

2023

# 2023 CANADIAN CPA PROFESSION COMPENSATION STUDY REPORT: Québec

**NIQ**

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## Introduction

CPA Canada commissioned NielsenIQ to conduct this compensation survey, in which 9,861 CPAs participated between June 20, 2023, and July 17, 2023. This study relies on self-reported compensation from Canadian CPAs participating in the survey. Attempts were made to minimize respondents' data entry errors by removing inconsistent data, but the data has not been independently verified.

### Structure of the Summary Report

This report is organized into two sections:

**Section 1** – Compensation: This section includes overall compensation data and compensation data broken down by demographic information.

**Section 2** – Benefits and work/life balance: This section includes statistics on benefits provided and work/life balance options offered and used.

### Methodology

NielsenIQ conducted quantitative research among active CPAs whose contact information was in the CPA Canada database and excluded CPAs that had indicated a desire not to be contacted by CPA Canada.

Due to limited contact information available to CPA Canada for members who have obtained their qualifications, or who have changed their information, within the last three years in the provinces of Ontario and Quebec, the sample size and results in those regions may not be statistically representative.

Survey invitations were sent to 162,796 members via email, with 1,660 bounce backs, for a total of 161,136 members receiving the email. The resulting participation of 10,682 members amounted to a response rate of 7 per cent. Of those, 581 reported they did not work in the profession for at least one month in 2022, leaving a total of 10,100 members who were asked about employment information. In addition, 239 respondents were excluded for either missing key information or giving answers that may have been entered in error. In total, compensation data was reported for 9,861 members, of which 2,149 were within Québec.

Most individuals surveyed reside in Canada. Due to privacy legislation (General Data Protection Regulation) impacting members in many European countries, CPA Canada made every effort to avoid contacting members known to reside in countries covered by this legislation. As a result, the only Canadian CPAs contacted in these areas were those who had listed their country of residence as one that was not impacted by the legislation.

Note that findings in this report are representative of those who responded and may not represent the Québec 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 members who worked at least two months, either part time or full time, during 2022.

For the purpose of analysis of results grouped by Canadian cities, this report used Statistics Canada-defined census metropolitan areas (CMA) and census agglomerations (CA). (Source: ©2023 Environics Analytics). These results represent urban cores and any adjacent municipalities that are closely

integrated. Full definitions of these terms can be found at the following page:  
<https://www12.statcan.gc.ca/census-recensement/2016/ref/dict/geo009-eng.cfm>.

### Note on Reporting

In order to protect the privacy of respondents and avoid reporting misleading results, the median compensation data is presented only when there were at least 10 respondents in a subcategory, and 25<sup>th</sup> and 75<sup>th</sup> percentile values are shown only when there were at least 20 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 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.
- **75th percentile** is the value below which 75 per cent of the cases fall.

## Section 1: Compensation

### Overall Compensation – Québec

Table 1 below shows the median, 25<sup>th</sup> and 75<sup>th</sup> percentiles for compensation for all members in Québec. 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.

The median compensation reported by Québec members in 2022 with at least three years post designation experience was \$131K. Review note below Table 1a for further details on Ontario and Quebec responses.

Table 1: Total Compensation (\$ in 000s)

	Count	Median	25th Percentile	75th Percentile
All Members within Québec	2,149	\$130	\$102	\$181

Table 1a shows the median, 25<sup>th</sup> and 75<sup>th</sup> percentiles for compensation among members with at least three years post-designation experience, broken down by province/territory. Due to limited contact information available to CPA Canada for members who have obtained their qualifications, or who have changed their information within the last three years in the provinces of Ontario and Quebec, CPAs with less than three years of post-designation experience have been excluded to make this data comparable across jurisdictions.

Table 1a: Total Compensation by Province – Three Years Post-Designation or More (\$ in 000s)

Province/Territory	Count	Median	25th Percentile	75th Percentile
Yukon	14	\$189	-	-
Northwest Territories	10	\$172	-	-
Alberta	1,325	\$155	\$120	\$234
Ontario	2,815	\$153	\$117	\$226
Saskatchewan	420	\$145	\$116	\$198
British Columbia	1,418	\$138	\$105	\$203
Quebec	2,131	\$131	\$103	\$181
Nova Scotia	274	\$127	\$100	\$175
Manitoba	473	\$127	\$103	\$178
New Brunswick	183	\$122	\$97	\$160
Newfoundland and Labrador	98	\$126	\$100	\$180
Prince Edward Island	61	\$113	\$99	\$149

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Table 1aa shows the median, 25<sup>th</sup> and 75<sup>th</sup> percentiles for compensation, broken down by industry for all members in Québec.

Among industries with at least 50 members reporting, the highest median compensation was found in professional services firm, manufacturing, and financial services at \$157K, \$150K and \$145K, respectively.

Table 2aa: Total Compensation by Industry of Employment (\$ in 000s)

Industry of Employment	Count	Median	25th Percentile	75th Percentile
Holding, Conglomerate	16	\$193	-	-
Technology/IT	20	\$172	\$125	\$246
Mining	22	\$157	\$133	\$219
Professional Services Firm – Other (consulting, legal, etc.)	94	\$157	\$111	\$199
Real Estate/Building Management	42	\$156	\$110	\$220
Manufacturing	263	\$150	\$110	\$204
Financial Services (banks, trusts, insurance, credit unions, etc.)	219	\$145	\$118	\$204
Pharmaceuticals and Chemicals	25	\$145	\$109	\$187
Transportation, Distribution	56	\$144	\$114	\$231
Software	36	\$141	\$105	\$208
Construction	98	\$140	\$102	\$190
Telecommunications	24	\$139	\$118	\$168
Retail, Wholesale	128	\$134	\$108	\$199
Media, Communications, Publishing	19	\$125	-	-
Agriculture, Forestry, Fisheries	41	\$124	\$104	\$160
Oil and Gas	10	\$123	-	-
Professional Services Firm – Public Practice (a firm that primarily delivers accounting, auditing and/or tax services)	413	\$120	\$90	\$180
Educational Institution (university, college, primary or secondary school, etc.)	64	\$120	\$100	\$137
Crown Corporation	75	\$120	\$105	\$132
Utilities	17	\$119	-	-
Arts, Entertainment, Leisure	20	\$114	\$96	\$149
Not for Profit (trade association, charity, religious group, etc.)	43	\$113	\$87	\$145

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Public Sector (federal, provincial, First Nations, or municipal government, including ministries, departments, etc.)	224	\$111	\$95	\$133
Public Sector (hospital, library, health organization, social services organization, etc.)	20	\$108	\$98	\$138
Public Sector – Office of the Auditor General (federal, provincial, or municipal)	15	\$105	-	-
Hotels and Restaurants	13	\$100	-	-
Other	42	\$143	\$105	\$219
<b>Total</b>	<b>2,060</b>	<b>\$130</b>	<b>\$102</b>	<b>\$180</b>

Note 1: Five members did not specify their industry of employment.

Note 2: Only industries with a base of 10 members or more responding are shown.

Note 3: Those who reported being part of multiple categories (e.g., employees earning T4 income and/or owners) were not counted in this analysis.

### Compensation by Census Metropolitan Areas/Census Agglomerations in Québec

A major city that had over 400 members responding (indicated in bold in Table 2), was Montréal with a median compensation of \$138K.

Table 2: Total Compensation by Québec Census Metropolitan Areas/Census Agglomerations with 20 Members or more (\$ in 000s)

City	Count	Median	25th Percentile	75th Percentile
Québec				
<b>Montréal</b>	<b>1,237</b>	<b>\$138</b>	<b>\$108</b>	<b>\$195</b>
Gatineau	58	\$123	\$101	\$161
Saint-Hyacinthe	26	\$123	\$109	\$198
Québec City	306	\$122	\$99	\$155
Granby	24	\$119	\$102	\$165
Trois-Rivières	45	\$119	\$92	\$149
Drummondville	27	\$116	\$95	\$150
Sherbrooke	52	\$113	\$91	\$188
Saguenay	30	\$113	\$88	\$162
Saint-Georges	25	\$110	\$104	\$170

Note: Bold font indicates census metropolitan areas and census agglomerations with over 400 members.

\* Due to limited contact information available to CPA Canada for members who have obtained their qualifications, or who have changed their information, within the last three years in the provinces of Ontario and Quebec, the sample size and results in those regions may not be statistically representative.

### Compensation by Years of Post-Designation Work Experience – Québec

A wide range of post-designation experience was reported, with the largest group in Québec responding having over 25 years of experience as well as the highest earnings of \$160K.

Table 3: Total Compensation by Years of Work Experience (\$ in 000s)

Years of Experience	Count	Median	25th Percentile	75th Percentile
Less than 3 years	18	\$98	\$78	\$146
3–4 years	55	\$92	\$80	\$114
5–9 years	372	\$110	\$91	\$137
10–14 years	456	\$120	\$97	\$152
15–19 years	294	\$136	\$107	\$190
20–24 years	354	\$136	\$107	\$194
25 years and over	600	\$160	\$123	\$241
Total	2,149	N/a	N/a	N/a

### Non-Owners’ Compensation in Québec

Table 4ai shows base, total non-base and total compensation statistics for CPAs within Québec who did not own their own business in 2022. This group encompasses most of the profession.

Non-owners in Québec earned a median of \$125K in total compensation in 2022. Most of that (\$115K) came from base compensation. The median non-base compensation was \$8K.

Table 4ai: Non-Owner Compensation – 2022 (\$ in 000s)

Measure	2022		
	Base Compensation	Total Non-Base Compensation	Total Compensation
Count	1,769	1,769	1,769
Median	\$115	\$8	\$125
25th Percentile	\$93	\$4	\$101
75th Percentile	\$141	\$19	\$165

\* Due to limited contact information available to CPA Canada for members who have obtained their qualifications, or who have changed their information, within the last three years in the provinces of Ontario and Quebec, the sample size and results in those regions may not be statistically representative.



Among non-owners, base compensation was highest among members who held the senior vice-president, and president and/or CEO titles, earning a median of \$235K and 215K, respectively. The most frequently cited title among non-owners was CFO. These members earned a median base compensation of \$130K.

Table 4aii: Non-Owner Base Compensation – by title (\$ in 000s)

Job Title	Count	Median	25th Percentile	75th Percentile
Senior Vice President	21	\$235	\$204	\$298
President and/or CEO	25	\$215	\$133	\$250
Vice President	102	\$184	\$155	\$210
Other Executive Management (COO, CIO, EVP, etc.)	29	\$150	\$110	\$188
Senior Director	117	\$135	\$116	\$150
Non-Equity Partner	12	\$133	-	-
Chief Financial Officer (CFO)	305	\$130	\$110	\$156
General Manager	50	\$125	\$101	\$138
Consultant	16	\$123	-	-
Senior Manager	20	\$122	\$118	\$134
Director	207	\$120	\$95	\$141
Treasurer	18	\$116	-	-
Principal	10	\$114	-	-
Associate/Assistant Director	30	\$112	\$93	\$127
Manager	83	\$112	\$101	\$121
Advisor/Investment Advisor	30	\$107	\$90	\$120
Supervisor	21	\$105	\$89	\$121
Controller and/or Comptroller	218	\$103	\$88	\$125
Tax Specialist	40	\$103	\$87	\$119
Professor/Lecturer/Teacher	15	\$101	-	-
Internal Auditor	19	\$99	-	-
Analyst	194	\$95	\$83	\$105
Senior Auditor/Accountant	42	\$88	\$74	\$106
Auditor/Accountant	68	\$80	\$72	\$92

Note: Compensation data is only presented for titles with at least 10 members responding.

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Table 4aiii: Non-Owner Non-Base Compensation – by title (\$ in 000s)

Job Title	Count	Median	25th Percentile	75th Percentile
Vice President	34	\$17	\$9	\$25
President and/or CEO	11	\$11	-	-
Director	52	\$9	\$5	\$13
Chief Financial Officer (CFO)	64	\$9	\$5	\$17
Senior Director	36	\$9	\$4	\$19
Controller and/or Comptroller	47	\$7	\$3	\$15
Manager	12	\$6	-	-

Note: Compensation data is only presented for titles with at least 10 members responding.

Table 4aiv: Non-Owner Total Compensation – by title (\$ in 000s)

Job Title	Count	Median	25th Percentile	75th Percentile
Senior Vice President	21	\$382	\$227	\$583
President and/or CEO	25	\$242	\$158	\$385
Vice President	102	\$228	\$181	\$294
Other Executive Management (COO, CIO, EVP, etc.)	29	\$168	\$120	\$225
Senior Director	117	\$155	\$133	\$183
Non-Equity Partner	12	\$154	-	-
Chief Financial Officer (CFO)	305	\$149	\$122	\$187
Senior Manager	20	\$145	\$134	\$157
Consultant	16	\$134	-	-
Director	207	\$132	\$102	\$165
General Manager	50	\$128	\$101	\$148
Treasurer	18	\$122	-	-
Principal	10	\$122	-	-
Professor/Lecturer/Teacher	15	\$120	-	-
Advisor/Investment Advisor	31	\$119	\$110	\$131

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Manager	83	\$118	\$107	\$133
Controller and/or Comptroller	218	\$113	\$97	\$144
Associate/Assistant Director	30	\$113	\$98	\$133
Tax Specialist	40	\$111	\$90	\$138
Internal Auditor	19	\$106	-	-
Supervisor	21	\$105	\$90	\$127
Analyst	194	\$103	\$90	\$117
Senior Auditor/Accountant	42	\$96	\$78	\$111
Auditor/Accountant	68	\$84	\$73	\$99

Note: Compensation data is only presented for titles with at least 10 members responding.

### Non-Owners' Compensation by Job Title – Québec

Among Non-Owners in Quebec, CPAs with the title of senior vice president earned the highest median compensation, at \$382K, followed by president and/or CEO, with a median of \$242K.

Table 5a: Total Compensation by Job Title Among Non-Owners (\$ in 000s)

Job Title	Total	Size of Employer by Number of Staff		
	(n=1,769)	<100	100–999	≥1,000
	Median	(n=461)	(n=562)	(n=743)
	Median	Median	Median	Median
Senior Vice President	\$382	-	-	-
President and/or CEO	\$242	\$170	\$314	-
Vice President	\$228	\$185	\$210	\$315
Other Executive Management (COO, CIO, EVP, etc.)	\$168	-	\$213	\$149
Senior Director	\$155	\$125	\$142	\$168
Non-Equity Partner	\$154	-	-	-
Chief Financial Officer (CFO)	\$149	\$132	\$155	\$160
Senior Manager	\$145	-	-	\$148
Consultant	\$134	-	-	-
Director	\$132	\$105	\$117	\$150
General Manager	\$128	\$116	\$133	\$147
Treasurer	\$122	-	-	-
Principal	\$122	-	-	-
Professor/Lecturer/Teacher	\$120	-	-	-
Advisor/Investment Advisor	\$119	-	-	\$120

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Manager	\$118	-	\$118	\$119
Controller and/or Comptroller	\$113	\$101	\$114	\$127
Associate/Assistant Director	\$113	-	-	\$126
Tax Specialist	\$111	-	-	\$119
Internal Auditor	\$106	-	-	\$105
Supervisor	\$105	-	-	\$114
Analyst	\$103	-	\$95	\$105
Senior Auditor/Accountant	\$96	\$81	-	\$107
Auditor/Accountant	\$84	\$82	-	\$93
Other	\$109	-	\$110	\$112

Note: Compensation data is only presented for titles with at least 10 members responding.

### Non-Owners' Compensation by Job Title – Major Cities in Québec

In Montreal, CPAs with the title of senior vice-president earned the highest median compensation, at \$362K. In Quebec City, CPAs with the title of vice-president earned the highest median compensation, at \$189K. These compensation figures must be interpreted with caution due to the small base size.

Table 5b: Total Compensation by Job Title by City Among Non-Owners (\$ in 000s)

City	Job Title	Count	Median	25th Percentile	75th Percentile
Montreal	Senior Vice President	14	\$362	-	-
	Vice President	69	\$233	\$183	\$315
	Other Executive Management (COO, CIO, EVP, etc.)	14	\$193	-	-
	Senior Director	72	\$163	\$140	\$190
	Chief Financial Officer (CFO)	165	\$160	\$132	\$200
	Director	130	\$147	\$121	\$190
	Senior Manager	18	\$145	-	-
	Consultant	11	\$136	-	-
	General Manager	13	\$135	-	-
	Treasurer	10	\$127	-	-
	Associate/Assistant Director	15	\$126	-	-
	Controller and/or Comptroller	119	\$124	\$102	\$150
	Internal Auditor	11	\$122	-	-
	Manager	54	\$119	\$107	\$139
	Advisor/Investment Advisor	20	\$118	\$106	\$128
	Tax Specialist	24	\$111	\$91	\$150
	Supervisor	15	\$105	-	-
	Analyst	113	\$105	\$90	\$118
	Senior Auditor/Accountant	23	\$96	\$83	\$120
Auditor/Accountant	32	\$91	\$79	\$103	
Quebec	Vice President	11	\$189	-	-

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Senior Director	17	\$150	-	-
Chief Financial Officer (CFO)	41	\$126	\$118	\$157
General Manager	11	\$125	-	-
Director	30	\$124	\$94	\$141
Tax Specialist	10	\$109	-	-
Analyst	43	\$104	\$90	\$110
Controller and/or Comptroller	23	\$100	\$95	\$123

Note: Compensation data is only presented for cities with at least 75 respondents and titles with at least ten respondents.

### Non-Owners' Compensation by Area of Focus – Québec

Non-owner members in Québec focusing on strategy and governance had the highest median compensation per area of focus, at \$185K.

Table 5c: Compensation by Area of Focus Among Non-Owners (\$ in 000s)

Area of Focus	Count	Median	25th Percentile	75th Percentile
Strategy & Governance	133	\$185	\$131	\$246
Finance	330	\$146	\$115	\$210
Managing Staff	61	\$134	\$111	\$188
Risk management/Control/Internal Audit	63	\$132	\$116	\$175
Financial and/or Non-Financial Reporting	341	\$121	\$99	\$157
Management Accounting	401	\$119	\$99	\$146
IT	12	\$117	-	-
Taxation	104	\$117	\$92	\$145
Audit and Assurance	194	\$100	\$85	\$126

Note: Compensation data is presented only for areas with at least 10 members responding.

### Owners' Compensation in Québec

In Québec, members who owned accounting firms and earned a median of \$185K. Those who owned other businesses had a median compensation of \$250K. Partners made a median of \$228K in 2022, while sole practitioners made a median of \$140K.

Table 6a: Owner Compensation – 2022 (\$ in 000s)

Measure	Owner of an Accounting Firm (Sole and Partner)	Sole	Partner	Owner of Another Business
Count	211	89	122	56
Median	\$185	\$140	\$228	\$250
25th Percentile	\$120	\$91	\$151	\$136
75th Percentile	\$300	\$208	\$345	\$398

Note: Those who reported being part of multiple categories (e.g., employees earning T4 income and/or owners) were not counted in this analysis.

## 2022 Compensation Compared to 2021 – Québec

Among the members responding, 82 percent indicated their 2022 compensation increased compared to 2021.

Table 7: 2022 Compensation Compared to 2021

Industry	Count	Don't know	Decrease by 10 per cent or more	Decrease by less than 10 per cent	Same	Increase by less than 10 per cent	Increase by 10 per cent or more
Professional Services firm - public practice (a firm that primarily delivers accounting, auditing and/or tax services)	413	2%	9%	2%	8%	40%	38%
Manufacturing	263	0%	5%	3%	7%	56%	29%
Public Sector - Federal, provincial, first nations or municipal government including ministries, departments, agencies, boards, commissions, etc.	224	2%	1%	3%	10%	74%	10%
Financial Services (including banks, trusts, insurance, credit unions, etc.)	219	1%	2%	4%	8%	61%	24%
Retail, Wholesale	128	1%	3%	3%	7%	54%	32%
Construction	98	1%	3%	2%	7%	58%	29%
Professional Services firm - other - (consulting, legal, etc.) and Engineering	94	4%	10%	4%	11%	47%	24%
Public Sector - Crown corporation	75	0%	1%	5%	9%	77%	7%
Educational Institution (university, college, primary or secondary school, etc.)	64	0%	3%	5%	8%	70%	14%
Transportation, Distribution	56	0%	4%	0%	7%	52%	38%

Note: Only industries with a base of 50 members or more responding are shown.

## Section 2: Benefits and Work/Life Balance

### Benefits by Employer Size Among Non-Owners – Québec

Medical benefits, life insurance, and long-term disability insurance were the most commonly offered benefits for CPAs in Québec: around four in five received each of them. Members in larger companies of 1,000 or more employees or in smaller companies of 100 or less employees were more likely to receive benefits than members who were employees of firms with 100-999 employees.

Table 9a: Benefits by Number of Employees Among Non-Owners

Benefit	Size of Employer by Number of Staff			
	<100 (n=1,708)	100–999 (n=422)	≥1,000 (n=551)	Total (n=733)
Medical (Health and Dental) Benefits	89%	84%	89%	92%
Life Insurance	87%	83%	88%	88%
Long Term Disability Insurance	85%	78%	88%	87%
Out-of-Country Travel Insurance	67%	60%	66%	72%
Parking	44%	52%	52%	33%
Group RRSPs	39%	44%	44%	33%
Defined-Benefit Pension Plan	33%	7%	23%	55%
Defined-Contribution Pension Plan	23%	14%	24%	27%
Deferred Profit-Sharing Plans	19%	14%	23%	19%
Stock or Stock Options Purchase Program	16%	6%	13%	24%
Car Allowances	13%	11%	15%	12%
Parental/Maternal/Caregiver Leave Top Ups	13%	6%	10%	18%
Professional Membership Dues Other than for my Accounting Designation(s)	12%	8%	13%	14%
Other Significant Benefits	13%	14%	11%	13%

### Benefits by Industry Among Non-Owners – Québec

Among the six largest industry groupings shown in Tables 9b and 9c, medical benefits, life insurance, and long-term disability insurance were consistently the most commonly offered benefit.

Table 9b: Benefits by Industry and Number of Employees Among Non-Owners

Benefit	Professional Services – Public Practice			Manufacturing			Public Sector – Government		
	<100 (n=97)	100–999 (n=59)	≥1 000 (n=55)	<100 (n=44)	100–999 (n=121)	≥1 000 (n=81)	<100 (n=21)	100–999 (n=65)	≥1 000 (n=131)
Medical (Health and Dental) Benefits	72%	83%	93%	89%	92%	99%	95%	80%	84%
Life Insurance	77%	83%	82%	86%	92%	88%	90%	85%	79%
Long Term Disability Insurance	69%	85%	82%	80%	91%	90%	86%	83%	82%
Out-of-Country Travel Insurance	40%	42%	51%	70%	73%	79%	48%	57%	58%

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Benefit	Professional Services – Public Practice			Manufacturing			Public Sector – Government		
	<100 (n=97)	100–999 (n=59)	≥1 000 (n=55)	<100 (n=44)	100–999 (n=121)	≥1 000 (n=81)	<100 (n=21)	100–999 (n=65)	≥1 000 (n=131)
Parking	45%	58%	31%	61%	56%	53%	48%	34%	16%
Group RRSPs	37%	49%	71%	57%	59%	58%	62%	8%	2%
Professional Membership Dues Other than for my Accounting Designation(s)	1%	5%	7%	5%	6%	17%	29%	77%	87%
Defined-Benefit Pension Plan	8%	19%	33%	14%	28%	49%	24%	9%	6%
Defined-Contribution Pension Plan	9%	25%	35%	25%	23%	32%	0%	2%	2%
Parental/Maternal/Caregiver Leave Top Ups	0%	2%	0%	7%	21%	35%	0%	0%	1%
Stock or Stock Options Purchase Program	12%	15%	18%	16%	20%	19%	5%	3%	9%
Car Allowances	6%	14%	24%	7%	4%	17%	14%	6%	20%
Deferred Profit-Sharing Plans	5%	10%	11%	7%	8%	12%	14%	20%	11%
Other Significant Benefits	18%	22%	22%	11%	7%	14%	10%	6%	7%

Table 9c: Benefits by Industry and Number of Employees Among Non-Owners

Benefit	Financial Services			Retail/Wholesale			Construction		
	<100 (n=32)	100–999 (n=31)	≥1 000 (n=146)	<100 (n=26)	100–999 (n=39)	≥1,000 (n=42)	<100 (n=34)	100–999 (n=41)	≥1,000 (n=10)
Medical (Health and Dental) Benefits	81%	94%	99%	88%	90%	100%	85%	93%	100%
Life Insurance	72%	90%	95%	92%	92%	81%	88%	93%	90%
Long Term Disability Insurance	63%	94%	88%	88%	87%	81%	82%	90%	90%
Out-of-Country Travel Insurance	63%	77%	80%	69%	74%	81%	62%	76%	80%
Parking	63%	45%	27%	65%	64%	55%	68%	61%	60%
Group RRSPs	44%	26%	31%	35%	62%	45%	38%	54%	30%
Professional Membership Dues Other than for my Accounting Designation(s)	6%	55%	81%	4%	0%	19%	0%	0%	20%
Defined-Benefit Pension Plan	19%	26%	19%	12%	18%	50%	3%	12%	60%
Defined-Contribution Pension Plan	25%	23%	27%	19%	41%	31%	21%	37%	30%
Parental/Maternal/Caregiver Leave Top Ups	13%	19%	47%	8%	15%	38%	6%	5%	20%



Benefit	Financial Services			Retail/Wholesale			Construction		
	<100 (n=32)	100– 999 (n=31)	≥1 000 (n=146)	<100 (n=26)	100– 999 (n=39)	≥1,000 (n=42)	<100 (n=34)	100– 999 (n=41)	≥1,000 (n=10)
Stock or Stock Options Purchase Program	0%	19%	14%	27%	28%	14%	15%	12%	10%
Car Allowances	6%	16%	24%	4%	8%	2%	3%	7%	10%
Deferred Profit-Sharing Plans	22%	42%	23%	8%	13%	21%	3%	2%	10%
Other Significant Benefits	22%	0%	23%	8%	10%	7%	12%	5%	10%

### Work/Life Balance Among Non-Owners – Québec

Working from home and flexible working hours were both offered and used, respondents reported, with utilization rates of 89% and 75%, respectively. Meanwhile, programs such as time off for volunteer work, employee assistance programs, and sabbaticals showed varying degrees of adoption. These findings were consistent across industries (Table 10b).

Table 10a: Work/Life Balance Programs Among Non-Owners

Work/Life Balance Program	Offered by Employer and Used		Offered by Employer and Not Used		Not Offered by Employer	
	Count	%	Count	%	Count	%
Work from Home	1,541	89%	106	7%	122	7%
Flexible Working Hours	1,285	75%	200	13%	284	17%
Internal Professional Development	1,076	62%	271	18%	422	25%
Funding of Externally Offered Professional Development	847	49%	422	27%	500	29%
Leaves for Personal Reasons	811	47%	567	37%	391	23%
Employee Assistance Programs	233	14%	1,210	79%	326	19%
Compressed Work Weeks	214	12%	356	23%	1,199	70%
Time Off for Volunteer Work	104	6%	279	18%	1,386	81%
Sabbaticals	38	2%	695	45%	1,036	61%
Childcare Benefits (subsidy, available on site etc.)	21	1%	217	14%	1,531	90%

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

Working from home, flexible working hours, and internal professional development were the programs most commonly used by members in all six of the largest industry groupings shown below.

Table 10b: Work/Life Balance Programs Used by Industry Among Non-Owners

Work/Life Balance Program	Industry					
	Professional Services – Public Practice (n=223)	Public Sector – Government (n=243)	Financial Services (n=222)	Manufacturing (n=207)	Retail/ Wholesale (n=106)	Not for Profit (n=81)
Work from Home	90%	86%	92%	95%	83%	74%
Flexible Working Hours	82%	71%	72%	76%	64%	73%
Internal Professional Development	75%	54%	75%	69%	51%	52%
Funding of Externally Offered Professional Development	33%	53%	50%	45%	51%	64%
Leaves for Personal Reasons	52%	38%	58%	47%	49%	53%
Employee Assistance Programs	14%	11%	18%	16%	10%	12%
Compressed Work Weeks	17%	10%	14%	8%	9%	17%
Time Off for Volunteer Work	6%	5%	9%	10%	7%	4%
Sabbaticals	2%	1%	2%	2%	3%	4%
Childcare Benefits (subsidy, available on site etc.)	2%	2%	1%	2%	2%	0%

Note: Counts shown include members in each industry that indicated they used at least one work/life balance program; base size varied depending on programs used and industry.

## Feedback on this Report

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

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