

2015

# 2015 CPA PROFESSION COMPENSATION STUDY REPORT



FALL 2015



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## Summary of Key Findings

The findings of this report are based on a sample of 27,863 professional accountants and may not, in all cases, represent the profession as a whole. Please refer to the Methodology section for more details.

### Compensation

- Findings from the 2015 Member Compensation Study (which reviews self-reported 2014 compensation figures provided by members of the CPA profession) reveal that holding the CPA designation is quite lucrative with an average annual compensation of \$151K, and a median of \$108K among members.
- Compared to compensation levels reported in 2012, mean compensation increased by approximately 7% in 2014 with median compensation showing an increase of 3%. For reference, mean compensation in 2012 was \$141K, while the median was \$105K.
- From a provincial standpoint, average compensation among all members was highest in Alberta (\$184K), followed by Ontario (\$150K), and Saskatchewan (\$146K). Average compensation was also above average in both the Northwest Territories (\$204K) and Nunavut (\$181K). However, compensation results for members in the territories should be interpreted with caution due to small sample sizes.
- In cities with at least 100 members, mean compensation in 2014 was highest for those living in Calgary, Edmonton and Toronto (\$196K, \$167K and \$167K, respectively).
- That said, it is much more lucrative for CPAs to work internationally with average compensation figures for 2014 at \$284K (vs. \$146K nationally). Focusing on individual countries, members based out of the Cayman Islands, Singapore, Hong Kong, United Arab Emirates and the United States are averaging over \$320K. Interestingly, members working internationally only had one more year of work experience (on average) compared to those working within Canada.
- Members working in the Mining, Holding and Conglomerate and Oil and Gas industries reported the highest mean compensation overall (\$227K, \$223K and \$212K, respectively). This is consistent with compensation levels reported in 2012 where the same three industries received the highest mean compensation.
- Industries with the highest median compensation gain (based on the percentage increase between 2012 and 2014) include Pharmaceuticals and Chemicals (+20% over 2012) and Hotels and Restaurants/Food services (+11% over 2012).
- Looking ahead, the majority of members expect their compensation to increase in 2015 with the exception of those in the Oil & Gas sector where less than half (45%) of members expect an increase over the next 12 months. More than one in five members in the Oil & Gas industry also expect a decrease (21%), the highest among all the industries.
- Approximately one-in-ten professional accountants reported owning a business in 2014. The majority of these members owned accounting firms while the rest owned another form of business. In terms of monetary incentives, it is most financially rewarding to be an owner of a non-accounting based firm as average compensation was \$316K in 2014. Comparatively, Partners of an accounting firm earned \$211K on average with Sole Practitioners earning \$136K and Partners earning \$276K in 2014.

- On average, non-owners earned \$141K in 2014, of which, \$114K was attributed to their base compensation (i.e. salary) while \$27K came from Non-Base Compensation. Overall, non-base compensation was driven by bonuses with over half (55%) of members receiving this type of compensation.
- Among non-owners, the highest mean compensation goes to members who spend the majority of their time on Investments, Management/General Management, Strategy & Governance, Operations and Business Development/Management.
- Not surprisingly, professional accountants with the titles of President/CEO and Senior Vice President earned the highest overall compensation in 2014 (each receiving \$402K and \$397K, respectively).

### **Vacation, Leave, Benefits, and Work/Life Balance**

- In 2014, the bulk of professional accountants were entitled to a vacation of about 3-5 weeks (15 to 24 working days) in 2014 with only one in twenty (5%) entitled to fewer than 3 weeks (15 days). There is, however, a gap in usage, with 18% of members having taken 14 days of vacation or less, despite being entitled to more days.
- In terms of workplace benefits, CPA Canada members were most likely to have received medical (health and dental) benefits (85%) followed by Life Insurance (66%), Long Term Disability Insurance (63%) and Pension Benefits (53%). Fewer than one-in-ten (8%) members did not receive any workplace benefits in 2014.
- Training programs, flexible working hours, leaves for personal reasons and employee assistance programs were the most likely work/life balance programs to be offered to employees. The most used work/life balance programs were training programs and being able to work from home which were utilized by about eight-in-ten eligible members (81% and 79%, respectively).
- Sabbaticals are currently being under-utilized by employees with fewer than one-in-ten (7%) taking advantage of the program even though it's offered to 17% of employees.
- About one-quarter (24%) of members have taken time off for maternity/paternity/parental leave while one-in-ten (10%) have taken a medical leave at some point in their career.

# Introduction

CPA Canada commissioned Harris Poll, a division of Nielsen, to conduct a compensation survey of 29,744 Chartered Professional Accountants between June 18, 2015 and July 16, 2015. This report relies on self-reported compensation from professional accountants answering the survey. Although attempts were made to minimize respondents' data entry errors by removing inconsistent data, no attempts were made to independently verify the data they provided.

When reviewing the mean averages it is important to consider that a small portion of responses may skew the mean average quite higher than it would be otherwise. In most cases a better measure of a typical compensation level is the median.

## Methodology

CPA Canada commissioned Harris Poll, a division of Nielsen to conduct quantitative research among its active and retired members. Survey invitations were sent to 184,430 via email, with 18,627 bounce backs for a total of 165,803 members receiving the email. There were 29,744 members who responded for a response rate of 18%. There were 1,719 who were excluded from the compensation data for a total of 28,025 members who are included in the compensation analysis. Respondents who provided no answers are excluded from analysis. In total, compensation data is reported for a total of 27,863 members.

It should be noted that findings in this report are representative of those responding and may not precisely represent the CPA profession as a whole.

Unless otherwise specified, compensation figures shown in this report include annualized data for members who worked at least two months, either part-time or full-time during 2014.

## Note on Reporting

To protect the privacy of respondents and to avoid misleading results, the mean and median for compensation data is only presented when there are at least 10 respondents in a subcategory and upper and lower quartile information is only shown when there are at least 20 respondents in a subcategory. Definitions of the four statistical measures used in this report are provided below for reference:

- Mean: (also called average) is the sum of all cases divided by the total number of cases
- Median: (or 50th percentile) is the value above and below which half the cases fall. If there is an even number of cases, then it is the average of the two middle cases. As compared to the mean, the median is not sensitive to outlying (a few very high or very low) values. In some cases this may make it a more reliable measure to compare individual compensation.
- 25th Percentile: is the value above which 75% of the cases fall
- 75th Percentile: is the value below which 75% of the cases fall

## Interpreting Differences in Compensation Between 2014 and 2012

Although comparisons between 2014 and 2012 compensation figures have been made throughout the report, these differences should be interpreted with caution due to methodological changes in the survey design and reporting of results.

## Feedback on this Report

Questions or comments related to this report can be directed to Paul Long ([plong@cpacanada.ca](mailto:plong@cpacanada.ca)).

## Structure of the Summary Report

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

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# Section 1: Compensation

## Overall Compensation

### All CPA Members (National & International)

**Table 1a** below shows the mean (average), median and top and bottom quartiles for compensation broken down by Industry. Figures below include accountants 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 work week.

Mean compensation for members in 2014 was \$151K, while the median was \$108K. Mean compensation in 2012 was \$141K, while the median was \$105K.

*Table 1a: Total Compensation—By Industry Employed (\$ in 000's)*

Industry of Employment	Count	Median	Mean	Percentile 25	Percentile 75
Mining	486	\$146	\$227	\$108	\$220
Holding, Conglomerate	148	\$146	\$223	\$100	\$236
Oil & Gas	1,407	\$155	\$212	\$115	\$232
Financial Services/Financial services (private sector)	3,000	\$122	\$191	\$91	\$191
Family business/office	10	\$155	\$184	-	-
Real Estate/Building Management	732	\$119	\$181	\$83	\$187
Environmental services	10	\$120	\$180	-	-
Waste management	18	\$127	\$179	-	-
Pharmaceuticals and Chemicals	237	\$138	\$178	\$96	\$203
Aerospace/aviation	46	\$108	\$172	\$85	\$175
Software	445	\$123	\$166	\$87	\$186
Technology/IT	131	\$117	\$164	\$85	\$179
Professional Services firm - other - (eg., Consulting, legal, etc.)	1,011	\$120	\$164	\$85	\$177
Engineering	42	\$127	\$162	\$91	\$175
Manufacturing	2,395	\$109	\$161	\$82	\$158

## 2015 CPA Profession Compensation Study

Industry of Employment	Count	Median	Mean	Percentile 25	Percentile 75
Agriculture, Forestry, Fisheries	404	\$100	\$160	\$78	\$150
Private Sector - Healthcare	37	\$127	\$159	\$82	\$192
Transportation, Distribution	676	\$113	\$158	\$84	\$171
Utilities	540	\$125	\$157	\$97	\$169
Retail, Wholesale/CPG	1,431	\$106	\$153	\$80	\$164
Travel/tourism	31	\$85	\$152	\$68	\$165
Arts, Entertainment, Leisure	214	\$105	\$146	\$77	\$160
Service/services (unspecified)	17	\$132	\$145	-	-
Construction	839	\$113	\$143	\$85	\$164
Hotels and Restaurants/Food services	222	\$112	\$143	\$75	\$159
Media, Communications, Publishing, Marketing/Advertising	316	\$109	\$142	\$78	\$152
Telecommunications	428	\$110	\$139	\$82	\$160
Professional Services firm - public practice (a firm that primarily delivers auditing, accounting/auditing services)	5,545	\$94	\$137	\$68	\$150
Automotive services	40	\$112	\$136	\$78	\$199
Public Sector - Hospital, library, health organization, or social services organization/healthcare/medical services	670	\$97	\$123	\$82	\$126
Educational Institution (e.g., university, college, primary or secondary school, etc.)	1,009	\$106	\$122	\$84	\$140
Public Sector - Crown corporation	663	\$104	\$120	\$86	\$128
Not for profit (eg., trade association, charity, religious group, etc.)	942	\$95	\$115	\$75	\$130
Public Sector - Federal, provincial, first nations or municipal government including ministries, departments, agencies,	3,183	\$100	\$110	\$84	\$118
Public Sector - Office of the auditor general (federal, provincial, or municipal)	188	\$97	\$107	\$78	\$127
Security systems/services	19	\$100	\$98	-	-
Other	309	\$110	\$169	\$78	\$168



## 2015 CPA Profession Compensation Study

Industry of Employment	Count	Median	Mean	Percentile 25	Percentile 75
Total	27,863	\$108	\$151	\$81	\$158

### Total Compensation by Industry – 2014 v 2012

Table 1ai: Total Compensation by Industry – 2014 vs 2012 (\$ in 000's)

	2014			2012		
Industry of Employment	Count	Median	Mean	Count	Median	Mean
Mining	486	\$146	\$227	397	\$142	\$194
Holding, Conglomerate	148	\$146	\$223	117	\$150	\$259
Oil & Gas	1,407	\$155	\$212	871	\$157	\$203
Financial Services/Financial services (private sector)	3,000	\$122	\$191	1,597	\$119	\$172
Family business/office	10	\$155	\$184	-	-	-
Real Estate/Building Management	732	\$119	\$181	439	\$132	\$182
Environmental services	10	\$120	\$180	-	-	-
Waste management	18	\$127	\$179	-	-	-
Pharmaceuticals and Chemicals	237	\$138	\$178	192	\$115	\$157
Aerospace/aviation	46	\$108	\$172	-	-	-
Software	445	\$123	\$166	308	\$125	\$153
Professional Services firm - other - (eg., Consulting, legal, etc.)	131	\$120	\$164	816	\$136	\$177
Technology/IT	1,011	\$117	\$164	-	-	-
Engineering	42	\$127	\$162	-	-	-
Manufacturing	2,395	\$109	\$161	1,800	\$108	\$142
Agriculture, Forestry, Fisheries	404	\$100	\$160	313	\$105	\$143
Private Sector - Healthcare	37	\$127	\$159	-	-	-
Transportation, Distribution	676	\$113	\$158	476	\$112	\$154
Utilities	540	\$125	\$157	281	\$128	\$166
Retail, Wholesale/CPG	1,431	\$106	\$153	976	\$112	\$158
Travel/tourism	31	\$85	\$152	-	-	-
Arts, Entertainment, Leisure	214	\$105	\$146	152	\$101	\$129
Service/services (unspecified)	17	\$132	\$145			

## 2015 CPA Profession Compensation Study

	2014			2012		
Industry of Employment	Count	Median	Mean	Count	Median	Mean
Construction	839	\$113	\$143	599	\$113	\$159
Hotels and Restaurants/Food services	222	\$112	\$143	139	\$101	\$137
Media, Communications, Publishing, Marketing/Advertising	316	\$109	\$142	210	\$107	\$141
Telecommunications	428	\$110	\$139	313	\$110	\$139
Professional Services firm - public practice (a firm that primarily delivers auditing, accounting/auditing services)	5,545	\$94	\$137	4,404	\$93	\$134
Automotive services	40	\$112	\$136	-	-	-
Public Sector - Hospital, library, health organization, or social services organization/healthcare/medical services	670	\$97	\$123	-	-	-
Educational Institution (e.g., university, college, primary or secondary school, etc.)	1,009	\$106	\$122	772	\$101	\$113
Public Sector - Crown corporation	663	\$104	\$120	-	-	-
Not for profit (eg., trade association, charity, religious group, etc.)	942	\$95	\$115	745	\$101	\$118
Public Sector - Federal, provincial, first nations or municipal government including ministries, departments, agencies,	3,183	\$100	\$110	-	-	-
Public Sector - Office of the auditor general (federal, provincial, or municipal)	188	\$97	\$107	-	-	-
Security systems/services	19	\$100	\$98	-	-	-
Other	309	\$110	\$169	1,410	\$115	\$159
Total	27,863	\$108	\$151	21,147	\$105	\$141

Notes: Other specify codes for Industry were broken down further in the 2015 report, which is why there are blank rows for some industries from the 2013 report. The response option "Public Sector" in the 2013 report was broken down into four categories for the 2015 report, compared to on single category in 2013 which is why data are not directly comparable between the two reports.

## Owners Compensation

About 10% of professional accountants reported owning a business in 2014. The bulk – three quarters – of these professional accountants owned accounting firms, while the rest owned another form of business. It is most financially rewarding to be in the latter category, as average compensation is just over \$316K. Comparatively, owners of accounting firms earned \$211K on average. As an owner of an accounting firm, it is more lucrative to be a partner than it is to be a sole practitioner – partners made an average of \$276K in 2014.

Table 1b: Owner Compensation - 2014 vs 2012 (\$ in 000's)

	Owner of an Accounting Firm (Sole & Partner)		Sole		Partner		Owner of Another Business	
Measure	2014	2012	2014	2012	2014	2012	2014	2012
Count	2,031	1,413	946	709	1,085	704	677	474
Mean	\$211	\$185	\$136	\$133	\$276	\$248	\$316	\$301
Median	\$160	\$125	\$108	\$100	\$232	\$170	\$160	\$164
Percentile 25	\$96	\$78	\$70	\$65	\$150	\$117	\$100	\$112
Percentile 75	\$267	\$203	\$165	\$153	\$333	\$267	\$286	\$250

## Non-Owners Compensation

**Table 1c** below shows base, total non-base, and total compensation statistics for professional accountants who did not own their own business in 2014. (These non-owners make up the bulk of the profession.) **Table 1d** below shows the percentage who received each type of non-base compensation in 2014 and statistics on the amount they received. (For those who did not work full time for the entire year, compensation was annualized based on a 35-hour work week.)

Non owners earned an average of \$141K in total compensation in 2014, an increase from \$132K in 2012. The majority of that, \$114K, came from base compensation. A bonus was the most frequent form of non-base compensation with over half of professional accountants indicating they received one in 2014. The average bonus (for those receiving one) amounts to \$36K.

Table 1c: Non-Owner Compensation (\$ in 000's)

	2014			2012		
Measure	Base Compensation	Total Non-Base Compensation	Total Compensation	Base Compensation	Total Non-Base Compensation	Total Compensation
Count	24,861	24,990	24,863	19,058	19,058	19,058
Mean	\$114	\$27	\$141	\$110	\$22	\$132
Median	\$97	\$5	\$105	\$95	\$5	\$102

## 2015 CPA Profession Compensation Study

Percentile 25	\$75	\$0	\$80	\$75	\$0	\$78
Percentile 75	\$129	\$18	\$150	\$125	\$17	\$144

### Non-Base Compensation

Table 1d: Non-Base Compensation (\$ in 000's)

Measure	Profit Sharing	Bonus	Overtime	Commissions	Allowances	Other Non-base
Count	3,644	13,844	3,599	522	3,653	3,211
Percent Received	15%	55%	14%	2%	15%	13%
Mean	\$28	\$26	\$5	\$55	\$8	\$36
Median	\$6	\$10	\$2	\$3	\$3	\$6
Percentile 25	\$2	\$4	\$1	\$0	\$1	\$2
Percentile 75	\$19	\$25	\$5	\$23	\$10	\$18

### Compensation by Province

Looking at all professional accountants, average compensation within the provinces was highest in Alberta (\$184K), followed by Ontario (\$150K), and Saskatchewan (\$146K).

Table 2a: All Members by Province/Country (\$ in 000's)

	Count	Median	Mean	Percentile 25	Percentile 75
BC	3,737	\$100	\$138	\$76	\$146
Alberta	4,089	\$132	\$184	\$98	\$193
Saskatchewan	936	\$113	\$146	\$87	\$159
Manitoba	1,149	\$100	\$126	\$78	\$130
Ontario	10,106	\$108	\$150	\$83	\$156
Quebec	4,907	\$98	\$123	\$73	\$133
PEI	78	\$86	\$106	\$65	\$120
Newfoundland	282	\$100	\$132	\$79	\$136
New Brunswick	483	\$90	\$108	\$70	\$121
Nova Scotia	613	\$95	\$120	\$71	\$132
Yukon	23	\$106	\$130	\$86	\$142
Northwest Territories	36	\$145	\$204	\$129	\$206
Nunavut	18	\$140	\$181		
Total Canada	26,457	\$106	\$146	\$81	\$154

## 2015 CPA Profession Compensation Study

Australia	43	\$150	\$171	\$95	\$210
Barbados	34	\$91	\$154	\$47	\$230
Bermuda	84	\$207	\$289	\$154	\$363
Cayman Islands	71	\$181	\$347	\$120	\$300
China	87	\$73	\$193	\$48	\$200
Germany	14	\$203	\$303		
Hong Kong	90	\$154	\$331	\$99	\$332
Singapore	16	\$280	\$332	\$114	\$525
Switzerland	37	\$243	\$302	\$180	\$318
United Arab Emirates	18	\$291	\$329		
United Kingdom	37	\$163	\$267	\$115	\$300
United States	441	\$195	\$321	\$135	\$320
Other	207	\$154	\$231	\$88	\$262
Total International	1,181	\$179	\$284	\$107	\$300

### Sole Practitioners

The average compensation for sole practitioners was highest in Alberta at \$191K, followed by Saskatchewan and Ontario (\$174K and \$134K respectively). Although Newfoundland has a high mean compensation, results should be interpreted with caution due to low base sizes.

Table 2b: Sole Practitioners by Province/Country (\$ in 000's)

	Count	Median	Mean	Percentile 25	Percentile 75
BC	204	\$100	\$128	\$70	\$149
Alberta	129	\$134	\$191	\$90	\$240
Saskatchewan	29	\$151	\$174	\$100	\$215
Manitoba	33	\$108	\$123	\$64	\$160
Ontario	328	\$101	\$134	\$70	\$175
Quebec	168	\$85	\$108	\$61	\$131
PEI	1	-	-	-	-
Newfoundland	10	\$123	\$137	-	-
New Brunswick	7	-	-	-	-
Nova Scotia	17	\$92	\$94	-	-
Yukon	2	-	-	-	-
Nunavut	1	-	-	-	-

## 2015 CPA Profession Compensation Study

Total Canada	929	\$108	\$136	\$70	\$165
Total International	10	\$208	\$208	\$53	\$300

### Partners

The average compensation for partners within the provinces was highest in Alberta at \$310K, followed by Ontario and Saskatchewan (\$302 and \$285K, respectively).

Table 2c: Partners by Province (\$ in 000's)

	Count	Median	Mean	Percentile 25	Percentile 75
BC	214	\$219	\$259	\$145	\$301
Alberta	183	\$266	\$310	\$185	\$394
Saskatchewan	50	\$250	\$285	\$190	\$375
Manitoba	36	\$159	\$190	\$110	\$261
Ontario	321	\$250	\$302	\$173	\$372
Quebec	190	\$171	\$212	\$110	\$250
PEI	3	-	-	-	-
Newfoundland	5	-	-	-	-
New Brunswick	16	\$188	\$204	-	-
Nova Scotia	21	\$200	\$206	\$158	\$265
Yukon	2	-	-	-	-
Northwest Territories	4	-	-	-	-
Nunavut	1	-	-	-	-
Total Canada	1,046	\$229	\$270	\$150	\$330
Total International	29	\$400	\$505	\$245	\$500

### Owners of Other Businesses

The average compensation for owners of other businesses was highest in Newfoundland at \$475, followed by Alberta, Saskatchewan and Ontario (\$431K, \$330K and \$293K, respectively). However, mean compensation for those in Newfoundland should be interpreted with caution due to a small sample size within the province. There were no owners of other businesses from the territories.

Table 2d: Owners of another Business by Province (\$ in 000's)

	Count	Median	Mean	Percentile 25	Percentile 75
BC	94	\$158	\$214	\$106	\$250
Alberta	109	\$203	\$431	\$120	\$305
Saskatchewan	32	\$135	\$330	\$92	\$318
Manitoba	34	\$135	\$279	\$75	\$220
Ontario	227	\$170	\$293	\$100	\$300
Quebec	98	\$135	\$235	\$89	\$250
PEI	3	-	-	-	-
Newfoundland	10	\$238	\$475	-	-
New Brunswick	11	\$150	\$156	-	-
Nova Scotia	19	\$125	\$169	-	-
Total Canada	640	\$158	\$293	\$100	\$280
Total International	37	\$250	\$713	\$145	\$780

### Non-Owners

The average compensation for non-owners within the provinces was highest in Northwest Territories at \$192K, followed by Alberta, Ontario, Saskatchewan, and B.C. (\$168K, \$141K, \$128K and \$127K, respectively).

Table 2e: Non-Owners by Province (\$ in 000's)

	Count	Median	Mean	Percentile 25	Percentile 75
BC	3,169	\$96	\$127	\$75	\$132
Alberta	3,615	\$128	\$168	\$96	\$179
Saskatchewan	818	\$109	\$128	\$86	\$146
Manitoba	1,036	\$98	\$118	\$78	\$124
Ontario	9,112	\$105	\$141	\$82	\$148
Quebec	4,433	\$95	\$117	\$73	\$128
PEI	70	\$79	\$98	\$62	\$110

## 2015 CPA Profession Compensation Study

Newfoundland	262	\$98	\$117	\$78	\$131
New Brunswick	449	\$89	\$103	\$70	\$116
Nova Scotia	557	\$93	\$115	\$71	\$125
Yukon	18	\$106	\$123	-	-
Northwest Territories	32	\$144	\$192	\$127	\$196
Nunavut	16	\$140	\$176	-	-
<b>Total Canada</b>	<b>23,766</b>	<b>\$104</b>	<b>\$136</b>	<b>\$80</b>	<b>\$145</b>
Australia	40	\$145	\$165	\$92	\$192
Barbados	30	\$91	\$136	\$45	\$158
Bermuda	77	\$205	\$291	\$152	\$390
Cayman Islands	62	\$167	\$252	\$120	\$245
China	80	\$70	\$177	\$46	\$160
Germany	13	\$200	\$292	-	-
Hong Kong	84	\$151	\$254	\$98	\$293
Singapore	16	\$280	\$332	-	-
Switzerland	35	\$230	\$270	\$180	\$313
United Arab Emirates	16	\$272	\$254	-	-
United Kingdom	33	\$163	\$233	\$115	\$300
United States	407	\$192	\$318	\$134	\$316
Other	185	\$154	\$230	\$84	\$256
<b>Total International</b>	<b>1,083</b>	<b>\$170</b>	<b>\$266</b>	<b>\$105</b>	<b>\$294</b>

### Prospects for 2015

In all industries the majority of respondents expect their compensation to increase (at least 55%) with the exception of Oil & Gas where less than half (45%) of members expect an increase. More than one in five members in the Oil & Gas industry also expect a decrease (21%), the highest amongst all the industries.

Table 3: Prospects for 2015 (\$ in 000's)

Industry	Count	Don't know/ do not expect to be reviewed	Decrease by 10% or more	Decrease by less than 10%	Same	Increase by less than 10%	Increase by more than 10%
Professional Services firm - public practice (a firm that primarily delivers auditing,	5,574	4%	4%	3%	18%	49%	22%



## 2015 CPA Profession Compensation Study

accounting/auditing services)							
Public Sector - Federal, provincial, first nations or municipal government including ministries, departments, agencies,	3,200	4%	2%	2%	27%	62%	3%
Financial Services/Financial services (private sector)	3,010	4%	4%	3%	16%	59%	14%
Manufacturing	2,409	4%	5%	3%	17%	60%	11%
Retail, Wholesale/CPG	1,442	5%	4%	3%	19%	53%	15%
Oil & Gas	1,412	5%	15%	6%	28%	36%	9%
Professional Services firm - other - (eg., Consulting, legal, etc.)	1,016	6%	7%	3%	21%	44%	19%
Educational Institution (e.g., university, college, primary or secondary school, etc.)	1,014	4%	3%	2%	23%	62%	6%
Not for profit (eg., trade association, charity, religious group, etc.)	945	3%	3%	1%	19%	65%	8%
Construction	841	5%	5%	2%	22%	52%	14%
Real Estate/Building Management	740	5%	5%	2%	16%	56%	16%
Transportation, Distribution	680	6%	3%	4%	19%	55%	13%
Public Sector - Hospital, library, health organization, or social services organization/healthcare/medical services	671	4%	3%	1%	32%	54%	6%
Public Sector - Crown corporation	667	2%	3%	3%	25%	62%	6%
Utilities	542	3%	4%	2%	24%	59%	8%
Mining	489	5%	10%	4%	23%	46%	12%
Software	446	5%	7%	4%	18%	48%	18%
Telecommunications	428	3%	4%	3%	21%	60%	10%
Agriculture, Forestry, Fisheries	406	5%	4%	2%	17%	58%	14%
Media, Communications, Publishing, Marketing/Advertising	317	7%	3%	5%	21%	50%	14%
Pharmaceuticals and Chemicals	239	4%	3%	1%	13%	66%	13%

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Hotels and Restaurants/Food services	223	3%	7%	3%	16%	50%	21%
Arts, Entertainment, Leisure	215	6%	7%	2%	14%	53%	17%
Public Sector - Office of the auditor general (federal, provincial, or municipal)	189	6%	1%	3%	24%	59%	7%
Holding, Conglomerate	149	3%	11%	2%	22%	50%	13%
Technology/IT	132	6%	5%	1%	26%	48%	14%
Aerospace/aviation	46	-	7%	2%	17%	65%	9%
Engineering	44	9%	7%	5%	11%	52%	16%
Automotive services	40	8%	8%	-	25%	55%	5%
Private Sector - Healthcare	37	5%	-	3%	19%	54%	19%
Travel/tourism	31	3%	13%	-	29%	35%	19%
Security systems/services	19	-	-	-	21%	74%	5%
Waste management	18	11%	6%	6%	17%	56%	6%
Service/services (unspecified)	17	-	-	-	24%	65%	12%
Family business/office	10	-	-	-	20%	40%	40%
Environmental services	10	20%	20%	-	20%	40%	-
Industrial products/services	5	-	-	-	-	-	-
Other	312	4%	5%	3%	24%	49%	15%

### Compensation by Major Cities

The top three major cities with the highest average compensation are Grand Prairie with \$225K, Wood Buffalo with \$214K, and Calgary with \$196K. Edmonton and Toronto are in fourth with \$167K.

Table 4: Total Compensation by Major City (\$ in 000's)

	Count	Median	Mean	Percentile 25	Percentile 75
BRITISH COLUMBIA					
Vancouver	2,561	\$102	\$145	\$77	\$150
Prince George	63	\$105	\$131	\$80	\$132
Vernon	45	\$107	\$127	\$82	\$145
Victoria	341	\$94	\$125	\$77	\$131
Abbotsford	88	\$96	\$125	\$73	\$137
Kelowna	166	\$96	\$124	\$75	\$132

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Nanaimo	59	\$90	\$120	\$65	\$122
Kamloops	74	\$85	\$120	\$65	\$123
ALBERTA					
Grande Prairie	53	\$155	\$225	\$90	\$291
Wood Buffalo	47	\$197	\$214	\$130	\$248
Calgary	2,194	\$143	\$196	\$105	\$210
Edmonton	1,250	\$119	\$167	\$91	\$170
Medicine Hat	47	\$103	\$146	\$82	\$132
Red Deer	77	\$118	\$130	\$87	\$152
Lethbridge	98	\$98	\$124	\$74	\$156
SASKATCHEWAN					
Moose Jaw	22	\$128	\$159	\$90	\$190
Saskatoon	367	\$112	\$156	\$88	\$160
Regina	373	\$113	\$138	\$88	\$157
Swift Current	17	\$99	\$137	-	-
MANITOBA					
Winnipeg	956	\$100	\$127	\$79	\$129
Brandon	48	\$94	\$119	\$70	\$132
ONTARIO/QUEBEC					
Ottawa – Gatineau	1,527	\$107	\$130	\$87	\$137
ONTARIO					
Toronto	5,675	\$114	\$167	\$85	\$174
Oshawa	101	\$100	\$139	\$85	\$146
Sarnia	36	\$140	\$139	\$87	\$181
Kitchener - Cambridge - Waterloo	492	\$103	\$135	\$80	\$144
Kingston	92	\$101	\$134	\$79	\$147
Barrie	64	\$100	\$133	\$81	\$148
Hamilton	451	\$99	\$132	\$77	\$137
London	340	\$97	\$132	\$74	\$136
Guelph	141	\$96	\$129	\$79	\$135
Windsor	113	\$99	\$129	\$73	\$144
St. Catharines – Niagara	148	\$100	\$128	\$80	\$140
Peterborough	56	\$93	\$120	\$74	\$142

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North Bay	30	\$94	\$114	\$58	\$115
Sudbury	97	\$95	\$108	\$75	\$123
Sault Ste. Marie	61	\$88	\$106	\$73	\$118
Thunder Bay	61	\$84	\$101	\$70	\$119
QUEBEC					
Montréal	2,959	\$104	\$137	\$79	\$146
Rouyn-Noranda	29	\$94	\$123	\$80	\$115
Saint-Hyacinthe	62	\$85	\$117	\$67	\$144
Drummondville	40	\$80	\$107	\$62	\$111
Québec	763	\$88	\$104	\$70	\$115
Victoriaville	28	\$88	\$104	\$70	\$129
Saguenay	88	\$86	\$98	\$60	\$113
Sherbrooke	115	\$77	\$96	\$62	\$106
Trois-Rivières	94	\$86	\$95	\$63	\$111
Granby	37	\$82	\$94	\$67	\$104
Rimouski	29	\$88	\$93	\$68	\$110
NEW BRUNSWICK					
Saint John	139	\$93	\$115	\$74	\$125
Fredericton	109	\$90	\$106	\$68	\$110
Moncton	142	\$92	\$105	\$71	\$119
NOVA SCOTIA					
Halifax	466	\$96	\$119	\$73	\$134
New Glasgow	29	\$78	\$97	\$63	\$103
PRINCE EDWARD ISLAND					
Charlottetown	53	\$86	\$109	\$62	\$117
NEWFOUNDLAND					
St. Johns	242	\$101	\$137	\$80	\$138
Corner Brook	16	\$75	\$90	-	-
TERRITORIES					
Yellowknife	25	\$162	\$224	\$135	\$216
Whitehorse	21	\$121	\$134	\$90	\$142

## Compensation by Job Title

Professional accountants with the titles of President/CEO and Senior Vice President earned the highest overall compensation (each receive over \$402K and \$397K, respectively).

Table 5: Total Compensation by Job Title (\$ by 000's)

	TOTAL		Size of Employer By Number of Staff					
			<100		100-999		1000+	
	n=25,467		n=6,793		n=6,741		n=11,898	
	Median	Mean	Median	Mean	Median	Mean	Median	Mean
President and/or CEO	\$238	\$402	\$200	\$282	\$278	\$375	\$464	\$1,042
Senior Vice President	\$300	\$397	\$184	\$234	\$245	\$344	\$425	\$486
Board chair/member	\$233	\$331	\$127	\$272	\$468	\$468	\$295	\$312
Other Executive Management (COO, CIO, EVP, etc.)	\$180	\$322	\$150	\$210	\$180	\$275	\$246	\$496
An owner (partner/sole proprietor) of another type of business	\$160	\$316	\$153	\$282	\$238	\$314	\$150	\$660
Non-Equity Partner	\$218	\$277	\$170	\$236	\$215	\$217	\$267	\$329
A partner of an accounting practice	\$232	\$276	\$200	\$235	\$225	\$286	\$300	\$379
Vice President	\$218	\$271	\$172	\$217	\$188	\$224	\$277	\$341
Chief Financial Officer (CFO)/Chief Accounting Officer	\$165	\$237	\$146	\$192	\$167	\$227	\$208	\$367
Senior Director	\$158	\$203	\$125	\$139	\$139	\$172	\$168	\$230
Assistant Vice President	\$169	\$202	\$132	\$200	\$143	\$173	\$188	\$211
General Manager	\$123	\$170	\$110	\$152	\$127	\$145	\$189	\$249
Consultant	\$118	\$165	\$128	\$182	\$120	\$161	\$107	\$146
Director	\$138	\$162	\$115	\$143	\$128	\$145	\$148	\$175
Treasurer	\$111	\$159	\$96	\$107	\$111	\$135	\$174	\$249
Project Manager	\$129	\$159	\$109	\$109	\$198	\$214	\$122	\$151
Principal	\$140	\$157	\$130	\$139	\$143	\$159	\$167	\$200
Professor/Lecturer/Teacher	\$117	\$144	\$96	\$170	\$109	\$122	\$133	\$157
Advisor/Investment Advisor	\$103	\$143	\$85	\$97	\$96	\$101	\$105	\$156
Senior Manager	\$123	\$139	\$105	\$119	\$121	\$140	\$128	\$146
A sole practitioner (sole owner of an accounting practice)	\$108	\$136	\$103	\$136	\$130	\$139	\$122	\$155
Controller and/or Comptroller/Assistant Controller	\$107	\$127	\$95	\$112	\$110	\$127	\$133	\$160

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Specialist	\$104	\$125	\$270	\$270	\$81	\$86	\$110	\$130
Associate/Assistant Director	\$113	\$123	\$96	\$108	\$104	\$119	\$120	\$131
Manager/Accounting Manager/Account Manager/Finance Manager	\$101	\$114	\$90	\$98	\$100	\$113	\$105	\$119
Tax Specialist/Senior Tax Advisor/Analyst/Associate	\$96	\$112	\$83	\$104	\$97	\$117	\$99	\$113
Supervisor	\$96	\$108	\$82	\$89	\$92	\$96	\$103	\$116
Team Leader	\$96	\$107	\$90	\$90	\$78	\$82	\$100	\$112
Internal Auditor	\$95	\$107	\$87	\$114	\$88	\$99	\$96	\$108
Investigator	\$100	\$101	-	-	\$113	\$110	\$91	\$99
Administrator	\$75	\$100	\$56	\$96	\$66	\$96	\$106	\$107
Associate/Assistant Manager	\$82	\$92	\$76	\$84	\$78	\$84	\$86	\$97
Analyst/Business, Financial, Senior and Senior Financial Analyst	\$83	\$91	\$76	\$91	\$79	\$87	\$85	\$92
Senior Auditor/Accountant	\$77	\$88	\$70	\$82	\$78	\$88	\$81	\$92
Coordinator	\$85	\$84	\$99	\$86	\$83	\$76	\$86	\$87
Finance officer	\$72	\$76	\$54	\$54	\$75	\$73	\$80	\$85
Auditor/Accountant/Cost Accountant	\$68	\$76	\$60	\$68	\$68	\$76	\$78	\$85
Junior Auditor/Accountant	\$51	\$59	\$50	\$61	\$47	\$51	\$61	\$60
Other	\$102	\$133	\$89	\$117	\$86	\$139	\$104	\$137

### Compensation by Area of Focus among Non-Owners

Investments is the highest average compensation per area of focus for members, followed by management.

Table 5b: Compensation by Area of Focus among Non-Owners (\$ by 000's)

	Count	Median	Mean	Percentile 25	Percentile 75
Investments	49	\$220	\$450	\$150	\$413
Management/General Management	182	\$175	\$276	\$121	\$299
Leadership	14	\$167	\$274	-	-
Strategy & Governance	1,490	\$165	\$258	\$120	\$259
Operations	206	\$172	\$236	\$120	\$247
Business Development/Management	61	\$169	\$231	\$130	\$256
Procurement/Acquisition/Mergers/M&A	58	\$161	\$223	\$100	\$280

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Financial Planning/Financial Planning and Analysis/FP&A/Wealth Management	68	\$123	\$219	\$97	\$219
Marketing/Sales	106	\$146	\$217	\$110	\$260
Supply/Supply Chain	25	\$160	\$214	\$120	\$240
Contracts/Contracting	17	\$171	\$192		
Restructuring	14	\$121	\$189	-	-
Consulting	60	\$139	\$169	\$106	\$193
Human Resources	56	\$122	\$167	\$96	\$173
Project Management	71	\$121	\$160	\$94	\$169
Finance	5,186	\$112	\$158	\$85	\$165
Regulatory	36	\$154	\$158	\$118	\$176
Systems/System Management/Integration/Implementation	34	\$117	\$156	\$93	\$165
Commercial banking services	20	\$145	\$154	\$94	\$173
IT	166	\$123	\$154	\$100	\$155
Policy/Policy Analysis	19	\$125	\$150	-	-
Risk management/Control/Internal audit	972	\$113	\$146	\$90	\$154
Advisory	33	\$95	\$139	\$85	\$131
Project (unspecified)	13	\$129	\$139	-	-
Administration	34	\$110	\$137	\$102	\$150
Valuation	42	\$120	\$135	\$87	\$146
Compliance	43	\$111	\$134	\$96	\$139
Financial Systems/Financial Systems Support	31	\$104	\$132	\$93	\$165
Insolvency	22	\$121	\$131	\$97	\$156
Education	65	\$112	\$131	\$100	\$148
Software	22	\$108	\$129	\$100	\$165
Investigation	18	\$125	\$128	-	-
ERP systems/implementation	18	\$116	\$127	-	-
Forensic/Forensic Accounting	51	\$103	\$126	\$88	\$126
Treasury	14	\$102	\$126	-	-
Financial and/or Non-Financial Reporting	6,609	\$101	\$126	\$79	\$139
Taxation	1,983	\$100	\$125	\$79	\$136
Management Accounting	3,423	\$101	\$121	\$80	\$135

## 2015 CPA Profession Compensation Study

Business Analysis/Intelligence	18	\$90	\$110	-	-
Payroll	27	\$97	\$109	\$68	\$123
Accounting/Bookkeeping	109	\$89	\$107	\$68	\$124
Budget	52	\$91	\$98	\$74	\$116
Audit and Assurance	3,146	\$83	\$96	\$65	\$106
Compilations	10	\$90	\$87	-	-

### Compensation by Years of Work Experience

More than one-third of professional accountants have accumulated 25 years and over of experience, with the average compensation at \$201K. Those with 15-19 years of experience are the closest to the total average at with a mean compensation of \$146K.

*Table 6: Total Compensation by Years of Work Experience*

	Count	Median	Mean	Percentile 25	Percentile 75
Less than 3 years	71	\$53	\$71	\$43	\$67
3-4 years	1,115	\$62	\$67	\$53	\$74
5-9 years	5,067	\$83	\$95	\$68	\$104
10-14 years	4,389	\$102	\$124	\$80	\$139
15-19 years	3,965	\$111	\$146	\$87	\$160
20-24 years	3,705	\$119	\$165	\$92	\$175
25 years and over	9,551	\$135	\$201	\$100	\$210
Total	27,863	\$108	\$151	\$81	\$158



## Section 2: Vacation, Leave, Benefits, and Work/Life Balance

### Vacation Entitlement

The bulk of professional accountants were entitled to a vacation of about 3-5 weeks (15 to 24 working days) in 2014 with only one in twenty (5%) entitled to fewer than 3 weeks (15 days). There is, however, a gap in usage, with 18% of members having taken 14 days of vacation or less, despite being entitled to more days.

Table 7: Vacation entitlement and vacation taken in 2014

	Vacation Entitlement		Vacation Taken	
	Count	%	Count	%
Less than 10 working days	136	<1%	1,003	4%
10-14 working days	1,150	4%	3,864	14%
15-19 working days	7,188	26%	8,474	30%
20-24 working days	10,666	38%	8,550	31%
25-29 working days	4,729	17%	3,321	12%
30-34 working days	2,006	7%	1,302	5%
35+ working days	606	2%	504	2%
N/A	1,532	5%	950	3%
Total	28,017	100%	27,973	100%

### Benefits by Employer Size

Medical benefits, life insurance, and long-term disability insurance are the most common benefits for professional accountants – over 60% received them. Members in larger companies (100 or more employees) were more likely than employees of smaller firms to receive medical benefits, life insurance, long term disability insurance, and pension benefits.

Table 8a: Benefits by Number of Employees

	Size of Employer By Number of Staff			
	<100	100-999	1000+	Total
Medical (health and dental) benefits	71%	90%	92%	85%
Life Insurance	54%	71%	71%	66%
Long Term Disability Insurance	48%	68%	70%	63%
Pension Benefits	23%	57%	72%	53%
Out of Country Travel Insurance	32%	47%	49%	43%
Parking	24%	27%	23%	24%
Health/Fitness Club Memberships	12%	19%	24%	19%
Professional Membership dues other than for my accounting designation(s)	13%	16%	19%	16%
Stock or Stock Options Purchase Program	5%	10%	23%	14%
Car Allowances/Gas Mileage	12%	13%	10%	11%
Parental/Maternal/Caregiver Leave Top Ups	1%	4%	7%	4%
Credit Card Fees	3%	2%	4%	3%
401k matching/RRSP/RRSP matching	2%	1%	1%	1%
Education/training/professional development (PD) courses	1%	1%	1%	1%
Mobile phone	1%	1%	1%	1%
Other	1%	1%	1%	1%
I did not receive any benefits	19%	4%	3%	8%

## Benefits by Industry

Medical benefits, life insurance, and long term disability insurance are consistently the most offered type of benefit offered across Public Sector, Professional Services, and Financial Services.

Table 8b: Benefits by Area of Practice and Number of Employees

	Public Sector			Professional Services			Financial Services		
	<100	100-999	1000+	<100	100-999	1000+	<100	100-999	1000+
Medical (health and dental) benefits	83%	87%	91%	59%	87%	89%	79%	92%	94%
Life Insurance	68%	71%	64%	42%	62%	67%	61%	69%	70%
Long Term Disability Insurance	63%	70%	66%	37%	60%	68%	56%	65%	68%
Pension Benefits	69%	81%	76%	9%	33%	59%	37%	64%	79%
Out of Country Travel Insurance	38%	39%	38%	20%	40%	47%	39%	46%	52%
Parking	25%	25%	14%	25%	36%	36%	27%	32%	20%
Health/Fitness Club Memberships	10%	10%	7%	11%	36%	50%	19%	28%	25%
Professional Membership dues other than for my accounting designation(s)	16%	16%	12%	11%	15%	19%	24%	23%	26%
Stock or Stock Options Purchase Program	-	1%	1%	<1%	2%	4%	12%	19%	52%
Car Allowances/Gas Mileage	7%	7%	5%	12%	10%	9%	12%	13%	10%
Parental/Maternal/Caregiver Leave Top Ups	4%	6%	9%	1%	4%	8%	2%	4%	8%
Credit Card Fees	2%	<1%	<1%	3%	1%	2%	4%	5%	15%
401k matching/RRSP/RRSP matching	1%	1%	<1%	1%	2%	2%	2%	1%	1%
Education/training/professional development (PD) courses	1%	1%	<1%	1%	1%	1%	1%	1%	<1%
Mobile phone	<1%	<1%	<1%	1%	2%	1%	1%	1%	<1%
Health Spending Account/HSA	1%	1%	<1%	<1%	<1%	<1%	<1%	1%	<1%
Wellness/Health and Wellness program	1%	<1%	<1%	<1%	1%	1%	-	<1%	<1%
Preferred interest rates (loans, mortgages, etc.)	-	-	-	<1%	-	-	1%	2%	2%
Transit passes	-	<1%	<1%	<1%	<1%	-	<1%	<1%	<1%
Vacation/days off/flex days	-	<1%	<1%	<1%	-	<1%	<1%	-	<1%
Meal allowance	-	-	<1%	<1%	-	<1%	<1%	<1%	<1%
Housing allowance	<1%	-	-	-	-	<1%	<1%	1%	<1%

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Staff discount on products/services	-	<1%	-	-	-	<1%	-	-	<1%
Free/no-fee banking services	-	-	-	-	-	-	<1%	1%	2%
Travel allowance	-	<1%	<1%	-	-	<1%	<1%	-	-
Savings plan/saving matching	-	-	-	-	-	-	-	-	<1%
Flexible spending account	<1%	-	<1%	<1%	<1%	<1%	-	-	-
Conference/seminar fees	<1%	-	<1%	<1%	<1%	-	<1%	<1%	<1%
Short-Term Disability/STD	-	<1%	<1%	<1%	-	-	<1%	<1%	<1%
Internet	-	-	-	<1%	<1%	-	<1%	-	-
Deferred Profit Sharing Plan (DPSP)	-	-	-	-	<1%	-	-	-	<1%
Home/car insurance	-	-	-	-	-	-	-	-	<1%
Other	2%	1%	1%	1%	1%	1%	1%	1%	1%
I did not receive any benefits	10%	5%	6%	27%	4%	2%	12%	4%	2%

### Benefits by Industry (cont'd)

Medical benefits, life insurance, and long term disability insurance are consistently the most offered type of benefit across Manufacturing, Oil & Gas, and Retail/Wholesale industries.

Table 8c: Benefits by Area of Practice and Number of Employees

	Manufacturing			Oil & Gas			Retail/Wholesale		
	<100	100-999	1000+	<100	100-999	1000+	<100	100-999	1000+
Medical (health and dental) benefits	83%	91%	95%	79%	92%	94%	77%	91%	92%
Life Insurance	70%	77%	78%	62%	73%	77%	62%	72%	70%
Long Term Disability Insurance	62%	70%	74%	56%	75%	77%	55%	66%	69%
Pension Benefits	33%	58%	76%	20%	43%	76%	22%	42%	61%
Out of Country Travel Insurance	49%	55%	56%	42%	51%	59%	42%	51%	49%
Parking	12%	18%	21%	43%	36%	26%	15%	21%	26%
Health/Fitness Club Memberships	9%	13%	19%	25%	31%	35%	9%	15%	18%
Professional Membership dues other than for my accounting designation(s)	11%	13%	17%	17%	20%	24%	8%	14%	19%
Stock or Stock Options Purchase Program	6%	9%	25%	26%	35%	50%	3%	8%	30%
Car Allowances/Gas Mileage	16%	14%	15%	9%	10%	7%	22%	23%	17%
Parental/Maternal/Caregiver Leave Top Ups	<1%	1%	3%	-	3%	5%	1%	2%	5%
Credit Card Fees	3%	2%	4%	2%	1%	2%	5%	3%	2%

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401k matching/RRSP/RRSP matching	1%	1%	2%	2%	2%	1%	2%	1%	1%
Education/training/professional development (PD) courses	1%	1%	1%	1%	<1%	<1%	1%	1%	<1%
Mobile phone	2%	1%	<1%	1%	<1%	<1%	1%	1%	1%
Health Spending Account/HSA	-	<1%	-	2%	1%	1%	-	<1%	<1%
Wellness/Health and Wellness program	-	-	-	-	1%	-	-	-	-
Transit passes	<1%	-	<1%	-	<1%	<1%	-	-	<1%
Vacation/days off/flex days	-	<1%	<1%	<1%	1%	1%	<1%	-	-
Meal allowance	<1%	-	<1%	<1%	<1%	<1%	-	-	<1%
Housing allowance	-	-	<1%	-	<1%	<1%	-	-	<1%
Staff discount on products/services	-	-	<1%	-	-	<1%	1%	1%	2%
Travel allowance	<1%	-	<1%	<1%	<1%	<1%	-	<1%	-
Savings plan/saving matching	-	-	<1%	-	1%	2%	-	-	-
Flexible spending account	-	-	-	-	<1%	<1%	-	-	<1%
Conference/seminar fees	-	-	<1%	-	-	-	<1%	-	<1%
Short-Term Disability/STD	<1%	<1%	-	-	-	-	-	-	-
Internet	<1%	<1%	-	-	-	-	-	<1%	-
Child care subsidy	<1%	<1%	-	-	-	-	-	-	-
Deferred Profit Sharing Plan (DPSP)	<1%	-	-	-	-	<1%	-	-	-
Other	1%	1%	1%	2%	1%	1%	1%	2%	1%
I did not receive any benefits	11%	4%	2%	13%	3%	2%	13%	4%	3%

## Work/Life Balance

Flexible working hours and training programs were most commonly offered to promote work/life balance. These were also the most commonly taken programs by members. Work from home was offered by 49% of employers, and taken by 79% of those who were offered. This is echoed across industry as seen in Table 9b.

Table 9a: Work/Life Balance Programs

	Work/Life Balance Programs			
	Offered		Taken	
	Count	%	Count	%
Flexible working hours	16,333	65%	12,640	77%
Sabbaticals	4,279	17%	301	7%
Compressed Work Weeks	5,603	22%	2,427	43%
Time off for volunteer work	7,437	30%	3,653	49%
Childcare benefits (subsidy, available on site etc.)	1,546	6%	185	12%
Leaves for Personal Reasons	15,589	62%	6,645	43%
Employee Assistance Programs	15,336	61%	1,896	12%
Training Programs	17,801	71%	14,413	81%
Work from home	12,246	49%	9,692	79%
Other	1,313	5%	831	63%

## Work/Life Balance Programs Used by Industry

Flexible working hours, training programs, and work from home are the programs most used by members in the Public Sector, Professional Services, Financial Services, Manufacturing, Oil & Gas, and Retail/Wholesale industries.

Table 9b: Work/Life Balance Programs Used by Industry

	Work/Life Balance Programs Used					
	Public Sector	Professional Services	Financial Services	Manufacturing	Oil & Gas	Retail/ Wholesale
Flexible working hours	74%	78%	73%	84%	74%	79%
Sabbaticals	5%	7%	6%	12%	4%	18%
Compressed Work Weeks	47%	33%	23%	56%	56%	60%
Time off for volunteer work	56%	48%	46%	47%	42%	47%

## 2015 CPA Profession Compensation Study

Childcare benefits (subsidy, available on site etc.)	10%	10%	14%	19%	12%	16%
Leaves for Personal Reasons	54%	44%	36%	43%	23%	46%
Employee Assistance Programs	14%	12%	13%	11%	12%	12%
Training Programs	83%	83%	79%	82%	77%	82%
Work from home	70%	80%	78%	85%	72%	83%
Other	56%	63%	57%	75%	65%	62%

### Leaves

The most common leave taken by members is maternity/paternity/parental leave at 24%, followed by medical leave at 10%.

Table 9c: Leave taken

	Type of Leave Taken	
	Count	%
Maternity/paternity/parental/additional time beyond amount of time legally allotted to care for children	6,703	24%
Medical leave	2,958	10%
Compassionate care leave/additional time beyond amount of time legally allotted to care for sick family members	668	2%
Sabbatical leave	655	2%
Other	900	3%