

2023

2023 CANADIAN CPA
PROFESSION
COMPENSATION STUDY
REPORT:
MANITOBA AND
SASKATCHEWAN

NIQ

FALL 2023



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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.

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 981 were in Manitoba and Saskatchewan.

Note that findings in this report are representative of those who responded and may not represent the Manitoba and Saskatchewan CPA profession as a whole. Comparisons with the results of the previous survey cannot be considered definitive as the composition of those responding is not consistent from survey to survey.

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 – Manitoba and Saskatchewan

Table 1 below shows the median, 25th and 75th percentiles for compensation for all members in Manitoba and Saskatchewan. 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 Manitoba and Saskatchewan members in 2022 was \$130K.

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

	Count	Median	25th Percentile	75th Percentile
All Members within Manitoba & Saskatchewan	981	\$130	\$102	\$179

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 Manitoba & Saskatchewan.

Among industries with at least 50 members reporting, the highest median compensation was found in financial services, retail, and manufacturing at \$167K, \$142K and \$140K, respectively.

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

Industry of Employment	Count	Median	25th Percentile	75th Percentile
Agriculture, Forestry, Fisheries	38	\$173	\$112	\$242
Mining	20	\$170	\$129	\$234
Financial Services (banks, trusts, insurance, credit unions, etc.)	78	\$167	\$120	\$237
Real Estate/Building Management	19	\$164	-	-
Software	15	\$157	-	-
Transportation, Distribution	26	\$154	\$109	\$208
Professional Services Firm – Other (consulting, legal, etc.)	27	\$143	\$118	\$243
Retail, Wholesale	67	\$142	\$110	\$198
Manufacturing	63	\$140	\$109	\$185
Crown Corporation	29	\$127	\$107	\$163
Construction	35	\$125	\$102	\$164
Not for Profit (trade association, charity, religious group, etc.)	41	\$121	\$94	\$145
Educational Institution (university, college, primary or secondary school, etc.)	50	\$121	\$103	\$143
Public Sector (hospital, library, health organization, social services organization, etc.)	39	\$120	\$104	\$151
Telecommunications	11	\$116	-	-
Professional Services Firm – Public Practice (a firm that primarily delivers accounting, auditing and/or tax services)	196	\$115	\$87	\$179
Utilities	22	\$112	\$105	\$133
Public Sector (federal, provincial, First Nations, or municipal government, including ministries, departments, etc.)	105	\$111	\$95	\$128
Total	936	\$128	\$102	\$175

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 Manitoba and Saskatchewan

The major city that had over 400 members responding in the Manitoba and Saskatchewan was Winnipeg, with a median compensation of \$125K.

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

City	Count	Median	25th Percentile	75th Percentile
Saskatchewan				
Regina	164	\$145	\$113	\$185
Saskatoon	212	\$135	\$105	\$189
Manitoba				
Winnipeg	405	\$125	\$100	\$173
Brandon	31	\$117	\$88	\$176

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

Compensation by Years of Post-Designation Work Experience – Manitoba and Saskatchewan

A wide range of post-designation experience was reported, with the largest group in Manitoba and Saskatchewan responding having over 25 years of experience as well as the highest earnings of \$167K.

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

Years of Experience	Count	Median	25th Percentile	75th Percentile
Less than 3 years	88	\$82	\$70	\$92
3–4 years	45	\$95	\$86	\$106
5–9 years	156	\$115	\$100	\$142
10–14 years	188	\$132	\$110	\$171
15–19 years	157	\$140	\$117	\$186
20–24 years	135	\$150	\$118	\$200
25 years and over	212	\$167	\$120	\$250
Total	981	\$130	\$102	\$179

Non-Owners' Compensation in Manitoba and Saskatchewan

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

Non-owners in Manitoba and Saskatchewan earned a median of \$124K in total compensation in 2022. Most of that (\$116K) came from base compensation. The median non-base compensation was \$7K.

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

Measure	2022		
	Base Compensation	Total Non-Base Compensation	Total Compensation
Count	823	823	823
Median	\$116	\$7	\$124
25th Percentile	\$95	\$3	\$102
75th Percentile	\$141	\$12	\$164

Among non-owners, base compensation was highest among members who held the president and/or CEO titles, and vice-president, earning a median of \$193K and 190K, respectively. The most frequently cited title among non-owners was controller and/or comptroller. These members earned a median base compensation of \$110K.

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

Job Title	Count	Median	25th Percentile	75th Percentile
President and/or CEO	12	\$193	-	-
Vice President	24	\$190	\$136	\$204
Other Executive Management (COO, CIO, EVP, etc.)	24	\$160	\$127	\$194
Chief Financial Officer (CFO)	109	\$151	\$129	\$189
Senior Director	15	\$151	-	-
Director	72	\$139	\$123	\$153
Senior Manager	76	\$117	\$105	\$135
Controller and/or Comptroller	126	\$110	\$93	\$136
Supervisor	17	\$101	-	-
Manager	124	\$101	\$90	\$118
Consultant	12	\$100	-	-
Analyst	33	\$96	\$81	\$106
Senior Auditor/Accountant	66	\$84	\$72	\$105
Tax Specialist	11	\$83	-	-

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Job Title	Count	Median	25th Percentile	75th Percentile
Auditor/Accountant	24	\$82	\$65	\$92

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 Percentile	75th Percentile
Controller and/or Comptroller	25	\$9	\$4	\$13
Vice President	12	\$9	-	-
Director	23	\$7	\$3	\$30
Senior Auditor/Accountant	11	\$7	-	-
Manager	28	\$6	\$2	\$10
Senior Manager	26	\$6	\$3	\$15
Chief Financial Officer (CFO)	27	\$6	\$3	\$11

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	\$236	-	-
Vice President	25	\$213	\$167	\$252
Chief Financial Officer (CFO)	109	\$172	\$135	\$224
Other Executive Management (COO, CIO, EVP, etc.)	24	\$172	\$131	\$232
Senior Director	15	\$164	-	-
Director	72	\$146	\$128	\$183
Senior Manager	76	\$131	\$115	\$153
Controller and/or Comptroller	126	\$125	\$101	\$157
Consultant	12	\$107	-	-
Manager	124	\$106	\$96	\$123
Analyst	33	\$102	\$84	\$112
Supervisor	17	\$101	-	-

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Senior Auditor/Accountant	66	\$88	\$75	\$107
Auditor/Accountant	24	\$87	\$65	\$104
Tax Specialist	11	\$87	-	-

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

Non-Owners' Compensation by Job Title – Manitoba and Saskatchewan

Among Non-Owners in Manitoba and Saskatchewan, CPAs with the title of president and/or CEO earned the highest median compensation, at \$236K, followed by vice-president, with a median of \$213K.

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

Job Title	Total (n=823)	Size of Employer by Number of Staff		
		<100 (n=224)	100–999 (n=243)	≥1,000 (n=354)
	Median	Median	Median	Median
President and/or CEO	\$236	-	-	-
Vice President	\$213	-	\$190	-
Chief Financial Officer (CFO)	\$172	\$150	\$186	\$198
Other Executive Management (COO, CIO, EVP, etc.)	\$172	-	\$179	-
Senior Director	\$164	-	-	\$176
Director	\$146	\$136	\$133	\$168
Senior Manager	\$131	\$115	\$145	\$130
Controller and/or Comptroller	\$125	\$106	\$140	\$155
Consultant	\$107	-	-	-
Manager	\$106	\$100	\$112	\$113
Analyst	\$102	-	-	\$102
Supervisor	\$101	-	-	\$103
Senior Auditor/Accountant	\$88	\$85	\$88	\$90
Auditor/Accountant	\$87	-	-	\$96
Tax Specialist	\$87	-	-	-

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

Non-Owners' Compensation by Job Title – Major Cities in Manitoba and Saskatchewan

In Winnipeg CPAs with the title of Vice President earned the highest compensation at \$219K, while in Regina and Saskatoon, CPAs with the title of chief financial officer earned the highest median compensation, at \$172K and \$198K, respectively. 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	Mean	25th Percentile	75th Percentile
Winnipeg	Vice President	14	\$219	-	-
	Chief Financial Officer (CFO)	39	\$178	\$127	\$224
	Director	38	\$162	\$132	\$205
	Other Executive Management (COO, CIO, EVP, etc.)	12	\$135	-	-
	Senior Manager	26	\$127	\$114	\$138
	Controller and/or Comptroller	62	\$119	\$98	\$155
	Manager	44	\$105	\$93	\$122
	Auditor/Accountant	10	\$104	-	-
	Supervisor	12	\$101	-	-
	Analyst	14	\$100	-	-
Senior Auditor/Accountant	30	\$88	\$67	\$104	
Regina	Chief Financial Officer (CFO)	16	\$172	-	-
	Controller and/or Comptroller	15	\$164	-	-
	Director	16	\$144	-	-
	Manager	28	\$120	\$103	\$146
	Senior Auditor/Accountant	10	\$107	-	-
Saskatoon	Chief Financial Officer (CFO)	26	\$198	\$147	\$252
	Director	10	\$147	-	-
	Senior Manager	23	\$140	\$112	\$172
	Controller and/or Comptroller	28	\$140	\$111	\$152
	Manager	32	\$105	\$98	\$120
	Senior Auditor/Accountant	13	\$83	-	-

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 – Manitoba and Saskatchewan

Non-owner members in Manitoba and Saskatchewan focusing on strategy and governance had the highest median compensation per area of focus, at \$170K.

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

Area of Focus	Count	Median	25th Percentile	75th Percentile
Strategy & Governance	49	\$170	\$134	\$240
Risk management/Control/Internal audit	21	\$140	\$127	\$192
Finance	154	\$140	\$109	\$192
Managing staff	43	\$129	\$110	\$156
Financial and/or Non-Financial Reporting	230	\$119	\$97	\$150
Management Accounting	125	\$117	\$100	\$159
Taxation	65	\$104	\$87	\$140
Audit and Assurance	89	\$104	\$83	\$131

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

Owners' Compensation in Manitoba and Saskatchewan

In Manitoba and Saskatchewan, members who owned accounting firms and earned a median of \$240K. Those who owned other businesses had a median compensation of \$190K. Partners made a median of \$315K in 2022, while sole practitioners made a median of \$125K.

Table 6a: Owner Compensation – 2022

Measure	Owner of an Accounting Firm (Sole and Partner)	Sole	Partner	Owner of Another Business
Count	77	24	53	21
Median	\$240	\$125	\$315	\$190
25th Percentile	\$146	\$69	\$205	\$130
75th Percentile	\$402	\$166	\$504	\$283

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 – Manitoba and Saskatchewan

Among the members responding, 79 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)	196	2%	5%	5%	13%	33%	43%
Public Sector - Federal, provincial, first nations or municipal government including ministries, departments, agencies, boards, commissions, etc.	105	2%	0%	3%	13%	72%	10%
Financial Services (including banks, trusts, insurance, credit unions, etc.)	78	3%	5%	0%	5%	55%	32%
Retail, Wholesale	67	0%	6%	1%	12%	45%	36%
Manufacturing	63	2%	6%	6%	6%	59%	21%
Educational Institution (e.g., university, college, primary or secondary school, etc.)	50	0%	4%	4%	12%	72%	8%

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 – Manitoba and Saskatchewan

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

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

Benefit	Size of Employer by Number of Staff			
	<100 (n=453)	100–999 (n=404)	≥1,000 (n=389)	Total (n=1,276)
Medical (Health and Dental) Benefits	95%	97%	98%	97%
Life Insurance	82%	90%	87%	87%
Long Term Disability Insurance	80%	89%	87%	86%
Out-of-Country Travel Insurance	61%	70%	71%	68%
Parking	64%	62%	42%	54%
Defined-Contribution Pension Plan	28%	51%	53%	46%
Group RRSPs	40%	31%	24%	31%
Professional Membership Dues Other than for my Accounting Designation(s)	28%	26%	24%	25%
Defined-Benefit Pension Plan	12%	17%	38%	25%
Parental/Maternal/Caregiver Leave Top Ups	6%	12%	18%	13%
Deferred Profit-Sharing Plans	13%	13%	7%	11%
Car Allowances	9%	13%	9%	10%
Stock or Stock Options Purchase Program	6%	7%	13%	9%
Other Significant Benefits	14%	8%	10%	10%

Benefits by Industry Among Non-Owners – Manitoba and Saskatchewan

Among the six largest industry groupings shown in Tables 9b and 9c, medical benefits, long-term disability, 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		
	<100 (n=51)	100–999 (n=21)	≥1,000 (n=49)	<100 (n=18)	100–999 (n=25)	≥1,000 (n=57)	<100 (n=18)	100–999 (n=28)	≥1,000 (n=24)
Medical (Health and Dental) Benefits	92%	95%	98%	100%	100%	98%	100%	96%	96%
Life Insurance	75%	67%	82%	78%	84%	82%	89%	100%	88%
15 Long Term Disability Insurance	67%	71%	73%	94%	92%	86%	100%	93%	83%
Out-of-Country Travel Insurance	39%	33%	65%	61%	60%	54%	61%	75%	88%
Parking	55%	71%	71%	56%	76%	32%	67%	50%	46%
Defined-Contribution Pension Plan	24%	71%	69%	28%	60%	32%	39%	68%	42%
Group RRSPs	55%	33%	41%	11%	4%	5%	39%	21%	29%
Professional Membership Dues Other than for my Accounting Designation(s)	22%	24%	22%	28%	24%	12%	56%	36%	29%
Defined-Benefit Pension Plan	4%	10%	2%	56%	44%	74%	11%	14%	54%
Parental/Maternal/Care giver Leave Top Ups	0%	19%	22%	28%	16%	23%	6%	18%	21%
Deferred Profit-Sharing Plans	18%	5%	4%	6%	0%	0%	17%	18%	17%
Car Allowances	2%	0%	4%	6%	16%	12%	0%	32%	4%
Stock or Stock Options Purchase Program	2%	5%	2%	0%	4%	0%	0%	7%	42%
Other Significant Benefits	10%	5%	14%	17%	8%	0%	11%	11%	13%

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

Benefit	Retail/Wholesale			Manufacturing			Educational Institution		
	<100 (n=15)	100– 999 (n=25)	≥1,000 (n=20)	<100 (n=14)	100– 999 (n=36)	≥1,000 (n=12)	<100 (n=2)	100– 999 (n=16)	≥1,000 (n=32)
Medical (Health and Dental) Benefits	100%	96%	95%	86%	97%	100%	-	81%	97%
Life Insurance	87%	92%	85%	86%	89%	92%	-	100%	91%
Long Term Disability Insurance	67%	96%	90%	71%	86%	92%	-	75%	97%
Out-of-Country Travel Insurance	80%	80%	70%	57%	83%	75%	-	56%	66%
Parking	67%	72%	45%	71%	72%	50%	-	31%	13%
Defined-Contribution Pension Plan	20%	40%	60%	29%	44%	75%	-	81%	81%
Group RRSPs	53%	20%	25%	21%	58%	58%	-	6%	3%
Professional Membership Dues Other than for my Accounting Designation(s)	13%	20%	20%	29%	33%	33%	-	50%	28%
Defined-Benefit Pension Plan	7%	4%	0%	0%	0%	33%	-	31%	31%
Parental/Maternal/Caregiver Leave Top Ups	0%	0%	20%	7%	8%	8%	-	25%	22%
Deferred Profit-Sharing Plans	7%	20%	5%	14%	28%	17%	-	0%	0%
Car Allowances	27%	16%	10%	14%	11%	17%	-	6%	3%
Stock or Stock Options Purchase Program	0%	8%	20%	14%	6%	25%	-	0%	0%
Other Significant Benefits	7%	0%	20%	7%	8%	0%	-	6%	22%

Work/Life Balance Among Non-Owners – Manitoba and Saskatchewan

Working from home and internal professional development were both offered and used, respondents reported, with utilization rates of 73% and 68%, respectively. Meanwhile, programs such as employee assistance programs, 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	568	73%	97	13%	158	20%
Internal Professional Development	527	68%	101	14%	195	24%
Flexible Working Hours	518	66%	110	15%	195	24%
Funding of Externally Offered Professional Development	510	65%	167	23%	146	18%
Leaves for Personal Reasons	165	21%	458	63%	200	25%
Time Off for Volunteer Work	100	13%	170	23%	553	68%
Employee Assistance Programs	82	11%	584	80%	157	19%
Compressed Work Weeks	75	10%	95	13%	653	81%
Sabbaticals	6	1%	169	23%	648	80%
Childcare Benefits (subsidy, available on site etc.)	4	1%	64	9%	755	93%

Work/Life Balance Programs Used by Industry Among Non-Owners – Manitoba and Saskatchewan

Working from home, internal professional development, and flexible working hours 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=120)	Public Sector – Government (n=100)	Financial Services (n=69)	Manufacturing (n=53)	Retail/ Wholesale (n=56)	Not for Profit (n=48)
Work from Home	75%	75%	80%	53%	71%	77%
Internal Professional Development	83%	75%	68%	53%	59%	77%
Flexible Working Hours	74%	67%	67%	53%	59%	63%
Funding of Externally Offered Professional Development	51%	70%	70%	62%	71%	88%
Leaves for Personal Reasons	20%	38%	19%	4%	14%	29%
Time Off for Volunteer Work	15%	9%	26%	8%	7%	10%
Employee Assistance Programs	6%	17%	10%	0%	9%	6%
Compressed Work Weeks	12%	16%	7%	2%	9%	4%

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Sabbaticals	3%	0%	0%	0%	0%	0%
Childcare Benefits (subsidy, available on site etc.)	1%	0%	0%	0%	0%	2%

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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