

2015

# 2015 CPA PROFESSION COMPENSATION STUDY: ALBERTA SUMMARY REPORT

**nielsen**  
.....  
FALL 2015

 **CPA** CHARTERED PROFESSIONAL ACCOUNTANTS CANADA COMPTABLES PROFESSIONNELS AGREES CANADA

# Table of Contents

## Contents

- Introduction ..... 2
- Methodology..... 2
- Note on Reporting ..... 2
- Feedback on this Report ..... 3
- Structure of the Summary Report ..... 3
- Permission to Store or Reprint..... 3
- Section 1: Compensation ..... 4
  - Overall Compensation – Alberta..... 4
    - Owners Compensation in Alberta ..... 5
    - Non-Owner Compensation in Alberta ..... 5
  - Prospects for 2015 – Alberta ..... 8
  - Compensation by Major City in Alberta..... 10
  - Total Compensation by Job Title - Alberta..... 10
  - Total Compensation by Job Title – Major Cities in Alberta..... 11
  - Compensation by Focus Area – Alberta..... 13
  - Total Compensation by Years of Work Experience – Alberta ..... 13
- Section 2: Vacation, Leave, Benefits, and Work/Life Balance ..... 14
  - Vacation Entitlement – Alberta ..... 14
  - Benefits by Employer Size – Alberta ..... 14
    - Benefits by Industry – Alberta ..... 15
    - Benefits by Industry – Alberta (cont’d)..... 16
  - Work/Life Balance - Alberta..... 17
    - Work/Life Balance Programs Used by Industry – Alberta ..... 17

## Introduction

CPA Canada commissioned Harris Poll, a division of Nielsen, to conduct a compensation survey of 29,744 Chartered Professional Accountants between June 18, 2015 and July 16, 2015. Although the purpose of the survey is to obtain compensation figures from all CPA Members, this report focuses on those residing in the province Alberta. It should be noted that 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 Harris Poll, a division of Nielsen to conduct quantitative research among its active and retired members. Survey invitations were sent to 184,430 via email, with 18,627 bounce backs for a total of 165,803 members receiving the email. There were 29,744 members who responded for a response rate of 18%. There were 1,719 who were excluded from the compensation data for a total of 28,025 members who are included in the compensation analysis. Respondents who provided no answers are excluded from analysis, which includes 12 respondents from Alberta. In total, compensation data is reported for a total of 27,863 CPA Canada members globally and 4,089 members within Alberta.

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 2014.

## 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:

- 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.

## Feedback on this Report

Questions or comments related to this report can be directed to Paul Long ([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 – Alberta

**Table 1** below shows the mean (average), median and top and bottom quartiles for compensation for all members in Alberta. **Table 1a** below displays the same information 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 work week.

Mean compensation for members in Alberta \$184K, while the median was \$132K.

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

|                            | Count | Median | Mean  | Percentile 25 | Percentile 75 |
|----------------------------|-------|--------|-------|---------------|---------------|
| All Members within Alberta | 4,089 | \$132  | \$184 | \$98          | \$193         |

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

| Industry of Employment   | Count | Median | Mean  | Percentile 25 | Percentile 75 |
|--|-------|--------|-------|---------------|---------------|
| Agriculture, Forestry, Fisheries   | 45    | \$131  | \$421 | \$95          | \$179         |
| Financial Services/Financial services (private sector)   | 191   | \$143  | \$243 | \$105         | \$238         |
| Software   | 32    | \$176  | \$234 | \$132         | \$288         |
| Holding, Conglomerate  | 18    | \$219  | \$233 | -             | -             |
| Oil & Gas  | 1,125 | \$160  | \$220 | \$120         | \$235         |
| Real Estate/Building Management  | 99    | \$132  | \$208 | \$103         | \$193         |
| Professional Services firm - other - (eg., Consulting, legal, etc.)  | 125   | \$133  | \$184 | \$93          | \$185         |
| Transportation, Distribution   | 89    | \$144  | \$182 | \$105         | \$209         |
| Mining   | 32    | \$137  | \$181 | \$115         | \$209         |
| Arts, Entertainment, Leisure   | 17    | \$108  | \$177 | -             | -             |
| Construction   | 198   | \$147  | \$172 | \$107         | \$198         |
| Utilities  | 167   | \$142  | \$171 | \$110         | \$192         |
| Telecommunications   | 32    | \$134  | \$171 | \$95          | \$191         |
| Pharmaceuticals and Chemicals  | 11    | \$152  | \$169 | -             | -             |
| Professional Services firm - public practice (a firm that primarily delivers auditing, accounting/auditing services) | 809   | \$113  | \$166 | \$80          | \$185         |
| Retail, Wholesale/CPG  | 139   | \$129  | \$166 | \$90          | \$212         |
| Manufacturing  | 139   | \$127  | \$165 | \$90          | \$176         |
| Media, Communications, Publishing, Marketing/Advertising   | 14    | \$121  | \$158 | -             | -             |
| Public Sector - Crown corporation  | 31    | \$150  | \$141 | \$97          | \$171         |
| Hotels and Restaurants/Food services   | 23    | \$111  | \$134 | \$70          | \$174         |

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| Industry of Employment  | Count | Median | Mean  | Percentile 25 | Percentile 75 |
|---|-------|--------|-------|---------------|---------------|
| Educational Institution (e.g., university, college, primary or secondary school)  | 141   | \$117  | \$129 | \$100         | \$149         |
| Public Sector - Hospital, library, health organization, or social services organization/healthcare services             | 54    | \$107  | \$129 | \$89          | \$140         |
| Public Sector - Federal, provincial, first nations or municipal government including ministries, departments, agencies, | 370   | \$107  | \$122 | \$90          | \$130         |
| Not for profit (eg., trade association, charity, religious group, etc.)   | 98    | \$101  | \$117 | \$84          | \$139         |
| Public Sector - Office of the auditor general (federal, provincial, or municipal)                                       | 20    | \$110  | \$114 | \$89          | \$133         |

Note: Compensation data is only presented for sectors with at least 10 respondents.

### Owners Compensation in Alberta

Over one-in-ten (11%) professional accountants in Alberta reported owning a business in 2014. The bulk – approximately 76% – of these professional accountants owned accounting firms, while the rest owned another form of business. Owners of accounting firms earned \$261K, on average. As an owner of an accounting firm, it is more lucrative to be a partner than it is to be a sole practitioner – partners made an average of \$310K in 2014 vs. \$191K among Sole Practitioners.

Table 1b: Total Owner Compensation - 2014 (\$ in 000's)

|               | Owner of an Accounting Firm (Sole & Partner) | Sole  | Partner | Owner of Another Business |
|---------------|--|-------|---------|---------------------------|
| Count         | 312  | 129   | 183     | 109                       |
| Mean          | \$261  | \$191 | \$310   | \$431                     |
| Median        | \$210  | \$134 | \$266   | \$203                     |
| Percentile 25 | \$128  | \$90  | \$185   | \$120                     |
| Percentile 75 | \$329  | \$240 | \$394   | \$305                     |

### Non-Owner Compensation in Alberta

**Table 1c1** below shows the compensation statistics for members within Alberta who did not own their own business in 2014. Non-owners in Alberta earned an average of \$128K of total compensation in 2014.

Table 1c1: Non-Owner Compensation (\$ in 000's)

|               | Base Compensation | Total Non-Base Compensation | Total Compensation |
|---------------|-------------------|-----------------------------|--------------------|
| Count         | 3,615             | 3,624                       | 3,615              |
| Mean          | \$128             | \$39                        | \$168              |
| Median        | \$113             | \$10                        | \$128              |
| Percentile 25 | \$89              | \$0                         | \$96               |
| Percentile 75 | \$150             | \$32                        | \$179              |

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Among non-owners, compensation was highest among members who held the titles of President and/or CEO, earning \$261K, on average.

Table 1c2: Non-Owner Base Compensation – by title (\$ in 000's)

| Title  | Count | Median | Mean  | Percentile 25 | Percentile 75 |
|--|-------|--------|-------|---------------|---------------|
| President and/or CEO   | 31    | \$225  | \$261 | \$180         | \$325         |
| Senior Director  | 39    | \$150  | \$217 | \$126         | \$200         |
| Senior Vice President  | 11    | \$200  | \$214 | -             | -             |
| Chief Financial Officer (CFO)/Chief Accounting Officer           | 253   | \$170  | \$189 | \$140         | \$212         |
| Other Executive Management (COO, CIO, EVP, etc.)                 | 35    | \$170  | \$189 | \$133         | \$220         |
| Vice President   | 123   | \$175  | \$181 | \$135         | \$211         |
| General Manager  | 26    | \$149  | \$178 | \$110         | \$188         |
| Treasurer  | 13    | \$144  | \$161 | -             | -             |
| Director   | 175   | \$140  | \$152 | \$122         | \$175         |
| Senior Manager   | 254   | \$125  | \$136 | \$109         | \$150         |
| Controller and/or Comptroller/Assistant Controller               | 543   | \$120  | \$134 | \$98          | \$150         |
| Consultant   | 39    | \$110  | \$132 | \$95          | \$165         |
| Supervisor   | 136   | \$110  | \$129 | \$96          | \$134         |
| Tax Specialist/Senior Tax Advisor/Analyst/Associate              | 83    | \$109  | \$125 | \$83          | \$140         |
| Manager/Accounting Manager/Account Manager/Finance Manager       | 558   | \$110  | \$122 | \$95          | \$140         |
| Internal Auditor   | 29    | \$105  | \$119 | \$90          | \$125         |
| Specialist   | 10    | \$120  | \$117 | -             | -             |
| Associate/Assistant Director                                     | 19    | \$119  | \$114 | -             | -             |
| Professor/Lecturer/Teacher                                       | 24    | \$101  | \$113 | \$96          | \$137         |
| Analyst/Business, Financial, Senior and Senior Financial Analyst | 370   | \$93   | \$100 | \$80          | \$110         |
| Associate/Assistant Manager                                      | 31    | \$93   | \$98  | \$82          | \$115         |
| Senior Auditor/Accountant  | 485   | \$86   | \$96  | \$71          | \$104         |
| Auditor/Accountant/Cost Accountant                               | 224   | \$78   | \$81  | \$62          | \$91          |

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

Table 1c3: Non-Owner Total Non-Base Compensation – by title (\$ in 000's)

| Title  | Count | Median | Mean  | Percentile 25 | Percentile 75 |
|--|-------|--------|-------|---------------|---------------|
| President and/or CEO                                   | 31    | \$47   | \$320 | \$0           | \$396         |
| Senior Vice President                                  | 11    | \$38   | \$225 | -             | -             |
| Chief Financial Officer (CFO)/Chief Accounting Officer | 255   | \$23   | \$121 | \$0           | \$94          |
| General Manager  | 26    | \$15   | \$120 | \$0           | \$70          |

## 2015 CPA Member Compensation Study: Alberta Summary Report

| Title  | Count | Median | Mean  | Percentile 25 | Percentile 75 |
|--|-------|--------|-------|---------------|---------------|
| Vice President   | 123   | \$60   | \$114 | \$25          | \$120         |
| Other Executive Management (COO, CIO, EVP, etc.)                 | 35    | \$13   | \$92  | \$0           | \$58          |
| Senior Director  | 39    | \$30   | \$91  | \$0           | \$83          |
| Director   | 176   | \$20   | \$54  | \$0           | \$64          |
| Controller and/or Comptroller/Assistant Controller               | 543   | \$13   | \$32  | \$2           | \$33          |
| Specialist   | 10    | \$31   | \$31  | -             | -             |
| Treasurer  | 13    | \$5    | \$30  | -             | -             |
| Manager/Accounting Manager/Account Manager/Finance Manager       | 560   | \$11   | \$28  | \$0           | \$35          |
| Tax Specialist/Senior Tax Advisor/Analyst/Associate              | 83    | \$16   | \$27  | \$4           | \$32          |
| Senior Manager   | 254   | \$13   | \$27  | \$3           | \$26          |
| Supervisor   | 136   | \$15   | \$23  | \$1           | \$32          |
| Internal Auditor   | 29    | \$4    | \$19  | \$1           | \$19          |
| Professor/Lecturer/Teacher                                       | 24    | \$7    | \$17  | \$0           | \$16          |
| Analyst/Business, Financial, Senior and Senior Financial Analyst | 371   | \$10   | \$16  | \$1           | \$20          |
| Associate/Assistant Manager                                      | 31    | \$5    | \$15  | \$1           | \$20          |
| Associate/Assistant Director                                     | 20    | \$3    | \$15  | \$0           | \$22          |
| Consultant   | 39    | \$2    | \$13  | \$0           | \$22          |
| Senior Auditor/Accountant  | 485   | \$5    | \$12  | \$0           | \$14          |
| Auditor/Accountant/Cost Accountant                               | 225   | \$3    | \$9   | \$0           | \$11          |

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

Table 1c4: Non-Owner Total Compensation – by title (\$ in 000's)

| Title  | Count | Median | Mean  | Percentile 25 | Percentile 75 |
|--|-------|--------|-------|---------------|---------------|
| President and/or CEO                                   | 31    | \$325  | \$581 | \$210         | \$633         |
| Senior Vice President                                  | 11    | \$238  | \$439 | -             | -             |
| Chief Financial Officer (CFO)/Chief Accounting Officer | 253   | \$201  | \$310 | \$150         | \$305         |
| Senior Director  | 39    | \$184  | \$308 | \$144         | \$285         |
| General Manager  | 26    | \$186  | \$297 | \$110         | \$255         |
| Vice President   | 123   | \$240  | \$295 | \$176         | \$320         |
| Other Executive Management (COO, CIO, EVP, etc.)       | 35    | \$191  | \$280 | \$153         | \$275         |
| Director   | 175   | \$164  | \$206 | \$135         | \$240         |
| Treasurer  | 13    | \$155  | \$191 | -             | -             |
| Controller and/or Comptroller/Assistant Controller     | 543   | \$139  | \$166 | \$107         | \$180         |
| Senior Manager   | 254   | \$140  | \$163 | \$116         | \$174         |
| Tax Specialist/Senior Tax Advisor/Analyst/Associate    | 83    | \$134  | \$152 | \$90          | \$175         |



## 2015 CPA Member Compensation Study: Alberta Summary Report

| Title  | Count | Median | Mean  | Percentile 25 | Percentile 75 |
|--|-------|--------|-------|---------------|---------------|
| Supervisor   | 136   | \$128  | \$152 | \$102         | \$166         |
| Manager/Accounting Manager/Account Manager/Finance Manager       | 558   | \$123  | \$150 | \$100         | \$175         |
| Specialist   | 10    | \$152  | \$148 | -             | -             |
| Consultant   | 39    | \$135  | \$145 | \$95          | \$183         |
| Internal Auditor   | 29    | \$118  | \$138 | \$99          | \$137         |
| Professor/Lecturer/Teacher                                       | 24    | \$111  | \$129 | \$102         | \$148         |
| Associate/Assistant Director                                     | 19    | \$130  | \$129 | -             | -             |
| Analyst/Business, Financial, Senior and Senior Financial Analyst | 370   | \$105  | \$116 | \$88          | \$132         |
| Associate/Assistant Manager                                      | 31    | \$101  | \$114 | \$86          | \$138         |
| Senior Auditor/Accountant  | 485   | \$91   | \$108 | \$75          | \$120         |
| Auditor/Accountant/Cost Accountant                               | 224   | \$84   | \$90  | \$69          | \$103         |

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

Members in Alberta reported that a bonus was the most frequent form of non-base compensation with over half (63%) receiving one in 2014. The average bonus (for those receiving) amounts to \$31K.

Table 1d: Non-Base Compensation (\$ in 000's)

|                  | Profit Sharing | Bonus | Overtime | Commissions | Allowances | Other Non-base |
|------------------|----------------|-------|----------|-------------|------------|----------------|
| Count            | 632            | 2291  | 500      | 66          | 738        | 633            |
| Percent Received | 17%            | 63%   | 14%      | 2%          | 20%        | 17%            |
| Median           | \$10           | \$15  | \$3      | \$3         | \$4        | \$10           |
| Mean             | \$45           | \$31  | \$5      | \$57        | \$6        | \$46           |
| Percentile 25    | \$5            | \$6   | \$1      | \$1         | \$1        | \$3            |
| Percentile 75    | \$30           | \$32  | \$6      | \$12        | \$9        | \$30           |

### Prospects for 2015 – Alberta

Across all industries there is a higher proportion of members who expect their compensation to increase as opposed to decrease over the next 12 months. The only exception to this rule is in the Holding, Conglomerate industry where almost four-in-ten (39%) members expect a decrease while fewer (33%) expect an increase in their overall compensation.

Table 3: Prospects for 2015

| Industry Employed  | 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 |
|--|-------|------------|-------------------------|---------------------------|------|---------------------------|-------------------------|
| Oil & Gas  | 1126  | 5%         | 17%                     | 7%                        | 30%  | 32%                       | 9%                      |
| Professional Services firm - public practice (a firm that primarily delivers auditing, accounting/auditing services) | 812   | 3%         | 5%                      | 6%                        | 18%  | 44%                       | 24%                     |

## 2015 CPA Member Compensation Study: Alberta Summary Report

| Industry Employed   | 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 |
|---|-------|------------|-------------------------|---------------------------|------|---------------------------|-------------------------|
| Public Sector - Federal, provincial, first nations or municipal government including ministries, departments, agencies) | 371   | 2%         | 2%                      | 2%                        | 16%  | 73%                       | 5%                      |
| Construction  | 198   | 6%         | 10%                     | 4%                        | 29%  | 37%                       | 16%                     |
| Financial Services/Financial services (private sector)  | 192   | 1%         | 8%                      | 6%                        | 14%  | 50%                       | 20%                     |
| Utilities   | 167   | 3%         | 5%                      | 2%                        | 28%  | 54%                       | 8%                      |
| Retail, Wholesale/CPG   | 140   | 4%         | 8%                      | 9%                        | 26%  | 39%                       | 15%                     |
| Educational Institution (e.g., university, college, primary or secondary school, etc.)                                  | 140   | 2%         | 4%                      | 3%                        | 14%  | 69%                       | 9%                      |
| Manufacturing   | 139   | 4%         | 17%                     | 5%                        | 23%  | 43%                       | 9%                      |
| Professional Services firm - other - (eg., Consulting, legal, etc.)   | 125   | 6%         | 17%                     | 5%                        | 23%  | 38%                       | 11%                     |
| Real Estate/Building Management   | 100   | 6%         | 12%                     | 0%                        | 22%  | 48%                       | 12%                     |
| Not for profit (eg., trade association, charity, religious group, etc.)   | 98    | 2%         | 5%                      | 2%                        | 23%  | 60%                       | 7%                      |
| Transportation, Distribution  | 90    | 3%         | 4%                      | 12%                       | 18%  | 50%                       | 12%                     |
| Public Sector - Hospital, library, health organization, or social services organization/healthcare/medical services     | 54    | 7%         | 7%                      | 2%                        | 52%  | 26%                       | 6%                      |
| Agriculture, Forestry, Fisheries  | 45    | 7%         | 4%                      | 0%                        | 16%  | 64%                       | 9%                      |
| Telecommunications  | 32    | 0%         | 0%                      | 6%                        | 22%  | 66%                       | 6%                      |
| Software  | 32    | 6%         | 28%                     | 3%                        | 25%  | 25%                       | 13%                     |
| Mining  | 32    | 0%         | 9%                      | 6%                        | 34%  | 31%                       | 19%                     |
| Public Sector - Crown corporation   | 31    | 0%         | 3%                      | 6%                        | 26%  | 58%                       | 6%                      |
| Hotels and Restaurants/Food services  | 23    | 9%         | 4%                      | 4%                        | 22%  | 43%                       | 17%                     |
| Public Sector - Office of the auditor general (federal, provincial, or municipal)                                       | 20    | 5%         | 0%                      | 0%                        | 20%  | 70%                       | 5%                      |
| Holding, Conglomerate   | 18    | 6%         | 39%                     | 0%                        | 22%  | 22%                       | 11%                     |
| Arts, Entertainment, Leisure  | 17    | 6%         | 6%                      | 0%                        | 24%  | 47%                       | 18%                     |
| Media, Communications, Publishing, Marketing/Advertising  | 14    | 7%         | 7%                      | 0%                        | 21%  | 43%                       | 21%                     |
| Pharmaceuticals and Chemicals   | 11    | 0%         | 0%                      | 0%                        | 27%  | 55%                       | 18%                     |

Note: Data is only presented for sectors with at least 10 respondents.

### Compensation by Major City in Alberta

The top three major cities with the highest average compensation in Alberta are Grande Prairie with \$225K, Wood Buffalo with \$214K, and Calgary with \$196K.

Table 4: Total Compensation by Major City in Alberta (\$ in 000's)

| City           | Count | Median | Mean  | Percentile 25 | Percentile 75 |
|----------------|-------|--------|-------|---------------|---------------|
| Grande Prairie | 53    | \$155  | \$225 | \$90          | \$291         |
| Wood Buffalo   | 47    | \$197  | \$214 | \$130         | \$248         |
| Calgary        | 2,190 | \$143  | \$196 | \$105         | \$210         |
| Edmonton       | 1,245 | \$119  | \$167 | \$91          | \$170         |
| Lloydminster   | 24    | \$115  | \$166 | \$86          | \$220         |
| Okotoks        | 12    | \$156  | \$158 | -             | -             |
| Brooks         | 11    | \$106  | \$148 | -             | -             |
| Lacombe        | 14    | \$128  | \$147 | -             | -             |
| Medicine Hat   | 47    | \$103  | \$146 | \$82          | \$132         |
| High River     | 11    | \$138  | \$138 | -             | -             |
| Red Deer       | 76    | \$118  | \$130 | \$87          | \$152         |
| Camrose        | 14    | \$104  | \$128 | -             | -             |
| Lethbridge     | 98    | \$98   | \$124 | \$74          | \$156         |
| Cold Lake      | 10    | \$117  | \$114 | -             | -             |
| Other          | 237   | \$125  | \$208 | \$95          | \$176         |

Note: Compensation data is only presented for cities with at least 10 respondents.

### Total Compensation by Job Title - Alberta

Professional accountants with the title of President and/or CEO earned the highest overall compensation in Alberta, approximately \$507K.

Table 5a: Total Compensation by Job Title (\$ by 000's)

| Title  | Total  |       | Company Size |       |         |       |        |       |
|--|--------|-------|--------------|-------|---------|-------|--------|-------|
|  |        |       | <100         |       | 100-999 |       | 1000+  |       |
|  | Median | Mean  | Median       | Mean  | Median  | Mean  | Median | Mean  |
| President and/or CEO                                   | \$285  | \$507 | \$205        | \$387 | -       | -     | -      | -     |
| Senior Vice President                                  | \$232  | \$416 | -            | -     | -       | -     | -      | -     |
| Senior Director  | \$184  | \$308 | -            | -     | \$192   | \$307 | \$187  | \$342 |
| Chief Financial Officer (CFO)/Chief Accounting Officer | \$202  | \$305 | \$187        | \$259 | \$205   | \$322 | \$279  | \$399 |
| General Manager  | \$186  | \$297 | \$140        | \$245 | -       | -     | -      | -     |
| Vice President   | \$240  | \$295 | \$202        | \$266 | \$218   | \$251 | \$281  | \$357 |
| Non-Equity Partner                                     | \$206  | \$292 | -            | -     | -       | -     | -      | -     |
| Other Executive Management (COO, CIO, EVP, etc.)       | \$191  | \$280 | \$174        | \$212 | \$247   | \$336 | -      | -     |
| Director   | \$165  | \$215 | \$142        | \$230 | \$158   | \$179 | \$184  | \$224 |
| Treasurer  | \$155  | \$191 | -            | -     | -       | -     | -      | -     |

## 2015 CPA Member Compensation Study: Alberta Summary Report

| Title  | Total  |       | Company Size |       |         |       |        |       |
|--|--------|-------|--------------|-------|---------|-------|--------|-------|
|  |        |       | <100         |       | 100-999 |       | 1000+  |       |
|  | Median | Mean  | Median       | Mean  | Median  | Mean  | Median | Mean  |
| Consultant   | \$150  | \$170 | \$140        | \$174 | \$162   | \$174 | \$140  | \$155 |
| Principal  | \$155  | \$169 | -            | -     | -       | -     | -      | -     |
| Controller and/or<br>Comptroller/Assistant Controller                  | \$138  | \$165 | \$122        | \$154 | \$140   | \$156 | \$155  | \$199 |
| Senior Manager   | \$141  | \$163 | \$120        | \$136 | \$131   | \$146 | \$150  | \$178 |
| Supervisor   | \$128  | \$152 | -            | -     | \$113   | \$125 | \$136  | \$165 |
| Tax Specialist/Senior Tax<br>Advisor/Analyst/Associate                 | \$133  | \$151 | \$120        | \$137 | \$126   | \$182 | \$136  | \$147 |
| Manager/Accounting<br>Manager/Account<br>Manager/Finance Manager       | \$123  | \$150 | \$107        | \$121 | \$121   | \$147 | \$131  | \$158 |
| Specialist   | \$152  | \$148 | -            | -     | -       | -     | -      | -     |
| Internal Auditor   | \$118  | \$140 | -            | -     | -       | -     | \$115  | \$132 |
| Associate/Assistant Director   | \$131  | \$132 | -            | -     | -       | -     | \$131  | \$132 |
| Professor/Lecturer/Teacher   | \$111  | \$129 | -            | -     | -       | -     | \$110  | \$143 |
| Analyst/Business, Financial,<br>Senior and Senior Financial<br>Analyst | \$105  | \$116 | \$102        | \$111 | \$107   | \$124 | \$105  | \$114 |
| Associate/Assistant Manager  | \$102  | \$113 | -            | -     | -       | -     | \$130  | \$128 |
| Senior Auditor/Accountant  | \$91   | \$108 | \$82         | \$97  | \$92    | \$107 | \$97   | \$113 |
| Auditor/Accountant/Cost<br>Accountant                                  | \$84   | \$90  | \$71         | \$74  | \$83    | \$91  | \$90   | \$99  |

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

## Total Compensation by Job Title – Major Cities in Alberta

Table 5b: Total Compensation by Job Title by City (\$ in 000's)

| City    | Job Title  | Count | Median | Mean  | Percentile<br>25 | Percentile<br>75 |
|---------|--|-------|--------|-------|------------------|------------------|
| Calgary | President and/or CEO   | 27    | \$383  | \$617 | \$173            | \$850            |
|         | Other Executive Management<br>(COO, CIO, EVP, etc.)              | 14    | \$280  | \$416 | -                | -                |
|         | General Manager  | 10    | \$248  | \$382 | -                | -                |
|         | Vice President   | 70    | \$258  | \$333 | \$190            | \$366            |
|         | Chief Financial Officer<br>(CFO)/Chief Accounting Officer        | 129   | \$230  | \$333 | \$150            | \$378            |
|         | Senior Director  | 18    | \$248  | \$330 | -                | -                |
|         | Director   | 88    | \$225  | \$259 | \$170            | \$329            |
|         | Controller and/or<br>Comptroller/Assistant<br>Controller         | 300   | \$152  | \$187 | \$123            | \$202            |
|         | Senior Manager   | 108   | \$152  | \$181 | \$134            | \$183            |
|         | Consultant   | 47    | \$155  | \$175 | \$104            | \$223            |
|         | Manager/Accounting<br>Manager/Account<br>Manager/Finance Manager | 312   | \$151  | \$173 | \$110            | \$206            |

## 2015 CPA Member Compensation Study: Alberta Summary Report

| City       | Job Title  | Count | Median | Mean  | Percentile 25 | Percentile 75 |
|------------|--|-------|--------|-------|---------------|---------------|
|            | Internal Auditor   | 15    | \$134  | \$164 | -             | -             |
|            | Supervisor   | 91    | \$140  | \$164 | \$114         | \$180         |
|            | Tax Specialist/Senior Tax Advisor/Analyst/ Associate             | 65    | \$140  | \$164 | \$97          | \$183         |
|            | Associate/Assistant Director                                     | 10    | \$130  | \$134 | -             | -             |
|            | Analyst/Business, Financial, Senior and Senior Financial Analyst | 245   | \$113  | \$123 | \$94          | \$138         |
|            | Associate/Assistant Manager                                      | 23    | \$115  | \$122 | \$87          | \$149         |
|            | Senior Auditor/Accountant  | 270   | \$100  | \$117 | \$81          | \$136         |
|            | Auditor/Accountant/ Cost Accountant                              | 119   | \$89   | \$94  | \$72          | \$110         |
| Edmonton   | Senior Director  | 15    | \$157  | \$353 | -             | -             |
|            | Chief Financial Officer (CFO)/Chief Accounting Officer           | 86    | \$208  | \$326 | \$158         | \$295         |
|            | General Manager  | 12    | \$140  | \$273 | -             | -             |
|            | Vice President   | 43    | \$201  | \$254 | \$170         | \$315         |
|            | Other Executive Management (COO, CIO, EVP, etc.)                 | 16    | \$194  | \$207 | -             | -             |
|            | Director   | 68    | \$140  | \$180 | \$122         | \$166         |
|            | Senior Manager   | 111   | \$130  | \$155 | \$113         | \$165         |
|            | Controller and/or Comptroller/Assistant Controller               | 153   | \$129  | \$147 | \$104         | \$162         |
|            | Professor/Lecturer/ Teacher                                      | 13    | \$117  | \$143 | -             | -             |
|            | Consultant   | 15    | \$117  | \$138 | -             | -             |
|            | Manager/Accounting Manager/Account Manager/Finance Manager       | 174   | \$107  | \$120 | \$95          | \$128         |
|            | Supervisor   | 33    | \$101  | \$115 | \$83          | \$116         |
|            | Tax Specialist/Senior Tax Advisor/Analyst/ Associate             | 13    | \$100  | \$114 | -             | -             |
|            | Internal Auditor   | 14    | \$103  | \$112 | -             | -             |
|            | Analyst/Business, Financial, Senior and Senior Financial Analyst | 90    | \$94   | \$96  | \$78          | \$107         |
|            | Senior Auditor/Accountant  | 150   | \$86   | \$96  | \$72          | \$100         |
|            | Auditor/Accountant/ Cost Accountant                              | 75    | \$77   | \$85  | \$60          | \$92          |
| Lethbridge | Controller and/or Comptroller/Assistant Controller               | 13    | \$102  | \$99  | -             | -             |
|            | Manager/Accounting Manager/Account Manager/Finance Manager       | 13    | \$75   | \$82  | -             | -             |
|            | Senior Auditor/Accountant  | 10    | \$64   | \$66  | -             | -             |

Note: Compensation data is only presented for cities with at least 75 respondents and titles with at least 10 respondents.

### Compensation by Focus Area – Alberta

Professional accountants focusing in the Management/General Management and Strategy & Governance areas earned the highest overall compensation (approximately \$361K and \$299K, respectively).

Table 5c: Total Compensation by Focus Area

| Area of Focus                            | Count | Median | Mean  | Percentile 25 | Percentile 75 |
|--|-------|--------|-------|---------------|---------------|
| Management/General Management            | 15    | \$207  | \$361 | -             | -             |
| Strategy & Governance                    | 216   | \$200  | \$299 | \$140         | \$319         |
| Procurement/Acquisition/Mergers/M&A      | 10    | \$233  | \$289 | -             | -             |
| Operations                               | 30    | \$230  | \$286 | \$145         | \$300         |
| Marketing/Sales                          | 21    | \$167  | \$265 | \$132         | \$350         |
| IT                                       | 25    | \$153  | \$208 | \$124         | \$250         |
| Risk management/Control/Internal audit   | 103   | \$136  | \$189 | \$98          | \$195         |
| Business Development/Management          | 11    | \$180  | \$189 | -             | -             |
| Finance                                  | 656   | \$136  | \$187 | \$100         | \$189         |
| Regulatory                               | 11    | \$172  | \$176 | -             | -             |
| Management Accounting                    | 519   | \$133  | \$156 | \$101         | \$177         |
| Accounting/Bookkeeping                   | 20    | \$122  | \$155 | \$87          | \$151         |
| Financial and/or Non-Financial Reporting | 1,135 | \$125  | \$154 | \$96          | \$173         |
| Taxation                                 | 318   | \$118  | \$145 | \$90          | \$162         |
| Education                                | 10    | \$111  | \$134 | -             | -             |
| Audit and Assurance                      | 403   | \$92   | \$108 | \$73          | \$123         |

Note: Compensation data is only presented for focus areas with at least 10 respondents.

### Total Compensation by Years of Work Experience – Alberta

Thirty-one percent (31%) of professional accountants in Alberta have accumulated 25 years and over of experience, with the average compensation at \$249K. Those with 15-19 years of experience are the closest to the Alberta average of \$184K.

Table 6: Total Compensation by Years of Work Experience

| Years of Work Experience | Count | Median | Mean  | Percentile 25 | Percentile 75 |
|--------------------------|-------|--------|-------|---------------|---------------|
| Less than 3 years        | 5     | -      | -     | -             | -             |
| 3-4 years                | 177   | \$73   | \$79  | \$62          | \$88          |
| 5-9 years                | 843   | \$100  | \$116 | \$81          | \$130         |
| 10-14 years              | 706   | \$132  | \$158 | \$101         | \$180         |
| 15-19 years              | 574   | \$144  | \$189 | \$107         | \$214         |
| 20-24 years              | 520   | \$151  | \$201 | \$112         | \$231         |
| 25 years and over        | 1,261 | \$162  | \$249 | \$120         | \$250         |
| Total                    | 4,089 | \$132  | \$184 | \$98          | \$193         |

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

### Vacation Entitlement – Alberta

The bulk of professional accountants in Alberta (63%) were entitled to a vacation of about 3-5 weeks (15 to 24 working days) in 2014 with approximately 3% entitled to less than 3 weeks (15 days).

Table 7: Vacation Entitlement and Vacation Taken

|                           | Vacation Entitlement |      | Vacation Taken |      |
|---------------------------|----------------------|------|----------------|------|
|                           | Count                | %    | Count          | %    |
| Less than 10 working days | 18                   | <1%  | 177            | 4%   |
| 10-14 working days        | 118                  | 3%   | 578            | 14%  |
| 15-19 working days        | 1,048                | 26%  | 1,247          | 30%  |
| 20-24 working days        | 1,533                | 37%  | 1,164          | 28%  |
| 25-29 working days        | 660                  | 16%  | 462            | 11%  |
| 30-34 working days        | 338                  | 8%   | 228            | 6%   |
| 35+ working days          | 108                  | 3%   | 94             | 2%   |
| N/A                       | 276                  | 7%   | 146            | 4%   |
| Total                     | 4,101                | 100% | 4,101          | 100% |

### Benefits by Employer Size – Alberta

Medical benefits, life insurance, long-term disability insurance and pension benefits were the most common benefits for professional accountants in Alberta with over half receiving them. Members in larger companies (100 or more employees) were more likely than smaller firms to receive these benefits.

Table 9a: Benefits by Number of Employees

| Benefit  | <100    | 100-999 | 1000+   | Total   |
|--|---------|---------|---------|---------|
|  | n=1,237 | n=998   | n=1,859 | n=4,094 |
| Medical (health and dental) benefits                                     | 74%     | 93%     | 95%     | 88%     |
| Life Insurance   | 51%     | 73%     | 75%     | 67%     |
| Long Term Disability Insurance   | 49%     | 73%     | 76%     | 67%     |
| Pension Benefits   | 16%     | 53%     | 75%     | 52%     |
| Out of Country Travel Insurance  | 30%     | 48%     | 51%     | 44%     |
| Parking  | 33%     | 37%     | 32%     | 33%     |
| Health/Fitness Club Memberships  | 15%     | 25%     | 32%     | 25%     |
| Stock or Stock Options Purchase Program                                  | 7%      | 19%     | 31%     | 21%     |
| Professional Membership dues other than for my accounting designation(s) | 15%     | 20%     | 23%     | 20%     |
| Car Allowances/Gas Mileage   | 9%      | 12%     | 8%      | 9%      |
| Parental/Maternal/Caregiver Leave Top Ups                                | 0%      | 3%      | 5%      | 3%      |
| Credit Card Fees   | 3%      | 1%      | 2%      | 2%      |
| 401k matching/RRSP/RRSP matching   | 1%      | 2%      | 1%      | 1%      |

## 2015 CPA Member Compensation Study: Alberta Summary Report

| Benefit  | <100    | 100-999 | 1000+   | Total   |
|--|---------|---------|---------|---------|
|  | n=1,237 | n=998   | n=1,859 | n=4,094 |
| Health Spending Account/HSA                              | 1%      | 1%      | 1%      | 1%      |
| Mobile phone   | 1%      | 1%      | 0%      | 1%      |
| Education/training/professional development (PD) courses | 1%      | 1%      | 1%      | 1%      |
| Vacation/days off/flex days                              | 0%      | 1%      | 1%      | 1%      |
| Other  | 2%      | 4%      | 3%      | 3%      |
| I did not receive any benefits                           | 17%     | 3%      | 2%      | 7%      |

### Benefits by Industry – Alberta

Medical benefits, life insurance, and long term disability insurance are typically the most offered type of benefit across the Oil & Gas, Professional Services, and Public Sector.

Table 9b: Benefits by Area of Practice and Number of Employees

| Benefit  | Oil & Gas |         |       | Professional Services |         |       | Public Sector |         |       |
|--|-----------|---------|-------|-----------------------|---------|-------|---------------|---------|-------|
|  | <100      | 100-999 | 1000+ | <100                  | 100-999 | 1000+ | <100          | 100-999 | 1000+ |
|  | n=211     | n=284   | n=628 | n=553                 | n=100   | n=284 | n=51          | n=140   | n=284 |
| Medical (health and dental) benefits                                     | 77%       | 93%     | 94%   | 67%                   | 88%     | 92%   | 84%           | 95%     | 96%   |
| Life Insurance   | 60%       | 74%     | 77%   | 38%                   | 61%     | 69%   | 78%           | 84%     | 69%   |
| Long Term Disability Insurance   | 53%       | 75%     | 77%   | 39%                   | 60%     | 68%   | 73%           | 81%     | 73%   |
| Pension Benefits   | 16%       | 40%     | 75%   | 5%                    | 38%     | 61%   | 76%           | 89%     | 84%   |
| Out of Country Travel Insurance  | 41%       | 51%     | 60%   | 18%                   | 38%     | 43%   | 45%           | 41%     | 33%   |
| Parking  | 47%       | 39%     | 25%   | 31%                   | 39%     | 51%   | 22%           | 46%     | 28%   |
| Health/Fitness Club Memberships  | 24%       | 31%     | 36%   | 12%                   | 49%     | 57%   | 16%           | 16%     | 9%    |
| Stock or Stock Options Purchase Program                                  | 27%       | 39%     | 54%   | 0%                    | 5%      | 5%    | 0%            | 0%      | 1%    |
| Professional Membership dues other than for my accounting designation(s) | 19%       | 22%     | 26%   | 13%                   | 12%     | 21%   | 22%           | 23%     | 18%   |
| Car Allowances/Gas Mileage   | 8%        | 11%     | 6%    | 8%                    | 10%     | 6%    | 8%            | 4%      | 5%    |
| Parental/Maternal/Caregiver Leave Top Ups                                | 0%        | 3%      | 5%    | 1%                    | 2%      | 6%    | 0%            | 4%      | 3%    |
| Credit Card Fees   | 2%        | 1%      | 2%    | 3%                    | 0%      | 2%    | 2%            | 0%      | 0%    |
| 401k matching/RRSP/ RRSP matching  | 2%        | 2%      | 1%    | 1%                    | 2%      | 1%    | 0%            | 1%      | 0%    |
| Health Spending Account/HSA  | 2%        | 1%      | 1%    | 0%                    | 1%      | 0%    | 2%            | 4%      | 2%    |
| Mobile phone   | 1%        | 0%      | 0%    | 1%                    | 1%      | 1%    | 0%            | 0%      | 0%    |
| Education/training/professional development (PD) courses                 | 0%        | 0%      | 0%    | 1%                    | 1%      | 1%    | 2%            | 0%      | 0%    |
| Vacation/days off/flex days  | 0%        | 1%      | 1%    | 0%                    | 0%      | 0%    | 0%            | 1%      | 1%    |



## 2015 CPA Member Compensation Study: Alberta Summary Report

| Benefit                        | Oil & Gas |         |       | Professional Services |         |       | Public Sector |         |       |
|--------------------------------|-----------|---------|-------|-----------------------|---------|-------|---------------|---------|-------|
|                                | <100      | 100-999 | 1000+ | <100                  | 100-999 | 1000+ | <100          | 100-999 | 1000+ |
|                                | n=211     | n=284   | n=628 | n=553                 | n=100   | n=284 | n=51          | n=140   | n=284 |
| Other                          | 2%        | 4%      | 4%    | 1%                    | 0%      | 3%    | 4%            | 4%      | 2%    |
| I did not receive any benefits | 15%       | 2%      | 2%    | 24%                   | 3%      | 1%    | 10%           | 2%      | 1%    |

### Benefits by Industry – Alberta (cont'd)

Medical benefits, life insurance, and long term disability insurance are consistently the most offered type of benefit across the Construction, Financial Services, and Utilities industries.

Table 9c: Benefits by Area of Practice and Number of Employees

| Benefit  | Construction |         |       | Financial Services |         |       | Utilities |         |       |
|--|--------------|---------|-------|--------------------|---------|-------|-----------|---------|-------|
|  | <100         | 100-999 | 1000+ | <100               | 100-999 | 1000+ | <100      | 100-999 | 1000+ |
|  | n=50         | n=72    | n=76  | n=62               | n=42    | n=87  | n=10      | n=38    | n=119 |
| Medical (health and dental) benefits                                     | 82%          | 96%     | 99%   | 84%                | 88%     | 89%   | 80%       | 95%     | 97%   |
| Life Insurance   | 68%          | 61%     | 75%   | 60%                | 67%     | 70%   | 50%       | 79%     | 76%   |
| Long Term Disability Insurance   | 62%          | 60%     | 79%   | 61%                | 67%     | 69%   | 50%       | 89%     | 82%   |
| Pension Benefits   | 18%          | 36%     | 63%   | 23%                | 55%     | 69%   | 50%       | 87%     | 93%   |
| Out of Country Travel Insurance  | 34%          | 49%     | 51%   | 45%                | 43%     | 48%   | 40%       | 68%     | 61%   |
| Parking  | 24%          | 21%     | 39%   | 48%                | 40%     | 38%   | 10%       | 47%     | 39%   |
| Health/Fitness Club Memberships  | 16%          | 17%     | 39%   | 21%                | 29%     | 38%   | 30%       | 26%     | 26%   |
| Stock or Stock Options Purchase Program                                  | 0%           | 8%      | 37%   | 13%                | 12%     | 39%   | 10%       | 34%     | 50%   |
| Professional Membership dues other than for my accounting designation(s) | 14%          | 15%     | 20%   | 23%                | 19%     | 26%   | 10%       | 13%     | 24%   |
| Car Allowances/Gas Mileage   | 26%          | 15%     | 16%   | 5%                 | 10%     | 10%   | 0%        | 16%     | 12%   |
| Parental/Maternal/Caregiver Leave Top Ups                                | 0%           | 0%      | 1%    | 2%                 | 0%      | 2%    | 0%        | 8%      | 5%    |
| Credit Card Fees   | 4%           | 1%      | 4%    | 5%                 | 2%      | 16%   | 0%        | 0%      | 3%    |
| 401k matching/RRSP/RRSP matching   | 2%           | 6%      | 3%    | 0%                 | 0%      | 1%    | 0%        | 0%      | 1%    |
| Health Spending Account/HSA  | 0%           | 0%      | 1%    | 2%                 | 5%      | 1%    | 0%        | 5%      | 1%    |
| Mobile phone   | 2%           | 0%      | 1%    | 0%                 | 2%      | 0%    | 10%       | 3%      | 0%    |
| Education/training/professional development (PD) courses                 | 2%           | 3%      | 0%    | 2%                 | 0%      | 1%    | 0%        | 0%      | 0%    |
| Vacation/days off/flex days  | 0%           | 0%      | 0%    | 0%                 | 0%      | 0%    | 0%        | 0%      | 2%    |
| Other  | 0%           | 3%      | 3%    | 3%                 | 12%     | 10%   | 0%        | 3%      | 1%    |
| I did not receive any benefits   | 8%           | 3%      | 1%    | 10%                | 7%      | 5%    | 20%       | 0%      | 1%    |

### Work/Life Balance - Alberta

Training programs, flexible working hours, employee assistance programs and leaves for personal reasons were the most commonly offered work/life balance programs available to members. Among those with access to each benefit, the highest proportion of members took advantage of training programs, flexible working hours, and working from home as ways to achieve work/life balance.

Table 10a: Work/Life Balance Programs

|  | Offered |     | Taken |     |
|--|---------|-----|-------|-----|
|  | Count   | %   | Count | %   |
| Flexible working hours                               | 2,423   | 67% | 1,863 | 77% |
| Sabbaticals  | 568     | 16% | 35    | 6%  |
| Compressed Work Weeks                                | 925     | 26% | 480   | 52% |
| Time off for volunteer work                          | 1,338   | 37% | 632   | 47% |
| Childcare benefits (subsidy, available on site etc.) | 229     | 6%  | 20    | 9%  |
| Leaves for Personal Reasons                          | 2,266   | 63% | 749   | 33% |
| Employee Assistance Programs                         | 2,369   | 65% | 284   | 12% |
| Training Programs                                    | 2,600   | 72% | 2,048 | 79% |
| Work from home                                       | 1,516   | 42% | 1,086 | 72% |
| Other  | 236     | 7%  | 168   | 71% |

### Work/Life Balance Programs Used by Industry – Alberta

Training programs, flexible working hours, and working from home were the most commonly used work/life balance program within the sectors listed below.

Table 10b: Work/Life Balance Programs Used by Industry

|  | Oil & Gas | Professional Services | Public Sector | Construction | Financial Services | Utilities |
|--|-----------|-----------------------|---------------|--------------|--------------------|-----------|
| Flexible working hours                               | 74%       | 79%                   | 74%           | 74%          | 76%                | 73%       |
| Sabbaticals  | 4%        | 8%                    | 2%            | 20%          | 0%                 | 0%        |
| Compressed Work Weeks                                | 54%       | 35%                   | 65%           | 60%          | 38%                | 28%       |
| Time off for volunteer work                          | 42%       | 49%                   | 42%           | 54%          | 52%                | 44%       |
| Childcare benefits (subsidy, available on site etc.) | 10%       | 2%                    | 14%           | -            | -                  | 0%        |
| Leaves for Personal Reasons                          | 20%       | 37%                   | 52%           | 36%          | 31%                | 31%       |
| Employee Assistance Programs                         | 11%       | 11%                   | 14%           | 8%           | 13%                | 16%       |
| Training Programs                                    | 76%       | 82%                   | 82%           | 70%          | 81%                | 76%       |
| Work from home                                       | 69%       | 71%                   | 53%           | 84%          | 77%                | 74%       |
| Other  | 72%       | 60%                   | 63%           | -            | 85%                | 85%       |