

2015

# 2015 CPA PROFESSION COMPENSATION STUDY: BRITISH COLUMBIA SUMMARY REPORT

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

 **CPA** CHARTERED PROFESSIONAL ACCOUNTANTS CANADA  
COMPTABLES PROFESSIONNELS AGRÉÉS 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 – British Columbia ..... 4
    - Owners Compensation in British Columbia ..... 5
    - Non-Owner Compensation in British Columbia..... 6
  - Prospects for 2015 – British Columbia..... 9
  - Compensation by Major City in British Columbia ..... 10
  - Total Compensation by Job Title - British Columbia ..... 11
  - Total Compensation by Job Title – Major Cities in British Columbia ..... 12
  - Compensation by Focus Area – British Columbia ..... 13
  - Total Compensation by Years of Work Experience – British Columbia ..... 14
- Section 2: Vacation, Leave, Benefits, and Work/Life Balance ..... 15
  - Vacation Entitlement – British Columbia ..... 15
  - Benefits by Employer Size – British Columbia ..... 15
    - Benefits by Industry – British Columbia..... 16
    - Benefits by Industry – British Columbia (cont’d) ..... 17
  - Work/Life Balance - British Columbia ..... 18
    - Work/Life Balance Programs Used by Industry – British Columbia..... 18

## 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 of British Columbia. 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 26 respondents from British Columbia. In total, compensation data is reported for a total of 27,863 members globally and 3,737 members within British Columbia.

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 – British Columbia

**Table 1** below shows the mean (average), median and top and bottom quartiles for compensation for all members in British Columbia. **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 British Columbia was \$138K, while the median was \$100K during the 2014 calendar year.

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

	Count	Median	Mean	Percentile 25	Percentile 75
All Members within British Columbia	3,737	\$100	\$138	\$76	\$146

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

Industry of Employment	Count	Median	Mean	Percentile 25	Percentile 75
Mining	124	\$139	\$241	\$98	\$218
Holding, Conglomerate	19	\$145	\$191	-	-
Real Estate/Building Management	146	\$112	\$182	\$80	\$190
Pharmaceuticals and Chemicals	15	\$140	\$172	-	-
Financial Services/Financial services (private sector)	245	\$110	\$170	\$85	\$173
Transportation, Distribution	128	\$119	\$162	\$85	\$173
Technology/IT	21	\$159	\$161	\$90	\$205
Professional Services firm - other - (eg., Consulting, legal, etc.)	158	\$111	\$157	\$84	\$179
Software	79	\$112	\$150	\$80	\$150
Construction	131	\$105	\$149	\$80	\$155
Utilities	50	\$118	\$148	\$90	\$168
Arts, Entertainment, Leisure	41	\$100	\$140	\$76	\$142
Oil & Gas	24	\$132	\$138	\$86	\$154
Retail, Wholesale/CPG	210	\$101	\$136	\$78	\$150
Agriculture, Forestry, Fisheries	81	\$103	\$136	\$82	\$150
Professional Services firm - public practice (a firm that primarily delivers auditing, accounting/auditing services)	1,023	\$91	\$131	\$68	\$142
Manufacturing	231	\$104	\$131	\$78	\$152
Public Sector - Crown corporation	69	\$99	\$122	\$84	\$133
Hotels and Restaurants/Food services	39	\$90	\$120	\$67	\$135

## 2015 CPA Member Compensation Study: British Columbia Summary Report

Industry of Employment	Count	Median	Mean	Percentile 25	Percentile 75
Telecommunications	30	\$98	\$119	\$79	\$145
Aerospace/aviation	15	\$100	\$116	-	-
Educational Institution (e.g., university, college, primary or secondary school, etc.)	157	\$97	\$111	\$81	\$130
Public Sector - Office of the auditor general (federal, provincial, or municipal)	18	\$96	\$110	-	-
Public Sector - Hospital, library, health organization, or social services organization/healthcare/medical services	93	\$93	\$105	\$82	\$115
Not for profit (eg., trade association, charity, religious group, etc.)	132	\$88	\$105	\$75	\$116
Public Sector - Federal, provincial, first nations or municipal government including ministries, departments, agencies,	364	\$93	\$102	\$78	\$114
Media, Communications, Publishing, Marketing/Advertising	18	\$92	\$92	-	-

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

### Owners Compensation in British Columbia

Over one-in-ten (14 per cent) professional accountants in British Columbia reported owning a business in 2014. The bulk – approximately 82% – of these professional accountants owned accounting firms, while the rest owned another form of business. Owners of accounting firms earned \$195K, 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 \$259 in 2014 vs. \$128K 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	418	204	214	94
Mean	\$195	\$128	\$259	\$214
Median	\$150	\$100	\$219	\$158
Percentile 25	\$94	\$70	\$145	\$106
Percentile 75	\$250	\$149	\$301	\$250

## Non-Owner Compensation in British Columbia

**Table 1c1** below shows the compensation statistics for members within British Columbia who did not own their own business in 2014. Non-owners in British Columbia earned an average of \$127K of total compensation in 2014.

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

	Base Compensation	Total Non-Base Compensation	Total Compensation
Count	3,169	3,185	3,169
Mean	\$107	\$20	\$127
Median	\$90	\$4	\$96
Percentile 25	\$71	-	\$75
Percentile 75	\$119	\$14	\$132

Among non-owners, compensation was highest among members who held the titles of President and/or CEO, earning \$241K, on average. However, a significant proportion of members within British Columbia had a title of Controller and/or Comptroller/Assistant Controller, with compensation of approximately \$103K.

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

Title	Count	Median	Mean	Percentile 25	Percentile 75
President and/or CEO	49	\$188	\$241	\$150	\$250
Other Executive Management (COO, CIO, EVP, etc.)	52	\$164	\$204	\$123	\$204
Vice President	96	\$150	\$160	\$125	\$187
Chief Financial Officer (CFO)/Chief Accounting Officer	265	\$140	\$157	\$109	\$180
General Manager	28	\$135	\$147	\$103	\$180
Senior Director	32	\$139	\$139	\$113	\$162
Director	166	\$117	\$129	\$98	\$138
Treasurer	12	\$114	\$128	-	-
Assistant Vice President	11	\$120	\$125	-	-
Professor/Lecturer/Teacher	31	\$94	\$118	\$88	\$133
Senior Manager	247	\$100	\$117	\$90	\$120
Controller and/or Comptroller/Assistant Controller	533	\$94	\$103	\$80	\$115
Associate/Assistant Director	24	\$106	\$102	\$90	\$117
Manager/Accounting Manager/Account Manager/Finance Manager	485	\$87	\$93	\$76	\$98
Tax Specialist/Senior Tax Advisor/Analyst/Associate	55	\$72	\$93	\$62	\$86
Consultant	32	\$90	\$88	\$76	\$98
Internal Auditor	24	\$82	\$85	\$76	\$91
Associate/Assistant Manager	42	\$73	\$81	\$66	\$79

## 2015 CPA Member Compensation Study: British Columbia Summary Report

Analyst/Business, Financial, Senior and Senior Financial Analyst	193	\$77	\$81	\$67	\$87
Supervisor	41	\$74	\$78	\$60	\$90
Senior Auditor/Accountant	430	\$65	\$76	\$58	\$77
Auditor/Accountant/Cost Accountant	217	\$63	\$67	\$51	\$72
Junior Auditor/Accountant	21	\$50	\$55	\$46	\$58

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	49	\$41	\$259	\$0	\$150
Senior Vice President	10	\$206	\$178	-	-
Other Executive Management (COO, CIO, EVP, etc.)	52	\$14	\$76	\$0	\$76
Vice President	96	\$29	\$71	\$10	\$92
Chief Financial Officer (CFO)/Chief Accounting Officer	265	\$12	\$44	\$0	\$45
Treasurer	12	\$0	\$27	-	-
Senior Director	32	\$9	\$24	\$0	\$36
Director	166	\$6	\$22	\$0	\$25
General Manager	28	\$12	\$18	\$2	\$25
Associate/Assistant Director	24	\$3	\$16	\$0	\$19
Assistant Vice President	11	\$3	\$16	-	-
Professor/Lecturer/Teacher	31	\$5	\$15	\$0	\$20
Senior Manager	248	\$7	\$13	\$1	\$14
Controller and/or Comptroller/Assistant Controller	535	\$6	\$13	\$0	\$15
Supervisor	41	\$2	\$9	\$0	\$10
Internal Auditor	25	\$4	\$8	\$0	\$11
Manager/Accounting Manager/Account Manager/Finance Manager	486	\$4	\$7	\$0	\$9
Consultant	33	\$3	\$7	\$0	\$7
Analyst/Business, Financial, Senior and Senior Financial Analyst	195	\$2	\$6	\$0	\$7
Tax Specialist/Senior Tax Advisor/Analyst/Associate	55	\$2	\$5	\$0	\$7
Junior Auditor/Accountant	22	\$0	\$5	\$0	\$3
Senior Auditor/Accountant	433	\$2	\$5	\$0	\$6
Associate/Assistant Manager	42	\$2	\$4	\$0	\$6
Auditor/Accountant/Cost Accountant	218	\$1	\$4	\$0	\$5

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



## 2015 CPA Member Compensation Study: British Columbia Summary Report

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

Title	Count	Median	Mean	Percentile 25	Percentile 75
President and/or CEO	49	\$220	\$499	\$161	\$450
Other Executive Management (COO, CIO, EVP, etc.)	52	\$185	\$280	\$128	\$344
Vice President	96	\$195	\$231	\$137	\$274
Chief Financial Officer (CFO)/Chief Accounting Officer	265	\$155	\$201	\$115	\$247
General Manager	28	\$154	\$165	\$108	\$202
Senior Director	32	\$153	\$163	\$126	\$199
Treasurer	12	\$121	\$155	-	-
Director	166	\$130	\$151	\$103	\$160
Assistant Vice President	11	\$145	\$141	-	-
Professor/Lecturer/Teacher	31	\$114	\$133	\$91	\$146
Senior Manager	247	\$111	\$130	\$97	\$133
Associate/Assistant Director	24	\$110	\$118	\$98	\$140
Controller, Comptroller/Assistant Controller	533	\$102	\$115	\$83	\$130
Manager/Accounting Manager/Account Manager/Finance Manager	485	\$92	\$100	\$80	\$107
Tax Specialist/Senior Tax Advisor/Analyst	55	\$75	\$98	\$64	\$100
Consultant	32	\$90	\$95	\$80	\$108
Internal Auditor	24	\$86	\$94	\$80	\$102
Analyst/Business, Financial, Senior and Senior Financial Analyst	193	\$80	\$87	\$70	\$93
Supervisor	41	\$78	\$87	\$62	\$101
Associate/Assistant Manager	42	\$76	\$85	\$68	\$86
Senior Auditor/Accountant	430	\$70	\$81	\$60	\$82
Auditor/Accountant/Cost Accountant	217	\$65	\$71	\$54	\$77
Junior Auditor/Accountant	21	\$51	\$61	\$47	\$58

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

Members in British Columbia reported that a bonus was the most frequent form of non-base compensation with over half receiving one in 2014. The average bonus (for those receiving) amounts to \$21K.

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

	Profit Sharing	Bonus	Overtime	Commissions	Allowances	Other Non-base
Count	378	1585	596	67	518	381
Percent Received	12%	50%	19%	2%	16%	12%
Median	\$5	\$7	\$2	\$2	\$2	\$5
Mean	\$17	\$21	\$4	\$59	\$5	\$38
Percentile 25	\$2	\$3	\$1	\$0	\$1	\$2
Percentile 75	\$14	\$17	\$5	\$16	\$6	\$12

## Prospects for 2015 – British Columbia

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. That said, approximately two-in-ten (21%) members in the Holding & Conglomerate industry expect a decrease, the highest amongst all the industries.

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 more than 10%
Professional Services firm - public practice (a firm that primarily delivers auditing, accounting/auditing services)	1031	4%	4%	3%	22%	44%	23%
Public Sector - Federal, provincial, first nations or municipal government including ministries, departments, agencies,	365	4%	3%	1%	30%	57%	5%
Financial Services/Financial services (private sector)	247	4%	5%	3%	21%	51%	15%
Manufacturing	234	6%	4%	3%	25%	48%	15%
Retail, Wholesale/CPG	212	6%	3%	2%	20%	49%	20%
Educational Institution (e.g., university, college, primary or secondary school, etc.)	157	7%	3%	3%	32%	47%	8%
Professional Services firm - other - (eg., Consulting, legal, etc.)	157	6%	5%	3%	24%	44%	19%
Real Estate/Building Management	148	6%	5%	2%	14%	61%	11%
Not for profit (eg., trade association, charity, religious group, etc.)	132	2%	2%	1%	22%	65%	8%
Construction	131	4%	5%	1%	30%	42%	19%
Transportation, Distribution	129	4%	5%	1%	22%	51%	17%
Mining	124	12%	17%	4%	28%	27%	12%
Public Sector - Hospital, library, health organization, or social services organization/healthcare/medical services	93	2%	1%	1%	52%	41%	3%
Agriculture, Forestry, Fisheries	82	4%	9%	2%	23%	43%	20%
Software	79	4%	9%	3%	16%	53%	15%
Public Sector - Crown corporation	70	1%	1%	4%	50%	36%	7%
Utilities	50	0%	4%	6%	42%	34%	14%
Arts, Entertainment, Leisure	41	7%	7%	5%	17%	41%	22%
Hotels and Restaurants/Food services	40	3%	0%	0%	20%	50%	28%
Telecommunications	30	3%	0%	0%	13%	73%	10%
Oil & Gas	24	4%	8%	4%	21%	50%	13%

## 2015 CPA Member Compensation Study: British Columbia 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 more than 10%
Technology/IT	21	5%	5%	0%	38%	24%	29%
Holding, Conglomerate	19	0%	16%	0%	26%	32%	26%
Public Sector - Office of the auditor general (federal, provincial, or municipal)	18	6%	0%	17%	33%	44%	0%
Media, Communications, Publishing, Marketing/Advertising	18	6%	0%	0%	39%	44%	11%
Pharmaceuticals and Chemicals	15	7%	0%	0%	7%	67%	20%
Aerospace/aviation	15	0%	7%	7%	27%	47%	13%

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

### Compensation by Major City in British Columbia

Major cities with the highest average compensation in British Columbia include Vancouver with \$145K, Dawson Creek with \$138K, Cranbrook and Prince George with \$131K apiece. That said, compensation for Dawson Creek and Cranbrook should be interpreted with caution due to low base sizes.

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

City	Count	Median	Mean	Percentile 25	Percentile 75
Vancouver	2,543	\$102	\$145	\$77	\$150
Dawson Creek	10	\$113	\$138	-	-
Cranbrook	15	\$103	\$131	-	-
Prince George	63	\$105	\$131	\$80	\$132
Campbell River	18	\$102	\$130	-	-
Vernon	45	\$107	\$127	\$82	\$145
Abbotsford - Mission	88	\$96	\$125	\$73	\$137
Duncan	16	\$102	\$125	-	-
Victoria	339	\$94	\$125	\$77	\$131
Kelowna	166	\$96	\$124	\$75	\$132
Chilliwack	23	\$99	\$121	\$80	\$154
Kamloops	74	\$85	\$120	\$65	\$123
Nanaimo	57	\$90	\$120	\$65	\$122
Courtenay	18	\$77	\$105	-	-
Penticton	22	\$92	\$105	\$72	\$114
Other	240	\$100	\$120	\$79	\$137

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

## 2015 CPA Member Compensation Study: British Columbia Summary Report

### Total Compensation by Job Title - British Columbia

Professional accountants with the title of President and/or CEO earned the highest overall compensation in British Columbia, approximately \$476K.

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	\$217	\$476	\$200	\$323	\$199	\$344	-	-
Vice President	\$195	\$231	\$156	\$191	\$174	\$190	\$265	\$301
Other Executive Management (COO, CIO, EVP, etc.)	\$183	\$273	\$187	\$256	\$140	\$221	-	-
Chief Financial Officer (CFO)/Chief Accounting Officer	\$158	\$203	\$150	\$183	\$161	\$201	\$223	\$311
Principal	\$156	\$208	-	-	-	-	-	-
General Manager	\$154	\$165	\$152	\$170	\$175	\$168	-	-
Senior Director	\$153	\$163	-	-	\$183	\$187	\$153	\$162
Assistant Vice President	\$145	\$141	-	-	-	-	-	-
Director	\$130	\$157	\$116	\$184	\$130	\$138	\$135	\$151
Treasurer	\$127	\$157	-	-	-	-	-	-
Professor/Lecturer/Teacher	\$119	\$136	-	-	\$100	\$114	\$129	\$155
Senior Manager	\$111	\$129	\$97	\$101	\$109	\$125	\$119	\$142
Associate/Assistant Director	\$110	\$117	-	-	-	-	\$110	\$122
Consultant	\$105	\$132	\$113	\$128	-	-	\$93	\$142
Controller and/or Comptroller/Assistant Controller	\$103	\$117	\$94	\$107	\$105	\$120	\$131	\$151
Manager/Accounting Manager/Account Manager/Finance Manager	\$92	\$100	\$88	\$94	\$95	\$101	\$92	\$103
Internal Auditor	\$86	\$93	-	-	-	-	\$89	\$101
Analyst/Business, Financial, Senior and Senior Financial Analyst	\$80	\$87	\$77	\$92	\$80	\$83	\$80	\$88
Supervisor	\$78	\$87	-	-	\$71	\$76	\$92	\$95
Associate/Assistant Manager	\$76	\$86	\$72	\$95	\$78	\$82	\$77	\$82
Tax Specialist/Senior Tax Advisor/Analyst/Associate	\$75	\$102	\$93	\$106	\$74	\$77	\$75	\$109
Senior Auditor/Accountant	\$70	\$81	\$67	\$80	\$71	\$78	\$71	\$84
Auditor/Accountant/Cost Accountant	\$65	\$70	\$60	\$63	\$69	\$71	\$74	\$84
Junior Auditor/Accountant	\$51	\$61	\$51	\$64	-	-	-	-

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

## Total Compensation by Job Title – Major Cities in British Columbia

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

City	Job Title	Count	Median	Mean	Percentile 25	Percentile 75
Abbotsford - Mission	Controller and/or Comptroller/Assistant Controller	17	\$101	\$101	-	-
	Senior Auditor/Accountant	13	\$63	\$68	-	-
Kelowna	Chief Financial Officer (CFO)/Chief Accounting Officer	11	\$143	\$159	-	-
	Senior Manager	11	\$103	\$129	-	-
	Controller, Comptroller/ Assistant Controller	31	\$97	\$111	\$88	\$123
	Manager/Accounting Manager/Finance Manager	21	\$82	\$86	\$71	\$95
	Senior Auditor/Accountant	17	\$59	\$63	-	-
Vancouver	President and/or CEO	30	\$281	\$650	\$199	\$456
	Other Executive Management (COO, CIO, EVP, etc.)	33	\$230	\$346	\$163	\$433
	Vice President	79	\$204	\$247	\$150	\$287
	Chief Financial Officer (CFO)/CAO	183	\$189	\$234	\$135	\$289
	Senior Director	20	\$161	\$180	\$138	\$218
	Director	115	\$140	\$177	\$118	\$178
	General Manager	16	\$136	\$163	-	-
	Consultant	45	\$113	\$146	\$79	\$165
	Senior Manager	175	\$119	\$139	\$101	\$139
	Professor/Lecturer/ Teacher	21	\$129	\$137	\$92	\$148
	Associate/Assistant Director	16	\$115	\$126	-	-
	Controller, Comptroller/ Assistant Controller	377	\$103	\$119	\$83	\$135
	Tax Specialist/Senior Tax Advisor/Analyst	44	\$75	\$109	\$68	\$107
	Manager/Accounting Manager/Finance Manager	347	\$95	\$102	\$81	\$110
	Internal Auditor	18	\$84	\$91	-	-
	Analyst/Business, Financial, Senior and Senior Financial Analyst	153	\$81	\$88	\$70	\$93
	Supervisor	29	\$76	\$86	\$60	\$101
	Senior Auditor/Accountant	290	\$70	\$83	\$61	\$83
	Associate/Assistant Manager	32	\$77	\$79	\$68	\$86
	Auditor/Accountant/ Cost Accountant	145	\$64	\$70	\$52	\$76
Junior Auditor/Accountant	10	\$50	\$52	-	-	
Victoria	Chief Financial Officer (CFO)/Chief Accounting	19	\$119	\$159	-	-

## 2015 CPA Member Compensation Study: British Columbia Summary Report

City	Job Title	Count	Median	Mean	Percentile 25	Percentile 75
	Officer					
	Director	27	\$98	\$115	\$92	\$109
	Manager/Accounting Manager/Finance Manager	50	\$89	\$100	\$78	\$100
	Controller, Comptroller/ Assistant Controller	27	\$92	\$99	\$80	\$112
	Senior Manager	22	\$94	\$97	\$86	\$110
	Analyst/Business, Financial, Senior and Senior Financial Analyst	19	\$74	\$82	-	-
	Senior Auditor/Accountant	41	\$75	\$78	\$68	\$86
	Auditor/Accountant/ Cost Accountant	25	\$72	\$76	\$63	\$79

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

### Compensation by Focus Area – British Columbia

Professional accountants focusing in the Management/General Management and Strategy & Governance areas earned the highest overall compensation (approximately \$383K and \$253K, respectively).

Table 5c: Total Compensation by Focus Area

Area of Focus	Count	Median	Mean	Percentile 25	Percentile 75
Management/General Management	25	\$222	\$383	\$122	\$364
Strategy & Governance	200	\$160	\$253	\$120	\$222
Operations	24	\$130	\$176	\$119	\$196
Marketing/Sales	11	\$139	\$164	-	-
Finance	605	\$105	\$145	\$80	\$152
Risk management/Control/Internal audit	73	\$110	\$140	\$86	\$143
Education	14	\$109	\$128	-	-
Project Management	10	\$118	\$127	-	-
IT	18	\$102	\$125	-	-
Management Accounting	411	\$98	\$114	\$78	\$129
Financial Planning/Financial Planning and Analysis/FP&A/Wealth Management	11	\$104	\$113	-	-
Financial and/or Non-Financial Reporting	927	\$92	\$111	\$73	\$120
Accounting/Bookkeeping	12	\$70	\$109	-	-
Taxation	323	\$88	\$109	\$70	\$114
Audit and Assurance	418	\$77	\$92	\$64	\$100

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

### Total Compensation by Years of Work Experience – British Columbia

Thirty-six percent of professional accountants in British Columbia have accumulated at least 25 years of experience with average compensation amounting to \$179K. Those with 15-19 years of experience are the closest to the British Columbia average of \$132K.

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	131	\$60	\$65	\$51	\$70
5-9 years	679	\$78	\$89	\$63	\$96
10-14 years	576	\$91	\$120	\$74	\$124
15-19 years	519	\$104	\$132	\$80	\$150
20-24 years	477	\$105	\$140	\$85	\$151
25 years and over	1,345	\$124	\$179	\$93	\$190
Total	3,737	\$100	\$138	\$76	\$146

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

### Vacation Entitlement – British Columbia

The bulk of professional accountants in British Columbia (60%) were entitled to a vacation of about 3-5 weeks (15 to 24 working days) in 2014, with only 5% 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	17	0%	154	4%
10-14 working days	188	5%	610	16%
15-19 working days	1,052	28%	1,082	29%
20-24 working days	1,215	32%	977	26%
25-29 working days	547	15%	409	11%
30-34 working days	296	8%	213	6%
35+ working days	137	4%	119	3%
N/A	311	8%	192	5%
Total	3,763	100%	3,763	100%

### Benefits by Employer Size – British Columbia

Medical benefits, life insurance, and long-term disability insurance were the most common benefits for professional accountants in British Columbia – at least 61% received 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=1,569	n=978	n=1,213	n=3,760
Medical (health and dental) benefits	73%	94%	93%	85%
Life Insurance	52%	73%	69%	63%
Long Term Disability Insurance	47%	70%	71%	61%
Pension Benefits	17%	53%	73%	44%
Out of Country Travel Insurance	31%	44%	48%	40%
Parking	25%	26%	24%	25%
Professional Membership dues other than for my accounting designation(s)	14%	19%	18%	17%
Health/Fitness Club Memberships	11%	16%	24%	16%
Car Allowances/Gas Mileage	11%	13%	9%	11%
Stock or Stock Options Purchase Program	5%	6%	14%	8%
Parental/Maternal/Caregiver Leave Top Ups	1%	2%	6%	3%
Credit Card Fees	3%	2%	2%	2%
401k matching/RRSP/RRSP matching	2%	2%	1%	2%
Education/training/professional development (PD) courses	2%	1%	1%	1%



## 2015 CPA Member Compensation Study: British Columbia Summary Report

Benefit	<100	100-999	1000+	Total
	n=1,569	n=978	n=1,213	n=3,760
Mobile phone	1%	1%	1%	1%
Other	3%	4%	3%	3%
I did not receive any benefits	19%	3%	2%	9%

### Benefits by Industry – British Columbia

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

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

Benefit	Professional Services			Public Sector			Financial Services		
	<100	100-999	1000+	<100	100-999	1000+	<100	100-999	1000+
	n=727	n=151	n=313	n=65	n=174	n=305	n=72	n=75	n=100
Medical (health and dental) benefits	61%	85%	88%	91%	99%	96%	76%	97%	95%
Life Insurance	39%	56%	62%	72%	81%	69%	56%	72%	66%
Long Term Disability Insurance	37%	60%	67%	65%	71%	70%	50%	75%	72%
Pension Benefits	5%	23%	59%	74%	93%	85%	24%	53%	86%
Out of Country Travel Insurance	18%	37%	45%	40%	34%	38%	31%	51%	59%
Parking	25%	26%	34%	26%	24%	10%	36%	35%	24%
Professional Membership dues other than for my accounting designation(s)	12%	17%	17%	23%	20%	12%	24%	23%	33%
Health/Fitness Club Memberships	11%	36%	53%	12%	10%	6%	13%	9%	16%
Car Allowances/Gas Mileage	10%	5%	7%	5%	10%	4%	11%	15%	14%
Stock or Stock Options Purchase Program	0%	3%	2%	0%	0%	0%	3%	9%	44%
Parental/Maternal/Caregiver Leave Top Ups	1%	1%	6%	3%	3%	10%	0%	4%	7%
Credit Card Fees	3%	3%	2%	0%	1%	0%	0%	7%	8%
401k matching/RRSP/RRSP matching	1%	1%	2%	0%	1%	0%	6%	3%	1%
Education/training/professional development (PD) courses	1%	1%	1%	0%	1%	0%	6%	0%	0%
Mobile phone	1%	3%	1%	0%	0%	0%	1%	0%	0%
Other	2%	2%	2%	2%	2%	2%	4%	7%	6%
I did not receive any benefits	27%	5%	1%	8%	1%	3%	18%	1%	1%

## 2015 CPA Member Compensation Study: British Columbia Summary Report

### Benefits by Industry – British Columbia (cont'd)

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

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

Benefit	Manufacturing			Retail/Wholesale			Education		
	<100	100-999	1000+	<100	100-999	1000+	<100	100-999	1000+
	n=97	n=83	n=54	n=83	n=78	n=51	n=14	n=57	n=86
Medical (health and dental) benefits	85%	93%	91%	88%	95%	92%	64%	93%	94%
Life Insurance	64%	83%	81%	65%	73%	69%	50%	77%	70%
Long Term Disability Insurance	57%	75%	74%	58%	68%	76%	50%	75%	70%
Pension Benefits	26%	49%	74%	12%	31%	51%	36%	91%	91%
Out of Country Travel Insurance	49%	49%	69%	52%	47%	53%	21%	46%	42%
Parking	12%	11%	22%	22%	21%	27%	7%	28%	15%
Professional Membership dues other than for my accounting designation(s)	11%	13%	11%	12%	19%	22%	7%	28%	23%
Health/Fitness Club Memberships	8%	5%	15%	5%	12%	20%	7%	12%	5%
Car Allowances/Gas Mileage	11%	13%	13%	24%	23%	18%	0%	11%	5%
Stock or Stock Options Purchase Program	9%	6%	22%	5%	5%	39%	7%	0%	0%
Parental/Maternal/Care giver Leave Top Ups	0%	1%	0%	0%	1%	2%	0%	7%	6%
Credit Card Fees	2%	4%	2%	4%	0%	2%	0%	0%	0%
401k matching/RRSP/RRSP matching	2%	2%	0%	0%	0%	2%	0%	0%	0%
Education/training/professional development (PD) courses	0%	1%	4%	1%	1%	0%	0%	2%	8%
Mobile phone	1%	0%	0%	1%	0%	2%	7%	0%	1%
Other	4%	1%	4%	4%	3%	6%	0%	2%	3%
I did not receive any benefits	14%	5%	4%	7%	3%	2%	29%	4%	5%

### Work/Life Balance - British Columbia

Training programs, flexible working hours, and leaves for personal reasons were the most commonly offered work/life balance programs. 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	1,947	61%	1,523	78%
Sabbaticals	503	16%	34	7%
Compressed Work Weeks	594	19%	295	50%
Time off for volunteer work	807	25%	413	51%
Childcare benefits (subsidy, available on site etc.)	147	5%	20	14%
Leaves for Personal Reasons	1,894	59%	680	36%
Employee Assistance Programs	1,609	51%	208	13%
Training Programs	2,023	64%	1,599	79%
Work from home	1,384	43%	1,062	77%
Other	206	6%	150	73%

### Work/Life Balance Programs Used by Industry – British Columbia

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

	Professional Services	Public Sector	Financial Services	Manufacturing	Retail/ Wholesale	Education
Flexible working hours	76%	73%	73%	81%	80%	78%
Sabbaticals	3%	3%	5%	18%	38%	5%
Compressed Work Weeks	34%	64%	32%	61%	70%	55%
Time off for volunteer work	49%	49%	57%	68%	50%	63%
Childcare benefits (subsidy, available on site etc.)	8%	5%	-	-	-	21%
Leaves for Personal Reasons	36%	38%	23%	46%	38%	39%
Employee Assistance Programs	12%	14%	12%	11%	18%	12%
Training Programs	81%	82%	79%	75%	79%	85%
Work from home	75%	70%	76%	78%	86%	85%
Other	73%	62%	75%	50%	65%	-