

2017

2017 CPA PROFESSION COMPENSATION STUDY REPORT

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FALL 2017



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Summary of Key Findings

The findings of this report are based on a sample of 33,709 professional accountants and may not, in all cases, represent the profession as a whole. Please refer to the Methodology section for more details.

Overall Compensation

- Findings from the 2017 Member Compensation Study (which reviews self-reported 2016 compensation figures provided by members of the CPA profession) reveal that members holding the Chartered Professional Accountant (CPA) designation have a median annual compensation of \$107K, and an average of \$146K among members.
- The previously reported compensation levels for 2014 (from the 2015 study) included a median of \$108K and a mean of \$151K, showing a 1% decrease in median and a 3% decrease in mean compensation. This result should be interpreted with caution however, due to changes in methodology between 2015 and 2017 studies, particularly in terms of how data about non-base compensation was collected.

Compensation by Province/Country and Industry

- From a provincial standpoint, median compensation within the provinces was highest in Alberta (\$125K), followed by Ontario and Saskatchewan (\$110K in both cases). Alberta also had the highest average compensation of \$162K, but experienced a decrease compared to the 2014 average of \$184K. A substantial portion of the net decrease in average compensation is attributable to Alberta.
- In Census Metropolitan Areas (CMAs) with over 100 members reporting, the highest median compensation can be found among CPA members residing in Calgary, Toronto, and Edmonton, with medians of \$133K, \$118K, and \$116K respectively.
- CPAs who work internationally have significantly higher median compensation than those in Canada, with the median compensation of international workers \$175K compared to \$105K for those working in Canada. The highest median compensation is among those working in Hong Kong, Switzerland, and the United Arab Emirates with \$250K, \$249K and \$248K respectively. Median income among those working in the United States was also higher than Canada at \$185K.
- Among industries with at least 100 members reporting, the highest median compensation can be found in holding companies, mining, and oil & gas (with \$164K, \$145K, and \$144K respectively). The industry with the highest median compensation gain (based on the percentage increase between 2014 and 2016) was holding/conglomerate, with an increase of 12%.
- Looking ahead, the majority of members expect their compensation to increase in 2017 with at least half of those in all industries believing that would be the case. The lowest confidence in future compensation increase among industries with at least 100 members reporting was again in the Oil & Gas industry, where half believe they will experience an increase in compensation, and 13% believe they will experience a decrease.

Owner & Non-Owner Compensation

- Just over one in twenty (7%) professional accountants reported owning a business in 2016, the bulk – approximately three quarters or 74% – of these professional accountants owned accounting firms, while the rest owned another form of business. Those who owned other businesses had a median compensation of \$200K, and an average compensation of \$309K. Comparatively, owners of accounting firms earned a median of \$180 and an average of \$249K. Partners tend to earn more on average than sole practitioners – partners made a median of \$250K in 2016 compared to sole practitioners who made a median of \$110K.
- The median compensation for partners within the provinces was highest in Alberta at \$315K, followed by Ontario and Nova Scotia (\$284K and \$255K respectively).
- Non-owners earned a median of \$105K in total compensation in 2016, consistent with 2014. The majority of that, \$98K, came from base compensation. A bonus was the most frequent form of non-base compensation with over half of professional accountants indicating they received one in 2016. The median non-base compensation was \$5K, identical to the \$5K reported for 2014.
- Members focusing in portfolio management have the highest median and average compensation per area of focus for members, followed by investments. For focus areas with at least 100 members reporting, marketing/sales is associated with the highest median compensation at \$177K.
- Professional accountants with the titles of Senior Vice President and President and/or CEO earned the highest median compensation (each received \$320K and \$230K, respectively) with Non-Equity Partner close behind with a median of \$217K. Among companies with over 1,000 employees, President and/or CEOs had significantly higher median compensation of \$651K.

Vacation, Leave, Benefits, and Work/Life Balance

- The bulk of professional accountants were entitled to a vacation of about 3-5 weeks (15 to 24 working days) in 2016 with less than one in twenty (4%) entitled to fewer than 3 weeks (15 days). There is, however, a gap in usage, with 17% of members having taken 14 days of vacation or less, despite being entitled to more days.
- Medical benefits, life insurance, and long-term disability insurance are the most common benefits for professional accountants earning T4 income – over 60% received each of them. Members in larger companies (100 or more employees) were more likely than employees of smaller firms to receive medical benefits, life insurance, long term disability insurance, and pension benefits.
- Internal professional development programs and flexible working hours were among the most commonly offered to promote work/life balance. These were also among the most commonly taken programs by members. Work from home was offered by 55% of employers, and taken by 83% of those who were offered.
- Slightly less than half of all members have taken any kind of leave. The most common leave taken by members is maternity/paternity/parental leave at 28%, followed by medical leave at 16%.

Introduction

CPA Canada commissioned Nielsen to conduct a compensation survey of 33,709 Chartered Professional Accountants between June 23, 2017 and July 18, 2017. This report relies on self-reported compensation from professional accountants answering the survey. Although attempts were made to minimize respondents' data entry errors by removing inconsistent data, no attempts were made to independently verify the data they provided.

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

Methodology

CPA Canada commissioned Nielsen to conduct quantitative research among its active and retired members. Survey invitations were sent to 199,306 via email, with 2,686 bounce backs for a total of 196,620 members receiving the email. There were 33,709 members who responded for a response rate of 17%. Of those, 1,686 did not report working at least 1 month in 2016 for a total of 32,023 members who were asked about employment information. In addition, 431 respondents were excluded for either missing key information, or giving answers that may have been entered in error. In total, compensation data is reported for a total of 31,592 members, while some individual topics report on smaller groups.

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

Unless otherwise specified, compensation figures shown in this report include annualized data for members who worked at least two months, either part-time or full-time during 2016.

For the reporting on Canadian cities, this report uses Statistics Canada-defined Census Metropolitan Areas (CMAs) and Census Agglomerations (CAs) for the purposes of analysis. These represent both urban cores as well as any adjacent municipalities that are closely integrated. Full definitions of these terms can be found by following this link: <http://www.statcan.gc.ca/pub/92-195-x/2011001/geo/cma-rmr/def-eng.htm>

Note on Reporting

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

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

- Mean: (also called average) is the sum of all cases divided by the total number of cases
- 25th Percentile: is the value above which 75% of the cases fall
- 75th Percentile: is the value below which 75% of the cases fall

Interpreting Differences in Compensation Between 2016 and 2014

Although there are comparisons between 2016 and 2014, compensation figures made throughout the report, these differences should be interpreted with caution due to methodological changes in the survey design, weighting and reporting of results made between each iteration of the study.

Feedback on this Report

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

Structure of the Summary Report

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

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Section 1: Compensation

Overall Compensation

All CPA Members (National & International)

Table 1a below shows the median (middle), mean (average) and top and bottom quartiles for compensation broken down by Industry. Figures below include accountants who worked at least two full months in the previous year. Compensation of those who worked less than full-time for 12 months was annualized based on a 35-hour workweek.

The median compensation for members in 2016 was \$107K, while the mean was \$146K.

In comparison, the recorded median compensation for members in the study 2014 was \$108K, while the mean compensation was \$151K.

Among industries with at least 100 members reporting, the highest median compensation can be found in holding companies, mining, and oil & gas (with \$164K, \$145K, and \$144K respectively).

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

Industry of Employment	Count	Median	Mean	Percentile 25	Percentile 75
Holding, Conglomerate	184	\$164	\$275	\$105	\$253
Mining	488	\$145	\$226	\$105	\$227
Oil & Gas	1,347	\$144	\$183	\$105	\$201
Financial Services (including banks, trusts, insurance, credit unions, etc.)	3,473	\$127	\$191	\$93	\$200
Pharmaceuticals and Chemicals	277	\$127	\$161	\$94	\$192
Technology/IT	148	\$120	\$159	\$82	\$167
Transportation, Distribution	759	\$120	\$157	\$88	\$180
Software	602	\$120	\$153	\$88	\$175
Professional Services firm - other - (eg., Consulting, legal, etc.)	1,219	\$117	\$153	\$83	\$170
Utilities	597	\$117	\$153	\$97	\$160
Telecommunications	419	\$114	\$149	\$83	\$150
Real Estate/Building Management	863	\$112	\$163	\$83	\$180
Manufacturing	2,620	\$112	\$146	\$85	\$160
Retail, Wholesale	1,680	\$108	\$153	\$82	\$163

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Industry of Employment	Count	Median	Mean	Percentile 25	Percentile 75
Construction	1,095	\$106	\$140	\$81	\$151
Travel/tourism	32	\$106	\$134	\$73	\$155
Educational Institution (e.g., university, college, primary or secondary school, etc.)	1,171	\$106	\$122	\$86	\$142
Agriculture, Forestry, Fisheries	509	\$105	\$146	\$80	\$152
Private Sector - Healthcare	35	\$105	\$138	\$85	\$145
Public Sector - Crown corporation	763	\$105	\$117	\$89	\$127
Arts, Entertainment, Leisure	266	\$104	\$158	\$84	\$164
Marketing/advertising	36	\$104	\$118	\$82	\$131
Automotive services	51	\$102	\$129	\$79	\$156
Aerospace/aviation	54	\$102	\$119	\$78	\$141
Media, Communications, Publishing	304	\$101	\$138	\$77	\$156
Public Sector - Hospital, library, health organization, or social services organization	852	\$101	\$122	\$84	\$130
Hotels and Restaurants	230	\$100	\$137	\$75	\$150
Public Sector - Federal, provincial, first nations or municipal government including ministries, departments, etc.	3,887	\$100	\$107	\$83	\$118
Not for profit (eg., trade association, charity, religious group, etc.)	1,097	\$97	\$113	\$76	\$130
Public Sector - Office of the auditor general (federal, provincial, or municipal)	241	\$94	\$104	\$76	\$119
Professional Services firm - public practice (a firm that primarily delivers accounting, auditing and/or tax services)	5,875	\$91	\$137	\$66	\$144
Other	404	\$108	\$143	\$81	\$158
Total	31,592	\$107	\$146	\$82	\$153

*14 members did not specify their Industry of Employment

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Total Compensation by Industry – 2016 vs 2014

Table 1ai: Total Compensation by Industry – 2016 vs 2014 (\$ in 000's)

Industry of Employment	2016			2014		
	Count	Median	Mean	Count	Median	Mean
Holding, Conglomerate	184	\$164	\$275	148	\$146	\$223
Mining	488	\$145	\$226	486	\$146	\$227
Oil & Gas	1,347	\$144	\$183	1,407	\$155	\$212
Financial Services (including banks, trusts, insurance, credit unions, etc.)	3,473	\$127	\$191	3,000	\$122	\$191
Pharmaceuticals and Chemicals	277	\$127	\$161	237	\$138	\$178
Technology/IT	148	\$120	\$159	131	\$120	\$164
Transportation, Distribution	759	\$120	\$157	676	\$113	\$158
Software	602	\$120	\$153	445	\$123	\$166
Professional Services firm - other - (eg., Consulting, legal, etc.)	1,219	\$117	\$153	1,011	\$117	\$164
Utilities	597	\$117	\$153	540	\$125	\$157
Telecommunications	419	\$114	\$149	428	\$110	\$139
Real Estate/Building Management	863	\$112	\$163	732	\$119	\$181
Manufacturing	2,620	\$112	\$146	2,395	\$109	\$161
Retail, Wholesale	1,680	\$108	\$153	1,431	\$106	\$153
Construction	1,095	\$106	\$140	839	\$113	\$143
Travel/tourism	32	\$106	\$134	31	\$85	\$152
Educational Institution (e.g., university, college, primary or secondary school, etc.)	1,171	\$106	\$122	1,009	\$106	\$122
Agriculture, Forestry, Fisheries	509	\$105	\$146	404	\$100	\$160
Private Sector - Healthcare	35	\$105	\$138	37	\$127	\$159
Public Sector - Crown corporation	763	\$105	\$117	663	\$104	\$120
Arts, Entertainment, Leisure	266	\$104	\$158	214	\$105	\$146
Marketing/advertising	36	\$104	\$118	-	-	-
Automotive services	51	\$102	\$129	40	\$112	\$136
Aerospace/aviation	54	\$102	\$119	46	\$108	\$172
Media, Communications, Publishing	304	\$101	\$138	316	\$109	\$142

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Industry of Employment	2016			2014		
	Count	Median	Mean	Count	Median	Mean
Public Sector - Hospital, library, health organization, or social services organization	852	\$101	\$122	670	\$97	\$123
Hotels and Restaurants	230	\$100	\$137	222	\$112	\$143
Public Sector - Federal, provincial, first nations or municipal government including ministries, departments, etc.	3,887	\$100	\$107	3,183	\$100	\$110
Not for profit (eg., trade association, charity, religious group, etc.)	1,097	\$97	\$113	942	\$95	\$115
Public Sector - Office of the auditor general (federal, provincial, or municipal)	241	\$94	\$104	188	\$97	\$107
Professional Services firm - public practice (a firm that primarily delivers accounting, auditing and/or tax services)	5,875	\$91	\$137	5,545	\$94	\$137
Other	404	\$108	\$143	309	\$110	\$169
Total	31,592	\$107	\$146	27,863	\$108	\$151

*14 members did not specify their Industry of Employment in 2016

Owners Compensation

About 7% of professional accountants reported owning a business in 2016. The bulk – approximately three quarters or 74% – of these professional accountants owned accounting firms, while the rest owned another form of business. Those who owned other businesses had a median compensation of \$200K, and an average compensation of \$309K. Partners made a median of \$250K in 2016 compared to sole practitioners who made a median of \$110K. Those who reported being part of multiple categories i.e. employees earning T4 income and/or owners were not counted as part of this analysis.

Table 1b: Owner Compensation – 2016 vs 2014 (\$ in 000's)

Measure	Owner of an Accounting Firm (Sole & Partner)		Sole		Partner		Owner of Another Business	
	2016	2014	2016	2014	2016	2014	2016	2014
Count	1,536	2,031	648	946	888	1,085	541	677
Median	\$180	\$160	\$110	\$108	\$250	\$232	\$200	\$160
Mean	\$249	\$211	\$150	\$136	\$320	\$276	\$309	\$316
Percentile 25	\$100	\$96	\$70	\$70	\$158	\$150	\$115	\$100
Percentile 75	\$311	\$267	\$175	\$165	\$400	\$333	\$336	\$286

*479 members classified themselves as independent contractors/consultants only (earning income not covered on a T4), 878 members were grouped into multiple categories, with the remainder i.e. 28,158 categorized as Non-Owners (an employee/contractor/consultant of an organization/firm/company earning T4 income)

Non-Owners Compensation

Table 1c below shows base, total non-base, and total compensation statistics for professional accountants who did not own their own business in 2016. (These non-owners make up the bulk of the profession.)

Non-owners earned a median of \$105K in total compensation in 2016, consistent with 2014. The majority of that, \$98K, came from base compensation. A bonus was the most frequent form of non-base compensation with over half of professional accountants indicating they received one in 2016. The median non-base compensation was \$5K, identical to the \$5K reported for 2014.

Table 1c: Non-Owner Compensation – 2016 vs 2014 (\$ in 000's)

Measure	2016			2014		
	Base Compensation	Total Non Base Compensation	Total Compensation	Base Compensation	Total Non Base Compensation	Total Compensation
Count	28,158	28,158	28,158	24,861	24,990	24,863
Median	\$98	\$5	\$105	\$97	\$5	\$105
Mean	\$113	\$23	\$135	\$114	\$27	\$141
Percentile 25	\$77	\$0	\$80	\$75	\$0	\$80
Percentile 75	\$127	\$16	\$145	\$129	\$18	\$150

Compensation by Province/Country

Looking at all professional accountants, median compensation within the provinces was highest in Alberta (\$125K), followed by Ontario and Saskatchewan (\$110K in both cases). Median compensation was also high in the three Territories at \$134K (Northwest Territories), \$135K (Yukon), and \$139K (Nunavut).

CPAs who work internationally have significantly higher median compensation than those in Canada, with the median compensation of international workers \$175K compared to \$105K for those working in Canada. The highest median compensation is among those working in Hong Kong, Switzerland, and the United Arab Emirates with \$250K, \$249K and \$248K respectively. Median income among those working in the United States was also higher than Canada at \$185K.

Table 2a: All Members by Province/Country in 2016 (\$ in 000's)

	Count	Median	Mean	Percentile 25	Percentile 75
BC	4,129	\$100	\$133	\$76	\$140
Alberta	4,207	\$125	\$162	\$92	\$178
Saskatchewan	1,063	\$110	\$144	\$88	\$150
Manitoba	1,332	\$101	\$126	\$79	\$134
Ontario	10,870	\$110	\$150	\$85	\$159
Quebec	6,529	\$98	\$122	\$74	\$132

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PEI	129	\$85	\$110	\$69	\$115
Newfoundland and Labrador	354	\$100	\$120	\$78	\$130
New Brunswick	591	\$94	\$117	\$74	\$121
Nova Scotia	699	\$95	\$116	\$75	\$129
Yukon	25	\$135	\$142	\$104	\$150
Northwest Territories	43	\$134	\$145	\$119	\$169
Nunavut	15	\$139	\$147	-	-
Total Canada	30,230	\$105	\$140	\$81	\$150
Australia	52	\$139	\$178	\$101	\$202
Barbados	38	\$104	\$148	\$66	\$157
Bermuda	105	\$222	\$348	\$135	\$340
Cayman Islands	60	\$183	\$259	\$125	\$293
China	63	\$100	\$181	\$60	\$171
Germany	13	\$146	\$256	-	-
Hong Kong	81	\$250	\$430	\$122	\$575
Saudi Arabia	14	\$137	\$198	-	-
Singapore	19	\$240	\$301	-	-
Switzerland	37	\$249	\$326	\$175	\$300
Trinidad And Tobago	11	\$140	\$162	-	-
United Arab Emirates	31	\$248	\$426	\$100	\$338
United Kingdom	66	\$174	\$326	\$98	\$280
United States	532	\$185	\$266	\$132	\$301
Total International	1,333	\$175	\$271	\$114	\$296

**244 members working in Canada did not specify their province of employment, 211 members working outside of Canada did not specify their country of employment and 29 members failed to provide their country of employment*

Sole Practitioners

The median compensation for sole practitioners was highest in Saskatchewan at \$160K, followed by Manitoba and Alberta (\$135K and \$130K respectively). Note that the significant discrepancy between the mean and median compensation in the Prairie Provinces is caused by a small number of particularly high incomes that drive up the overall average.

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

	Count	Median	Mean	Percentile 25	Percentile 75
BC	109	\$100	\$121	\$65	\$168
Alberta	74	\$130	\$186	\$100	\$185
Saskatchewan	19	\$160	\$290	-	-
Manitoba	19	\$135	\$166	-	-
Ontario	218	\$123	\$153	\$75	\$200
Quebec	182	\$96	\$135	\$60	\$145
PEI	0	-	-	-	-
Newfoundland and Labrador	5	-	-	-	-
New Brunswick	3	-	-	-	-
Nova Scotia	6	-	-	-	-
Yukon	0	-	-	-	-
Northwest Territories	0	-	-	-	-
Nunavut	0	-	-	-	-
Total Canada	640	\$111	\$151	\$70	\$175
Total International	8				

*5 Sole Practitioners working in Canada did not specify their province of employment

Partners

The median compensation for partners within the provinces was highest in Alberta at \$315K, followed by Ontario and Nova Scotia (\$284K and \$255K, respectively).

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

	Count	Median	Mean	Percentile 25	Percentile 75
BC	146	\$250	\$313	\$150	\$400
Alberta	142	\$315	\$362	\$225	\$425
Saskatchewan	31	\$220	\$287	\$150	\$394
Manitoba	39	\$225	\$275	\$156	\$350
Ontario	224	\$284	\$362	\$181	\$445

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Quebec	221	\$179	\$235	\$120	\$300
PEI	4	-	-	-	-
Newfoundland and Labrador	4	-	-	-	-
New Brunswick	18	\$159	\$205	-	-
Nova Scotia	14	\$255	\$243	-	-
Yukon	2	-	-	-	-
Northwest Territories	1	-	-	-	-
Nunavut	0	-	-	-	-
Total Canada	852	\$250	\$308	\$155	\$386
Total International	34	\$438	\$632	\$245	\$720

* 6 Partners working in Canada did not specify their province of employment and 2 failed to provide their country of employment

Owners of Other Businesses

The median compensation for owners of other businesses was highest in Saskatchewan at \$240K, followed by Ontario, and Alberta (\$232K and \$220K, respectively). Saskatchewan also had by far the highest average compensation, but the figure of \$478K was impacted by a small subset of high outliers and may not necessarily represent the provincial compensation well overall.

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

	Count	Median	Mean	Percentile 25	Percentile 75
BC	75	\$185	\$240	\$120	\$270
Alberta	73	\$220	\$280	\$125	\$324
Saskatchewan	23	\$240	\$478	\$163	\$600
Manitoba	30	\$140	\$230	\$92	\$247
Ontario	167	\$232	\$335	\$120	\$400
Quebec	105	\$151	\$222	\$100	\$280
PEI	1	-	-	-	-
Newfoundland and Labrador	5	-	-	-	-
New Brunswick	5	-	-	-	-
Nova Scotia	10	\$128	\$154	-	-
Yukon	1	-	-	-	-
Northwest Territories	0	-	-	-	-
Nunavut	0	-	-	-	-

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Total Canada	495	\$200	\$282	\$110	\$316
Total International	44	\$328	\$618	\$155	\$525

* 2 Owners of Other Businesses did not specify their country of employment.

Non-Owners

The median compensation for non-owners within the provinces was highest in Alberta at \$120K, followed by Ontario, and Saskatchewan. (\$108K, \$106K, respectively). Nunavut, Northwest Territories and Yukon, had higher median compensation than the national average, at \$142K, \$134K and \$130K respectively.

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

	Count	Median	Mean	Percentile 25	Percentile 75
BC	3,565	\$96	\$122	\$75	\$131
Alberta	3,702	\$120	\$151	\$91	\$168
Saskatchewan	944	\$106	\$123	\$87	\$136
Manitoba	1,175	\$99	\$116	\$78	\$125
Ontario	9,846	\$108	\$141	\$85	\$150
Quebec	5,789	\$95	\$115	\$74	\$127
PEI	118	\$84	\$103	\$65	\$113
Newfoundland and Labrador	326	\$99	\$118	\$77	\$125
New Brunswick	551	\$92	\$112	\$73	\$118
Nova Scotia	634	\$92	\$110	\$73	\$121
Yukon	22	\$130	\$129	\$104	\$150
Northwest Territories	41	\$134	\$145	\$119	\$168
Nunavut	14	\$142	\$147	-	-
Total Canada	26,944	\$103	\$131	\$80	\$141
Australia	48	\$134	\$163	\$100	\$187
Barbados	30	\$97	\$117	\$66	\$156
Bermuda	92	\$214	\$331	\$134	\$309
Cayman Islands	47	\$152	\$204	\$122	\$222
China	53	\$101	\$138	\$60	\$171
Germany	13	\$146	\$256	-	-
Hong Kong	71	\$205	\$371	\$116	\$575
Saudi Arabia	12	\$137	\$201	-	-

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Singapore	16	\$234	\$312	-	-
Switzerland	36	\$247	\$299	\$175	\$291
Trinidad And Tobago	9	-	-	-	-
United Arab Emirates	30	\$251	\$435	\$100	\$338
United Kingdom	60	\$163	\$309	\$98	\$270
United States	490	\$180	\$246	\$130	\$296
Total International	1,189	\$168	\$246	\$113	\$275

* 217 Non-Owners working in Canada did not specify their province of employment, 182 Non-Owners working outside of Canada did not specify their country of employment and 25 failed to provide their country of employment

Prospects for 2017

In all industries at least half of respondents expect their compensation to increase (at least 50%) with the lowest proportion expecting an increase in Oil & Gas (51%) where 13% expect a decrease.

Table 3: Prospects for 2017

	Count	Don't know	Decrease by 10% or more	Decrease by less than 10%	Same	Increase by less than 10%	Increase by 10% or more
Professional Services firm - public practice (a firm that primarily delivers accounting, auditing and/or tax services)	5,875	3%	5%	3%	15%	50%	25%
Public Sector - Federal, provincial, first nations or municipal government including ministries, departments, etc.	3,887	3%	3%	2%	19%	68%	5%
Financial Services (including banks, trusts, insurance, credit unions, etc.)	3,473	3%	4%	2%	14%	60%	16%
Manufacturing	2,620	3%	4%	3%	15%	61%	14%
Retail, Wholesale	1,680	3%	4%	3%	20%	54%	16%
Oil & Gas	1,347	4%	8%	4%	33%	39%	12%
Professional Services firm - other - (e.g., Consulting, legal, etc.)	1,219	4%	6%	3%	19%	46%	22%
Educational Institution (e.g., university, college, primary or secondary school, etc.)	1,171	2%	4%	3%	20%	64%	7%

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Not for profit (e.g., trade association, charity, religious group, etc.)	1,097	3%	3%	1%	16%	66%	11%
Construction	1,095	3%	5%	3%	23%	48%	17%
Real Estate/Building Management	863	4%	4%	2%	15%	58%	17%
Public Sector - Hospital, library, health organization, or social services organization	852	4%	2%	3%	27%	57%	8%
Public Sector - Crown corporation	763	2%	1%	4%	17%	71%	5%
Transportation, Distribution	759	4%	5%	2%	18%	57%	14%
Software	602	3%	5%	1%	17%	52%	21%
Utilities	597	2%	4%	2%	18%	63%	10%
Agriculture, Forestry, Fisheries	509	2%	4%	4%	15%	60%	15%
Mining	488	5%	7%	3%	19%	49%	18%
Telecommunications	419	3%	5%	4%	26%	48%	14%
Media, Communications, Publishing	304	4%	6%	1%	19%	53%	17%
Pharmaceuticals and Chemicals	277	3%	4%	1%	16%	60%	17%
Arts, Entertainment, Leisure	266	1%	3%	3%	18%	56%	18%
Public Sector - Office of the auditor general (federal, provincial, or municipal)	241	3%	1%	2%	20%	66%	9%
Hotels and Restaurants	230	3%	8%	0%	26%	46%	17%
Holding, Conglomerate	184	5%	5%	2%	24%	46%	17%
Technology/IT	148	5%	7%	5%	15%	49%	18%
Aerospace/aviation	54	0%	7%	6%	11%	65%	11%
Automotive services	51	4%	4%	2%	25%	37%	27%

**Only industries with a base of greater than 50 are shown above*

Compensation by Census Metropolitan Areas / Census Agglomerations

The four CMAs/CAs with the highest median compensation are Wood Buffalo (Fort McMurray) with \$166K, Chilliwack and Whitehorse with \$135K each, as well as Sarnia and Yellowknife with \$134K each. Of cities with over 400 members responding, the cities that have the highest median reported compensation are Calgary with \$133K, followed by Toronto with \$118K, and Edmonton with \$116K.

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Table 4: Total Compensation by Cities with over 20 members (\$ in 000's) –CMAs/CAs in each province with over 400 members shown in bold.

	Count	Median	Mean	Percentile 25	Percentile 75
BRITISH COLUMBIA					
Chilliwack	24	\$135	\$147	\$101	\$185
Vernon	44	\$110	\$129	\$84	\$138
Abbotsford	91	\$103	\$141	\$80	\$145
Vancouver	2,737	\$103	\$140	\$76	\$147
Campbell River	29	\$100	\$122	\$90	\$124
Victoria	422	\$95	\$115	\$78	\$118
Kelowna	178	\$93	\$122	\$75	\$124
Cranbrook	21	\$93	\$117	\$86	\$131
Penticton	28	\$92	\$127	\$77	\$109
Prince George	68	\$92	\$111	\$74	\$136
Nanaimo	68	\$90	\$129	\$73	\$120
Kamloops	92	\$88	\$116	\$68	\$124
ALBERTA					
Wood Buffalo	41	\$166	\$183	\$126	\$210
Calgary	2,213	\$133	\$174	\$95	\$192
Grande Prairie	53	\$125	\$168	\$88	\$200
Medicine Hat	48	\$120	\$182	\$81	\$201
Edmonton	1,377	\$116	\$147	\$90	\$161
Lethbridge	88	\$115	\$142	\$87	\$151
Red Deer	74	\$115	\$139	\$87	\$149
Lloydminster	28	\$104	\$128	\$85	\$163
SASKATCHEWAN					
Yorkton	20	\$115	\$116	\$79	\$154
Prince Albert	22	\$113	\$137	\$92	\$130
Regina	456	\$110	\$143	\$91	\$148
Saskatoon	393	\$110	\$147	\$86	\$152
MANITOBA					
Winnipeg	1,102	\$102	\$127	\$79	\$133
Brandon	57	\$93	\$127	\$72	\$134

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ONTARIO/QUEBEC					
Ottawa – Gatineau	1,718	\$107	\$129	\$86	\$136
ONTARIO					
Sarnia	36	\$134	\$176	\$98	\$197
Toronto	5,963	\$118	\$167	\$87	\$180
Woodstock	24	\$113	\$134	\$81	\$142
Collingwood	21	\$113	\$128	\$80	\$141
Chatham-Kent	57	\$108	\$139	\$85	\$139
Hamilton	450	\$105	\$140	\$85	\$155
St. Catharines - Niagara	186	\$105	\$131	\$83	\$150
Oshawa	121	\$105	\$128	\$90	\$145
Brantford	52	\$104	\$142	\$69	\$145
Guelph	152	\$104	\$131	\$80	\$131
Kitchener	506	\$103	\$141	\$82	\$145
Kingston	85	\$102	\$120	\$82	\$136
Belleville	38	\$101	\$111	\$74	\$138
Windsor	138	\$100	\$135	\$75	\$155
London	399	\$100	\$126	\$77	\$130
Greater Sudbury / Grand Sudbury	109	\$100	\$111	\$78	\$117
Sault Ste. Marie	59	\$95	\$120	\$81	\$122
Peterborough	51	\$95	\$106	\$73	\$115
Barrie	82	\$93	\$118	\$73	\$134
North Bay	31	\$92	\$98	\$78	\$105
Thunder Bay	71	\$91	\$111	\$75	\$120
Stratford	34	\$89	\$112	\$74	\$115
Kawartha Lakes	20	\$85	\$115	\$62	\$122
QUEBEC					
Val-d'Or	28	\$108	\$132	63	\$161
Montréal	3,817	\$105	\$134	\$79	\$144
Rouyn-Noranda	33	\$96	\$134	\$68	\$156
Saint-Jean-sur-Richelieu	47	\$95	\$114	\$60	\$131
Saint-Hyacinthe	76	\$92	\$105	\$66	\$112
Québec	1,007	\$89	\$107	\$72	\$119

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Rimouski	44	\$90	\$111	\$68	\$111
Saguenay	107	\$85	\$106	\$63	\$120
Saint-Georges	38	\$85	\$105	\$59	\$104
Trois-Rivières	130	\$85	\$96	\$60	\$113
Sherbrooke	163	\$83	\$99	\$65	\$108
Granby	51	\$82	\$104	\$65	\$115
Victoriaville	46	\$81	\$119	\$57	\$117
Joliette	29	\$78	\$84	\$65	\$93
Drummondville	72	\$76	\$100	\$58	\$111
NEW BRUNSWICK					
Moncton	175	\$86	\$100	\$69	\$109
Saint John	173	\$96	\$140	\$75	\$130
Fredericton	131	\$96	\$107	\$75	\$123
NOVA SCOTIA					
Halifax	515	\$96	\$118	\$75	\$130
Truro	20	\$92	\$101	\$72	\$119
Cape Breton	28	\$88	\$103	\$77	\$107
New Glasgow	36	\$87	\$120	\$68	\$121
PRINCE EDWARD ISLAND					
Charlottetown	98	\$89	\$114	\$70	\$117
NEWFOUNDLAND AND LABRADOR					
St. John's	300	\$101	\$124	\$80	\$134
Corner Brook	22	\$79	\$97	72	121
TERRITORIES					
Whitehorse	25	\$135	\$143	\$104	\$150
Yellowknife	33	\$134	\$149	\$119	\$169

Compensation by Job Title among Non-Owners

Professional accountants with the titles of Senior Vice President and President and/or CEO earned the highest median compensation (each received \$320K and \$230K, respectively) with Non-Equity Partner close behind with a median of \$217K. Among companies with over 1,000 employees, President and/or CEOs had significantly higher median compensation of \$651K.

Table 5: Total Compensation by Job Title among Non-Owners (\$ by 000's)

	TOTAL		Size of Employer By Number of Staff					
			<100		100-999		1,000+	
	n 28,155		n 7,069		n 7,747		n 13,297	
	Median	Mean	Median	Mean	Median	Mean	Median	Mean
Senior Vice President	\$320	\$408	\$220	\$276	\$245	\$340	\$412	\$507
President and/or CEO	\$230	\$372	\$175	\$229	\$265	\$335	\$651	\$981
Non-Equity Partner	\$217	\$226	\$151	\$180	\$204	\$217	\$235	\$251
Vice President	\$210	\$254	\$166	\$195	\$197	\$226	\$270	\$313
Assistant Vice President	\$191	\$196	-	-	\$171	\$170	\$200	\$206
Other Executive Management (COO, CIO, EVP, etc.)	\$190	\$293	\$152	\$194	\$200	\$259	\$217	\$415
Senior Director	\$160	\$185	\$120	\$136	\$140	\$155	\$175	\$207
Chief Financial Officer (CFO)	\$157	\$214	\$137	\$169	\$165	\$216	\$194	\$306
Principal	\$145	\$162	\$126	\$135	\$145	\$177	\$161	\$171
Director	\$137	\$159	\$112	\$127	\$132	\$142	\$149	\$178
General Manager	\$125	\$146	\$105	\$121	\$130	\$144	\$172	\$190
Senior Manager	\$123	\$136	\$108	\$115	\$121	\$135	\$128	\$143
Associate/Assistant Director	\$117	\$125	\$99	\$113	\$115	\$128	\$120	\$127
Treasurer	\$113	\$140	\$89	\$93	\$115	\$124	\$175	\$231
Professor/Lecturer/Teacher	\$112	\$134	-	-	\$105	\$120	\$125	\$149
Project Manager	\$108	\$132	-	-	-	-	\$111	\$140
Specialist	\$106	\$117	-	-	-	-	\$108	\$119
Controller and/or Comptroller	\$106	\$120	\$95	\$106	\$110	\$122	\$125	\$149
Advisor/Investment Advisor	\$102	\$164	\$124	\$215	\$94	\$104	\$103	\$169
Team Leader	\$101	\$107	-	-	\$110	\$114	\$103	\$107
Manager	\$100	\$111	\$89	\$99	\$100	\$107	\$104	\$116
Consultant	\$100	\$118	\$95	\$105	\$110	\$115	\$100	\$125

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Supervisor	\$96	\$105	\$74	\$82	\$88	\$105	\$102	\$109
Internal Auditor	\$95	\$104	\$103	\$113	\$90	\$106	\$95	\$102
Tax Specialist	\$92	\$103	\$75	\$89	\$92	\$105	\$94	\$104
Administrator	\$91	\$115	\$67	\$117	-	-	\$107	\$101
Coordinator	\$91	\$90	-	-	-	-	\$94	\$96
Financial Analyst	\$89	\$90	-	-	\$96	\$99	\$89	\$89
Investigator	\$86	\$105	-	-	-	-	\$83	\$88
Analyst	\$84	\$90	\$80	\$95	\$80	\$85	\$85	\$91
Associate/Assistant Manager	\$83	\$95	\$80	\$91	\$82	\$91	\$85	\$98
Assistant Controller	\$78	\$92	\$69	\$73	\$85	\$100	-	-
Senior Auditor/Accountant	\$75	\$83	\$69	\$76	\$76	\$86	\$80	\$87
Finance officer	\$73	\$90	-	-	-	-	\$80	\$87
Auditor/Accountant	\$68	\$74	\$60	\$67	\$67	\$74	\$75	\$82
Junior Auditor/Accountant	\$53	\$59	\$48	\$55	\$56	\$58	\$56	\$67
Other	\$105	\$171	\$93	\$105	\$123	\$178	\$103	\$183

* 8 Non-Owners did not specify their Job Title

Compensation by Area of Focus among Non-Owners

Members focusing in portfolio management have the highest median and average compensation per area of focus for members, followed by investments. For focus areas with at least 100 members reporting, marketing/sales is associated with the highest median compensation at \$177K.

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

	Count	Median	Mean	Percentile 25	Percentile 75
Portfolio management	12	\$290	\$528	-	-
Investments	55	\$215	\$343	\$130	\$412
Leadership	12	\$192	\$240	-	-
Marketing/Sales	102	\$177	\$205	\$110	\$250
Business Development/Management	48	\$168	\$222	\$129	\$234
Strategy & Governance	1,544	\$159	\$225	\$116	\$237
Supply/Supply Chain	20	\$158	\$166	\$114	\$203
Restructuring	18	\$156	\$176	-	-
Management/General Management	79	\$155	\$221	\$107	\$245
Operations	157	\$155	\$212	\$103	\$225

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Procurement/Acquisition/Mergers/M&A	48	\$154	\$300	\$91	\$289
Consulting	59	\$152	\$161	\$96	\$205
Human Resources	34	\$137	\$193	\$102	\$191
Managing staff	1,132	\$135	\$194	\$105	\$200
Investigation	14	\$132	\$144	-	-
Financial Planning/Financial Planning and Analysis/FP&A/Wealth Management	76	\$126	\$199	\$102	\$212
Administration	31	\$125	\$127	\$79	\$160
Software	23	\$125	\$121	\$90	\$155
Regulatory	35	\$121	\$139	\$99	\$150
Insolvency	31	\$120	\$140	\$95	\$159
IT	167	\$120	\$156	\$97	\$162
Systems/System Management/Integration/Implementation	33	\$116	\$123	\$97	\$145
ERP systems/implementation	15	\$115	\$117	-	-
Education	58	\$115	\$122	\$94	\$137
Risk management/Control/Internal audit	1,010	\$114	\$143	\$90	\$152
Project (unspecified)	21	\$113	\$135	\$95	\$140
Compliance	23	\$111	\$120	\$89	\$135
Finance	5,840	\$110	\$146	\$86	\$157
Valuation	52	\$110	\$143	\$85	\$136
Contracts/Contracting	19	\$108	\$129	-	-
Policy/Policy Analysis	21	\$108	\$117	\$102	\$130
Treasury	31	\$108	\$138	\$85	\$200
Advisory	47	\$107	\$169	\$65	\$185
Financial Systems/Financial Systems Support	36	\$102	\$108	\$87	\$122
Project Management	85	\$102	\$126	\$90	\$130
Financial and/or Non-Financial Reporting	6,862	\$100	\$121	\$80	\$134
Management Accounting	3,672	\$100	\$115	\$80	\$128
Taxation	2,206	\$98	\$120	\$75	\$132
Forensic/Forensic Accounting	46	\$98	\$121	\$78	\$117
Budget	50	\$97	\$104	\$83	\$114
Business Analysis/Intelligence	18	\$94	\$105	-	-

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Payroll	19	\$93	\$104	-	-
Accounting/Bookkeeping	106	\$86	\$108	\$65	\$118
Audit and Assurance	3,495	\$81	\$94	\$64	\$105
Compilations	11	\$74	\$89	-	-

*8 Non-Owners did not specify their Area of Focus

Compensation by Years of Post-Designation Work Experience

There is a wide range of post-designation experience, with approximately a fifth of all members having 5-9 years of experience, the most common bracket. Those with 10-14 years of experience are the closest to the total average at with a mean compensation of \$147K.

Table 6: Total Compensation by Years of Work Experience

	Count	Median	Mean	Percentile 25	Percentile 75
Less than 3 years	4,464	\$71	\$84	\$60	\$88
3-4 years	3,668	\$85	\$96	\$70	\$104
5-9 years	6,896	\$101	\$118	\$83	\$130
10-14 years	4,344	\$117	\$147	\$94	\$161
15-19 years	3,690	\$128	\$169	\$100	\$186
20-24 years	2,980	\$140	\$198	\$105	\$210
25 years and over	5,278	\$154	\$223	\$110	\$240
Total	31,592	\$107	\$146	\$82	\$153

*272 members did not specify their Years of Work Experience

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

Vacation Entitlement

The bulk of professional accountants were entitled to a vacation of about 3-5 weeks (15 to 24 working days) in 2016 with less than one in twenty (4%) entitled to fewer than 3 weeks (15 days). There is, however, a gap in usage, with 17% of members having taken 14 days of vacation or less, despite being entitled to more days.

Table 7: Vacation entitlement and vacation taken in 2016

	Vacation Entitlement		Vacation Taken	
	Count	%	Count	%
Less than 10 working days	153	1%	1,095	4%
10-14 working days	1,075	4%	4,151	14%
15-19 working days	7,860	26%	9,261	31%
20-24 working days	12,162	40%	9,586	32%
25-29 working days	5,589	19%	3,956	13%
30-34 working days	2,567	9%	1,566	5%
35+ working days	656	2%	447	1%
Total	30,062	100%	30062	100%

*1,530 members did not specify both their Vacation Entitlement and Vacation Taken

Benefits by Employer Size among Non-Owners

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

Table 8a: Benefits by Number of Employees among Non-Owners, 2016

	Size of Employer By Number of Staff			
	<100	100-999	1,000+	Total
Count	7,071	7,747	13,298	28,158
Medical (health and dental) benefits	79%	86%	85%	84%
Life Insurance	62%	71%	69%	68%
Long Term Disability Insurance	57%	68%	67%	65%
Out of Country Travel Insurance	35%	45%	47%	44%
Defined Benefit Pension Plan	10%	26%	41%	29%
Group RRSPs	25%	31%	27%	28%
Defined Contribution Pension Plan	13%	26%	36%	28%
Parking	26%	27%	23%	25%
Health/Fitness Club Memberships	13%	21%	24%	20%
Professional Membership dues other than for my accounting designation(s)	13%	16%	17%	16%
Stock or Stock Options Purchase Program	6%	11%	22%	15%
Car Allowances	10%	13%	9%	10%
Deferred Profit Sharing Plans	4%	9%	11%	9%
Parental/ Maternal/ Caregiver Leave Top Ups	2%	5%	9%	6%
Credit Card Fees	1%	2%	3%	2%
Mobile phone	2%	1%	1%	1%
Education/ training/ professional development (PD) courses	1%	1%	1%	1%
Other	3%	4%	4%	4%
I did not receive any benefits	8%	3%	2%	4%

*168 Non-Owners were omitted from the benefits line of questioning, while 42 did not specify their size of employer by number of staff

Benefits by Industry among Non-Owners

Medical benefits, life insurance, and long term disability insurance are consistently the most offered type of benefit offered across Public Sector, Professional Services, and Financial Services. Defined benefit pension plans are considerably more likely to be offered in the Public Sector compared other industries, and least likely to be offered in Professional Services.

Table 8b: Benefits by Area of Practice and Number of Employees among Non-Owners, categories <1% overall are not shown

Count	Public Sector			Professional Services			Financial Services		
	<100	100 999	1,000+	<100	100 999	1,000+	<100	100 999	1,000+
	380	914	2,500	1,787	613	1,698	574	682	1,987
Medical (health and dental) benefits	87%	85%	86%	69%	80%	82%	85%	85%	84%
Life Insurance	74%	70%	65%	47%	54%	60%	63%	73%	69%
Long Term Disability Insurance	70%	70%	66%	45%	54%	59%	60%	67%	67%
Out of Country Travel Insurance	42%	41%	37%	18%	29%	42%	40%	45%	51%
Defined Benefit Pension Plan	56%	72%	80%	2%	4%	7%	16%	25%	50%
Group RRSPs	15%	5%	2%	18%	34%	46%	25%	29%	29%
Defined Contribution Pension Plan	25%	20%	12%	6%	20%	47%	23%	40%	36%
Parking	19%	23%	13%	24%	31%	29%	30%	31%	20%
Health/Fitness Club Memberships	11%	11%	5%	14%	43%	55%	23%	32%	27%
Professional Membership dues other than for my accounting designation(s)	19%	17%	12%	8%	12%	15%	25%	29%	24%
Stock or Stock Options Purchase Program	0%	0%	0%	0%	1%	0%	11%	20%	48%
Car Allowances	6%	5%	4%	7%	10%	9%	10%	10%	9%
Deferred Profit Sharing Plans	1%	0%	0%	2%	11%	13%	7%	12%	22%
Parental/ Maternal/ Caregiver Leave Top Ups	4%	9%	13%	2%	6%	10%	1%	7%	8%
Credit Card Fees	1%	0%	0%	0%	1%	2%	3%	5%	13%
Mobile phone	1%	0%	0%	2%	2%	2%	1%	1%	1%
Education/ training/ professional development (PD) courses	1%	1%	0%	1%	1%	0%	1%	0%	0%
Other	2%	3%	2%	2%	3%	4%	4%	6%	6%
I did not receive any benefits	3%	2%	2%	14%	2%	1%	5%	3%	1%

Benefits by Industry among Non-Owners (cont'd)

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

Table 8c: Benefits by Area of Practice and Number of Employees among Non-Owners

Count	Manufacturing			Oil & Gas			Retail/Wholesale		
	<100	100 999	1,000+	<100	100 999	1,000+	<100	100 999	1,000+
	566	927	1,006	249	335	695	437	497	600
Medical (health and dental) benefits	81%	88%	90%	86%	84%	86%	79%	85%	83%
Life Insurance	71%	74%	75%	70%	70%	75%	63%	73%	65%
Long Term Disability Insurance	61%	69%	71%	67%	66%	71%	59%	66%	62%
Out of Country Travel Insurance	44%	53%	56%	42%	44%	52%	42%	45%	42%
Defined Benefit Pension Plan	4%	10%	22%	7%	8%	29%	1%	7%	17%
Group RRSPs	36%	45%	36%	28%	50%	41%	28%	37%	35%
Defined Contribution Pension Plan	16%	30%	54%	11%	23%	51%	13%	28%	43%
Parking	19%	18%	27%	41%	34%	29%	17%	23%	27%
Health/Fitness Club Memberships	8%	15%	22%	23%	33%	30%	7%	15%	18%
Professional Membership dues other than for my accounting designation(s)	9%	11%	15%	18%	17%	19%	9%	11%	15%
Stock or Stock Options Purchase Program	7%	12%	23%	34%	32%	46%	3%	10%	31%
Car Allowances	13%	15%	13%	11%	13%	7%	17%	22%	17%
Deferred Profit Sharing Plans	9%	18%	18%	4%	11%	15%	6%	12%	21%
Parental/ Maternal/ Caregiver Leave Top Ups	1%	1%	5%	3%	4%	7%	1%	3%	6%
Credit Card Fees	2%	3%	3%	1%	1%	2%	2%	2%	2%
Mobile phone	1%	1%	1%	1%	0%	0%	2%	1%	1%
Education/ training/ professional development (PD) courses	1%	1%	1%	0%	1%	0%	1%	0%	1%
Other	1%	3%	2%	6%	5%	6%	2%	4%	4%
I did not receive any benefits	6%	2%	2%	4%	3%	2%	10%	3%	3%

Work/Life Balance among Non-Owners

Internal professional development programs and flexible working hours were most commonly offered to promote work/life balance. These were also the most commonly taken programs by members. Work from home was offered by 55% of employers, but taken by 83% of those who were offered. This is echoed across industry as seen in Table 9b.

Table 9a: Work/Life Balance Programs among Non-Owners

	Work/Life Balance Programs			
	Offered		Taken	
	Count	%	Count	%
Internal Professional Development	19,234	69%	16,426	85%
Flexible working hours	19,081	68%	14,904	78%
Leaves for Personal Reasons	19,011	68%	8,129	43%
Funding of Externally Offered Professional Development	18,424	66%	13,627	74%
Employee Assistance Programs	18,123	65%	2,326	13%
Work from home	15,507	55%	12,854	83%
Time off for volunteer work	9,062	32%	4,412	49%
Compressed Work Weeks	6,656	24%	2,910	44%
Sabbaticals	5,431	19%	325	6%
Childcare benefits (subsidy, available on site etc.)	2,123	8%	225	11%
Other	1585	6%	817	52%

*168 Non-Owners were omitted from the Work/Life Balance Programs line of questioning

Work/Life Balance Programs Used by Industry among Non-Owners

Internal professional development, flexible working hours, and work from home are the programs most used by members in all six of the large industry groupings shown below.

Table 9b: Work/Life Balance Programs Used by Industry among Non-Owners

Count	Work/Life Balance Programs Used					
	Public Sector	Professional Services	Financial Services	Manufacturing	Oil & Gas	Retail/Wholesale
	3,613	3,688	2,928	2,150	1,113	1,281
Internal Professional Development	86%	90%	83%	84%	84%	85%
Flexible working hours	72%	82%	73%	82%	74%	82%
Leaves for Personal Reasons	59%	47%	36%	42%	23%	43%
Funding of Externally Offered Professional Development	76%	69%	68%	74%	68%	73%
Employee Assistance Programs	15%	12%	13%	13%	12%	13%
Work from home	71%	84%	83%	88%	76%	87%
Time off for volunteer work	57%	52%	44%	41%	47%	47%
Compressed Work Weeks	48%	40%	23%	47%	54%	57%
Sabbaticals	5%	7%	5%	5%	3%	10%
Childcare benefits (subsidy, available on site etc.)	11%	6%	12%	16%	12%	11%
Other	49%	57%	45%	47%	65%	62%

*Counts shown include members in each specific industry that indicated they used at least one Work/Life Balance Program – base sizes vary dependent on programs used and industry

Leaves

Slightly less than half of all members (45%) have taken any kind of leave in their careers. The most common leave taken by members is maternity/paternity/parental leave at 28%, followed by medical leave at 16%.

Table 9c: Leave taken

	Type of Leave Taken	
	Count	%
Maternity/paternity/parental leave	8,742	28%
Medical leave	4,924	16%
Compassionate care leave/additional time beyond amount of time legally allotted to care for sick family members	1,271	4%
Sabbatical leave	721	2%

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Other	2,173	7%
I have never take a leave apart from regular vacation allotment	17,479	55%