

# 2013 CPA Profession Compensation Study Report

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# Summary of Key Findings

The findings in this report are based on a self-selected sample of 21,147 professional accountants and may not, in all cases, represent the profession as a whole. Please read the Methodology section (found on page 5) for more details.

- Results from the 2013 Compensation Study (which reviews the compensation of the CPA profession during 2012) show that the profession is financially rewarding with an average compensation of \$141,000, and a median compensation of \$105,000.
- While they made up a small proportion (about 12%), entrepreneurial professional accountants earned more in 2012, on average, than non-business owners. Owners of non-accounting businesses are the most successful, with average compensation just over \$300,000. Comparatively, owners of accounting firms made \$185,000 on average. As an owner of an accounting firm, it is far more lucrative to be a Partner than it is to be a Sole Practitioner. In fact, total compensation of Sole Practitioners (\$133,000) is more in line with non-owners (\$132,000).
- Looking at all professional accountants, average compensation was highest in Alberta (\$177,000), followed by Ontario (\$145,000), and British Columbia (\$142,000). Sole Practitioners, Partners, and other business owners are highly compensated in Saskatchewan and Alberta, relative to other provinces. Quebec other business owners also do well. Non-owners are best compensated in Alberta followed by Ontario.



- Accountants who have been professionally designated in Canada, but are working abroad have been omitted from the overall compensation numbers in this report. That said, for those working internationally, the highest average compensation goes to those working in Hong Kong (\$364,000), followed by Switzerland (\$307,000). The lowest international compensation goes to professional accountants in France (\$136,000).
- Looking at the entire CPA compensation of members residing in Canada by area of practice, average compensation was highest for professional accountants working in firms that provide professional services such as consulting, earning \$177,000, followed by members that work in firms that provide auditing/tax services (\$134,000), non-profit (\$118,000), government (\$108,000) and education (\$113,000).
- Within industry, compensation was highest for professional accountants employed in holding and conglomerate (\$259,000), oil & gas (\$203,000) and lowest in arts & leisure companies (\$129,000).
- About three quarters of the CPA profession (73%) believe their total compensation for 2013 will be higher than it was in 2012. This proportion is highest in professional services (77%) and lowest for education (69%). Of the remaining professional accountants who do not think their compensation will increase, most believe it will stay the same.
- Professional accountants with the titles of Senior Vice President, Business Owner / Partner, or President/CEO earned the highest overall compensation (over \$300,000 on average for each).



- Most professional accountants (68%) were entitled to a vacation of about 3-5 weeks (15-24 working days) in 2012, and, most (60%) took that amount of vacation time. The vast majority of professional accountants (82%) had all of their professional dues paid for by their employers or business. Medical benefits, life insurance, and long-term disability insurance were the most common benefits for professional accountants in 2012 – over 60% received them.
- Just over 40% of professional accountants ‘often’ worked outside of business hours; over 80% did so at least occasionally. Members in professional services or education are most likely to work outside business hours, and professional accountants in government are the least likely to. Those professional accountants who worked outside business hours tended to be compensated \$40,000 more, on average, than those who do not. Over half of members (56%) disagreed that working strictly during business hours impacted their ability to get a promotion.
- Training programs, flexible working hours, and working from home were the most commonly offered and used work/life balance programs. These options were used frequently across all areas of practice.
- Professional accountants are split when it comes to choosing work/life balance over compensation: 42% agree that they have chosen lower compensation to allow for balance, while 36% disagree. In reality, those who agree that they have chosen lower compensation in exchange for work/life balance do receive less than those who did not make this choice (about 26% less, on average).

# Introduction

From June to September 2013, provincial accounting bodies and CPA Canada conducted a compensation survey of Chartered Professional Accountants and members of provincial accounting bodies actively pursuing unification during the survey period. The following report relies on self-reported compensation data 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 iTracks to complete the survey over the Internet. Survey invitations were e-mailed by iTracks to 142,245 active and retired members. 13,825 e-mails were hard bounce backs, so 128,420 received the invitation in total. 23,785 members responded for a response rate of 19%. 1,097 respondents who worked less than two full time months in 2012 were not included in the analysis. 275 responses were excluded from the analysis due to suspected data entry errors identified while validating responses. 294 responses were also excluded for members who did not earn their designation until sometime in 2013. In total, 21,147 members were included in the analysis of compensation. Additionally, there were 972 respondents working outside Canada, who were excluded from the main tables, but are reported separately.

All Chartered Professional Accountants (CPAs), Chartered Accountants (CAs) and Certified Management Accountants (CMAs) were invited to take part in this study. In addition, provincial Certified General Accountant (CGA) bodies that were actively pursuing unification during the survey period were invited to take part and several chose to have the survey sent to their members. Participation rates varied by province, and not all designations were fully represented

in each province. For this reason, we applied a mathematical model to the overall national and provincial numbers to better reflect a fully unified CPA profession on a national basis. Given the different stages of unification during the survey period, the term professional accountants is used to refer to the members represented by this survey.

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 2012.

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

## Note on Reporting of Results

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 5 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:

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

Numbers in all tables are rounded to the nearest thousand.



## Feedback on this Report

Questions or comments related to this report can be directed to [plong@cpacanada.ca](mailto: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 Members Residing in Canada

The table below shows the mean (average), median and top and bottom quartiles for compensation from either employment or business. 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 work week.

Mean compensation for members residing in 2012 was \$141,000, while the median was \$105,000.

	2012 (\$ in 000's)
Count	21,147
Mean	\$141
Median	\$105
Percentile 25	\$80
Percentile 75	\$152

## Owners Compensation

About 12% of professional accountants reported owning a business in 2012. The bulk – three quarters – of these professional accountants owned accounting firms, while the rest owned another form of business. It is most financially rewarding to be in the latter category, as average compensation is just over \$300,000. Comparatively, owners of accounting firms earned \$185,000 on average. As an owner of an accounting firm, it is far more lucrative to be a partner than it is to be a sole practitioner – partners made over \$100,000 more in 2012, on average.

Total Compensation (\$ in 000's)				
2012	Owner of an Accounting Firm	Sole	Partner	Owner of Another Business
Count	1,413	709	704	474
Mean	\$185	\$133	\$248	\$301
Median	\$125	\$100	\$170	\$164
Percentile 25	\$78	\$65	\$117	\$112
Percentile 75	\$203	\$153	\$267	\$250

## Compensation of Non-Owners

The first table below shows base, total non-base, and total compensation statistics for professional accountants who did not own their own business in 2012. (These non-owners make up the bulk of the profession.) The second table below shows the percentage who received each type of non-base compensation in 2012 and statistics on the amount they received. (For those who did not work full time for the entire year, compensation was annualized based on a 35-hour work week.)

Non-owners earned an average of \$132,000 in total compensation. The majority of that – \$110,000 – came from base compensation. A bonus was the most frequent form of non-base compensation – about half of professional accountants received one in 2012. The average bonus (for those receiving one) amounts to \$24,000.

## Base Compensation (Non-Owners)

(\$ in 000's)			
2012	Base compensation	Total non-base compensation	Total compensation
Count	19,058	19,058	19,058
Mean	\$110	\$22	\$132
Median	\$95	\$5	\$102
Percentile 25	\$75	\$0	\$78
Percentile 75	\$125	\$17	\$144

## Non-Base Compensation (Non-Owners)

(\$ in 000's)						
	Profit Sharing	Bonus	Overtime	Commissions	Allowances	Other Non-base
Count	2,895	9,859	1,986	297	1,878	2,260
% who received it	15%	51%	10%	2%	10%	12%
Mean	\$31	\$24	\$6	\$72	\$8	\$27
Median	\$8	\$10	\$4	\$10	\$5	\$6
Percentile 25	\$3	\$5	\$2	\$3	\$2	\$2
Percentile 75	\$20	\$25	\$7	\$80	\$10	\$18

## Compensation for Overtime (Non-Owners)

Ten per cent of (non-owner) professional accountants were compensated for overtime. Compensation occurred through various methods, including monetarily at a rate that is higher than their regular, and credits of hours.

2012		
	Count	%
Monetarily at my regular rate	394	20%
Monetarily at higher than my regular rate	513	26%
Through a credit of hours	490	25%
Through a combination of the above	481	24%
Through another method	103	5%
Total	1,981	100%



## Compensation by Province

Looking at all professional accountants, average compensation was highest in Alberta (\$177,000), followed by Ontario (\$145,000), and British Columbia (\$142,000). Sole Practitioners, Partners, and other business owners are highly compensated in Saskatchewan and Alberta, relative to other provinces.

Quebec other business owners also do well. Non-owners are best compensated in Alberta followed by Ontario.

## All Members Residing in Canada

Total compensation (\$ in 000's)					
	Count	Mean	Median	Percentile 25	Percentile 75
BC & Territories	3,911	\$142	\$100	\$76	\$147
Alberta	2,761	\$177	\$134	\$100	\$199
Saskatchewan	955	\$139	\$105	\$84	\$149
Manitoba	635	\$126	\$94	\$73	\$130
Ontario	5,736	\$145	\$108	\$81	\$157
Quebec	5,694	\$121	\$95	\$73	\$130
New Brunswick	557	\$111	\$90	\$74	\$120
Nova Scotia	477	\$138	\$92	\$74	\$126
PEI	96	\$93	\$85	\$67	\$106
Newfoundland	173	\$117	\$100	\$76	\$135

## Sole Practitioners

Net Professional Income (\$ in 000's)					
	Count	Mean	Median	Percentile 25	Percentile 75
British Columbia	227	\$137	\$100	\$65	\$155
Alberta	81	\$172	\$123	\$81	\$195
Saskatchewan	26	\$229	\$130	\$60	\$236
Manitoba	9	\$169	\$177	-	-
Ontario	157	\$124	\$100	\$62	\$150
Quebec	181	\$109	\$96	\$68	\$125
Atlantic	27	\$129	\$100	\$60	\$160

## Partners

Net Professional Income (Partners In an Accounting Firm, \$ in 000's)					
	Count	Mean	Median	Percentile 25	Percentile 75
British Columbia	164	\$263	\$181	\$125	\$250
Alberta	120	\$287	\$201	\$151	\$315
Saskatchewan	40	\$284	\$214	\$139	\$272
Manitoba	17	\$270	\$267	-	-
Ontario	190	\$242	\$164	\$90	\$300
Quebec	141	\$205	\$150	\$90	\$223
Atlantic	27	\$211	\$175	\$80	\$212

## Owners of Another Business

Total Income from Business (owners of a non-accounting firm, \$ in 000's)					
	Count	Mean	Median	Percentile 25	Percentile 75
British Columbia	95	\$325	\$150	\$95	\$195
Alberta	70	\$353	\$230	\$150	\$325
Saskatchewan	29	\$367	\$200	\$120	\$407
Manitoba	11	\$215	\$187	-	-
Ontario	132	\$255	\$159	\$119	\$250
Quebec	109	\$353	\$175	\$110	\$270
Atlantic	28	\$303	\$130	\$120	\$350

## Non-Owners

Total compensation (non-owners, \$ in 000's)					
	Count	Mean	Median	Percentile 25	Percentile 75
British Columbia	3,374	\$125	\$96	\$75	\$134
Alberta	2,492	\$164	\$127	\$98	\$183
Saskatchewan	854	\$120	\$103	\$83	\$133
Manitoba	596	\$121	\$92	\$73	\$124
Ontario	5,375	\$139	\$105	\$80	\$150
Quebec	5,260	\$113	\$94	\$72	\$125
Newfoundland	164	\$112	\$97	\$75	\$127
New Brunswick	513	\$105	\$89	\$73	\$113
Nova Scotia	448	\$131	\$90	\$71	\$120
PEI	94	\$92	\$85	\$67	\$105
Nunavut/Yukon/NWT	36	\$133	\$122	\$100	\$156

## Compensation by Area of Practice

Within industry, average compensation was highest for professional accountants employed in holding and conglomerate companies (\$259,000) and oil & gas (\$203,000), while it was lowest in arts and leisure (\$129,000). Within professional services, a professional accountant working in a firm that provides professional services, such as consulting, earned more than one working in auditing / tax services (\$177,000 versus \$134,000). For remaining professional accountants those in the non-profit sector (\$118,000) received the highest compensation, followed by those in education (\$113,000) and those in government (\$108,000).

	Total compensation (\$ in 000's)				
	Count	Mean	Median	Percentile 25	Percentile 75
Holding, Conglomerate	117	\$259	\$150	\$108	\$280
Oil & Gas	871	\$203	\$157	\$116	\$229
Mining	397	\$194	\$142	\$106	\$203
Real Estate/Building Management	439	\$182	\$132	\$90	\$205
Other professional services firms	816	\$177	\$136	\$99	\$200
Financial Services (including banks, trusts, insurance, credit unions, etc.)	1597	\$172	\$119	\$90	\$182
Utilities	281	\$166	\$128	\$103	\$185
Construction	599	\$159	\$113	\$82	\$168
Retail, Wholesale	976	\$158	\$112	\$81	\$169
Pharmaceuticals and Chemicals	192	\$157	\$115	\$85	\$175
Transportation, Distribution	476	\$154	\$112	\$86	\$178
Software	308	\$153	\$125	\$90	\$176
Agriculture, Forestry, Fisheries	313	\$143	\$105	\$81	\$145
Manufacturing	1800	\$142	\$108	\$82	\$152
Media, Communications, Publishing	210	\$141	\$107	\$82	\$156
Telecommunications	313	\$139	\$110	\$82	\$144
Hotels and Restaurants	139	\$137	\$101	\$73	\$155
Public practice	4404	\$134	\$93	\$70	\$150
Arts, Entertainment, Leisure	152	\$129	\$101	\$79	\$150
Not for profit	745	\$118	\$101	\$78	\$135
Education	772	\$113	\$101	\$81	\$128
Crown Corporation or Public Service	3,820	\$108	\$97	\$80	\$118
Other	1,410	\$159	\$115	\$84	\$167

## Prospects For 2013

About three quarters (73%) of professional accountants believe their total compensation will increase in 2013. This proportion is highest in professional services (77%) and lowest in education (69%). Of the remaining professional accountants who do not think their compensation will increase, most believe it will stay the same.

	Professional services	Industry	Government	Education	Total
	%	%	%	%	%
<b>Sample Size (N)</b>	<b>3,644</b>	<b>9,706</b>	<b>3,819</b>	<b>767</b>	<b>19,206</b>
<b>INCREASE</b>	<b>77%</b>	<b>73%</b>	<b>75%</b>	<b>69%</b>	<b>73%</b>
Increase by 20% or more	6%	4%	1%	2%	4%
Increase by 15% to less than 20%	4%	2%	1%	2%	2%
Increase by 10% to less than 15%	11%	6%	3%	3%	6%
Increase by 5% to less than 10%	26%	17%	14%	10%	18%
Increase by less than 5%	30%	43%	56%	53%	44%
<b>SAME</b>	<b>11%</b>	<b>14%</b>	<b>17%</b>	<b>21%</b>	<b>15%</b>
<b>DECREASE</b>	<b>6%</b>	<b>7%</b>	<b>4%</b>	<b>5%</b>	<b>6%</b>
Decrease by less than 5%	1%	1%	1%	2%	1%
Decrease by 5% to less than 10%	1%	2%	1%	1%	1%
Decrease by 10% to less than 15%	1%	1%	0%	1%	1%
Decrease by 15% to less than 20%	1%	1%	0%	1%	1%
Decrease by 20% or more	2%	2%	1%	1%	2%
<b>Do not expect it to be reviewed</b>	<b>1%</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>
<b>DON'T KNOW</b>	<b>5%</b>	<b>4%</b>	<b>3%</b>	<b>3%</b>	<b>4%</b>



## Compensation by Major City (Areas With Over 50 Responses Only)

By region	Total Compensation (\$ in 000's)				
	Median	Mean	Percentile 25	Percentile 75	Valid N
<b>BRITISH COLUMBIA</b>					
Vancouver	\$104	\$144	\$78	\$153	2,563
Prince George	\$102	\$122	\$77	\$131	78
Nanaimo	\$90	\$112	\$75	\$106	54
Victoria	\$90	\$126	\$74	\$128	372
Kamloops	\$90	\$125	\$70	\$123	80
Abbotsford - Mission	\$89	\$124	\$75	\$150	75
Kelowna	\$88	\$119	\$71	\$121	173
Other British Columbia	\$95	\$124	\$74	\$134	477
<b>ALBERTA</b>					
Calgary	\$147	\$198	\$110	\$214	1,447
Edmonton	\$121	\$149	\$94	\$171	919
Lethbridge	\$112	\$125	\$87	\$162	66
Red Deer	\$107	\$97	\$79	\$134	55
Other Alberta	\$122	\$160	\$93	\$205	283
<b>SASKATCHEWAN</b>					
Regina	\$105	\$132	\$85	\$144	419
Saskatoon	\$104	\$137	\$82	\$142	357
Other Saskatchewan	\$105	\$148	\$83	\$155	179
<b>MANITOBA</b>					
Winnipeg	\$94	\$104	\$73	\$130	568
Other Manitoba	\$96	\$124	\$73	\$133	70
<b>ONTARIO/QUEBEC</b>					
Ottawa - Gatineau	\$100	\$144	\$81	\$135	1,079
<b>ONTARIO</b>					
Oshawa	\$118	\$89	\$89	\$150	53
Toronto	\$117	\$159	\$84	\$176	3,220
Hamilton	\$103	\$96	\$80	\$145	231
St. Catharines - Niagara	\$100	\$90	\$77	\$135	93
Kitchener - Cambridge - Waterloo	\$99	\$104	\$79	\$143	264
Guelph	\$98	\$99	\$76	\$136	73
Sudbury	\$93	\$86	\$70	\$140	60
London	\$92	\$127	\$70	\$135	201
Windsor	\$88	\$77	\$76	\$125	78
Other Ontario	\$100	\$124	\$77	\$132	617

<b>QUEBEC</b>					
Montreal	\$100	\$129	\$79	\$140	3527
Saint-Hyacinthe	\$100	\$112	\$72	\$117	59
Quebec	\$86	\$103	\$68	\$113	847
Saguenay	\$82	\$91	\$66	\$115	96
Sherbrooke	\$80	\$91	\$67	\$104	110
Trois-Rivieres	\$80	\$97	\$63	\$113	96
Drummondville	\$78	\$90	\$59	\$117	58
Other Quebec	\$83	\$102	\$62	\$116	802
<b>NEW BRUNSWICK</b>					
Saint John	\$91	\$125	\$73	\$123	169
Fredericton	\$89	\$97	\$73	\$110	117
Moncton	\$85	\$103	\$70	\$110	140
Other New Brunswick	\$93	\$114	\$75	\$139	131
<b>NOVA SCOTIA</b>					
Halifax	\$92	\$186	\$74	\$127	370
Other Nova Scotia	\$92	\$142	\$76	\$120	109
<b>PRINCE EDWARD ISLAND</b>					
Charlottetown	\$85	\$92	\$66	\$112	72
Other PEI	-	-	-	-	24
<b>NEWFOUNDLAND</b>					
St. Johns	\$100	\$120	\$76	\$136	161
Other Newfoundland	-	-	-	-	13



## Compensation by Job Title and Employer Size

### (Positions With Over 100 Responses Only)

Professional accountants with the titles of Senior Vice President, Business Owner / Partner, or President/CEO earned the highest overall compensation (each receive over \$300,000 on average).

	Total Compensation (\$ in 000's)							
			Company Size (number of employees)					
	Total		Less than 100		100-999		1000+	
	N = 20,790		N = 6,554		N = 4,729		N = 9,461	
	Mean	Median	Mean	Median	Mean	Median	Mean	Median
Senior Vice President	\$384	\$257	-	-	\$233	\$231	\$583	\$353
Owner/ Partner of Business	\$314	\$180	\$279	\$170	\$496	\$309	-	-
President and/or CEO	\$311	\$204	\$216	\$159	\$358	\$237	\$609	\$340
Accounting Firm Partner	\$262	\$221	\$235	\$200	-	-	\$374	\$307
Vice President	\$236	\$198	\$181	\$152	\$216	\$180	\$285	\$247
Other Executive Management (COO, CIO, EVP, etc.)	\$235	\$180	\$185	\$158	\$263	\$216	\$272	\$183
Chief Financial Officer (CFO)	\$203	\$151	\$169	\$140	\$207	\$152	\$259	\$180
Senior Director	\$169	\$146	\$149	\$113	\$153	\$148	\$179	\$156
General Manager	\$152	\$120	\$125	\$112	\$148	\$114	\$193	\$150
Director	\$151	\$131	\$130	\$117	\$140	\$123	\$160	\$139
Principal	\$144	\$123	\$142	\$111	\$145	\$140	-	-
Consultant	\$144	\$112	\$152	\$130	\$173	\$114	\$122	\$98
Sole Practitioner	\$144	\$110	\$144	\$110	-	-	-	-
Senior Manager	\$135	\$120	\$122	\$109	\$142	\$115	\$139	\$125
Controller and/or Comptroller	\$119	\$103	\$106	\$90	\$120	\$105	\$138	\$123
Associate/Assistant Director	\$115	\$108	-	-	\$113	\$98	\$119	\$110
Professor/Lecturer/Teacher	\$112	\$100	-	-	\$106	\$93	\$118	\$104
Manager	\$111	\$99	\$98	\$89	\$108	\$96	\$115	\$101
Tax Specialist	\$106	\$94	\$95	\$85	\$110	\$100	\$109	\$97
Supervisor	\$101	\$93	\$85	\$78	\$90	\$84	\$106	\$100
Internal Auditor	\$98	\$90	-	-	\$96	\$92	\$100	\$91
Associate/Assistant Manager	\$93	\$82	\$107	\$82	\$85	\$81	\$89	\$83
Analyst	\$89	\$80	\$79	\$67	\$90	\$77	\$90	\$81
Senior Auditor/Accountant	\$82	\$73	\$80	\$70	\$85	\$78	\$81	\$75
Auditor/Accountant	\$76	\$68	\$68	\$62	\$78	\$66	\$83	\$74
Other	\$125	\$92	\$120	\$85	\$112	\$89	\$132	\$95

## Compensation by Job Title and Employer Size in Major Cities

(Ownership Positions With Over 20 Responses Only)

Median Total Compensation (\$ in 000's)							
Urban Area	Equity Partner			Sole Practitioner	Other Business Owner		
	<100	100-999	1000+	< 100	<100	100-999	1000+
	571	7	114	700	435	48	5
Vancouver	\$184	-	\$395	\$100	\$180	\$702	-
Victoria	\$200	-	-	\$130	\$133	-	-
Other BC	\$200	-	\$279	\$101	\$110	-	-
Calgary	\$213	-	\$390	\$190	\$250	-	-
Edmonton	\$275	-	\$350	\$141	\$238	\$300	-
Other AB	\$285	-	\$308	\$100	\$150	-	-
Regina	-	-	-	\$125	\$153	-	-
Saskatoon	\$197	-	\$238	\$120	\$139	-	-
Other SK	\$190	-	\$280	\$198	\$250	-	-
Winnipeg	\$210	-	\$340	\$168	\$169	-	-
Other MB	-	-	-			-	-
Toronto	\$202	-	\$390	\$140	\$197	\$440	-
Ottawa	\$202	-	-	\$130	\$175	-	-
Hamilton	\$303	-	-	\$82	\$105	-	-
Kitchener - Cambridge - Waterloo	-	-	-	\$100	\$135	-	-
London	\$211	-	-	\$70		-	-
Other ON	\$220	-	\$269	\$125	\$138	-	-
Quebec	\$125	-		\$90	\$118	-	-
Montreal	\$160	-	\$338	\$96	\$180	\$285	-
Other QC	\$140	-	-	\$91	\$120	\$176	-
Halifax		-	-	\$173	\$240	-	-
Other Atlantic	\$175	-	\$438		\$128	\$188	-

## Compensation by Job Title and Employer Size in Major Cities (Executive Level Non-Ownership Positions With Over 200 Responses Only)

Median Total Compensation (\$ in 000's)															
Urban Area	President/CEO			CFO			Other Executive Management			Vice President			Controller/Comptroller		
	<100	100-999	1000+	<100	100-999	1000+	<100	100-999	1000+	<100	100-999	1000+	<100	100-999	1000+
	160	93	37	680	691	358	95	82	65	187	247	305	1,085	861	650
Vancouver	\$190	\$334	-	\$175	\$200	\$239	\$175	\$219	\$240	\$140	\$172	\$238	\$95	\$119	\$130
Victoria	-	-	-	\$126	\$117	\$111	-	-	-	-	-	-	\$85	\$110	\$105
Other BC	\$140	\$178	-	\$107	\$123	\$129	-	-	-	-	\$150	\$154	\$85	\$98	\$116
Calgary	\$248	\$494	-	\$229	\$224	\$425	-	\$250	-	\$193	\$240	\$322	\$144	\$150	\$177
Edmonton	\$222	-	-	\$174	\$221	\$288	-	\$195	-	-	\$234	\$244	\$118	\$122	\$154
Other AB	-	-	-	\$131	\$182	\$237	-	-	-	-	-	\$250	\$90	\$133	\$117
Regina	-	-	-	\$118	\$194	\$263	-	-	-	-	\$165	-	\$103	\$109	\$148
Saskatoon	\$240	-	-	\$150	\$157	\$225	-	-	-	-	-	-	\$97	\$111	\$119
Other SK	-	-	-	\$118	\$172	\$143	-	-	-	-	-	-	\$124	\$118	-
Winnipeg	\$180	-	-	\$131	\$200	\$215	-	-	-	\$114	\$150	\$215	\$81	\$101	\$118
Other MB	-	-	-	\$116	\$138	-	-	-	-	-	-	-	-	\$112	-
Toronto	\$241	\$310	\$345	\$189	\$226	\$330	\$242	\$273	\$376	\$167	\$210	\$269	\$115	\$125	\$143
Ottawa	\$277	\$203	-	\$124	\$193	\$165	\$168	\$193	\$136	\$200	-	\$220	\$82	\$99	\$112
Hamilton	-	-	-	\$186	\$215	-	-	-	-	\$139	-	\$230	\$94	\$122	\$122
Kitchener Cambridge Waterloo	-	-	-	\$131	\$161	-	-	-	-	-	-	-	\$96	\$98	-
London	-	-	-	\$88	\$215	-	-	-	-	-	-	-	\$140	\$112	\$119
Other ON	\$142	\$187	-	\$127	\$133	\$188	-	-	-	\$131	\$167	\$241	\$83	\$107	\$120
Quebec	-	-	-	\$97	\$111	\$122	-	-	\$125	-	\$174	\$200	\$69	\$80	\$85
Montreal	\$140	\$370	-	\$116	\$130	\$137	\$140	\$156	\$127	\$163	\$186	\$243	\$88	\$100	\$113
Other QC	\$115	-	-	\$98	\$115	\$111	\$133	-	-	-	\$160	\$234	\$66	\$81	\$105
Halifax	\$153	-	-	\$144	\$153	-	-	-	-	\$119	-	\$184	\$95	\$91	\$123
Other Atlantic	\$134	-	-	\$106	\$120	\$135	\$110	\$105	\$225	\$124	\$149	\$289	\$81	\$94	\$102

## Compensation by Job Title and Employer Size in Major Cities

(Other Non-Ownership Positions With Over N=400 Responses Only)

Median Total Compensation (\$ in 000's)															
Urban Area	Senior Director			Director			Senior Manager			Manager			Senior Auditor/ Accountant		
	<100	100-999	1000+	<100	100-999	1000+	<100	100-999	1000+	<100	100-999	1000+	<100	100-999	1000+
	61	85	256	217	328	866	229	144	678	398	466	1,515	444	277	753
Vancouver	-	\$175	\$135	\$134	\$133	\$160	\$109	\$113	\$121	\$87	\$90	\$101	\$70	\$73	\$75
Victoria	-	-	\$107	-	\$100	\$93	\$89	-	\$96	\$74	\$84	\$88	\$72	\$75	\$77
Other BC	-	-	\$128	\$115	\$122	\$114	\$95	\$105	\$103	\$82	\$91	\$85	\$69	\$70	\$78
Calgary	-	-	\$171	\$154	\$158	\$255	\$141	\$130	\$159	\$125	\$172	\$155	\$114	\$117	\$99
Edmonton	-	\$138	\$218	\$130	\$117	\$141	\$137	\$119	\$150	\$97	\$104	\$105	\$81	\$90	\$88
Other AB	-	-	\$100	-	\$119	\$211	\$105	-	\$96	\$83	\$105	\$105	\$66	\$91	\$72
Regina	-	\$130	\$146	\$118	\$115	\$131	\$106	\$116	\$111	\$83	\$90	\$105	\$68	\$90	\$87
Saskatoon	-	-	-	-	-	\$142	-	-	\$109	\$90	\$92	\$88	\$80	\$80	\$98
Other SK	-	-	-	-	-	-	\$84	-	\$94	-	\$92	\$83	\$85	-	\$74
Winnipeg	-	-	\$165	\$124	\$119	\$130	-	\$121	\$109	\$80	\$85	\$97	\$63	\$67	\$63
Other MB	-	-	-	-	-	-	-	-	-	-	-	\$75	-	-	-
Toronto	\$170	\$166	\$199	\$147	\$158	\$170	\$128	\$145	\$135	\$105	\$103	\$104	\$77	\$78	\$75
Ottawa	-	\$165	\$142	\$120	\$138	\$133	\$110	\$98	\$118	\$85	\$105	\$106	\$67	\$94	\$63
Hamilton	-	-	-	-	-	\$172	\$125	-	\$135	\$97	-	\$99	-	-	\$82
Kitchener Cambridge Waterloo	-	-	\$153	-	-	\$127	-	-	\$116	-	-	\$92	\$65	-	\$68
London	-	-	-	-	\$133	\$120	-	-	\$116	\$72	-	\$92	\$65	-	\$58
Other ON	-	-	\$124	\$126	\$115	\$138	\$105	-	\$117	\$85	\$90	\$97	\$68	-	\$65
Quebec	\$120	\$123	\$152	\$77	\$100	\$109	-	-	\$113	-	\$80	\$90	\$63	\$80	\$56
Montreal	\$99	\$142	\$157	\$99	\$125	\$123	-	\$122	\$131	\$84	\$90	\$104	\$64	\$75	\$66
Other QC	\$100	-	\$101	\$73	\$97	\$100	-	-	-	\$87	\$82	\$93	\$62	\$50	\$52
Halifax	-	-	\$125	\$108	\$110	\$127	\$87	\$111	\$103	\$75	\$91	\$78	\$62	-	\$64
Other Atlantic	\$108	-	\$121	\$89	\$99	\$120	\$87	\$102	\$101	\$80	\$82	\$87	\$59	\$66	\$73



## Compensation by Type of Workplace and Company Size in Major Cities

(Other Non-Ownership Positions With Over 200 Responses Only)

Median Total Compensation (\$ in 000's)															
Urban Area	Public Practice			Industry			Government			Education			Not for Profit		
	<100	100-999	1000+	<100	100-999	1000+	<100	100-999	1000+	<100	100-999	1000+	<100	100-999	1000+
	3,125	416	1,671	2,554	2,710	4,728	359	977	2,468	55	269	442	387	288	69
Vancouver	\$85	\$90	\$84	\$104	\$120	\$115	\$105	\$93	\$90	\$103	\$100	\$98	\$103	\$93	\$80
Victoria	\$73	-	-	\$95	\$130	\$98	\$108	\$95	\$85	-	\$85	\$97	\$68	\$72	-
Other BC	\$73	\$77	\$75	\$89	\$109	\$115	\$95	\$93	\$82	-	\$85	\$94	\$78	\$69	-
Calgary	\$120	\$126	\$108	\$165	\$165	\$163	-	\$130	\$102	-	-	\$114	\$120	\$114	-
Edmonton	\$114	\$102	\$100	\$132	\$145	\$134	\$125	\$114	\$113	-	\$98	\$106	\$126	\$140	\$103
Other AB	\$83	\$63	\$76	\$107	\$175	\$159	\$93	\$120	\$104	-	\$126	\$112	-	-	-
Regina	\$99	-	\$85	\$120	\$130	\$105	\$105	\$106	\$105	-	-	\$95	\$97	\$71	-
Saskatoon	\$93	-	\$86	\$107	\$109	\$115	-	\$106	\$87	-	\$120	\$99	-	-	-
Other SK	\$87	-	\$81	\$120	\$118	\$101	-	\$78	\$116	\$80	-	\$143	-	-	-
Winnipeg	\$80	-	\$84	\$113	\$136	\$104	\$99	\$106	\$93	\$127	-	\$108	\$85	\$92	-
Other MB	\$84	-	\$63	\$108	\$123	\$107	\$105	-	-	-	\$93	-	-	-	-
Toronto	\$100	\$120	\$105	\$150	\$145	\$136	\$146	\$120	\$100	\$100	\$160	\$114	\$118	\$130	\$130
Ottawa	\$83	\$88	\$73	\$106	\$125	\$127	\$102	\$106	\$101	-	\$105	\$101	\$118	\$114	\$98
Hamilton	\$112	\$64	\$86	\$139	\$126	\$114	-	-	\$95	-	-	\$96	\$69	\$93	-
Kitchener Cambridge Waterloo	\$89	-	\$83	\$135	\$112	\$104	-	-	\$95	-	-	\$94	\$97	\$80	-
London	\$67	\$164	\$67	\$118	\$137	\$118	-	\$85	\$91	-	-	\$84	\$88	\$100	-
Other ON	\$84	\$70	\$77	\$105	\$122	\$123	\$104	\$102	\$94	\$118	\$110	\$116	\$87	\$96	-
Quebec	\$72	\$70	\$68	\$80	\$94	\$93	\$105	\$87	\$80	-	\$76	\$84	\$86	\$108	-
Montreal	\$77	\$91	\$84	\$100	\$110	\$107	\$100	\$93	\$95	-	\$85	\$95	\$87	\$112	-
Other QC	\$58	\$62	\$71	\$77	\$87	\$101	\$68	\$82	\$88	-	\$90	\$88	\$62	\$92	-
Halifax	\$86	\$99	\$70	\$105	\$110	\$99	\$91	\$94	\$91	-	\$96	\$90	\$97	-	-
Other Atlantic	\$70	\$79	\$86	\$97	\$89	\$97	\$84	\$91	\$85	-	\$99	\$95	\$104	\$77	-

## Compensation by Number of Direct Reports

Professional accountants with the greatest number of direct reports (25 or more) received the highest compensation (mean and median). For professional accountants with less than 15 direct reports, total compensation increases with the number of direct reports.

Total Compensation (\$ in 000's)					
	Count	Mean	Median	Percentile 25	Percentile 75
None	7,327	\$106	\$86	\$69	\$111
1	1,660	\$132	\$100	\$78	\$140
2	2,143	\$133	\$106	\$82	\$150
3	2,109	\$149	\$119	\$90	\$168
4	1,827	\$163	\$128	\$98	\$180
5	1,743	\$172	\$130	\$100	\$193
6-9	2,556	\$197	\$137	\$103	\$208
10-14	1,030	\$197	\$140	\$103	\$210
15-19	343	\$184	\$131	\$100	\$195
20-24	172	\$176	\$139	\$100	\$190
25+	237	\$244	\$147	\$108	\$280

## Compensation by Age

Mean and median compensation increases with age.

Total Compensation (\$ in 000's)					
	Count	Mean	Median	Percentile 25	Percentile 75
Under 35	6,065	\$97	\$83	\$67	\$106
35-44	6,168	\$143	\$111	\$86	\$158
45-54	5,836	\$171	\$125	\$96	\$186
55-64	2,696	\$192	\$134	\$100	\$200
65 and over	349	\$191	\$140	\$95	\$210

Note: Age is calculated based on year 2012.



## International Compensation

Accountants who are professionally designated in Canada, but working abroad, have been omitted from the overall professional accountant tables throughout this report, but a review of their compensation is presented here. For professional accountants working internationally, the highest average compensation goes to those working in Hong Kong (\$364,000), followed by Switzerland (\$307,000). The lowest international compensation goes to professional accountants in France (\$136,000).

Total Compensation (\$ in 000's)					
	Count	Mean	Median	Percentile 25	Percentile 75
Hong Kong	51	\$364	\$245	\$110	\$423
Switzerland	39	\$307	\$218	\$174	\$330
United States	393	\$294	\$185	\$121	\$270
Bermuda	111	\$291	\$190	\$125	\$345
United Kingdom	39	\$253	\$172	\$113	\$300
Australia	40	\$185	\$140	\$111	\$236
Cayman Islands	53	\$181	\$126	\$98	\$180
France	17	\$136	\$115	-	-
Other	229	\$255	\$170	\$107	\$292



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

The bulk of professional accountants (68%) were entitled to a vacation of about 3-5 weeks (15 to 24 working days) in 2012. And, most took it (60%).

## Vacation Entitlement

	Vacation Entitlement		Vacation Taken	
	Count	%	Count	%
Less than 10 working days	105	1%	694	3%
10-14 working days	695	3%	2,858	14%
15-19 working days	5,565	28%	6,410	30%
20-24 working days	8,143	40%	6,315	30%
25-29 working days	3,357	17%	2,488	12%
30-34 working days	1,821	9%	1,379	7%
35+ working days	430	2%	354	2%
N/A	0	0%	577	3%
Total	20,116	100%	21,075	100%



## Benefits

### Professional Dues

The vast majority of professional accountants (82%) had all of their professional dues paid for by their employers or business in 2012.

2012		
	Count	%
All	17,446	82%
Some	359	2%
None	3086	15%
N/A	256	1%
Total	21,147	100%

### Benefits Received - All professional accountants

Medical benefits, life insurance, and long-term disability insurance are the most common benefits for professional accountants - over 60% received them.

2012		
	Count	%
Medical (health and dental) benefits	17,973	85%
Life Insurance	14,935	71%
Long Term Disability Insurance	14,405	68%
Pension Benefits	11,065	52%
Out of Country Travel	8,959	42%
Parking	6,109	29%
Health/Fitness Club Memberships	3,926	19%
Professional Membership dues other than for my accounting designation	3,877	18%
Stock or Stock Options Purchase Program	3,223	15%
Car Allowances	2,655	13%
Parental/Maternal/Caregiver Leave Top Ups	1,147	5%
Credit Card Fees	882	4%
Other Significant Benefits	1,358	6%
Total	21,147	100%

## Benefits Received By Area of Practice and Number of Employees

	Professional services			Industry			Other		
	<100	100-999	1000+	<100	100-999	1000+	<100	100-999	1000+
	3,125	416	1,671	2,554	2,710	4,728	1,002	1,667	3,227
Pension Benefits	8%	25%	55%	23%	49%	73%	57%	78%	78%
Medical (health and dental benefits)	56%	90%	93%	80%	92%	95%	80%	90%	92%
Stock or Stock Options Purchase Program	1%	3%	5%	14%	17%	44%	2%	1%	4%
Long Term Disability Insurance	38%	65%	72%	62%	77%	80%	64%	75%	72%
Life Insurance	42%	65%	71%	69%	80%	82%	69%	76%	73%
Out of Country Travel	18%	37%	47%	41%	50%	57%	36%	43%	39%
Parking	29%	38%	37%	30%	33%	29%	31%	27%	19%
Car Allowances	16%	11%	10%	16%	18%	13%	9%	7%	6%
Parental/Maternal/Care giver Leave Top Ups	1%	4%	10%	1%	3%	6%	5%	8%	11%
Professional Membership dues other than accounting designation	15%	19%	21%	15%	19%	22%	19%	19%	17%
Health/Fitness Club Memberships	10%	31%	51%	12%	19%	25%	12%	13%	10%
Credit Card Fees	5%	2%	3%	5%	4%	7%	3%	2%	1%
Other Significant Benefits	5%	9%	6%	7%	9%	7%	9%	6%	4%

## Work/Life Balance

Just over 40% of professional accountants worked 'often' outside of business hours; over 80% did so at least occasionally. Members in professional services or education are most likely to work outside business hours, and professional accountants in government are the least likely to. Professional accountants who worked outside business hours tended to be compensated \$40,000 more, on average, than those who did not. Over half of members (56%) disagree that working strictly during business hours has impacted their ability to get a promotion.

## Frequency of Working Outside Business Hours

	Total	Professional Services	Industry	Government	Education	Not for profit	Other
Often	43%	56%	43%	29%	53%	42%	43%
Occasionally	40%	36%	42%	40%	34%	42%	41%
Almost never	13%	7%	12%	23%	10%	14%	11%
Never	3%	1%	2%	9%	3%	2%	4%
Don't know	0%	0%	0%	0%	0%	0%	0%
Sample Size (N)	18,373	4,150	8,774	3,534	694	664	557

## Compensation of Working Outside Business Hours

	Total Compensation (\$ in 000's)				
	Count	Mean	Median	Percentile 25	Percentile 75
Yes, Work Outside Business Hours	15,349	\$147	\$110	\$83	\$158
No	3,012	\$107	\$88	\$72	\$113

## Whether Working Mainly or Strictly Business Hours Has Impacted Ability to Achieve a Promotion

	Work Business Hours...			
	Mainly		Strictly	
	Count	%	Count	%
<b>Total agree (strongly + somewhat)</b>	<b>362</b>	<b>15%</b>	<b>99</b>	<b>16%</b>
Strongly agree	93	4%	41	7%
Somewhat agree	269	11%	58	9%
Neither agree nor disagree	542	23%	126	21%
<b>Total disagree (strongly + somewhat)</b>	<b>1,364</b>	<b>57%</b>	<b>341</b>	<b>56%</b>
Strongly disagree	896	37%	264	43%
Somewhat disagree	468	20%	77	13%
Don't know	130	5%	48	8%
<b>Total</b>	<b>2,398</b>	<b>100%</b>	<b>614</b>	<b>100%</b>

## Programs to Encourage Work/Life Balance

Training programs, flexible working hours, and working from home were the most commonly offered and used work/life balance programs. These options were used frequently across all areas of practice.

	Offered		Used	
	Count	%	Count	%
Training Programs	13,934	72%	11,422	82%
Flexible working hours	13,044	68%	10,378	80%
Work from home	9,456	49%	7,499	79%
Time off for volunteer work	5,548	29%	2,903	52%
Leaves for Personal Reasons	12,068	63%	5,309	44%
Compressed Work Weeks	4,656	24%	2,001	43%
Employee Assistance Programs	11,861	62%	1,426	12%
Childcare benefits (subsidy, available on site etc.)	1,284	7%	126	10%
Sabbaticals	3,496	18%	219	6%
Other options to promote work/life balance	829	5%	626	76%

## Programs Used to Encourage Work/Life Balance by Area of Practice

	Professional services	Industry	Government	Education
	%	%	%	%
Training Programs	84%	81%	84%	77%
Flexible working hours	80%	80%	76%	83%
Work from home	80%	82%	69%	83%
Time off for volunteer work	51%	47%	63%	56%
Leaves for Personal Reasons	46%	39%	53%	35%
Compressed Work Weeks	37%	45%	43%	52%
Employee Assistance Programs	12%	11%	14%	12%
Childcare benefits	8%	12%	8%	8%
Sabbaticals	8%	6%	4%	8%
Other options to pro- mote work/life balance	71%	80%	71%	71%

## Choosing Work/Life Balance Over Compensation

When it comes to choosing work/life balance over compensation, professional accountants are split: 42% agree that they have chosen lower compensation to allow for balance, while 36% disagree. In reality, those who agree that they have chosen lower compensation in exchange for work/life balance actually do receive less than those who do not feel they made this choice (\$43,000 less, on average, or 26%).

I have chosen a job with lower compensation to allow for work/life balance	Count	%
<b>Total agree (strongly + somewhat)</b>	<b>8,922</b>	<b>42%</b>
Strongly agree	3,419	16%
Somewhat agree	5,503	26%
Neither agree nor disagree	2,671	13%
<b>Total disagree (strongly + somewhat)</b>	<b>7,605</b>	<b>36%</b>
Strongly disagree	5,239	25%
Somewhat disagree	2,366	11%
Don't know	268	1%
N/A	1,681	8%
<b>Total</b>	<b>21,147</b>	<b>100%</b>

I have chosen a job with lower compensation to allow for work/life balance	Total Compensation (\$ in 000's)				
	Count	Mean	Median	Percentile 25	Percentile 75
Agree (strongly + somewhat)	8,922	\$125	\$101	\$80	\$136
Neutral	2,671	\$136	\$107	\$80	\$150
Disagree (strongly + somewhat)	7,605	\$168	\$120	\$86	\$187

## Choosing Work/Life Balance Over Compensation

The majority of members who have taken a leave do not think it negatively affected their career progression.

Taking a leave has negatively impacted my career progression*	Count	%
<b>Total agree (strongly + somewhat)</b>	<b>1,872</b>	<b>24%</b>
Strongly agree	570	7%
Somewhat agree	1,302	16%
Neither agree nor disagree	1,014	13%
<b>Total disagree (strongly + somewhat)</b>	<b>4,297</b>	<b>54%</b>
Strongly disagree	3,209	40%
Somewhat disagree	1,088	14%
Don't know	295	4%
N/A	475	6%
<b>Total</b>	<b>7,953</b>	<b>100%</b>

\* This chart is only for those who have taken at least one leave.







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