13%)	\$135		\$111	\$169
Taxation	482 (8%)	\$135		\$110	\$189
Audit and Assurance	583 (9%)	\$115		\$91	\$149
Other	478 (8%)	\$160		\$120	\$233

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**QA2b.** For the calendar year 2024, please enter your income from the following sources (in CAD, or equivalent)  
Base: Non-Owners who worked full time or part time for at least 2 months (n=6,230) | Note: 478 non-owners did not specify their area of focus and are not counted in this analysis. | Note: Compensation data is presented only for areas with at least 10 CPAs responding. | Note: Those who reported being part of multiple categories (e.g., employees earning T4 income and/or owners) were not counted in this analysis.



# Canadian Non-Owners’ Compensation by Province/Territory (\$ in 000s)

Among provinces/territories with over 100 non-owner CPAs responding, Alberta reported the highest median compensation (\$159K), followed by Ontario (\$154K) and Saskatchewan (\$142K). New Brunswick reported the lowest median compensation with \$122K.

Province/Territory	Count (% of total Canada)	Median		25th Percentile	75th Percentile
NET: Yukon, Northwest Territories, Nunavut	26 (<1%)	\$170		\$140	\$225
Alberta	980 (16%)	\$159 ▲ +12		\$124	\$224
Ontario	1,720 (28%)	\$154 ▲ +9		\$124	\$215
Saskatchewan	208 (3%)	\$142		\$109	\$175
Quebec	1,219 (20%)	\$139 ▲ +14		\$115	\$183
British Columbia	1,115 (18%)	\$133 ▲ +8		\$104	\$180
Manitoba	280 (5%)	\$130 ▲ +12		\$105	\$162
Newfoundland & Labrador	90 (1%)	\$129		\$95	\$152
Nova Scotia	233 (4%)	\$125		\$98	\$153
Prince Edward Island	51 (1%)	\$122		\$108	\$149
New Brunswick	129 (2%)	\$122		\$98	\$150
Total Canada	6,051 (100%)	143 ▲ +10		\$114	\$196

Provinces/Territories with n>100 shown in blue.

# International Non-Owner Compensation by Country (\$ in 000s)

International non-owner CPAs reported a median compensation of \$260K, higher than Canadian’s \$143K. Nearly half (47%) of international CPAs surveyed were based in the United States, where the median compensation reached \$282K.

Country	Count (% of total international)	Median	25th Percentile	75th Percentile
Bermuda	23 (13%)	\$288	\$189	\$600
United States	85 (47%)	\$282	\$205	\$455
Hong Kong	11 (6%)	\$235	\$194	\$270
Other	13 (7%)	\$189	\$150	\$324
Total International	179 (100%)	\$260	\$161	\$400

Countries with n>30 shown in blue.

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**QA2b.** For the calendar year 2024, please enter your income from the following sources (in CAD, or equivalent)  
Base: Non-Owners who worked full time or part time for at least 2 months and primarily worked abroad (n=179) | Note: Those who reported being part of multiple categories (e.g., employees earning T4 income and/or owners) were not counted in this analysis. |  
Note: Compensation data is presented only for areas with at least 10 CPAs responding. (Count of CPAs in areas with fewer than 10 CPAs is as follows: Barbados (9) - Australia (8) – Cayman Islands / Switzerland (7) – United Kingdom (3) – Saudi Arabia / New Zealand / Germany (3) – France (2) – United Arab Emirates / Singapore / Trinidad And Tobago (1)).

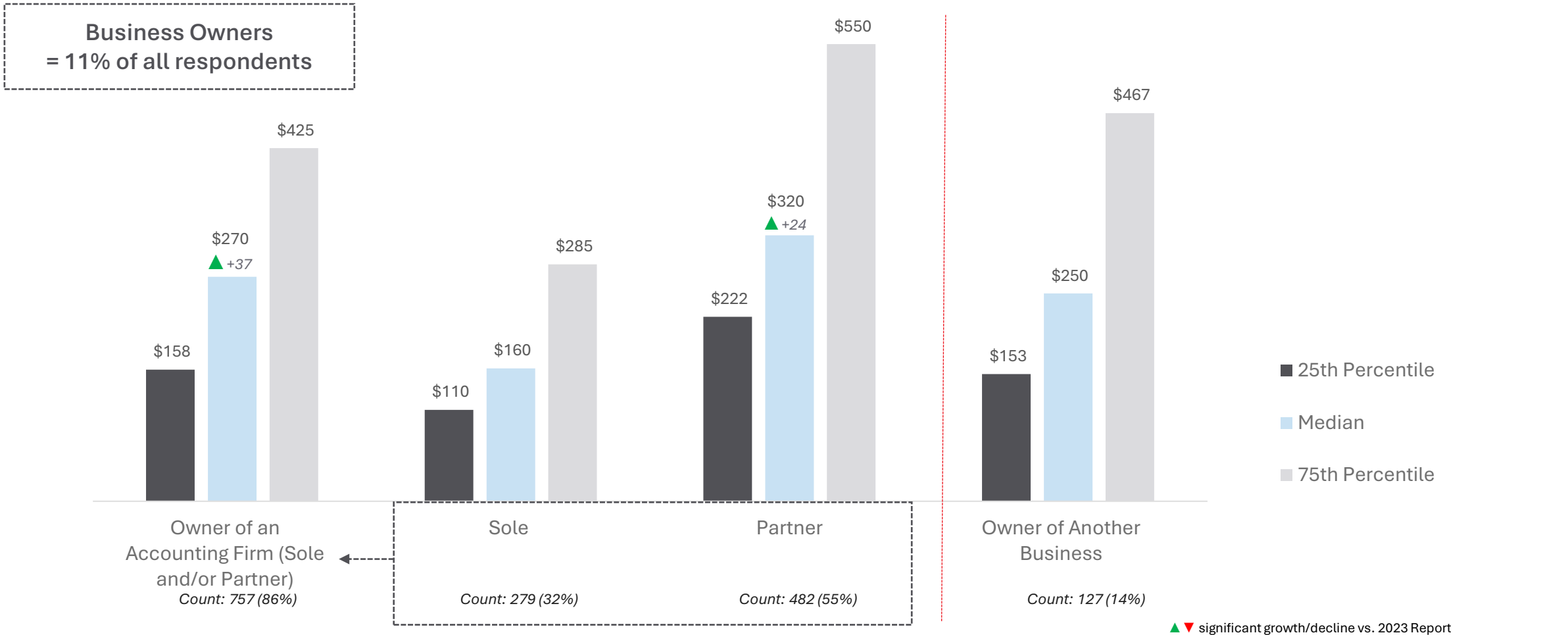
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Owners' Compensation

# Canadian Owner's Compensation

11% of all respondents were business owners, with 86% of these being owners of an accounting firm (sole and/or partner) and reporting a median compensation of \$270K. Owners of another business made up the remaining 14% and earned a median of \$250K.



**QA2b.** For the calendar year 2024, please enter your income from the following sources (in CAD, or equivalent)  
Base: Owners who worked full time or part time for at least 2 months and primarily worked in Canada (n=1,659) | Note: Those who reported being part of multiple categories (e.g., employees earning T4 income and/or owners) were not counted in this analysis.

## Sole Practitioners by Province/Country (\$ in 000s)

Ontario (\$200K), followed by Alberta (\$175K), report the highest median compensations among sole practitioners, with Ontario taking the top spot over British Columbia compared to 2023. Quebec reports the lowest median compensation of provinces/territories with \$135K.

Province/Country	Count (% of total)	Median	25th Percentile	75th Percentile
Ontario	76 (27%)	\$200	\$124	\$300
Alberta	47 (17%)	\$175	\$125	\$325
British Columbia	79 (28%)	\$160	\$104	\$300
Quebec	55 (20%)	\$135	\$86	\$180
Total Canada	278 (100%)	\$160	\$110	\$285

QA2b. For the calendar year 2024, please enter your income from the following sources (in CAD, or equivalent)

Base: Those who owned their own business as a sole practitioner and worked full time or part time for at least 2 months (n=279) | Note: Compensation data is presented only for areas with at least 10 CPAs responding. (Count of CPAs in areas with fewer than 10 CPAs is as follows: Manitoba (7) – Nova Scotia (6) – Saskatchewan (4) – Prince Edward Island (1) – New Brunswick (1) – Newfoundland and Labrador (1) – Yukon (1) – Total International (1)) | Note: Those who reported being part of multiple categories (e.g., employees earning T4 income and/or owners) were not counted in this analysis. | Note: Change of methodology for filter of ‘Total International’ starting this wave: filter for those who selected only one option for A2a.

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## Partners by Province/Country (\$ in 000s)

Among provinces with 30 partners responding, British Columbia (\$360K), Alberta (\$330K), and Ontario (\$329K) again report the highest median compensation, and Quebec the lowest (\$299K).

Province/Country	Count (% of total)	Median	25th Percentile	75th Percentile
Saskatchewan	19 (4%)	\$450	\$200	\$952
British Columbia	97 (20%)	\$360	\$240	\$500
Alberta	84 (18%)	\$330	\$236	\$526
Ontario	128 (27%)	\$329	\$245	\$626
Nova Scotia	11 (2%)	\$300	\$140	\$650
Quebec	106 (22%)	\$299	\$200	\$500
Manitoba	19 (4%)	\$292	\$185	\$450
New Brunswick	10 (2%)	\$203	\$120	\$350
Total Canada	479 (99%)	\$320 ▲ +24	\$220	\$550

Provinces with n>30 shown in blue.

**QA2b.** For the calendar year 2024, please enter your income from the following sources (in CAD, or equivalent) ▲ ▼ significant growth/decline vs. 2023 Report  
Base: Those who owned their own business as a partner and worked full time or part time for at least 2 months (n=482) | Note: Compensation data is presented only for areas with at least 10 CPAs responding. (Count of CPAs in areas with fewer than 10 CPAs is as follows: Newfoundland and Labrador (2) – Prince Edward Island (1 ) –Yukon (1) – Northwest Territories (1) – Total International (1)) | Note: Those who reported being part of multiple categories (e.g., employees earning T4 income and/or owners) were not counted in this analysis. | Note: Change of methodology for filter of 'Total International' starting this wave: filter for those who selected only one option for A2a

# Owners of Another Business by Province/Country (\$ in 000s)

Quebec reported a median compensation of \$213K among owners of another business, lower than the national median of \$250K. Ontarians, British Columbians, Albertans and International CPAs reported higher compensation, but should be interpreted with caution due to lower counts (n<30).

Province/Country	Count (% of total)	Median	25th Percentile	75th Percentile
Ontario	29 (21%)	\$305	\$160	\$650
British Columbia	19 (14%)	\$259	\$150	\$900
Alberta	20 (15%)	\$259	\$161	\$415
Quebec	42 (31%)	\$213	\$125	\$365
Total Canada	127 (93%)	\$250	\$153	\$467
Total International	10 (7%)	\$825	\$420	\$1,500

Provinces with n>30 shown in blue.

QA2b. For the calendar year 2024, please enter your income from the following sources (in CAD, or equivalent)

Base: Those who owned another type of business and worked full time or part time for at least 2 months(n=137) | Note: Compensation data is presented only for areas with at least 10 CPAs responding. (Count of CPAs in areas with fewer than 10 CPAs is as follows: Nova Scotia (7) – Manitoba (6) – Newfoundland and Labrador (2) – Saskatchewan (1) – New Brunswick (1)) | Note: Those who reported being part multiple categories (e.g., employees earning T4 income and/or owners) were not counted in this analysis. |

Note: Change of methodology for filter of 'Total International' starting this wave: filter for those who selected only one option for A2a

▲ ▼ significant growth/decline vs. 2023 Report

# 3.1.4

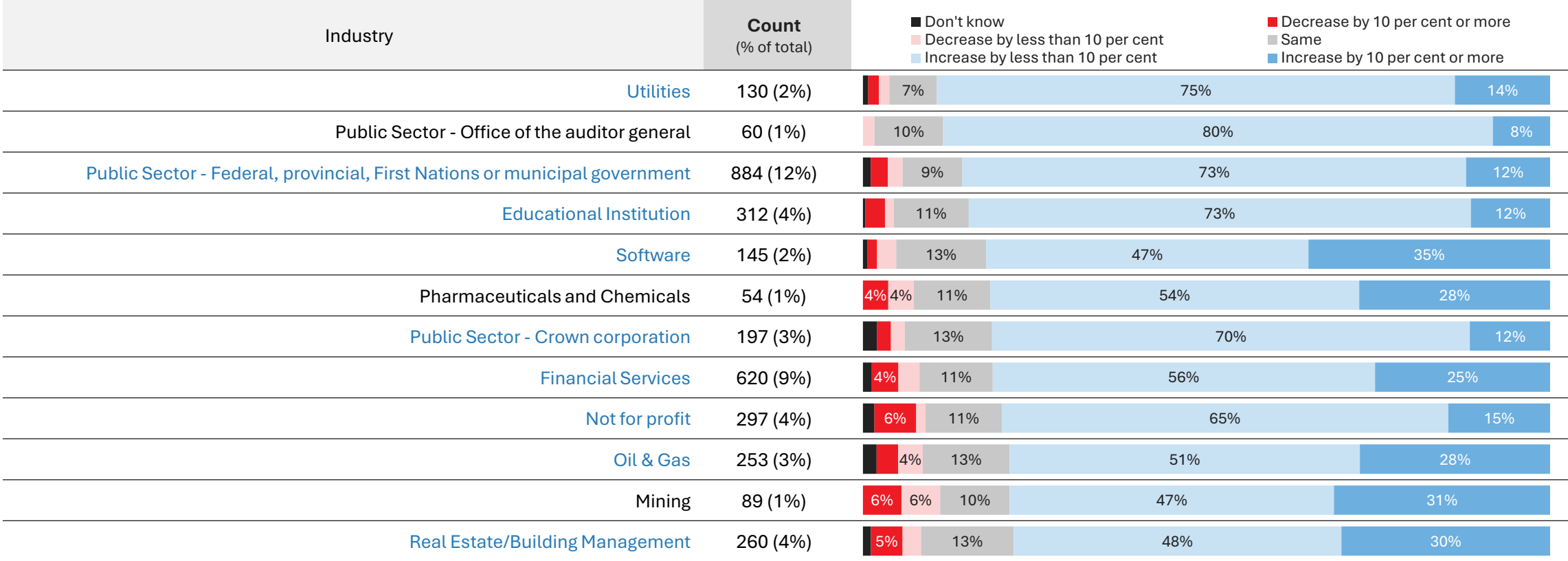
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2024 Compensation Compared to 2023



## 2024 Compensation Compared to 2023 (1/2)

Across all industries, 79% report their compensation has increased, while only 7% report a decline. Those in utilities are the most likely to report an increase in compensation (89%), followed by Public Sector – Officer of the auditor general (88%) and Public Sector – Federal, provincial, First Nations or municipal government (86%). Software reports among the strongest increases, with 35% saying their compensation increased by 10% or more.



Industries with n>100 shown in blue.

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## 2024 Compensation Compared to 2023 (2/2)

Professional Services firm – public practice ties with Software, with 35% also saying their compensation increased by 10% or more. Telecommunications shows the most stability, with 23% saying their compensation is same as 2023, yet 65% reported their compensation increased. Arts, Entertainment, Leisure shows the most decline, with 15% saying their compensation decreased.

Industry	Count (% of total)	Don't know	Decrease by less than 10 per cent	Decrease by 10 per cent or more	Same	Increase by less than 10 per cent	Increase by 10 per cent or more
Manufacturing	546 (8%)	5%	13%	53%	24%		
Public Sector - Hospital, library, health organization, or social services organization	175 (2%)	4%	17%	57%	21%		
Agriculture, Forestry, Fisheries	158 (2%)	8%	4%	12%	49%	27%	
Professional Services firm – public practice	1,411 (19%)	5%	4%	15%	40%	35%	
Transportation, Distribution	155 (2%)	8%	14%	55%	20%		
Construction	283 (4%)	17%	46%	29%			
Retail, Wholesale	336 (5%)	5%	18%	49%	25%		
Professional Services firm - other	290 (4%)	5%	5%	16%	48%	25%	
Arts, Entertainment, Leisure	55 (1%)	5%	9%	13%	49%	24%	
Telecommunications	60 (1%)	8%	23%	50%	15%		
Other	334 (5%)	5%	14%	51%	26%		
Total	7,243 (100%)	4%	13%	54%	24%		

Industries with n>100 shown in blue.

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# 3.2

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Benefits & Work/Life Balance

# Benefits by Number of Employees Among Non-Owners

Consistent with 2023, medical benefits (95%), life insurance (80%), and long-term disability insurance (79%) are the most offered benefits among non-owner CPAs. Life insurance, long term disability insurance, and out of country travel insurance saw declines since 2023, while professional membership dues saw significant growth.

Benefit	Size of Employer by Number of Staff			
	Total (n=6,282)	<100 (n=1,709)	100-999 (n=1,927)	≥1,000 (n=2,646)
Medical (health and dental) benefits	95%	93%	95%	96%
Life Insurance	80% ▼ -4	76% ▼ -3	81% ▼ -5	82% ▼ -3
Long-Term Disability Insurance	79% ▼ -3	73%	79% ▼ -5	82% ▼ -3
Mental Health supports	70%	56%	72%	78%
Out of Country Travel Insurance	61% ▼ -6	58%	62% ▼ -6	62% ▼ -7
Professional Membership dues other than for my accounting designation(s)	40% ▲ +17	39% ▲ +17	41% ▲ +20	39% ▲ +15
Group RRSPs	39% ▲ +3	39% ▲ +4	44%	36%
Parking	38% ▼ -4	42% ▼ -7	43%	31%
Defined Benefit Pension Plan	29%	10%	26%	44%
Defined Contribution Pension Plan	28%	14%	25%	38%
Health/Fitness Club Memberships	21%	17%	24%	22%
Parental/Maternal/Caregiver Leave Top Ups	15% ▲ +2	7%	12%	23%
Stock or Stock Options Purchase Program	15%	8%	13%	20%
Deferred Profit Sharing Plans	12%	8%	13%	15%
Car Allowances	10% ▼ -2	10%	12%	9%
Other Significant Benefits	7% ▼ -3	7% ▼ -3	7%	6% ▼ -4

QC5b. Which of the following benefits did you receive in 2024?  
Base: Those who did not own their own business and worked full time or part time for at least 2 months (n=6,282) | Note: 245 non-owners did not receive any benefits.

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## Benefits by Industry and Number of Employees Among Non-Owners (1/3)

In the public sector, core benefits like medical, life, and long-term disability coverage remain consistently high, while Out of Country Travel Insurance drops notably in larger organizations. In professional services, benefit offerings vary by firm size, with larger firms more likely to provide pensions and RRSPs, while mid-sized firms lead in Deferred Profit Sharing Plans.

Benefit	Total (n=6,282)	Public Sector – Government			Professional Services – Public Practice		
		<100 (n=97)	100–999 (n=229)	≥1,000 (n=549)	<100 (n=336)	100–999 (n=118)	≥1,000 (n=286)
Medical (health and dental) benefits	95%	97%	92%	95%	85%	89%	95%
Life Insurance	80% ▼ -4	81%	80%	75%	57%	73%	80%
Long Term Disability Insurance	79% ▼ -3	77%	79%	78%	59%	71%	82%
Mental Health supports	70%	75%	76%	71%	36%	69%	87%
Out of Country Travel Insurance	61% ▼ -6	59%	53%	50% ▼ -10	37%	42%	59%
Professional Membership dues other than for my accounting designation(s)	40% ▲ +17	46%	40% ▲ +15	31% ▲ +13	36% ▲ +23	40% ▲ +20	36% ▲ +16
Group RRSPs	39% ▲ +3	23%	8%	4%	38%	50%	56%
Parking	38% ▼ -4	32%	34%	22%	38%	40%	37%
Defined Benefit Pension Plan	29%	58%	73%	83%	3%	4%	6%
Defined Contribution Pension Plan	28%	29%	23%	12%	5%	19%	61%
Health/Fitness Club Memberships	21%	15%	27%	11%	19%	46%	34%
Parental/Maternal/Caregiver Leave Top Ups	15% ▲ +2	16%	16%	27%	7%	14%	26% ▼ -11
Stock or Stock Options Purchase Program	15%	0%	<1%	1%	1%	3%	1%
Deferred Profit-Sharing Plans	12%	0%	<1%	1%	5%	24% ▲ +12	16%
Car Allowances	10% ▼ -2	7%	7%	3% ▼ -3	5%	9%	4%
Other Significant Benefits	7% ▼ -3	9%	7%	5%	7%	12%	7% ▼ -8

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QC5b. Which of the following benefits did you receive in 2024?

Base: Those who did not own their own business and worked full time or part time for at least 2 months (n=6,282) | Note: Six largest industry groupings shown.

## Benefits by Industry and Number of Employees Among Non-Owners (2/3)

In financial services, larger firms are more likely to offer structured benefits like Defined Benefit Pension Plans and Deferred Profit-Sharing Plans, while smaller firms rely more on basic offerings like medical and life insurance. In manufacturing, benefit coverage generally increases with firm size, with long term disability Insurance and mental health supports rising sharply in large firms.

Benefit	Total (n=6,282)	Financial Services			Manufacturing		
		<100 (n=121)	100–999 (n=132)	≥1,000 (n=340)	<100 (n=137)	100–999 (n=229)	≥1,000 (n=163)
Medical (health and dental) benefits	95%	98%	94%	98%	92%	93%	96% ▼ -4
Life Insurance	80% ▼ -4	82%	77% ▼ -12	81%	84%	80%	93%
Long Term Disability Insurance	79% ▼ -3	76%	78%	81%	74%	76% ▼ -12	88%
Mental Health supports	70%	64%	78%	83%	54%	59%	78%
Out of Country Travel Insurance	61% ▼ -6	66%	67%	63% ▼ -13	59% ▼ -14	62% ▼ -13	74%
Professional Membership dues other than for my accounting designation(s)	40% ▲ +17	45%	50% ▲ +15	52% ▲ +17	35% ▲ +16	42% ▲ +27	47% ▲ +24
Group RRSPs	39% ▲ +3	27%	36%	48%	53%	61%	63%
Parking	38% ▼ -4	37%	33%	26%	51%	48%	51%
Defined Benefit Pension Plan	29%	12%	26%	49%	2%	8%	12%
Defined Contribution Pension Plan	28%	18%	41%	43%	16%	28%	60%
Health/Fitness Club Memberships	21%	20%	38%	33%	15%	17%	23%
Parental/Maternal/Caregiver Leave Top Ups	15% ▲ +2	7%	21%	24%	2%	5%	18%
Stock or Stock Options Purchase Program	15%	17%	28%	51%	11%	17%	29%
Deferred Profit-Sharing Plans	12%	5%	17%	32%	15%	20%	21%
Car Allowances	10% ▼ -2	9%	14%	8%	13%	19%	13%
Other Significant Benefits	7% ▼ -3	10%	10%	5% ▼ -7	4%	5%	7%

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QC5b. Which of the following benefits did you receive in 2024?

Base: Those who did not own their own business and worked full time or part time for at least 2 months (n=6,282) | Note: Six largest industry groupings shown.

## Benefits by Industry and Number of Employees Among Non-Owners (3/3)

In educational institutions, the top 3 benefits are consistently offered across organization size, while group RRSPs drop sharply in larger organizations (8%). In retail/wholesale, life insurance, long term disability coverage, and deferred profit-sharing plans see growth with employer size.

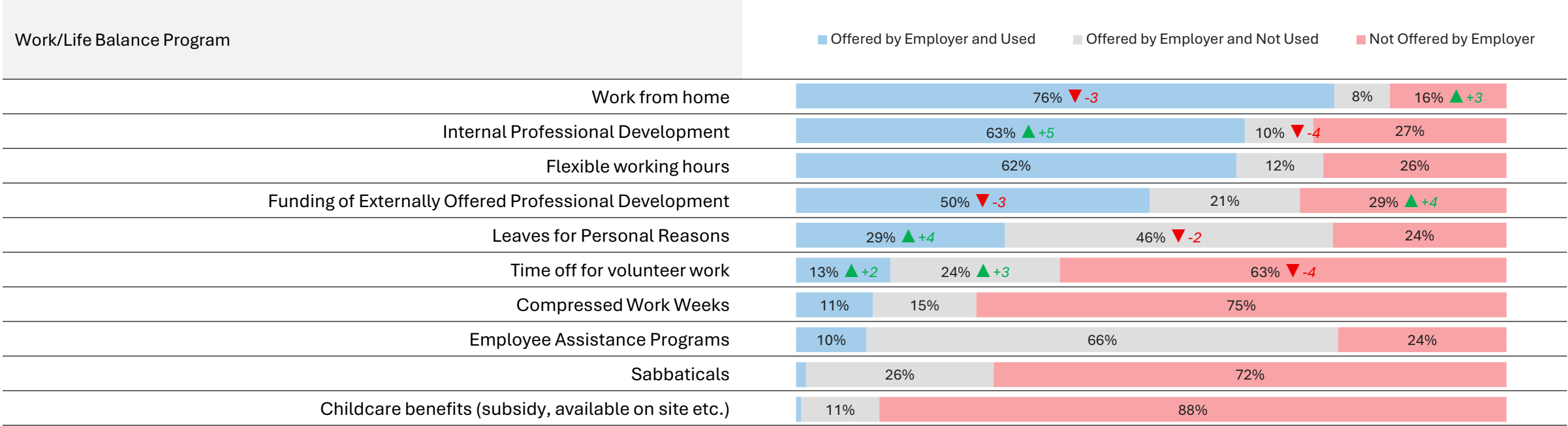
Benefit	Total (n=6,282)	Educational Institution			Retail/Wholesale		
		<100 (n=20)	100–999 (n=114)	≥1,000 (n=191)	<100 (n=93)	100–999 (n=115)	≥1,000 (n=97)
Medical (health and dental) benefits	95%	95%	92%	96%	95%	96%	95%
Life Insurance	80% ▼ -4	85%	89%	88%	75%	70% ▼ -19	84%
Long Term Disability Insurance	79% ▼ -3	85%	82%	87%	75%	68% ▼ -17	81%
Mental Health supports	70%	60%	75%	79%	59%	66%	77%
Out of Country Travel Insurance	61% ▼ -6	85%	62%	64%	61%	57% ▼ -17	67%
Professional Membership dues other than for my accounting designation(s)	40% ▲ +17	25%	33%	40% ▲ +14	34% ▲ +20	34% ▲ +16	41% ▲ +18
Group RRSPs	39% ▲ +3	40%	20%	8%	40%	42%	52%
Parking	38% ▼ -4	25%	33%	13%	43%	45%	40%
Defined Benefit Pension Plan	29%	40%	57%	69%	2%	6%	13%
Defined Contribution Pension Plan	28%	35%	25%	33%	11%	25%	37%
Health/Fitness Club Memberships	21%	15%	15%	11%	10%	10%	26%
Parental/Maternal/Caregiver Leave Top Ups	15% ▲ +2	0%	23%	23%	4%	2%	12%
Stock or Stock Options Purchase Program	15%	0%	2%	1%	11%	13%	33%
Deferred Profit-Sharing Plans	12%	5%	1%	0%	8%	19%	29%
Car Allowances	10% ▼ -2	5%	4%	5%	16%	24%	22%
Other Significant Benefits	7% ▼ -3	0%	9%	7%	9%	4%	8%

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QC5b. Which of the following benefits did you receive in 2024?  
Base: Those who did not own their own business and worked full time or part time for at least 2 months (n=6,282) | Note: Six largest industry groupings shown.

# Work/Life Balance Programs Among Non-Owners

‘Work from home’ continues to be the top offered and used program, however it has seen slight decline in use. Internal professional development has grown in use, while funding of externally offered professional development has declined. Personal leaves and time off for volunteer work saw increases in offering and use. Childcare benefits, compressed work weeks, and sabbaticals continue to be the least offered programs. Employee assistance programs are the least used benefits offered by employers.



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# Work/Life Balance Programs Used by Industry Among Non-Owners

Work-from-home was most commonly used by those in financial services and government, while internal professional development saw highest uptake in government and educational institutions. In contrast, manufacturing and retail/wholesale consistently lagged behind across most work/life balance programs.

Work/Life Balance Program	Total (n=6,230)	Public Sector – Government (n=878)	Professional Services – Public Practice (n=755)	Financial Services (n=585)	Manufacturing (n=524)	Educational Institution (n=309)	Retail/Wholesale (n=306)
Work from home	76% ▼ -3	82%	76%	85%	68%	75%	67%
Internal Professional Development	63% ▲ +5	81% ▲ +7	79%	68% ▲ +7	47%	75% ▲ +9	46%
Flexible working hours	62%	62%	73%	59%	58%	57%	54%
Funding of Externally Offered Professional Development	50% ▼ -3	54%	45%	44%	48%	56% ▼ -11	47%
Leaves for Personal Reasons	29% ▲ +4	48%	28%	28%	24%	26%	21%
Time off for volunteer work	13% ▲ +2	12%	13%	22%	9%	9%	10%
Compressed Work Weeks	11%	21%	12%	6%	8%	9%	7%
Employee Assistance Programs	10%	13%	6%	9%	9%	12%	8%
Sabbaticals	1%	3%	1%	2%	1%	2%	2%
Childcare benefits	1%	<1%	1%	1%	1%	3%	-

QC5c-1. Which of the following benefits did your employer offer in 2024 and which did you use?

Base: Those who did not own their own business and worked full time or part time for at least 2 months (n=6,230) | Note: Counts shown include CPAs in each industry that indicated they used at least one work/life balance program; base size varied depending on programs used and industry. | Note: Six largest industry groupings shown. | Note: 2023 data was corrected and used for tracking.

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