

2015

# 2015 CPA PROFESSION COMPENSATION STUDY: INTERNATIONAL SUMMARY REPORT

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

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

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## 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 CPA Canada Members residing outside of Canada. 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 14 respondents working outside of Canada. In total, compensation data is reported for a total of 27,863 CPA Canada Members globally and 1,185 members working abroad.

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 – International

**Table 1** below shows the mean (average), median and top and bottom quartiles for compensation for all CPA Canada Members working abroad. **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 outside of Canada was \$283K while the median was \$179K during the 2014 calendar year.

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

	Count	Median	Mean	Percentile 25	Percentile 75
All Members outside Canada	1,185	\$179	\$283	\$107	\$300

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

Industry of Employment	Count	Median	Mean	Percentile 25	Percentile 75
Utilities	14	\$187	\$486	-	-
Holding, Conglomerate	11	\$189	\$480	-	-
Real Estate/Building Management	14	\$239	\$417	-	-
Mining	32	\$241	\$377	\$158	\$494
Manufacturing	163	\$170	\$356	\$117	\$290
Technology/IT	16	\$178	\$323	-	-
Financial Services/Financial services (private sector)	262	\$212	\$323	\$120	\$365
Oil & Gas	69	\$263	\$300	\$180	\$375
Retail, Wholesale/CPG	50	\$208	\$296	\$102	\$345
Pharmaceuticals and Chemicals	40	\$241	\$292	\$169	\$416
Agriculture, Forestry, Fisheries	11	\$224	\$286	-	-
Public Sector - Hospital, library, health organization, or social services organization/healthcare/medical services	13	\$220	\$280	-	-
Professional Services firm - other - (eg., Consulting, legal, etc.)	64	\$150	\$258	\$99	\$285
Media, Communications, Publishing, Marketing/Advertising	17	\$170	\$253	-	-
Software	34	\$198	\$238	\$112	\$300
Transportation, Distribution	25	\$131	\$231	\$72	\$184
Hotels and Restaurants/Food services	21	\$202	\$222	\$130	\$278
Professional Services firm - public practice (a firm that primarily delivers auditing,	150	\$122	\$204	\$83	\$206

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Industry of Employment	Count	Median	Mean	Percentile 25	Percentile 75
accounting/auditing services)					
Telecommunications	26	\$162	\$172	\$70	\$222
Public Sector - Federal, provincial, first nations or municipal government including ministries, departments, agencies,	19	\$146	\$171	-	-
Educational Institution (e.g., university, college, primary or secondary school, etc.)	31	\$160	\$165	\$61	\$203
Construction	17	\$155	\$152	-	-
Not for profit (eg., trade association, charity, religious group, etc.)	23	\$105	\$141	\$74	\$181

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

### Owner Compensation – International

One-in-fifteen (7%) CPA Canada Members working abroad reported owning a business in 2014. The bulk – approximately 52% – of these professional accountants owned accounting firms, while the rest owned another form of business. Owners of accounting firms earned \$429K, 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 \$505K in 2014 vs. \$208K 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	39	10	29	37
Mean	\$429	\$208	\$505	\$713
Median	\$313	\$208	\$400	\$250
Percentile 25	\$200	-	\$245	\$145
Percentile 75	\$500	-	\$500	\$780

### Non-Owner Compensation – International

**Table 1c1** below shows the compensation statistics for members outside of Canada who did not own their own business in 2014. Non-owners outside of Canada earned an average of \$266K of total compensation in 2014.

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

	Base Compensation	Total Non-Base Compensation	Total Compensation
Count	1,082	1,093	1,083
Mean	\$181	\$84	\$266
Median	\$147	\$20	\$170
Percentile 25	\$95	\$5	\$105
Percentile 75	\$220	\$64	\$293

Among non-owners working outside of Canada, compensation was highest among members who held the titles of President and/or CEO, earning \$408K, on average. However, a significant proportion of

## 2015 CPA Member Compensation Study: International Summary Report

members outside of Canada had a title of Manager/Accounting Manager/Account Manager/Finance Manager or Controller and/or Comptroller/Assistant Controller, with compensation of approximately \$122K and \$157K, respectively.

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

Title	Count	Median	Mean	Percentile 25	Percentile 75
President and/or CEO	23	\$300	\$408	\$225	\$450
Other Executive Management (COO, CIO, EVP, etc.)	40	\$300	\$375	\$179	\$401
Chief Financial Officer (CFO)/Chief Accounting Officer	92	\$209	\$311	\$136	\$320
Senior Vice President	20	\$300	\$302	\$227	\$365
Vice President	78	\$225	\$234	\$170	\$275
Senior Director	34	\$211	\$226	\$165	\$260
General Manager	19	\$200	\$220	-	-
Assistant Vice President	13	\$165	\$199	-	-
Director	109	\$185	\$187	\$150	\$225
Consultant	25	\$110	\$173	\$90	\$140
Professor/Lecturer/Teacher	14	\$125	\$163	-	-
Controller and/or Comptroller/Assistant Controller	122	\$150	\$157	\$110	\$179
Senior Manager	98	\$140	\$146	\$113	\$180
Internal Auditor	10	\$99	\$145	-	-
Manager/Accounting Manager/Account Manager/Finance Manager	142	\$110	\$122	\$82	\$142
Associate/Assistant Director	16	\$126	\$119	-	-
Analyst/Business, Financial, Senior and Senior Financial Analyst	47	\$98	\$114	\$70	\$144
Senior Auditor/Accountant	78	\$80	\$90	\$54	\$98
Auditor/Accountant/Cost Accountant	22	\$68	\$84	\$50	\$107
Associate/Assistant Manager	23	\$83	\$82	\$67	\$102
Supervisor	17	\$87	\$79	-	-

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

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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	23	\$98	\$697	\$59	\$310
Senior Vice President	20	\$235	\$328	\$69	\$436
Other Executive Management (COO, CIO, EVP, etc.)	40	\$101	\$214	\$29	\$308
Chief Financial Officer (CFO)/Chief Accounting Officer	92	\$46	\$169	\$9	\$160
Vice President	78	\$71	\$127	\$30	\$170
Senior Director	34	\$53	\$100	\$35	\$150
General Manager	19	\$50	\$83	-	-
Director	110	\$34	\$73	\$10	\$81
Controller and/or Comptroller/Assistant Controller	125	\$20	\$59	\$7	\$58
Consultant	25	\$10	\$46	\$1	\$51
Assistant Vice President	13	\$35	\$41	-	-
Senior Manager	99	\$15	\$36	\$6	\$32
Associate/Assistant Director	16	\$26	\$29	-	-
Manager/Accounting Manager/Account Manager/Finance Manager	145	\$11	\$28	\$5	\$35
Professor/Lecturer/Teacher	15	\$15	\$27	-	-
Internal Auditor	10	\$0	\$27	\$0	\$48
Analyst/Business, Financial, Senior and Senior Financial Analyst	47	\$8	\$22	\$0	\$27
Auditor/Accountant/Cost Accountant	23	\$4	\$17	\$0	\$11
Supervisor	17	\$6	\$14	-	-
Senior Auditor/Accountant	78	\$5	\$12	\$1	\$13
Associate/Assistant Manager	24	\$3	\$9	\$0	\$12

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



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

Title	Count	Median	Mean	Percentile 25	Percentile 75
President and/or CEO	23	\$450	\$1105	\$303	\$746
Senior Vice President	20	\$540	\$629	\$419	\$741
Other Executive Management (COO, CIO, EVP, etc.)	40	\$392	\$589	\$260	\$790
Chief Financial Officer (CFO)/Chief Accounting Officer	92	\$276	\$480	\$165	\$458
Vice President	78	\$284	\$361	\$225	\$473
Senior Director	34	\$285	\$327	\$210	\$407
General Manager	19	\$300	\$303	-	-
Director	109	\$225	\$261	\$169	\$305
Assistant Vice President	13	\$180	\$240	-	-
Consultant	25	\$118	\$219	\$98	\$192
Controller and/or Comptroller/Assistant Controller	122	\$171	\$218	\$130	\$243
Senior Manager	98	\$157	\$182	\$126	\$217
Professor/Lecturer/Teacher	15	\$165	\$180	-	-
Internal Auditor	10	\$123	\$172	-	-
Manager/Accounting Manager/Account Manager/Finance Manager	142	\$121	\$150	\$95	\$169
Associate/Assistant Director	16	\$153	\$148	-	-
Analyst/Business, Financial, Senior and Senior Financial Analyst	47	\$105	\$136	\$81	\$180
Auditor/Accountant/Cost Accountant	22	\$69	\$102	\$50	\$113
Senior Auditor/Accountant	78	\$86	\$102	\$61	\$111
Supervisor	17	\$90	\$93	-	-
Associate/Assistant Manager	23	\$84	\$92	\$73	\$111

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

Members working outside of Canada reported that a bonus was the most frequent form of non-base compensation with three-quarters receiving one in 2014. The average bonus (for those receiving) amounts to \$56K.

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

	Profit Sharing	Bonus	Overtime	Commissions	Allowances	Other Non-base
Count	216	812	84	22	300	226
Percent Received	20%	74%	8%	2%	27%	21%
Median	\$12	\$21	\$4	\$1	\$10	\$20
Mean	\$51	\$56	\$10	\$12	\$26	\$119
Percentile 25	\$4	\$9	\$1	\$0	\$2	\$6
Percentile 75	\$41	\$60	\$10	\$20	\$27	\$67

## Prospects for 2015 – International

Across most 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 one-in-six members in the Mining (16%) and Oil & Gas (15%) industry expect a decrease, the highest amongst all other sectors.

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%
Financial Services/Financial services (private sector)	263	8%	5%	2%	16%	50%	20%
Manufacturing	164	3%	5%	5%	18%	53%	15%
Professional Services firm - public practice (a firm that primarily delivers auditing, accounting/auditing services)	153	3%	6%	1%	16%	50%	25%
Oil & Gas	71	1%	14%	1%	24%	48%	11%
Professional Services firm - other - (eg., Consulting, legal, etc.)	65	9%	6%	2%	20%	35%	28%
Retail, Wholesale/CPG	51	2%	4%	6%	20%	47%	22%
Pharmaceuticals and Chemicals	41	2%	7%	0%	20%	51%	20%
Software	34	9%	3%	3%	26%	41%	18%
Mining	32	0%	13%	3%	22%	50%	13%
Educational Institution (e.g., university, college, primary or secondary school, etc.)	31	0%	3%	0%	23%	55%	19%
Telecommunications	26	4%	4%	0%	15%	54%	23%
Transportation, Distribution	25	12%	8%	0%	16%	40%	24%
Not for profit (eg., trade association, charity, religious group, etc.)	24	8%	8%	0%	33%	33%	17%
Hotels and Restaurants/Food services	21	0%	10%	0%	5%	43%	43%
Public Sector - Federal, provincial, first nations or municipal government including ministries, departments, agencies,	19	11%	11%	0%	21%	58%	0%
Construction	18	6%	0%	0%	6%	72%	17%
Media, Communications, Publishing, Marketing/Advertising	17	0%	0%	0%	29%	35%	35%
Technology/IT	16	0%	0%	6%	19%	50%	25%
Real Estate/Building Management	15	0%	7%	7%	13%	40%	33%
Utilities	14	7%	7%	0%	29%	43%	14%
Public Sector - Hospital, library, health organization,	13	0%	0%	0%	31%	46%	23%

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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%
or social services organization/healthcare/medical services							
Agriculture, Forestry, Fisheries	11	0%	9%	18%	27%	36%	9%
Holding, Conglomerate	11	9%	0%	0%	36%	27%	27%

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

### Compensation by Country

The countries with the highest average compensation for CPA Canada Members operating outside of Canada are the Cayman Islands with \$347K, Singapore with \$332K, Hong Kong with \$331K and United Arab Emirates with \$329K. That said, compensation for Singapore, the United Arab Emirates, and Germany should be interpreted with caution due to low base sizes.

Table 4: Total Compensation by Country (\$ in 000's)

City	Count	Median	Mean	Percentile 25	Percentile 75
Cayman Islands	71	\$181	\$347	\$120	\$300
Singapore	16	\$280	\$332	-	-
Hong Kong	90	\$154	\$331	\$99	\$332
United Arab Emirates	18	\$291	\$329	-	-
United States	441	\$195	\$321	\$135	\$320
Germany	14	\$203	\$303	-	-
Switzerland	37	\$243	\$302	\$180	\$318
Bermuda	84	\$207	\$289	\$154	\$363
United Kingdom	37	\$163	\$267	\$115	\$300
China	87	\$73	\$193	\$48	\$200
Australia	43	\$150	\$171	\$95	\$210
Barbados	34	\$91	\$154	\$47	\$230
Other	213	\$155	\$234	\$89	\$263

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

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### Total Compensation by Job Title - International

Professional accountants with the title of President and/or CEO earned the highest overall compensation outside of Canada, approximately \$979K.

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	\$435	\$979	\$332	\$682	\$373	\$419	-	-
Senior Vice President	\$540	\$629	-	-	-	-	\$645	\$716
Other Executive Management (COO, CIO, EVP, etc.)	\$392	\$589	-	-	\$497	\$538	\$640	\$725
Chief Financial Officer (CFO)/Chief Accounting Officer	\$262	\$466	\$254	\$324	\$215	\$297	\$380	\$762
Vice President	\$284	\$361	\$245	\$284	\$210	\$268	\$365	\$415
Senior Director	\$285	\$327	-	-	-	-	\$307	\$346
General Manager	\$300	\$303	-	-	-	-	\$390	\$370
Director	\$228	\$285	\$174	\$222	\$156	\$387	\$242	\$274
Assistant Vice President	\$191	\$237	-	-	-	-	-	-
Consultant	\$137	\$222	\$150	\$217	-	-	\$125	\$256
Controller and/or Comptroller/Assistant Controller	\$170	\$216	\$134	\$168	\$134	\$155	\$215	\$271
Senior Manager	\$156	\$180	\$138	\$155	\$140	\$163	\$166	\$192
Professor/Lecturer/Teacher	\$165	\$180	-	-	-	-	-	-
Internal Auditor	\$123	\$172	-	-	-	-	\$123	\$172
Associate/Assistant Director	\$156	\$152	-	-	-	-	\$186	\$187
Manager/Accounting Manager/Account Manager/Finance Manager	\$121	\$150	\$94	\$116	\$142	\$174	\$125	\$153
Analyst/Business, Financial, Senior and Senior Financial Analyst	\$105	\$136	-	-	-	-	\$121	\$137
Auditor/Accountant/Cost Accountant	\$70	\$103	-	-	-	-	\$73	\$127
Senior Auditor/Accountant	\$86	\$102	\$88	\$129	\$85	\$109	\$89	\$88
Supervisor	\$90	\$93	-	-	-	-	-	-
Associate/Assistant Manager	\$84	\$92	-	-	-	-	\$95	\$94

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

### Compensation by Focus Area – International

CPA Canada Members who operate internationally and focus on Strategy & Governance and Operations earned the highest overall compensation in 2014 (approximately \$525K and \$491K, respectively). That said, compensation for the Operations and Management/General Management focus areas should be interpreted with caution due to low base sizes.

Table 5c: Total Compensation by Focus Area

Area of Focus	Count	Median	Mean	Percentile 25	Percentile 75
Strategy & Governance	110	\$285	\$525	\$165	\$466
Operations	13	\$262	\$491	-	-
Management/General Management	14	\$285	\$341	-	-
Finance	279	\$200	\$306	\$112	\$350
Taxation	34	\$178	\$232	\$89	\$297
Financial and/or Non-Financial Reporting	230	\$166	\$211	\$105	\$254
Risk management/Control/Internal audit	56	\$172	\$206	\$102	\$248
Management Accounting	129	\$156	\$187	\$97	\$217
Audit and Assurance	135	\$102	\$142	\$80	\$170

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

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

Thirty-five percent of professional accountants outside of Canada have accumulated at least 25 years of experience with average compensation amounting to \$411K. Those with 15-19 years of experience are the closest to the International average of \$283K.

Table 6: Total Compensation by Years of Work Experience

Years of Work Experience	Count	Median	Mean	Percentile 25	Percentile 75
Less than 3 years	0	-	-	-	-
3-4 years	20	\$75	\$89	\$57	\$91
5-9 years	192	\$98	\$111	\$65	\$129
10-14 years	190	\$152	\$170	\$104	\$210
15-19 years	181	\$206	\$250	\$132	\$327
20-24 years	183	\$212	\$345	\$130	\$390
25 years and over	419	\$245	\$411	\$155	\$425
Total	1,185	\$179	\$283	\$107	\$300

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

### Vacation Entitlement – International

Over half (58%) of CPA Canada Members working outside of Canada were entitled to a vacation of about 4-6 weeks (20 to 29 working days) in 2014, with only 7% 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	20	2%	54	5%
10-14 working days	56	5%	151	13%
15-19 working days	191	16%	290	24%
20-24 working days	402	34%	360	30%
25-29 working days	291	24%	180	15%
30-34 working days	138	12%	77	6%
35+ working days	45	4%	39	3%
N/A	56	5%	45	4%
Total	1,199	100%	1,199	100%

### Benefits by Employer Size – International

Medical benefits, pension benefits, and life insurance were the most common benefits for CPA Canada Members working abroad – at least 57% 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=255	n=273	n=670	n=1,199
8Medical (health and dental) benefits	67%	84%	87%	82%
Pension Benefits	42%	56%	66%	58%
Life Insurance	36%	59%	64%	57%
Long Term Disability Insurance	26%	39%	58%	47%
Out of Country Travel Insurance	16%	31%	41%	33%
Professional Membership dues other than for my accounting designation(s)	24%	24%	21%	22%
Parking	13%	25%	23%	21%
Stock or Stock Options Purchase Program	10%	14%	28%	21%
Health/Fitness Club Memberships	13%	18%	23%	19%
Car Allowances/Gas Mileage	15%	20%	19%	18%
Credit Card Fees	6%	6%	5%	5%
Parental/Maternal/Caregiver Leave Top Ups	1%	3%	4%	3%
Housing allowance	1%	3%	3%	3%
401k matching/RRSP/RRSP matching	2%	0%	2%	2%

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Benefit	<100	100-999	1000+	Total
	n=255	n=273	n=670	n=1,199
Mobile phone	2%	1%	1%	1%
Education/training/professional development (PD) courses	1%	1%	1%	1%
Other	4%	3%	4%	4%
I did not receive any benefits	17%	5%	3%	7%

### Benefits by Industry – International

Medical benefits, pension benefits, and life insurance are typically the most offered type of benefit across the Financial Services, Manufacturing, and Professional Services industries.

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

Benefit	Financial Services			Manufacturing			Professional Services		
	<100	100-999	1000+	<100	100-999	1000+	<100	100-999	1000+
	n=68	n=71	n=123	n=18	n=32	n=114	n=62	n=42	n=114
Medical (health and dental) benefits	84%	89%	90%	61%	81%	93%	60%	81%	79%
Pension Benefits	57%	79%	73%	61%	44%	76%	34%	52%	56%
Life Insurance	40%	63%	67%	39%	56%	73%	32%	38%	49%
Long Term Disability Insurance	34%	46%	57%	33%	38%	68%	19%	33%	44%
Out of Country Travel Insurance	12%	30%	33%	6%	19%	46%	11%	26%	39%
Professional Membership dues other than for my accounting designation(s)	34%	38%	32%	0%	9%	17%	29%	24%	25%
Parking	15%	35%	25%	6%	9%	25%	16%	19%	15%
Stock or Stock Options Purchase Program	16%	27%	29%	6%	9%	31%	2%	5%	5%
Health/Fitness Club Memberships	22%	32%	28%	11%	0%	23%	13%	17%	25%
Car Allowances/Gas Mileage	13%	13%	11%	11%	19%	25%	15%	7%	18%
Credit Card Fees	4%	11%	7%	6%	0%	5%	10%	7%	3%
Parental/Maternal/ Caregiver Leave Top Ups	0%	4%	2%	0%	0%	3%	3%	5%	4%
Housing allowance	1%	6%	2%	0%	0%	2%	0%	0%	2%
401k matching/RRSP/RRSP matching	0%	0%	2%	0%	0%	3%	2%	2%	2%
Other	7%	4%	4%	0%	3%	6%	2%	2%	4%
I did not receive any benefits	7%	1%	2%	22%	3%	0%	23%	10%	4%

### Work/Life Balance - International

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

Table 10a: Work/Life Balance Programs

	Offered		Taken	
	Count	%	Count	%
Flexible working hours	596	55%	421	71%
Sabbaticals	199	18%	27	14%
Compressed Work Weeks	177	16%	69	39%
Time off for volunteer work	355	32%	149	42%
Childcare benefits (subsidy, available on site etc.)	123	11%	30	24%
Leaves for Personal Reasons	667	61%	245	37%
Employee Assistance Programs	543	50%	55	10%
Training Programs	796	73%	630	79%
Work from home	525	48%	425	81%
Other	52	5%	31	60%

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

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

	Financial Services	Manufacturing	Professional Services
Flexible working hours	58%	80%	69%
Sabbaticals	21%	11%	13%
Compressed Work Weeks	28%	43%	18%
Time off for volunteer work	47%	41%	33%
Childcare benefits (subsidy, available on site etc.)	32%	25%	13%
Leaves for Personal Reasons	37%	33%	34%
Employee Assistance Programs	10%	12%	13%
Training Programs	79%	77%	84%
Work from home	69%	78%	94%
Other	70%	-	69%