## 2023 CANADIAN CPA PROFESSION COMPENSATION STUDY

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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 British Columbia 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 Canadadefined 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 $25^{\text {th }}$ and $75^{\text {th }}$ 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.

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## Section 1: Compensation

## Overall Compensation - British Columbia

Table 1 below shows the median (middle), mean (average), top and bottom quartiles for compensation for all members in British Columbia. 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 British Columbia members in 2022 was $\$ 131 \mathrm{~K}$.
Table 1: Total Compensation (\$ in 000s)

|  | Count | Median | 25th <br> Percentile | 75th <br> Percentile |
| :--- | :---: | :---: | :---: | :---: |
| All Members within British Columbia | 1,576 | $\$ 131$ | $\$ 100$ | $\$ 195$ |

Table 1a shows the median, $25^{\text {th }}$ and $75^{\text {th }}$ 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 <br> Percentile | 75th <br> 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 | $\$ 113$ | $\$ 99$ | $\$ 149$ |

Table 1aa shows the median, $25^{\text {th }}$ and $75^{\text {th }}$ percentiles for compensation, broken down by industry for all members in British Columbia.

Among industries with at least 50 members reporting, the highest median compensation was found in professional services firm (other), financial services, and retail/wholesale at $\$ 173 \mathrm{~K}, \$ 170 \mathrm{~K}$ and $\$ 145 \mathrm{~K}$, respectively.

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

| Industry of Employment | Count | Median | 25th <br> Percentile | 75th <br> Percentile |
| :---: | :---: | :---: | :---: | :---: |
| Holding, Conglomerate | 10 | \$240 | - | - |
| Arts, Entertainment, Leisure | 16 | \$182 | - | - |
| Mining | 30 | \$176 | \$123 | \$362 |
| Professional Services Firm - Other (consulting, legal, etc.) | 56 | \$173 | \$118 | \$260 |
| Financial Services (banks, trusts, insurance, credit unions, etc.) | 91 | \$170 | \$120 | \$250 |
| Agriculture, Forestry, Fisheries | 46 | \$152 | \$112 | \$228 |
| Retail, Wholesale | 76 | \$145 | \$120 | \$209 |
| Manufacturing | 99 | \$143 | \$105 | \$185 |
| Real Estate/Building Management | 75 | \$142 | \$99 | \$215 |
| Construction | 58 | \$138 | \$112 | \$192 |
| Utilities | 10 | \$136 | - | - |
| Professional Services Firm - Public Practice (a firm that primarily delivers accounting, auditing and/or tax services) | 421 | \$130 | \$88 | \$223 |
| Software | 39 | \$125 | \$95 | \$185 |
| Transportation, Distribution | 42 | \$124 | \$107 | \$173 |
| Educational Institution (university, college, primary or secondary school, etc.) | 61 | \$120 | \$98 | \$174 |
| Public Sector (hospital, library, health organization, social services organization, etc.) | 26 | \$118 | \$99 | \$153 |
| Crown Corporation | 23 | \$118 | \$97 | \$161 |
| Public Sector (federal, provincial, First Nations, or municipal government, including ministries, departments, etc.) | 145 | \$117 | \$97 | \$133 |
| Public Sector - Office of the Auditor General (federal, provincial, or municipal) | 10 | \$115 | - | - |
| Hotels and Restaurants | 18 | \$113 | - | - |
| Not for Profit (trade association, charity, religious group, etc.) | 75 | \$112 | \$89 | \$137 |
| Telecommunications | 14 | \$110 | - | - |
| Other | 28 | \$130 | \$103 | \$225 |
| Total | 1499 | \$131 | \$100 | \$196 |

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 British Columbia The major city that had over 400 members responding (indicated in bold in Table 2), was Vancouver with a median compensation of $\$ 138 \mathrm{~K}$.

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

| City | Count | Median | 25th <br> Percentile | 75th <br> Percentile |
| :--- | :---: | :---: | :---: | :---: |
| British Columbia |  |  |  |  |
| Abbotsford - Mission | 46 | $\$ 142$ | $\$ 109$ | $\$ 230$ |
| Vancouver | $\mathbf{9 2 7}$ | $\mathbf{\$ 1 3 8}$ | $\mathbf{\$ 1 0 2}$ | $\mathbf{\$ 2 0 4}$ |
| Kamloops | 32 | $\$ 125$ | $\$ 103$ | $\$ 196$ |
| Vernon | 28 | $\$ 123$ | $\$ 96$ | $\$ 185$ |
| Victoria | 176 | $\$ 122$ | $\$ 97$ | $\$ 171$ |
| Kelowna | 83 | $\$ 115$ | $\$ 90$ | $\$ 175$ |
| Nanaimo | 36 | $\$ 114$ | $\$ 92$ | $\$ 167$ |
| Prince George | 26 | $\$ 109$ | $\$ 89$ | $\$ 147$ |

Note: Bold font indicates census metropolitan areas and census agglomerations with over 400 members.
Compensation by Years of Post-Designation Work Experience - British Columbia
A wide range of post-designation experience was reported, with the largest group in British Columbia responding having over 25 years of experience as well as the highest earnings of $\$ 182 \mathrm{~K}$.

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

| Years of Experience | Count | Median | 25th <br> Percentile | 75th <br> Percentile |
| :--- | :---: | :---: | :---: | :---: |
| Less than 3 years | 158 | $\$ 87$ | $\$ 75$ | $\$ 104$ |
| 3-4 years | 95 | $\$ 105$ | $\$ 90$ | $\$ 120$ |
| $5-9$ years | 290 | $\$ 116$ | $\$ 95$ | $\$ 145$ |
| $10-14$ years | 306 | $\$ 136$ | $\$ 110$ | $\$ 185$ |
| $15-19$ years | 187 | $\$ 150$ | $\$ 113$ | $\$ 215$ |
| $20-24$ years | 218 | $\$ 160$ | $\$ 117$ | $\$ 248$ |
| 25 years and over | 322 | $\$ 182$ | $\$ 128$ | $\$ 273$ |
| Total | 1,576 | $\$ 131$ | $\$ 100$ | $\$ 195$ |

## Non-Owners' Compensation in British Columbia

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

Non-owners in British Columbia earned a median of $\$ 125 \mathrm{~K}$ in total compensation in 2022. Most of that ( $\$ 114 \mathrm{~K}$ ) came from base compensation. The median non-base compensation was $\$ 6 \mathrm{~K}$.

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

| Measure | 2022 |  |
| :--- | :---: | :---: | :---: |
| Base Compensation | Total Non Base <br> Compensation | Total Compensation |

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 $\$ 205 \mathrm{~K}$ and 190 K , respectively. The most frequently cited title among non-owners was controller and/or comptroller. These members earned a median base compensation of $\$ 113 \mathrm{~K}$.

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

| Job Title | Count | Median | 25th <br> Percentile | 75th <br> Percentile |
| :--- | :---: | :---: | :---: | :---: |
| President and/or CEO | 18 | $\$ 205$ | - | - |
| Other Executive Management (COO, CIO, EVP, etc.) | 21 | $\$ 190$ | $\$ 139$ | $\$ 227$ |
| General Manager | 12 | $\$ 187$ | - | - |
| Vice-President | 35 | $\$ 180$ | $\$ 150$ | $\$ 210$ |
| Senior Vice-President | 10 | $\$ 174$ | - | - |
| Chief Financial Officer (CFO) | 155 | $\$ 162$ | $\$ 129$ | $\$ 205$ |
| Senior Director | 22 | $\$ 151$ | $\$ 129$ | $\$ 178$ |
| Director | 99 | $\$ 138$ | $\$ 120$ | $\$ 164$ |
| Senior Manager | 114 | $\$ 120$ | $\$ 108$ | $\$ 140$ |
| Associate/Assistant Director | 10 | $\$ 115$ | - | - |
| Controller and/or Comptroller | 222 | $\$ 113$ | $\$ 96$ | $\$ 130$ |
| Manager | 165 | $\$ 101$ | $\$ 88$ | $\$ 118$ |
| Analyst | 53 | $\$ 98$ | $\$ 85$ | $\$ 107$ |
| Supervisor | 13 | $\$ 97$ | - | - |
| Tax Specialist | 12 | $\$ 95$ | - | - |


| Job Title | Count | Median | 25th <br> Percentile | 75th <br> Percentile |
| :--- | :---: | :---: | :---: | :---: |
| Associate/Assistant Manager | 14 | $\$ 90$ | - | - |
| Senior Auditor/Accountant | 141 | $\$ 80$ | $\$ 70$ | $\$ 90$ |
| Auditor/Accountant | 46 | $\$ 76$ | $\$ 64$ | $\$ 90$ |

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

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

| Job Title | Count | Median | 25th <br> Percentile | 75th <br> Percentile |
| :--- | :---: | :---: | :---: | :---: |
| Chief Financial Officer (CFO) | 50 | $\$ 15$ | $\$ 7$ | $\$ 27$ |
| Director | 20 | $\$ 12$ | $\$ 8$ | $\$ 20$ |
| Vice- President | 15 | $\$ 9$ | - | - |
| Controller and/or Comptroller | 56 | $\$ 5$ | $\$ 3$ | $\$ 8$ |
| Senior Manager | 35 | $\$ 5$ | $\$ 3$ | $\$ 14$ |
| Manager | 30 | $\$ 4$ | $\$ 1$ | $\$ 5$ |
| Senior Auditor/Accountant | 30 | $\$ 2$ | $\$ 1$ | $\$ 6$ |

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 <br> Percentile |  |
| :--- | :---: | :---: | :---: | :---: |
| President and/or CEO | 18 | $\$ 295$ | - | - |
| General Manager | 12 | $\$ 260$ | - | - |
| Other Executive Management (COO, CIO, EVP, etc.) | 21 | $\$ 220$ | $\$ 167$ | $\$ 254$ |
| Vice-President | 35 | $\$ 217$ | $\$ 170$ | $\$ 314$ |
| Chief Financial Officer (CFO) | 155 | $\$ 195$ | $\$ 142$ | $\$ 265$ |
| Senior Vice-President | 10 | $\$ 188$ | - | - |
| Senior Director | 22 | $\$ 174$ | $\$ 134$ | $\$ 207$ |
| Director | 99 | $\$ 151$ | $\$ 125$ | $\$ 193$ |
| Senior Manager | 114 | $\$ 137$ | $\$ 118$ | $\$ 160$ |
| Tax Specialist | 12 | $\$ 129$ | - | - |
| Controller and/or Comptroller | 222 | $\$ 125$ | $\$ 100$ | $\$ 145$ |


| Associate/Assistant Director | 10 | $\$ 120$ | - | - |
| :--- | :---: | :---: | :---: | :---: |
| Manager | 165 | $\$ 109$ | $\$ 92$ | $\$ 122$ |
| Supervisor | 13 | $\$ 106$ | - | - |
| Analyst | 53 | $\$ 105$ | $\$ 90$ | $\$ 118$ |
| Associate/Assistant Manager | 14 | $\$ 98$ | - | - |
| Senior Auditor/Accountant | 141 | $\$ 85$ | $\$ 76$ | $\$ 98$ |
| Auditor/Accountant | 46 | $\$ 80$ | $\$ 68$ | $\$ 95$ |

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

## Non-Owners' Compensation by Job Title - British Columbia

Among Non-Owners in British Columbia, CPAs with the title of president and/or CEO earned the highest median compensation, at $\$ 295 \mathrm{~K}$, followed by general manager, with a median of $\$ 260 \mathrm{~K}$. Among companies with over 1,000 employees, vice-presidents had the highest median compensation, at $\$ 264 \mathrm{~K}$.

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

| Job Title | $\begin{gathered} \text { Total } \\ (\mathrm{n}=1,246) \end{gathered}$ | Size of Employer by Number of Staff |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  | <100 | 100-999 | $\geq 1,000$ |
|  |  | ( $\mathrm{n}=453$ ) | ( $\mathrm{n}=404$ ) | ( $\mathrm{n}=389$ ) |
|  | Median | Median | Median | Median |
| President and/or CEO | \$295 | - | - | - |
| General Manager | \$260 | - | - | - |
| Other Executive Management (COO, CIO, EVP, etc.) | \$220 | \$209 | \$233 | - |
| Vice-President | \$217 | \$207 | - | \$264 |
| Chief Financial Officer (CFO) | \$195 | \$173 | \$204 | \$244 |
| Senior Vice-President | \$188 | - | - | - |
| Senior Director | \$174 | - | - | \$185 |
| Director | \$151 | \$139 | \$167 | \$150 |
| Senior Manager | \$137 | \$121 | \$142 | \$139 |
| Tax Specialist | \$129 | - | - | - |
| Controller and/or Comptroller | \$125 | \$117 | \$133 | \$148 |
| Associate/Assistant Director | \$120 | - | - | - |
| Manager | \$109 | \$99 | \$107 | \$112 |
| Supervisor | \$106 | - | - | - |
| Analyst | \$105 | - | \$104 | \$105 |
| Associate/Assistant Manager | \$98 | - | - | - |
| Senior Auditor/Accountant | \$85 | \$87 | \$88 | \$80 |


| Auditor/Accountant | $\$ 80$ | $\$ 72$ | - | $\$ 90$ |
| :--- | :---: | :---: | :---: | :---: |
| Other | $\$ 117$ | $\$ 105$ | $\$ 104$ | $\$ 127$ |

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

## Non-Owners' Compensation by Job Title - Major Cities in British Columbia

In Vancouver, CPAs with the title of president and/or CEO earned the highest median compensation, at $\$ 303 \mathrm{~K}$. In Victoria, CPAs with the title of chief financial officer (CFO) earned the highest median compensation, at $\$ 175 \mathrm{~K}$. In Kelowna, CPAs with the title of controller and/or comptroller earned the highest median compensation, at $\$ 110 \mathrm{~K}$. 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 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Vancouver | President and/or CEO | 12 | \$303 | - | - |
|  | Vice President | 28 | \$239 | \$193 | \$316 |
|  | Chief Financial Officer (CFO) | 74 | \$214 | \$180 | \$305 |
|  | Other Executive Management (COO, CIO, EVP, etc.) | 15 | \$212 | - | - |
|  | Senior Director | 12 | \$185 | - | - |
|  | Director | 63 | \$171 | \$139 | \$205 |
|  | Senior Manager | 74 | \$140 | \$124 | \$169 |
|  | Controller and/or Comptroller | 122 | \$131 | \$107 | \$155 |
|  | Manager | 92 | \$119 | \$101 | \$129 |
|  | Analyst | 35 | \$107 | \$92 | \$118 |
|  | Senior Auditor/Accountant | 94 | \$88 | \$77 | \$98 |
|  | Auditor/Accountant | 29 | \$80 | \$68 | \$98 |
| Victoria | Chief Financial Officer (CFO) | 17 | \$175 | - | - |
|  | Senior Manager | 11 | \$130 | - | - |
|  | Director | 21 | \$122 | \$120 | \$147 |
|  | Controller and/or Comptroller | 19 | \$116 | - | - |
|  | Manager | 19 | \$91 | - | - |
|  | Senior Auditor/Accountant | 17 | \$80 | - | - |
| Kelowna | Controller and/or Comptroller | 15 | \$110 | - | - |

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 - British Columbia

Non-owner members in British Columbia focusing on strategy and governance had the highest median compensation per area of focus, at $\$ 210 \mathrm{~K}$.

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

| Area of Focus | Count | Median | 25th <br> Percentile | 75th <br> Percentile |
| :--- | :---: | :---: | :---: | :---: |
| Strategy and Governance | 79 | $\$ 210$ | $\$ 140$ | $\$ 265$ |
| Managing Staff | 54 | $\$ 153$ | $\$ 119$ | $\$ 284$ |
| Finance | 248 | $\$ 131$ | $\$ 103$ | $\$ 177$ |
| Risk management/Control/Internal audit | 19 | $\$ 128$ | - | - |
| Financial and/or Non-Financial Reporting | 394 | $\$ 120$ | $\$ 96$ | $\$ 151$ |
| Management Accounting | 148 | $\$ 120$ | $\$ 98$ | $\$ 164$ |
| Taxation | 114 | $\$ 112$ | $\$ 86$ | $\$ 150$ |
| Audit and Assurance | 106 | $\$ 98$ | $\$ 80$ | $\$ 130$ |

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

## Owners' Compensation in British Columbia

In British Columbia, members who owned accounting firms and earned a median of $\$ 242 \mathrm{~K}$. Those who owned other businesses had a median compensation of $\$ 200 \mathrm{~K}$. Partners made a median of $\$ 300 \mathrm{~K}$ in 2022 , while sole practitioners made a median of $\$ 175 \mathrm{~K}$.

Table 6a: Owner Compensation - 2022

| Measure | Owner of an <br> Accounting Firm <br> (Sole and Partner) | Sole | Partner | Owner of Another <br> Business |
| :--- | :---: | :---: | :---: | :---: |
| Count | 208 | 96 | 112 | 25 |
| Median | $\$ 242$ | $\$ 175$ | $\$ 300$ | $\$ 200$ |
| 25 th Percentile | $\$ 144$ | $\$ 99$ | $\$ 196$ | $\$ 145$ |
| 75th Percentile | $\$ 383$ | $\$ 300$ | $\$ 448$ | $\$ 490$ |

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 - British Columbia

Among the members responding, 76 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) | 421 | 1\% | 6\% | 4\% | 12\% | 34\% | 42\% |
| Public Sector (federal, provincial, First Nations or municipal government including ministries, departments, etc.) | 145 | 1\% | 3\% | 4\% | 10\% | 70\% | 12\% |
| Manufacturing | 99 | 0\% | 6\% | 3\% | 9\% | 52\% | 30\% |
| Financial Services (including banks, trusts, insurance, credit unions, etc.) | 91 | 3\% | 7\% | 1\% | 12\% | 48\% | 29\% |
| Retail, Wholesale | 76 | 0\% | 9\% | 3\% | 17\% | 41\% | 30\% |
| Not for Profit (trade association, charity, religious group, etc.) | 75 | 3\% | 3\% | 4\% | 15\% | 64\% | 12\% |
| Real Estate/Building Management | 75 | 3\% | 3\% | 4\% | 17\% | 48\% | 25\% |
| Educational Institution (e.g., university, college, primary or secondary school, etc.) | 61 | 0\% | 3\% | 3\% | 18\% | 62\% | 13\% |
| Construction | 58 | 2\% | 7\% | 0\% | 29\% | 41\% | 21\% |
| Professional Services Firm Other (consulting, legal, etc.) | 56 | 0\% | 5\% | 7\% | 18\% | 36\% | 34\% |

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 - British Columbia

Medical benefits, life insurance, and long-term disability insurance were the most commonly offered benefits for CPAs in British Columbia: around four in five received each of them. Members in larger companies of 100 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 |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | $\begin{gathered} <100 \\ (n=453) \end{gathered}$ | $\begin{aligned} & 100-999 \\ & (\mathrm{n}=404) \end{aligned}$ | $\begin{aligned} & \geq 1,000 \\ & (n=389) \end{aligned}$ | $\begin{gathered} \text { Total } \\ (\mathrm{n}=1,276) \end{gathered}$ |
| Medical (Health and Dental) Benefits | 95\% | 97\% | 98\% | 97\% |
| Life Insurance | 76\% | 87\% | 83\% | 82\% |
| Long Term Disability Insurance | 74\% | 85\% | 84\% | 81\% |
| Out-of-Country Travel Insurance | 58\% | 69\% | 68\% | 65\% |
| Parking | 45\% | 43\% | 30\% | 40\% |
| Group RRSPs | 30\% | 39\% | 39\% | 36\% |
| Professional Membership Dues Other than for my Accounting Designation(s) | 24\% | 23\% | 28\% | 25\% |
| Defined-Benefit Pension Plan | 10\% | 25\% | 41\% | 25\% |
| Defined-Contribution Pension Plan | 9\% | 20\% | 36\% | 21\% |
| Parental/Maternal/Caregiver Leave Top Ups | 9\% | 12\% | 16\% | 12\% |
| Stock or Stock Options Purchase Program | 6\% | 11\% | 20\% | 12\% |
| Car Allowances | 8\% | 12\% | 9\% | 9\% |
| Deferred Profit-Sharing Plans | 5\% | 7\% | 11\% | 8\% |
| Other Significant Benefits | 12\% | 11\% | 10\% | 11\% |

## Benefits by Industry Among Non-Owners - British Columbia

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 |  |  | Public Sector-Government |  |  | Financial Services |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\begin{gathered} <100 \\ (\mathrm{n}=113) \end{gathered}$ | $\begin{gathered} 100- \\ 999 \\ (\mathrm{n}=37) \end{gathered}$ | $\begin{aligned} & \geq 1,000 \\ & (\mathrm{n}=80) \end{aligned}$ | $\begin{gathered} <100 \\ (n=20) \end{gathered}$ | $\begin{gathered} 100- \\ 999 \\ (n=50) \end{gathered}$ | $\begin{aligned} & \geq 1,000 \\ & (n=74) \end{aligned}$ | $\begin{aligned} & <100 \\ & (n=25) \end{aligned}$ | $\begin{gathered} 100-999 \\ (n=24) \end{gathered}$ | $\begin{aligned} & \geq 1,000 \\ & (n=30) \end{aligned}$ |
| Medical (Health and Dental) Benefits | 90\% | 92\% | 100\% | 100\% | 96\% | 99\% | 100\% | 96\% | 100\% |
| Life Insurance | 54\% | 73\% | 82\% | 100\% | 88\% | 83\% | 78\% | 100\% | 87\% |
| Long Term Disability Insurance | 62\% | 78\% | 84\% | 95\% | 86\% | 83\% | 74\% | 92\% | 87\% |
| Out-of-Country Travel Insurance | 25\% | 51\% | 61\% | 68\% | 71\% | 64\% | 74\% | 71\% | 90\% |
| Parking | 44\% | 38\% | 32\% | 55\% | 41\% | 16\% | 52\% | 21\% | 23\% |
| Group RRSPs | 24\% | 19\% | 56\% | 9\% | 6\% | 4\% | 19\% | 33\% | 65\% |
| Professional <br> Membership Dues Other than for my Accounting Designation(s) | 16\% | 22\% | 18\% | 41\% | 27\% | 25\% | 22\% | 42\% | 61\% |
| Defined-Benefit Pension Plan | 0\% | 3\% | 13\% | 68\% | 75\% | 81\% | 26\% | 21\% | 29\% |
| Defined-Contribution Pension Plan | 1\% | 14\% | 48\% | 18\% | 25\% | 16\% | 7\% | 42\% | 65\% |
| Parental/Maternal/Care giver Leave Top Ups | 5\% | 11\% | 20\% | 9\% | 16\% | 28\% | 0\% | 17\% | 16\% |
| Stock or Stock Options Purchase Program | 1\% | 0\% | 0\% | 0\% | 0\% | 0\% | 7\% | 21\% | 71\% |
| Car Allowances | 3\% | 3\% | 6\% | 0\% | 14\% | 8\% | 15\% | 4\% | 10\% |
| Deferred Profit-Sharing Plans | 3\% | 3\% | 9\% | 0\% | 0\% | 0\% | 4\% | 13\% | 42\% |
| Other Significant Benefits | 9\% | 5\% | 11\% | 9\% | 6\% | 7\% | 19\% | 29\% | 6\% |

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

| Benefit | Manufacturing |  |  | Retail/Wholesale |  |  | Not for Profit |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\begin{gathered} <100 \\ (n=45) \end{gathered}$ | $\begin{gathered} 100- \\ 999 \\ (\mathrm{n}=35) \end{gathered}$ | $\begin{aligned} & \geq 1,000 \\ & (n=17) \end{aligned}$ | $\begin{gathered} <\overline{100} \\ (\mathrm{n}=29) \end{gathered}$ | $\begin{aligned} & <100 \\ & (n=27) \end{aligned}$ | $\begin{gathered} 100- \\ 999 \\ (\mathrm{n}=15) \end{gathered}$ | $\begin{aligned} & \geq 1,000 \\ & (n=43) \end{aligned}$ | $\begin{gathered} 100- \\ 999 \\ (\mathrm{n}=27) \end{gathered}$ | $\begin{aligned} & <100 \\ & (n=4) \end{aligned}$ |
| Medical (Health and Dental) Benefits | 100\% | 100\% | 100\% | 90\% | 100\% | 88\% | 98\% | 93\% | - |
| Life Insurance | 90\% | 94\% | 100\% | 76\% | 88\% | 82\% | 86\% | 82\% | - |
| Long Term Disability Insurance | 73\% | 86\% | 83\% | 66\% | 84\% | 88\% | 84\% | 75\% | - |
| Out-of-Country Travel Insurance | 80\% | 81\% | 72\% | 66\% | 80\% | 71\% | 70\% | 75\% | - |
| Parking | 44\% | 53\% | 39\% | 38\% | 52\% | 47\% | 47\% | 36\% | - |
| Group RRSPs | 39\% | 61\% | 67\% | 14\% | 40\% | 71\% | 51\% | 43\% | - |
| Professional Membership Dues Other than for my Accounting Designation(s) | 20\% | 25\% | 22\% | 24\% | 16\% | 53\% | 28\% | 14\% | - |
| Defined-Benefit Pension Plan | 2\% | 6\% | 39\% | 3\% | 4\% | 12\% | 21\% | 25\% | - |
| Defined-Contribution Pension Plan | 20\% | 22\% | 33\% | 3\% | 28\% | 29\% | 12\% | 32\% | - |
| Parental/Maternal/Caregi ver Leave Top Ups | 0\% | 8\% | 33\% | 0\% | 4\% | 6\% | 21\% | 18\% | - |
| Stock or Stock Options Purchase Program | 7\% | 17\% | 39\% | 14\% | 16\% | 29\% | 2\% | 4\% | - |
| Car Allowances | 7\% | 3\% | 6\% | 17\% | 36\% | 18\% | 5\% | 7\% | - |
| Deferred Profit-Sharing Plans | 7\% | 14\% | 22\% | 7\% | 4\% | 18\% | 2\% | 4\% | - |
| Other Significant Benefits | 7\% | 14\% | 6\% | 7\% | 8\% | 0\% | 14\% | 18\% | - |

## Work/Life Balance Among Non-Owners - British Columbia

Working from home and flexible working hours were both offered and used, respondents reported, with utilization rates of $80 \%$ and $63 \%$, respectively. Meanwhile, programs such as time off for volunteer work, employee assistance programs, sabbaticals and childcare benefits showed varying degrees of adoption. These findings were consistent across industries (Table 9b).

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 | 939 | 80\% | 111 | 11\% | 196 | 16\% |
| Flexible Working Hours | 741 | 63\% | 127 | 13\% | 378 | 31\% |
| Funding of Externally Offered Professional Development | 741 | 63\% | 210 | 21\% | 295 | 24\% |
| Internal Professional Development | 704 | 60\% | 124 | 13\% | 418 | 34\% |
| Leaves for Personal Reasons | 241 | 20\% | 616 | 62\% | 389 | 32\% |
| Time Off for Volunteer Work | 135 | 11\% | 249 | 25\% | 862 | 70\% |
| Compressed Work Weeks | 110 | 9\% | 130 | 13\% | 1,006 | 82\% |
| Employee Assistance Programs | 100 | 8\% | 731 | 74\% | 415 | 34\% |
| Sabbaticals | 15 | 1\% | 246 | 25\% | 985 | 80\% |
| Childcare Benefits (subsidy, available on site etc.) | 5 | 0\% | 99 | 10\% | 1,142 | 93\% |

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

 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 |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Services Public Practice ( $\mathrm{n}=230$ ) | Public Sector Government ( $\mathrm{n}=144$ ) | Financial Services ( $\mathrm{n}=79$ ) | Manufacturing ( $\mathrm{n}=97$ ) | Retail/ Wholesale $\overline{(n=71)}$ | Not for <br> Profit <br> (n=74) |
| Work from Home | 82\% | 79\% | 85\% | 77\% | 68\% | 88\% |
| Flexible Working Hours | 73\% | 57\% | 59\% | 65\% | 65\% | 78\% |
| Funding of Externally Offered Professional Development | 52\% | 70\% | 60\% | 58\% | 66\% | 78\% |
| Internal Professional Development | 70\% | 78\% | 73\% | 49\% | 50\% | 65\% |
| Leaves for Personal Reasons | 19\% | 31\% | 18\% | 16\% | 21\% | 22\% |
| Time Off for Volunteer Work | 13\% | 7\% | 19\% | 8\% | 5\% | 21\% |
| Compressed Work Weeks | 9\% | 29\% | 1\% | 6\% | 8\% | 4\% |
| Employee Assistance Programs | 6\% | 18\% | 6\% | 3\% | 10\% | 8\% |

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| Sabbaticals | $1 \%$ | $0 \%$ | $0 \%$ | $2 \%$ | $2 \%$ | $0 \%$ |
| :--- | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Childcare Benefits (subsidy, <br> available on site etc.) | $0 \%$ | $1 \%$ | $1 \%$ | $0 \%$ | $0 \%$ | $1 \%$ |

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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