

2015

2015 CPA PROFESSION COMPENSATION STUDY: MANITOBA & SASKATCHEWAN SUMMARY REPORT

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FALL 2015

 **CPA** CHARTERED PROFESSIONAL ACCOUNTANTS CANADA COMPTABLES PROFESSIONNELS AGREES 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 those residing in the provinces of Manitoba and Saskatchewan. 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 9 respondents from Manitoba and Saskatchewan. In total, compensation data is reported for a total of 27,863 CPA Canada members globally and 2,085 members within Manitoba and Saskatchewan.

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).

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 – Manitoba & Saskatchewan

Table 1 below shows the mean (average), median and top and bottom quartiles for compensation for all members in Manitoba and Saskatchewan. **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 Manitoba and Saskatchewan was \$135K, while the median was \$104K during the 2014 calendar year.

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

	Count	Median	Mean	Percentile 25	Percentile 75
All Members within Manitoba & Saskatchewan	2,085	\$104	\$135	\$82	\$143

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

Industry of Employment	Count	Median	Mean	Percentile 25	Percentile 75
Retail, Wholesale/CPG	90	\$101	\$178	\$81	\$156
Holding, Conglomerate	11	\$153	\$177	-	-
Mining	82	\$137	\$164	\$110	\$186
Professional Services firm - other - (eg., Consulting, legal, etc.)	50	\$130	\$164	\$95	\$175
Transportation, Distribution	40	\$102	\$161	\$80	\$149
Arts, Entertainment, Leisure	11	\$125	\$147	-	-
Telecommunications	37	\$115	\$144	\$90	\$179
Financial Services/Financial services (private sector)	257	\$109	\$144	\$85	\$153
Manufacturing	130	\$114	\$143	\$86	\$149
Real Estate/Building Management	41	\$125	\$138	\$93	\$159
Professional Services firm - public practice (a firm that primarily delivers auditing, accounting/auditing services)	380	\$99	\$137	\$69	\$158
Agriculture, Forestry, Fisheries	91	\$99	\$136	\$77	\$157
Oil & Gas	14	\$127	\$134	-	-
Construction	64	\$107	\$134	\$90	\$146
Hotels and Restaurants/Food services	17	\$122	\$130	-	-
Educational Institution (e.g., university, college, primary or secondary school, etc.)	107	\$108	\$125	\$83	\$139
Utilities	28	\$107	\$123	\$99	\$139
Public Sector - Hospital, library, health	78	\$106	\$120	\$89	\$132

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Industry of Employment	Count	Median	Mean	Percentile 25	Percentile 75
organization, or social services organization/healthcare/medical services					
Public Sector - Crown corporation	110	\$103	\$113	\$87	\$126
Media, Communications, Publishing, Marketing/Advertising	15	\$105	\$113	-	-
Not for profit (eg., trade association, charity, religious group, etc.)	85	\$90	\$104	\$73	\$124
Software	10	\$87	\$103	-	-
Public Sector - Federal, provincial, first nations or municipal government including ministries, departments, agencies,	266	\$94	\$101	\$82	\$110
Public Sector - Office of the auditor general (federal, provincial, or municipal)	21	\$95	\$99	\$70	\$117

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

Owners Compensation in Manitoba & Saskatchewan

More than one-in-ten (11%) professional accountants in Manitoba & Saskatchewan reported owning a business in 2014. The bulk – approximately 69% – of these professional accountants owned accounting firms, while the rest owned another form of business. Owners of accounting firms earned \$204K, 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 \$245K in 2014 vs. \$147K 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	148	62	86	66
Mean	\$204	\$147	\$245	\$304
Median	\$178	\$137	\$228	\$135
Percentile 25	\$109	\$70	\$140	\$90
Percentile 75	\$273	\$185	\$320	\$285

Non-Owner Compensation in Manitoba & Saskatchewan

Table 1c1 below shows the compensation statistics for members within Manitoba & Saskatchewan who did not own their own business in 2014. Non-owners in Manitoba & Saskatchewan earned an average of \$123K of total compensation in 2014.

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

	Base Compensation	Total Non-Base Compensation	Total Compensation
Count	1,854	1,862	1,854
Mean	\$107	\$16	\$123
Median	\$95	\$4	\$102
Percentile 25	\$77	\$0	\$82
Percentile 75	\$120	\$14	\$133

Among non-owners, compensation was highest among members who held the titles of President and/or CEO, earning \$227K on average. However, a significant proportion of members within Manitoba and Saskatchewan had a title of Manager/Accounting Manager/Account Manager/Finance Manager, with compensation of approximately \$96K.

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

Title	Count	Median	Mean	Percentile 25	Percentile 75
President and/or CEO	32	\$210	\$227	\$155	\$259
Vice President	50	\$156	\$167	\$115	\$185
Chief Financial Officer (CFO)/Chief Accounting Officer	156	\$139	\$153	\$107	\$184
Senior Director	22	\$140	\$139	\$117	\$153
Assistant Vice President	12	\$115	\$139	-	-
Other Executive Management (COO, CIO, EVP, etc.)	28	\$115	\$130	\$101	\$153
Professor/Lecturer/Teacher	19	\$120	\$130	\$85	\$165
Director	130	\$120	\$122	\$105	\$135
Principal	12	\$118	\$120	-	-
Senior Manager	124	\$105	\$115	\$90	\$121
General Manager	13	\$112	\$115	-	-
Controller and/or Comptroller/Assistant Controller	252	\$95	\$101	\$81	\$115
Tax Specialist/Senior Tax Advisor/Analyst/Associate	23	\$93	\$98	\$69	\$114
Associate/Assistant Director	13	\$100	\$98	-	-
Internal Auditor	17	\$88	\$96	-	-
Manager/Accounting Manager/Account Manager/Finance Manager	328	\$90	\$96	\$80	\$105
Supervisor	54	\$90	\$95	\$79	\$106
Consultant	19	\$92	\$90	-	-

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Senior Auditor/Accountant	171	\$74	\$85	\$60	\$90
Analyst/Business, Financial, Senior and Senior Financial Analyst	158	\$80	\$84	\$72	\$91
Auditor/Accountant/Cost Accountant	107	\$69	\$77	\$55	\$85
Associate/Assistant Manager	47	\$70	\$73	\$67	\$77

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	32	\$16	\$66	\$0	\$51
Vice President	50	\$28	\$59	\$2	\$73
Consultant	19	\$3	\$57	-	-
Professor/Lecturer/Teacher	19	\$8	\$36	-	-
Chief Financial Officer (CFO)/Chief Accounting Officer	156	\$14	\$36	\$0	\$41
Other Executive Management (COO, CIO, EVP, etc.)	28	\$1	\$30	\$0	\$19
Senior Director	23	\$12	\$22	\$6	\$20
Principal	12	\$3	\$17	-	-
General Manager	13	\$12	\$17	-	-
Controller and/or Comptroller/Assistant Controller	252	\$6	\$13	\$0	\$15
Director	130	\$7	\$13	\$0	\$19
Assistant Vice President	12	\$11	\$12	-	-
Senior Manager	124	\$7	\$11	\$0	\$13
Tax Specialist/Senior Tax Advisor/Analyst/Associate	23	\$4	\$10	\$1	\$12
Manager/Accounting Manager/Account Manager/Finance Manager	331	\$3	\$8	\$0	\$11
Supervisor	54	\$3	\$7	\$0	\$10
Senior Auditor/Accountant	171	\$2	\$6	\$0	\$8
Associate/Assistant Manager	48	\$4	\$6	\$1	\$8
Analyst/Business, Financial, Senior and Senior Financial Analyst	158	\$2	\$5	\$0	\$8
Associate/Assistant Director	13	\$2	\$5	-	-
Internal Auditor	17	\$2	\$5	-	-
Auditor/Accountant/Cost Accountant	110	\$0	\$3	\$0	\$5

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	32	\$215	\$293	\$163	\$366
Vice President	50	\$178	\$226	\$137	\$264
Chief Financial Officer (CFO)/Chief Accounting Officer	156	\$157	\$189	\$117	\$227
Professor/Lecturer/Teacher	19	\$138	\$166	-	-
Senior Director/Managing Director	22	\$154	\$162	\$129	\$172
Other Executive Management (COO, CIO, EVP, etc.)	28	\$128	\$161	\$103	\$173
Assistant Vice President	12	\$122	\$151	-	-
Consultant	19	\$106	\$147	-	-
Principal	12	\$137	\$138	-	-
Director	130	\$126	\$135	\$110	\$153
General Manager	13	\$130	\$132	-	-
Senior Manager	124	\$112	\$126	\$97	\$134
Controller and/or Comptroller/Assistant Controller	252	\$105	\$114	\$85	\$127
Tax Specialist/Senior Tax Advisor/Analyst/Associate	23	\$99	\$108	\$69	\$130
Manager/Accounting Manager/Account Manager/Finance Manager	328	\$96	\$104	\$83	\$111
Associate/Assistant Director	13	\$100	\$103	-	-
Supervisor	54	\$96	\$102	\$79	\$115
Internal Auditor	17	\$93	\$101	-	-
Senior Auditor/Accountant	171	\$80	\$91	\$64	\$99
Analyst/Business, Financial, Senior and Senior Financial Analyst	158	\$85	\$89	\$72	\$97
Auditor/Accountant/Cost Accountant	107	\$72	\$81	\$60	\$86
Associate/Assistant Manager	47	\$76	\$78	\$70	\$85

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

Members in Manitoba and Saskatchewan reported that a bonus was the most frequent form of non-base compensation with almost half (48%) receiving one in 2014. The average bonus (for those receiving) amounts to \$17K.

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

	Profit Sharing	Bonus	Overtime	Commissions	Allowances	Other Non-base
Count	243	890	315	34	284	214
Percent Received	13%	48%	17%	2%	15%	11%
Median	\$5	\$8	\$2	\$4	\$2	\$2
Mean	\$19	\$17	\$4	\$69	\$4	\$10
Percentile 25	\$2	\$4	\$1	\$1	\$1	\$1
Percentile 75	\$10	\$18	\$5	\$23	\$5	\$7

Prospects for 2015 – Manitoba & Saskatchewan

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, almost three-in-ten (27%) 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 10% or more
Professional Services firm - public practice (a firm that primarily delivers auditing, accounting/auditing services)	379	4%	4%	3%	16%	45%	28%
Public Sector - Federal, provincial, first nations or municipal government including ministries, departments, agencies,	270	5%	2%	1%	27%	61%	4%
Financial Services/Financial services (private sector)	258	1%	3%	3%	9%	72%	12%
Manufacturing	130	4%	4%	2%	16%	58%	17%
Public Sector - Crown corporation	110	1%	1%	1%	27%	67%	3%
Educational Institution (e.g., university, college, primary or secondary school, etc.)	107	2%	3%	2%	10%	79%	5%
Agriculture, Forestry, Fisheries	91	4%	3%	5%	14%	60%	12%
Retail, Wholesale/CPG	90	6%	4%	2%	18%	54%	16%
Not for profit (eg., trade association, charity, religious group, etc.)	85	1%	4%	0%	19%	68%	8%
Mining	83	2%	6%	4%	13%	69%	6%
Public Sector - Hospital, library, health organization, or social services organization/healthcare/medical services	79	3%	1%	1%	37%	57%	1%
Construction	65	3%	5%	3%	22%	54%	14%
Professional Services firm - other - (eg., Consulting, legal, etc.)	50	0%	0%	6%	22%	52%	20%
Real Estate/Building Management	41	2%	7%	2%	10%	66%	12%
Transportation, Distribution	40	13%	3%	8%	13%	55%	10%
Telecommunications	37	3%	3%	5%	22%	62%	5%
Utilities	28	0%	0%	7%	18%	75%	0%
Public Sector - Office of the auditor general (federal, provincial, or municipal)	21	10%	0%	0%	33%	43%	14%
Hotels and Restaurants/Food services	17	0%	12%	12%	12%	53%	12%
Media, Communications,	15	0%	0%	0%	13%	67%	20%

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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 10% or more
Publishing, Marketing/Advertising							
Oil & Gas	14	0%	14%	7%	21%	50%	7%
Arts, Entertainment, Leisure	11	0%	0%	9%	18%	64%	9%
Holding, Conglomerate	11	0%	18%	9%	18%	36%	18%
Software	10	10%	20%	0%	0%	60%	10%

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

Compensation by Major City in Manitoba & Saskatchewan

The top three major cities with the highest average compensation in Manitoba & Saskatchewan are Estevan with \$199K, Steinbach with \$198K, and Moose Jaw with \$159K. That said, member compensation in all three cities should be interpreted with caution due to low base size.

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

City	Count	Median	Mean	Percentile 25	Percentile 75
Estevan	10	\$166	\$199	-	-
Steinbach	13	\$112	\$198	-	-
Moose Jaw	22	\$128	\$159	\$90	\$190
Saskatoon	366	\$112	\$156	\$88	\$160
Prince Albert	14	\$134	\$139	-	-
Regina	371	\$113	\$138	\$88	\$157
Swift Current	17	\$99	\$137	-	-
Winnipeg	952	\$100	\$127	\$79	\$129
Yorkton	10	\$129	\$127	-	-
Brandon	48	\$94	\$119	\$70	\$132
North Battleford	10	\$96	\$105	-	-
Other	252	\$103	\$125	\$78	\$140

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

Total Compensation by Job Title - Manitoba & Saskatchewan

Professional accountants with the title of President and/or CEO earned the highest overall compensation in Manitoba and Saskatchewan, approximately \$275K.

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

Title	Total		Company Size					
	Median	Mean	<100		100-999		1000+	
			Median	Mean	Median	Mean	Median	Mean
President and/or CEO	\$214	\$275	\$174	\$199	\$307	\$324	-	-
Vice President	\$178	\$226	-	-	\$164	\$194	\$234	\$273
Chief Financial Officer	\$160	\$191	\$140	\$165	\$165	\$180	\$203	\$265

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Title	Total		Company Size					
	Median	Mean	<100		100-999		1000+	
			Median	Mean	Median	Mean	Median	Mean
(CFO)/Chief Accounting Officer								
Professor/Lecturer/Teacher	\$138	\$166	-	-	-	-	\$149	\$161
Senior Director	\$154	\$162	-	-	-	-	\$161	\$181
Other Executive Management (COO, CIO, EVP, etc.)	\$128	\$157	\$113	\$123	-	-	-	-
Assistant Vice President	\$122	\$151	-	-	-	-	-	-
Consultant	\$106	\$146	-	-	-	-	\$111	\$164
General Manager	\$134	\$139	\$146	\$153	-	-	-	-
Director	\$125	\$134	\$115	\$115	\$121	\$116	\$138	\$146
Principal	\$131	\$132	\$120	\$120	-	-	-	-
Senior Manager	\$112	\$126	\$106	\$105	\$120	\$149	\$116	\$129
Controller and/or Comptroller/Assistant Controller	\$105	\$115	\$97	\$105	\$110	\$115	\$117	\$129
Associate/Assistant Director	\$101	\$113	-	-	-	-	-	-
Tax Specialist/Senior Tax Advisor/Analyst/Associate	\$98	\$107	-	-	-	-	\$97	\$101
Manager/Accounting Manager/Account Manager/Finance Manager	\$96	\$103	\$85	\$99	\$97	\$101	\$98	\$105
Supervisor	\$96	\$102	-	-	-	-	\$103	\$108
Internal Auditor	\$93	\$101	-	-	-	-	\$91	\$100
Senior Auditor/Accountant	\$80	\$92	\$78	\$93	\$79	\$80	\$83	\$98
Analyst/Business, Financial, Senior and Senior Financial Analyst	\$85	\$89	\$91	\$85	\$83	\$96	\$86	\$88
Auditor/Accountant/Cost Accountant	\$72	\$81	\$61	\$80	\$73	\$77	\$78	\$83
Associate/Assistant Manager	\$76	\$78	-	-	-	-	\$78	\$82

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

Total Compensation by Job Title – Major Cities in Manitoba & Saskatchewan

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

City	Job Title	Count	Median	Mean	Percentile 25	Percentile 75
Regina	Chief Financial Officer (CFO)/Chief Accounting Officer	29	\$235	\$250	\$198	\$288
	Senior Manager	22	\$112	\$139	\$100	\$137
	Director	35	\$134	\$135	\$119	\$157
	Controller and/or Comptroller/Assistant Controller	29	\$111	\$119	\$97	\$133
	Manager/Accounting Manager/Account Manager/Finance Manager	69	\$109	\$113	\$92	\$122

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City	Job Title	Count	Median	Mean	Percentile 25	Percentile 75
	Senior Auditor/Accountant	34	\$86	\$103	\$76	\$98
	Analyst/Business, Financial, Senior and Senior Financial Analyst	36	\$90	\$90	\$81	\$97
	Auditor/Accountant/Cost Accountant	17	\$77	\$89	-	-
Saskatoon	Vice President	11	\$197	\$286	-	-
	Chief Financial Officer (CFO)/Chief Accounting Officer	29	\$174	\$189	\$133	\$224
	Director	18	\$125	\$139	-	-
	Senior Manager	23	\$128	\$136	\$111	\$147
	Supervisor	11	\$118	\$118	-	-
	Controller and/or Comptroller/Assistant Controller	51	\$102	\$117	\$95	\$124
	Manager/Accounting Manager/Account Manager/Finance Manager	65	\$98	\$109	\$87	\$127
	Senior Auditor/Accountant	43	\$82	\$102	\$69	\$114
	Analyst/Business, Financial, Senior and Senior Financial Analyst	25	\$92	\$97	\$84	\$104
	Auditor/Accountant/Cost Accountant	20	\$75	\$79	\$61	\$91
	Winnipeg	President and/or CEO	14	\$219	\$346	-
Vice President		23	\$170	\$216	\$134	\$264
Chief Financial Officer (CFO)/Chief Accounting Officer		64	\$150	\$194	\$108	\$222
Other Executive Management (COO, CIO, EVP, etc.)		15	\$127	\$173	-	-
Director		64	\$125	\$135	\$111	\$147
Senior Manager		63	\$110	\$123	\$92	\$131
Principal		10	\$114	\$119	-	-
Tax Specialist/Senior Tax Advisor/Analyst/Associate		17	\$104	\$116	-	-
Controller and/or Comptroller/Assistant Controller		120	\$100	\$109	\$80	\$119
Manager/Accounting Manager/Account Manager/Finance Manager		145	\$93	\$99	\$82	\$105
Supervisor		30	\$98	\$97	\$68	\$106
Internal Auditor		10	\$90	\$90	-	-
Analyst/Business, Financial, Senior and Senior Financial Analyst		83	\$77	\$86	\$70	\$92
Associate/Assistant Manager		37	\$79	\$82	\$72	\$90
Auditor/Accountant/Cost Accountant		53	\$73	\$79	\$57	\$85
Senior Auditor/Accountant	57	\$68	\$76	\$57	\$92	

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

Compensation by Focus Area – Manitoba & Saskatchewan

Professional accountants focusing in the Strategy & Governance and Management/General Management areas earned the highest overall compensation (approximately \$197K and \$186K, respectively).

Table 5c: Total Compensation by Focus Area

Area of Focus	Count	Median	Mean	Percentile 25	Percentile 75
Strategy & Governance	125	\$154	\$197	\$110	\$235
Management/General Management	18	\$151	\$186	-	-
Operations	11	\$131	\$167	-	-
Human Resources	10	\$142	\$148	-	-
Finance	336	\$103	\$125	\$82	\$138
Risk management/Control/Internal audit	78	\$115	\$122	\$95	\$136
Financial and/or Non-Financial Reporting	542	\$99	\$118	\$79	\$128
IT	16	\$106	\$112	-	-
Taxation	137	\$99	\$111	\$80	\$130
Management Accounting	248	\$99	\$108	\$83	\$117
Audit and Assurance	232	\$87	\$94	\$68	\$104
Accounting/Bookkeeping	11	\$83	\$90	-	-

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

Total Compensation by Years of Work Experience – Manitoba & Saskatchewan

Thirty-nine percent of professional accountants in Manitoba and Saskatchewan have accumulated at least 25 years of experience with average compensation amounting to \$169K.

Table 6: Total Compensation by Years of Work Experience

Years of Work Experience	Count	Median	Mean	Percentile 25	Percentile 75
Less than 3 years	3	-	-	-	-
3-4 years	61	\$68	\$69	\$56	\$82
5-9 years	376	\$82	\$92	\$70	\$98
10-14 years	292	\$102	\$117	\$84	\$127
15-19 years	278	\$107	\$127	\$85	\$140
20-24 years	270	\$112	\$138	\$90	\$152
25 years and over	803	\$123	\$169	\$95	\$176
Total	2,085	\$104	\$135	\$82	\$143

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

Vacation Entitlement – Manitoba & Saskatchewan

The bulk of professional accountants in Manitoba & Saskatchewan (59%) were entitled to a vacation of about 3-5 weeks (15 to 24 working days) in 2014 with only 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	7	<1%	80	4%
10-14 working days	35	2%	250	12%
15-19 working days	463	22%	602	29%
20-24 working days	777	37%	609	29%
25-29 working days	388	19%	288	14%
30-34 working days	242	12%	138	7%
35+ working days	64	3%	48	2%
N/A	116	6%	74	4%
Total	2,094	100%	2,094	100%

Benefits by Employer Size – Manitoba & Saskatchewan

Medical benefits, life insurance, long-term disability insurance, and pension benefits were the most common benefits for professional accountants in Manitoba & Saskatchewan – at least 70% 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=659	n=465	n=964	n=2,088
Medical (health and dental) benefits	77%	93%	95%	89%
Life Insurance	61%	81%	79%	74%
Long Term Disability Insurance	56%	76%	77%	70%
Pension Benefits	41%	76%	87%	70%
Out of Country Travel Insurance	36%	52%	55%	49%
Parking	36%	42%	39%	39%
Health/Fitness Club Memberships	14%	17%	27%	21%
Professional Membership dues other than for my accounting designation(s)	15%	16%	22%	19%
Car Allowances/Gas Mileage	13%	14%	9%	11%
Stock or Stock Options Purchase Program	2%	7%	16%	10%
Parental/Maternal/Caregiver Leave Top Ups	2%	3%	7%	5%
Credit Card Fees	3%	2%	2%	2%
401k matching/RRSP/RRSP matching	2%	2%	1%	1%
Mobile phone	1%	0%	1%	1%

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Benefit	<100	100-999	1000+	Total
	n=659	n=465	n=964	n=2,088
Education/training/professional development (PD) courses	1%	1%	1%	1%
Health Spending Account/HSA	0%	2%	0%	1%
Other	2%	5%	4%	4%
I did not receive any benefits	14%	3%	1%	6%

Benefits by Industry – Manitoba & Saskatchewan

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

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

Benefit	Professional Services			Financial Services			Public Sector		
	<100	100-999	1000+	<100	100-999	1000+	<100	100-999	1000+
	n=261	n=27	n=143	n=63	n=72	n=123	n=83	n=86	n=308
Medical (health and dental) benefits	65%	89%	91%	83%	97%	97%	89%	95%	96%
Life Insurance	46%	89%	74%	73%	82%	78%	73%	74%	76%
Long Term Disability Insurance	41%	81%	71%	67%	78%	72%	67%	73%	79%
Pension Benefits	18%	67%	78%	67%	79%	88%	81%	87%	90%
Out of Country Travel Insurance	25%	48%	50%	44%	58%	59%	37%	43%	49%
Parking	34%	78%	70%	43%	51%	24%	45%	43%	28%
Health/Fitness Club Memberships	15%	56%	57%	29%	31%	29%	11%	9%	15%
Professional Membership dues other than for my accounting designation(s)	12%	11%	14%	27%	22%	36%	18%	21%	13%
Car Allowances/Gas Mileage	11%	0%	5%	17%	14%	4%	11%	19%	13%
Stock or Stock Options Purchase Program	0%	4%	2%	5%	10%	58%	0%	0%	0%
Parental/Maternal/Caregiver Leave Top Ups	2%	0%	8%	3%	6%	8%	6%	5%	6%
Credit Card Fees	4%	0%	1%	5%	6%	5%	1%	0%	0%
401k matching/RRSP/RRSP matching	1%	4%	0%	0%	3%	1%	0%	0%	0%
Mobile phone	1%	0%	3%	0%	0%	0%	1%	0%	0%
Education/training/professional development (PD) courses	1%	4%	0%	0%	0%	0%	0%	0%	0%
Health Spending Account/HSA	0%	0%	0%	2%	4%	1%	1%	3%	1%
Other	1%	0%	3%	11%	11%	8%	2%	5%	2%
I did not receive any benefits	24%	0%	1%	10%	1%	1%	6%	2%	2%

Benefits by Industry – Manitoba & Saskatchewan (cont'd)

Medical benefits, life insurance, and long term disability insurance are consistently the most offered type of benefit across the Manufacturing, Education, and Agriculture & Forestry industries in Manitoba & Saskatchewan.

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

Benefit	Manufacturing			Education			Agriculture & Forestry		
	<100	100-999	1000+	<100	100-999	1000+	<100	100-999	1000+
	n=29	n=55	n=46	n=8	n=29	n=69	n=22	n=22	n=47
Medical (health and dental) benefits	90%	96%	100%	-	79%	96%	82%	91%	94%
Life Insurance	86%	85%	89%	-	90%	81%	64%	77%	74%
Long Term Disability Insurance	83%	80%	83%	-	76%	78%	59%	77%	74%
Pension Benefits	48%	73%	85%	-	93%	93%	50%	82%	91%
Out of Country Travel Insurance	66%	56%	70%	-	52%	51%	41%	41%	66%
Parking	31%	29%	39%	-	24%	16%	18%	23%	36%
Health/Fitness Club Memberships	10%	9%	20%	-	7%	19%	14%	14%	23%
Professional Membership dues other than for my accounting designation(s)	28%	5%	22%	-	34%	35%	9%	9%	26%
Car Allowances/Gas Mileage	31%	5%	9%	-	7%	6%	0%	9%	9%
Stock or Stock Options Purchase Program	10%	11%	7%	-	0%	0%	0%	5%	6%
Parental/Maternal/Caregiver Leave Top Ups	0%	0%	4%	-	0%	12%	5%	0%	9%
Credit Card Fees	3%	0%	2%	-	0%	0%	0%	0%	4%
401k matching/RRSP/RRSP matching	0%	4%	2%	-	0%	1%	5%	0%	0%
Mobile phone	0%	0%	2%	-	7%	0%	5%	0%	0%
Education/training/professional development (PD) courses	0%	2%	0%	-	3%	4%	0%	0%	0%
Health Spending Account/HSA	0%	2%	0%	-	0%	0%	0%	0%	0%
Other	3%	2%	4%	-	0%	1%	0%	5%	2%
I did not receive any benefits	3%	4%	0%	-	3%	0%	9%	9%	2%

Work/Life Balance - Manitoba & Saskatchewan

Training programs, flexible working hours, and employee assistance programs 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	1,365	73%	1,023	75%
Sabbaticals	271	15%	17	6%
Compressed Work Weeks	442	24%	172	39%
Time off for volunteer work	715	38%	374	52%
Childcare benefits (subsidy, available on site etc.)	84	5%	6	7%
Leaves for Personal Reasons	1,225	66%	414	34%
Employee Assistance Programs	1,293	69%	153	12%
Training Programs	1,369	74%	1,027	75%
Work from home	784	42%	555	71%
Other	95	5%	63	66%

Work/Life Balance Programs Used by Industry – Manitoba & Saskatchewan

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	Financial Services	Public Sector	Manufacturing	Education	Agriculture & Forestry
Flexible working hours	73%	71%	74%	84%	79%	72%
Sabbaticals	3%	0%	8%	-	14%	0%
Compressed Work Weeks	32%	22%	53%	36%	41%	19%
Time off for volunteer work	51%	52%	49%	58%	63%	61%
Childcare benefits (subsidy, available on site etc.)	10%	-	8%	-	0%	-
Leaves for Personal Reasons	34%	21%	43%	30%	29%	38%
Employee Assistance Programs	14%	14%	13%	5%	9%	14%
Training Programs	79%	76%	78%	76%	74%	69%
Work from home	70%	65%	61%	88%	73%	79%
Other	50%	71%	62%	-	-	-