

2023

2023 CANADIAN CPA PROFESSION COMPENSATION STUDY REPORT: ALBERTA

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 report relies on self-reported compensation from Canadian CPAs participating in 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 that was provided.

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.

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.

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 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 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 25th and 75th 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 – Alberta

Table 1 below shows the median, 25th and 75th percentiles for compensation for all members in Alberta. 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 Alberta members in 2022 was \$153K.

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

	Count	Median	25th Percentile	75th Percentile
All Members within Alberta	1,356	\$153	\$117	\$230

Table 1a shows the median, 25th and 75th 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, 25th and 75th percentiles for compensation, broken down by industry for all members in Alberta.

Among industries with at least 50 members reporting, the highest median compensation was found in financial services, oil and gas, and professional services firm – other (consulting, legal, etc.) at \$190K, \$184K and \$180K, respectively.

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

Industry of Employment	Count	Median	25th Percentile	75th Percentile
Holding, Conglomerate	13	\$300	-	-
Financial Services (banks, trusts, insurance, credit unions, etc.)	61	\$190	\$130	\$331
Oil and Gas	194	\$184	\$138	\$296
Professional Services Firm – Other (consulting, legal, etc.)	65	\$180	\$115	\$304
Real Estate/Building Management	46	\$178	\$129	\$254
Retail, Wholesale	41	\$177	\$142	\$280
Construction	76	\$171	\$134	\$240
Manufacturing	69	\$169	\$127	\$229
Utilities	37	\$168	\$142	\$213
Transportation, Distribution	31	\$160	\$127	\$323
Software	11	\$160	-	-
Agriculture, Forestry, Fisheries	23	\$150	\$116	\$183
Professional Services Firm – Public Practice (a firm that primarily delivers accounting, auditing and/or tax services)	283	\$141	\$105	\$224
Educational Institution (university, college, primary or secondary school, etc.)	55	\$130	\$112	\$174
Not for Profit (trade association, charity, religious group, etc.)	51	\$129	\$109	\$165
Mining	10	\$129	-	-
Public Sector (federal, provincial, First Nations, or municipal government, including ministries, departments, etc.)	125	\$125	\$112	\$151
Public Sector – Office of the Auditor General (federal, provincial, or municipal)	14	\$116	-	-
Public Sector (hospital, library, health organization, social services organization, etc.)	14	\$109	-	-
Other	33	\$166	\$115	\$240
Total	1296	\$153	\$117	\$228

Note 1: Only industries with a base of 10 members or more responding are shown.

Note 2: 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 Alberta

Two major cities that had over 400 members responding (indicated in bold in Table 2), were Calgary with a median compensation of \$170K, and Edmonton, with a median compensation of \$145K.

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

City	Count	Median	25th Percentile	75th Percentile
Alberta				
Calgary	619	\$170	\$125	\$254
Red Deer	28	\$151	\$121	\$267
Edmonton	484	\$145	\$115	\$212
Lethbridge	40	\$134	\$96	\$168
Grande Prairie	24	\$120	\$96	\$250

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

Compensation by Years of Post-Designation Work Experience – Alberta

A wide range of post-designation experience was reported, with the largest group in Alberta responding having between 10-14 years of experience. Members having over 25 years of experience reported the highest earnings of \$201K.

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

Years of Experience	Count	Median	25th Percentile	75th Percentile
Less than 3 years	31	\$92	\$83	\$99
3–4 years	69	\$112	\$97	\$127
5–9 years	257	\$130	\$104	\$161
10–14 years	307	\$150	\$121	\$207
15–19 years	198	\$190	\$129	\$296
20–24 years	207	\$173	\$128	\$270
25 years and over	287	\$201	\$142	\$319
Total	1,356	\$153	\$117	\$230

Non-Owners' Compensation in Alberta

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

Non-owners in Alberta earned a median of \$147K in total compensation in 2022. Most of that (\$130K) came from base compensation. The median non-base compensation was \$10K.

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

Measure	2022		
	Base Compensation	Total Non-Base Compensation	Total Compensation
Count	1,085	1,085	1,085
Median	\$130	\$10	\$147
25th Percentile	\$105	\$5	\$116
75th Percentile	\$167	\$25	\$206

Among non-owners, base compensation was highest among members who held the president and/or CEO and other executive management (COO, CIO, EVP, etc.) titles, earning a median of \$350K and \$205K, respectively. The most frequently cited title among non-owners was controller and/or comptroller. These members earned a median base compensation of \$123K.

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

Job Title	Count	Median	25th Percentile	75th Percentile
President and/or CEO	11	\$350	-	-
Other Executive Management (COO, CIO, EVP, etc.)	19	\$205	-	-
Chief Financial Officer (CFO)	160	\$186	\$151	\$235
Vice President	49	\$185	\$160	\$214
Director	104	\$156	\$129	\$175
Senior Director	15	\$150	-	-
Senior Manager	120	\$126	\$111	\$150
Supervisor	19	\$125	-	-
Controller and/or Comptroller	164	\$123	\$104	\$140
Tax Specialist	22	\$122	\$103	\$167
Manager	160	\$114	\$99	\$135
Analyst	46	\$100	\$91	\$126
Senior Auditor/Accountant	95	\$100	\$85	\$113
Auditor/Accountant	28	\$85	\$68	\$95

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
Chief Financial Officer (CFO)	58	\$12	\$10	\$25
Vice President	19	\$12	-	-
Manager	39	\$11	\$6	\$30
Director	29	\$10	\$5	\$15
Analyst	18	\$9	-	-
Senior Manager	36	\$8	\$2	\$26
Senior Auditor/Accountant	26	\$8	\$4	\$16
Controller and/or Comptroller	27	\$6	\$4	\$21

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
President and/or CEO	12	\$408	-	-
Vice President	49	\$235	\$193	\$301
Chief Financial Officer (CFO)	160	\$230	\$177	\$339
Other Executive Management (COO, CIO, EVP, etc.)	19	\$220	-	-
Director	105	\$175	\$139	\$229
Senior Director	15	\$163	-	-
Supervisor	19	\$150	-	-
Tax Specialist	22	\$149	\$120	\$184
Senior Manager	120	\$140	\$124	\$174
Controller and/or Comptroller	164	\$136	\$115	\$171
Analyst	46	\$126	\$101	\$149
Manager	160	\$125	\$103	\$147
Senior Auditor/Accountant	95	\$105	\$95	\$136
Auditor/Accountant	28	\$90	\$78	\$108

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

Non-Owners' Compensation by Job Title – Alberta

Among Non-Owners in Alberta, CPAs with the title of president and/or CEO earned the highest median compensation, at \$408K, followed by vice-president, with a median of \$235K.

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

Job Title	Total (n=1,356)	Size of Employer by Number of Staff		
		<100 (n=543)	100–999 (n=346)	≥1,000 (n=464)
	Median	Median	Median	Median
President and/or CEO	\$408	-	-	-
Vice President	\$235	\$220	\$232	\$259
Chief Financial Officer (CFO)	\$230	\$200	\$244	\$309
Other Executive Management (COO, CIO, EVP, etc.)	\$220	-	-	-
Director	\$175	\$144	\$160	\$200
Senior Director	\$163	-	-	-
Supervisor	\$150	-	-	\$150
Tax Specialist	\$149	-	-	\$150
Senior Manager	\$140	\$131	\$137	\$158
Controller and/or Comptroller	\$136	\$126	\$150	\$176
Analyst	\$126	-	\$133	\$114
Manager	\$125	\$100	\$132	\$129
Senior Auditor/Accountant	\$105	\$97	\$103	\$122
Auditor/Accountant	\$90	-	-	\$94

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

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

In both Calgary and Edmonton, CPAs with the title of chief financial officer (CFO) earned the highest median compensation, at \$285K and \$230K, respectively.

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

City	Job Title	Count	Median	25th Percentile	75th Percentile
Calgary	Chief Financial Officer (CFO)	67	\$285	\$195	\$420
	Vice President	27	\$233	\$202	\$330
	Other Executive Management (COO, CIO, EVP, etc.)	10	\$205	-	-
	Director	39	\$200	\$168	\$293
	Senior Manager	55	\$165	\$135	\$192
	Supervisor	13	\$154	-	-
	Tax Specialist	17	\$150	-	-
	Controller and/or Comptroller	85	\$140	\$120	\$187
Analyst	34	\$134	\$101	\$151	

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	Manager	66	\$134	\$114	\$197
	Senior Auditor/Accountant	45	\$118	\$99	\$163
	Auditor/Accountant	18	\$92	-	-
Edmonton	Chief Financial Officer (CFO)	58	\$230	\$179	\$350
	Vice President	16	\$228	-	-
	Director	55	\$161	\$133	\$212
	Senior Manager	37	\$145	\$132	\$164
	Controller and/or Comptroller	55	\$130	\$111	\$158
	Manager	64	\$124	\$105	\$142
	Senior Auditor/Accountant	35	\$100	\$94	\$122

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 – Alberta

Members focusing on financial and/or non-financial reporting had the highest median compensation per area of focus (median compensation of \$137K).

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

Area of Focus	Count	Median	25th Percentile	75th Percentile
Financial and/or Non-Financial Reporting	294	\$137	\$109	\$191
Finance	215	\$170	\$130	\$230
Management Accounting	151	\$146	\$113	\$188
Taxation	99	\$130	\$103	\$176
Audit and Assurance	91	\$123	\$95	\$139
Strategy & Governance	72	\$218	\$155	\$308
Managing staff	58	\$175	\$128	\$290
Risk management/Control/Internal audit	30	\$147	\$123	\$212

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

Owners' Compensation in Alberta

In Alberta, members who owned accounting firms and earned a median of \$237K. Those who owned other businesses had a median compensation of \$304K. Partners made a median of \$300K in 2022, while sole practitioners made a median of \$146K.

Table 6a: Owner Compensation – 2022

Measure	Owner of an Accounting Firm (Sole and Partner)	Sole	Partner	Owner of Another Business
Count	156	58	98	24
Median	\$237	\$146	\$300	\$304
25th Percentile	\$150	\$100	\$215	\$167
75th Percentile	\$395	\$209	\$450	\$469

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 – Alberta

Among the members responding, 70 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)	283	1%	8%	4%	15%	41%	30%
Oil & Gas	194	1%	6%	2%	13%	42%	36%
Public Sector - Federal, provincial, first nations or municipal government including ministries, departments, agencies, boards, commissions, etc.	125	0%	1%	4%	22%	63%	10%
Construction	76	0%	3%	4%	21%	39%	33%
Manufacturing	69	0%	4%	3%	17%	42%	33%
Professional Services firm - other - (e.g., Consulting, legal, etc.) and Engineering	65	2%	11%	6%	23%	40%	18%
Financial Services (including banks, trusts, insurance, credit unions, etc.)	61	2%	5%	7%	10%	48%	30%
Educational Institution (e.g., university, college, primary or secondary school, etc.)	55	0%	5%	2%	49%	40%	4%
Not for profit (e.g., trade association, charity, religious group, etc.)	51	2%	10%	2%	18%	55%	14%

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 – Alberta

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

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

Benefit	Size of Employer by Number of Staff			
	<100 (n=330)	100–999 (n=333)	≥1,000 (n=421)	Total (n=1,085)
Medical (Health and Dental) Benefits	95%	98%	99%	98%
Life Insurance	83%	85%	88%	85%
Long Term Disability Insurance	79%	85%	90%	85%
Out-of-Country Travel Insurance	64%	69%	76%	70%
Parking	54%	50%	39%	47%
Group RRSPs	34%	49%	41%	41%
Professional Membership Dues Other than for my Accounting Designation(s)	27%	29%	29%	29%
Defined-Benefit Pension Plan	8%	22%	41%	26%
Defined-Contribution Pension Plan	8%	19%	42%	25%
Stock or Stock Options Purchase Program	10%	16%	27%	18%
Parental/Maternal/Caregiver Leave Top Ups	3%	6%	19%	10%
Car Allowances	8%	13%	8%	10%
Deferred Profit-Sharing Plans	3%	5%	12%	7%
Other Significant Benefits	10%	12%	10%	11%

Benefits by Industry Among Non-Owners – Alberta

Among the six largest industry groupings shown in Tables 9b and 9c, medical benefits, long-term disability insurance and life 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			Oil and Gas			Public Sector – Government		
	<100 (n=72)	100– 999 (n=17)	≥1,000 (n=56)	<100 (n=40)	100– 999 (n=55)	≥1,000 (n=86)	<100 (n=16)	100–999 (n=37)	≥1,000 (n=71)
Medical (Health and Dental) Benefits	87%	94%	98%	95%	100%	98%	94%	100%	100%
Life Insurance	61%	71%	71%	90%	84%	92%	94%	89%	82%
Long Term Disability Insurance	62%	88%	80%	82%	82%	97%	88%	86%	85%
Out-of-Country Travel Insurance	33%	53%	63%	77%	64%	88%	69%	59%	63%
Parking	42%	65%	54%	72%	44%	38%	50%	41%	37%
Group RRSPs	23%	24%	52%	33%	67%	58%	6%	14%	1%
Professional Membership Dues Other than for my Accounting Designation(s)	12%	35%	14%	26%	15%	29%	81%	35%	25%
Defined-Benefit Pension Plan	1%	12%	9%	10%	4%	40%	69%	78%	90%
Defined-Contribution Pension Plan	4%	24%	68%	5%	22%	45%	25%	19%	17%
Stock or Stock Options Purchase Program	1%	0%	0%	36%	45%	51%	0%	0%	0%
Parental/Maternal/Care giver Leave Top Ups	4%	18%	18%	3%	7%	24%	0%	8%	17%
Car Allowances	4%	6%	5%	5%	11%	8%	13%	8%	4%
Deferred Profit-Sharing Plans	3%	6%	5%	0%	2%	16%	0%	0%	1%
Other Significant Benefits	4%	12%	11%	13%	5%	7%	25%	11%	7%

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

Benefit	Manufacturing			Construction			Professional Services Firm – Other		
	<100 (n=25)	100–999 (n=27)	≥1,000 (n=15)	<100 (n=24)	100–999 (n=32)	≥1,000 (n=16)	<100 (n=20)	100–999 (n=10)	≥1,000 (n=15)
Medical (Health and Dental) Benefits	100%	100%	100%	100%	100%	100%	100%	90%	100%
Life Insurance	96%	81%	100%	92%	84%	88%	75%	90%	87%
Long Term Disability Insurance	91%	93%	100%	79%	77%	88%	75%	90%	87%
Out-of-Country Travel Insurance	74%	85%	73%	75%	74%	75%	75%	80%	73%
Parking	48%	44%	40%	50%	55%	44%	55%	70%	40%
Group RRSPs	57%	52%	73%	25%	58%	50%	25%	70%	60%
Professional Membership Dues Other than for my Accounting Designation(s)	26%	15%	33%	33%	42%	31%	30%	50%	33%
Defined-Benefit Pension Plan	9%	7%	13%	0%	3%	6%	0%	0%	7%
Defined-Contribution Pension Plan	4%	30%	60%	0%	10%	56%	5%	10%	47%
Stock or Stock Options Purchase Program	9%	19%	27%	13%	19%	63%	0%	10%	27%
Parental/Maternal/Caregiver Leave Top Ups	9%	0%	13%	0%	0%	0%	0%	10%	47%
Car Allowances	0%	11%	13%	25%	29%	13%	10%	10%	7%
Deferred Profit-Sharing Plans	4%	11%	20%	0%	6%	6%	0%	20%	13%
Other Significant Benefits	4%	7%	7%	8%	6%	6%	5%	20%	13%

Work/Life Balance Among Non-Owners – Alberta

Working from home and flexible working hours were both offered and used, respondents reported, with utilization rates of 75% and 66%, respectively. Meanwhile, programs such as time off for volunteer work, compressed work weeks, childcare benefits, 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	763	75%	114	12%	208	19%
Flexible Working Hours	672	66%	116	12%	297	28%
Internal Professional Development	626	61%	137	15%	322	30%
Funding of Externally Offered Professional Development	592	58%	244	26%	249	23%
Leaves for Personal Reasons	179	18%	596	64%	310	29%
Time Off for Volunteer Work	173	17%	254	27%	658	62%
Compressed Work Weeks	118	12%	123	13%	844	79%
Employee Assistance Programs	100	10%	765	82%	220	21%
Sabbaticals	9	1%	223	24%	853	80%
Childcare Benefits (subsidy, available on site etc.)	7	1%	90	10%	988	93%

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

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=141)	Public Sector – Government (n=166)	Financial Services (n=123)	Manufacturing (n=59)	Retail/ Wholesale (n=63)	Not for Profit (n=43)
Work from Home	69%	76%	82%	61%	65%	88%
Flexible Working Hours	79%	66%	64%	64%	65%	67%
Internal Professional Development	77%	61%	72%	37%	52%	65%
Funding of Externally Offered Professional Development	55%	49%	64%	68%	57%	63%
Leaves for Personal Reasons	22%	7%	33%	10%	11%	16%
Time Off for Volunteer Work	25%	22%	9%	3%	10%	21%
Compressed Work Weeks	10%	14%	33%	14%	6%	7%
Employee Assistance Programs	6%	11%	12%	10%	5%	14%
Sabbaticals	1%	1%	1%	0%	0%	0%
Childcare Benefits (subsidy, available on site etc.)	1%	2%	1%	0%	0%	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).

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