

2021

# 2021 CANADIAN CPA PROFESSION COMPENSATION STUDY REPORT



SUMMER 2022



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## Key Findings

The findings of this report are based on the responses of 16,188 members holding a Canadian Chartered Professional Accountant (CPA) designation. There are more than 220,000 Canadian CPAs globally, therefore, the study may not truly reflect the profession in totality. Please refer to the Methodology section for more details.

### Overall Compensation

- Findings from the 2021 Member Compensation Study which reviewed self-reported 2020 compensation figures provided by Canadian CPA members, reveal that members had a median annual compensation of \$124K and a mean of \$173K.
- The previously reported compensation levels, for 2018 (from the 2019 study), included a median of \$112K and a mean of \$152K, showing an increase of 11 per cent and 14 per cent in median and mean compensation, respectively.

### Compensation by Province/Country and Industry

- Of the provinces with over 100 members reporting, median compensation was highest in Alberta, at \$136K, followed by Ontario, at \$130K, and Saskatchewan, at \$127K. Alberta also had the highest mean compensation, at \$188K.
- In census metropolitan areas with over 100 members reporting, the highest median compensation was among CPA members residing in Calgary, Toronto and Kitchener - Cambridge - Waterloo, with medians of \$140K, \$137K and \$132K, respectively.
- Canadian CPAs from 27 countries other than Canada participated in the survey. Globally, the median compensation for members based outside Canada was \$208K, compared to \$123K for those located in Canada. The highest median compensation was among those working in Bermuda and the United States, at \$236K and \$230K, respectively. (Note: Every effort was made not to contact Canadian CPAs living in European countries due to local privacy laws.)
- Among industries with at least 100 members reporting, the highest median compensation was in holding companies, mining, and pharmaceuticals and chemicals, at \$173K, \$163K and \$154K, respectively. The industry with the highest median compensation gain (based on the percentage increase between 2018 and 2020 data) was professional services firms (consulting, legal, etc.), with an increase of 24 per cent, from \$99K to \$123K.
- The majority of members surveyed, over three-fifths, expected their compensation to increase in 2021.

### Owner and Non-Owner Compensation

- Non-owners (employees/contractors/consultants of an organization/firm/company earning T4 income) earned a median of \$120K in total compensation in 2020, a 9 per cent increase from 2018. Most of that (\$109K) came from base compensation. A bonus was the most frequent form of non-base compensation, with over half of CPAs indicating they received one in 2020. The median non-base compensation was \$7K, close to the \$5K reported for 2018.
- For focus areas with at least 100 members reporting, strategy and governance was associated with the highest median compensation, at \$178K.

- CPAs with the title of senior vice-president earned the highest median compensation, at \$300K, followed by president and/or CEO, at a median of \$246K. Among companies with over 1,000 employees, presidents and/or CEOs had a much higher median compensation, at \$530K.
- About 14 per cent of CPAs reported owning a business in 2020. Most of these respondents (79 per cent) owned accounting firms and earned a median compensation of \$200K and a mean of \$277K. Those who owned other businesses also had a median compensation of \$200K but a higher mean compensation of \$317K. Partners tended to earn more, on average, than sole practitioners. Partners made a median of \$260K in 2020, compared to sole practitioners, who made a median of \$130K.
- The median compensation for partners within the provinces was highest in British Columbia, at \$280K, followed by Alberta at \$278k and Ontario at \$275K.

### **Vacation, Benefits, Work/Life Balance and Leaves**

- Fewer than half of the CPAs participating in the study were allocated 20 to 24 vacation days in 2020, with fewer than one in 20 (four per cent) entitled to less than three weeks (15 days). There was a gap in usage, with 28 per cent of members taking 14 days of vacation or less despite being entitled to more.
- Medical benefits, life insurance and long-term disability insurance were the most common benefits for CPAs earning T4 income. More than three-quarters of the T4 income earners surveyed received each of those benefits. Members in larger companies (1,000 or more employees) were more likely than employees of smaller firms to receive any form of benefits.
- Working from home and flexible working hours were most commonly offered to promote work/life balance; working from home was the most commonly used by members. Internal professional development was offered by 68 per cent of employers and 83 per cent of those who were offered such an opportunity took advantage of it.
- A little less than half of all members (44 per cent) took any kind of leave. The most common leave taken was maternity/paternity/parental leave, at 29 per cent, followed by medical leave, at 16 per cent.

## Introduction

CPA Canada commissioned Nielsen to conduct this compensation survey, in which 16,188 CPAs participated between December 15, 2021, and February 10, 2022. This report relies on self-reported compensation from Canadian CPAs participating in 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 that was provided.

When reviewing mean averages, it is important to consider that a small portion of responses may skew the figure higher than it would be otherwise. In most cases, a better measure of a typical compensation level is the median.

## Structure of the Summary Report

This report is organized into two sections:

**Section 1:** Compensation. This section includes overall compensation data and compensation data broken down by demographic information.

**Section 2:** Vacation, benefits, work/life balance and leaves. This section includes statistics on vacation received, benefits provided, work/life balance options offered and used, and leaves taken.

## Methodology

Nielsen conducted quantitative research among CPA Canada's active and retired members. Survey invitations were sent to 194,136 members via email, with 940 bouncebacks, for a total of 193,196 members receiving the email. There were 18,046 members who participated, totalling a response rate of 9 per cent. Of those, 1,377 did not report working at least one month in 2020, leaving a total of 16,669 members who were asked about employment information. In addition, 481 respondents were excluded for either missing key information or giving answers that may have been entered in error. In total, compensation data was reported for 16,188 members.

Most individuals surveyed reside in Canada. Due to privacy legislation (General Data Protection Regulation) impacting members in many European countries, CPA Canada made every effort not contact members who were known to reside in countries affected by this legislation. As a result, compared to previous years, the only Canadian CPAs contacted in these areas were those who had listed their country of residence as one that was not impacted by the legislation.

Note that findings in this report are representative of those who responded and may not represent the Canadian CPA profession as a whole. Comparisons with the results of the previous survey cannot be considered definitive as the composition of those responding is not consistent from survey to survey.

Unless otherwise specified, compensation figures in this report include annualized data for members who worked at least two months, either part time or full time, during 2020.

For the results breakdown based on Canadian cities, this report used Statistics Canada-defined census metropolitan areas and census agglomerations for the purposes of analysis. These represent urban cores and any adjacent municipalities that are closely integrated. Full definitions of these terms can be found at the following page: <http://www.statcan.gc.ca/pub/92-195-x/2011001/geo/cma-rmr/def-eng.htm>.

### Note on Reporting

To protect the privacy of respondents and to avoid reporting misleading results, the mean and median compensation data is presented only when there were at least 10 respondents in a subcategory, and upper and lower quartile information is shown only when there were at least 20 respondents in a subcategory. Despite these approaches, results can still vary considerably if there were findings with fewer than 100 respondents in a given category. Definitions of the four statistical measures used in this report are as follows:

- **Median** (or 50th percentile) is the value above and below which half the cases fall. If there is an even number of cases, then the average of the two middle cases is used. 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.
- **Mean** (often referred to as average) is the sum of all cases divided by the total number of cases.
- **25th percentile** is the value above which 75 per cent of the cases fall.
- **75th percentile** is the value below which 75 per cent of the cases fall.

### Feedback on this Report

Questions or comments related to this report can be directed to Paul Long, Manager, Research, CPA Canada ([plong@cpacanada.ca](mailto:plong@cpacanada.ca)).

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## Section 1: Compensation

### Overall Compensation

All CPA Members (National and International)

Table 1a shows the median, mean, and top and bottom quartiles for compensation, broken down by industry. The figures include CPAs 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 workweek.

The median compensation reported by members in 2020 was \$124K, while the mean was \$173K. In comparison, the reported median compensation in 2018 was \$112K, while the mean was \$152K.

Among industries with at least 100 members reporting, the highest median compensation was found in holding companies, mining, and pharmaceuticals and chemicals, at \$173K, \$163K and \$154K, respectively.

Table 1a: Total Compensation by Industry of Employment (\$ in 000s)

Industry of Employment	Count	Median	Mean	25th Percentile	75th Percentile
Holding, Conglomerate	119	\$173	\$230	\$118	\$290
Mining	184	\$163	\$214	\$125	\$245
Pharmaceuticals and Chemicals	137	\$154	\$204	\$110	\$231
Oil and Gas	496	\$153	\$211	\$116	\$220
Financial Services (banks, trusts, insurance, credit unions, etc.)	1,507	\$150	\$224	\$108	\$230
Technology/IT	67	\$150	\$176	\$101	\$241
Software	363	\$140	\$183	\$106	\$210
Transportation, Distribution	420	\$136	\$175	\$99	\$202
Aerospace/Aviation	26	\$136	\$160	\$110	\$170
Marketing/Advertising	11	\$133	\$137	–	–
Utilities	253	\$132	\$166	\$105	\$175
Real Estate/Building Management	491	\$131	\$184	\$97	\$197
Construction	626	\$130	\$165	\$95	\$185
Agriculture, Forestry, Fisheries	342	\$130	\$198	\$101	\$180
Crown Corporation	342	\$118	\$131	\$101	\$143
Arts, Entertainment, Leisure	140	\$128	\$164	\$103	\$175
Manufacturing	1,329	\$126	\$165	\$98	\$175
Retail, Wholesale	887	\$126	\$168	\$95	\$196
Travel/Tourism	12	\$125	\$170	–	–
Professional Services Firm – Other (consulting, legal, etc.)	1,325	\$123	\$176	\$87	\$195
Hotels and Restaurants	108	\$120	\$144	\$95	\$161
Media, Communications, Publishing	120	\$120	\$250	\$95	\$176

## 2021 Canadian CPA Compensation Study Report

Industry of Employment	Count	Median	Mean	25th Percentile	75th Percentile
Professional Services Firm – Public Practice (a firm that primarily delivers accounting, auditing and/or tax services)	2,878	\$120	\$184	\$83	\$200
Telecommunications	193	\$120	\$157	\$100	\$154
Educational Institution (university, college, primary or secondary school, etc.)	716	\$115	\$144	\$94	\$153
Not for Profit (trade association, charity, religious group, etc.)	644	\$113	\$140	\$90	\$141
Public Sector (federal, provincial, First Nations, or municipal government, including ministries, departments, etc.)	1,645	\$112	\$121	\$95	\$132
Public Sector (hospital, library, health organization, social services organization, etc.)	321	\$110	\$189	\$92	\$138
Public Sector – Office of the Auditor General (federal, provincial, or municipal)	118	\$110	\$112	\$87	\$127
Automotive Services	20	\$100	\$134	\$87	\$183
Private Sector Healthcare	22	\$97	\$109	\$79	\$118
Other	319	\$133	\$187	\$100	\$188
Total	16,188	\$124	\$173	\$95	\$180

*Note 1: Seven members did not specify their industry of employment.*

*Note 2: Compensation data is only presented for areas with at least 10 members responding.*



## 2021 Canadian CPA Compensation Study Report

### Total Compensation by Industry – 2020 versus 2018

Table 1a1: Total Compensation by Industry – 2020 versus 2018 (\$ in 000s)

Industry of Employment	2020			2018		
	Count	Median	Mean	Count	Median	Mean
Holding, Conglomerate	119	\$173	\$230	179	\$160	\$233
Mining	184	\$163	\$214	369	\$155	\$214
Pharmaceuticals and Chemicals	137	\$154	\$204	252	\$135	\$177
Oil and Gas	496	\$153	\$211	1,021	\$149	\$191
Technology/IT	67	\$150	\$176	138	\$135	\$185
Financial Services (banks, trusts, insurance, credit unions, etc.)	1507	\$150	\$224	2,741	\$131	\$190
Software	363	\$140	\$183	585	\$130	\$173
Transportation, Distribution	420	\$136	\$175	664	\$125	\$172
Aerospace/Aviation	26	\$136	\$160	46	\$118	\$133
Marketing/Advertising	11	\$133	\$137	19	\$135	\$130
Utilities	253	\$132	\$166	447	\$129	\$168
Real Estate/Building Management	491	\$131	\$184	773	\$120	\$189
Construction	626	\$130	\$165	1,003	\$117	\$156
Agriculture, Forestry, Fisheries	342	\$130	\$198	520	\$115	\$154
Crown Corporation	342	\$130	\$131	696	\$110	\$129
Arts, Entertainment, Leisure	140	\$128	\$164	247	\$110	\$142
Manufacturing	1329	\$126	\$165	2,291	\$117	\$153
Retail, Wholesale	887	\$126	\$168	1,471	\$116	\$166
Travel/Tourism	12	\$125	\$170	23	\$107	\$128
Professional Services Firm – Other (consulting, legal, etc.)	1,325	\$123	\$176	2,179	\$99	\$141
Telecommunications	193	\$120	\$157	310	\$112	\$144
Media, Communications, Publishing	120	\$120	\$250	232	\$110	\$142
Hotels and Restaurants	108	\$120	\$144	216	\$106	\$129
Professional Services Firm – Public Practice (a firm that primarily delivers accounting, auditing and/or tax services)	2,878	\$120	\$184	4,365	\$100	\$147
Educational Institution (university, college, primary or secondary school, etc.)	716	\$115	\$144	1,014	\$111	\$127
Not for Profit (trade association, charity, religious group, etc.)	644	\$113	\$140	1,027	\$101	\$115
Public Sector (federal, provincial, First Nations, or municipal government, including ministries, departments, etc.)	1,645	\$112	\$121	3,090	\$105	\$114
Public Sector – Office of the Auditor General (federal, provincial, or municipal)	118	\$110	\$112	231	\$105	\$113
Public Sector (hospital, library, health organization, social services organization, etc.)	321	\$110	\$189	662	\$105	\$139
Automotive Services	20	\$100	\$134	45	\$111	\$158
Private Sector Healthcare	22	\$97	\$109	61	\$112	\$137

## 2021 Canadian CPA Compensation Study Report

Industry of Employment	2020			2018		
	Count	Median	Mean	Count	Median	Mean
Other	319	\$133	\$187	295	\$123	\$167
Total	16,188	\$124	\$173	27,236	\$112	\$152

Note: Seven members did not specify their industry of employment in 2020.

### Compensation by Province/Country

Of the provinces with over 100 members reporting, median compensation was highest in Alberta, at \$136K, followed by Ontario, at \$130K, and Saskatchewan, at \$127K. Alberta also had the highest mean compensation, at \$188K. Compensation figures for Northwest Territories and Yukon should be interpreted with caution due to small base size.

On average, CPAs who work internationally had a higher median compensation, at \$208K, than those in Canada, at \$123K. The highest median compensation was among those working in Bermuda and the United States, at \$236K and \$230K, respectively.

Table 2a: Canadian Members by Province/Territory (\$ in 000s)

Province/Territory	Count	Median	Mean	25th Percentile	75th Percentile
Northwest Territories	22	\$146	\$158	\$114	\$173
Alberta	2,041	\$136	\$188	\$103	\$200
Yukon	18	\$131	\$147	–	–
Ontario	5,181	\$130	\$185	\$100	\$190
Saskatchewan	667	\$127	\$181	\$97	\$172
Newfoundland and Labrador	161	\$120	\$145	\$89	\$165
British Columbia	2,578	\$116	\$163	\$89	\$173
Quebec	3,523	\$115	\$153	\$90	\$160
Manitoba	708	\$114	\$142	\$86	\$155
Nova Scotia	441	\$114	\$170	\$87	\$150
New Brunswick	302	\$109	\$130	\$82	\$136
Prince Edward Island	82	\$101	\$114	\$79	\$133
Total	15,728	\$123	\$170	\$95	\$175

Note: Compensation data is presented only for areas with at least 10 members responding. (Count of members in areas with fewer than 10 members is as follows: Nunavut - 4)

## 2021 Canadian CPA Compensation Study Report

Table 2aa: International Members by Country (\$ in 000s)

Country	Count	Median	Mean	25th Percentile	75th Percentile
Bermuda	40	\$236	\$353	\$139	\$376
United States	233	\$230	\$320	\$165	\$345
Australia	13	\$226	\$279	–	–
United Arab Emirates	11	\$211	\$232	–	–
Cayman Islands	21	\$175	\$281	\$144	\$280
Hong Kong	29	\$160	\$302	\$97	\$320
Barbados	16	\$95	\$130	–	–
Other	97	\$133	\$178	\$84	\$248
<b>Total</b>	<b>460</b>	<b>\$208</b>	<b>\$280</b>	<b>\$125</b>	<b>\$300</b>

Note 1: Two members working outside Canada did not specify their country of employment.

Note 2: Every effort was made not to contact members in certain European countries due to local privacy legislation.

### Compensation by Census Metropolitan Areas/Census Agglomerations

Of the eight cities with over 400 members responding (indicated in bold in Table 3), the cities with the highest median compensation included Toronto, at \$137K and Edmonton, at \$129K.

Table 3: Total Compensation by Census Metropolitan Areas/Census Agglomerations with 20 Members or more (\$ in 000s)

City	Count	Median	Mean	25th Percentile	75th Percentile
<b>British Columbia</b>					
Vernon	41	\$133	\$147	\$79	\$160
Abbotsford - Mission	72	\$129	\$177	\$92	\$195
Chilliwack	30	\$129	\$137	\$95	\$181
Kamloops	57	\$120	\$155	\$92	\$150
<b>Vancouver</b>	<b>1,599</b>	<b>\$120</b>	<b>\$171</b>	<b>\$90</b>	<b>\$180</b>
Penticton	22	\$114	\$159	\$73	\$158
Cranbrook	26	\$111	\$195	\$94	\$150
Campbell River	22	\$109	\$143	\$86	\$149
Victoria	260	\$109	\$155	\$89	\$153
Nanaimo	57	\$109	\$147	\$84	\$139
Powell River	22	\$108	\$128	\$92	\$146
Prince George	56	\$108	\$134	\$84	\$146
Kelowna	107	\$107	\$150	\$90	\$142
<b>Alberta</b>					
Medicine Hat	20	\$142	\$272	\$104	\$234
<b>Calgary</b>	<b>1,029</b>	<b>\$140</b>	<b>\$187</b>	<b>\$107</b>	<b>\$210</b>
Grande Prairie	30	\$131	\$193	\$92	\$203

## 2021 Canadian CPA Compensation Study Report

City	Count	Median	Mean	25th Percentile	75th Percentile
<b>Edmonton</b>	<b>671</b>	<b>\$129</b>	<b>\$190</b>	<b>\$100</b>	<b>\$184</b>
Red Deer	40	\$125	\$154	\$90	\$201
Lethbridge	61	\$118	\$167	\$100	\$174
<b>Saskatchewan</b>					
Yorkton	21	\$140	\$156	\$104	\$186
Regina	246	\$130	\$154	\$102	\$170
Saskatoon	291	\$120	\$184	\$94	\$179
<b>Manitoba</b>					
<b>Winnipeg</b>	<b>554</b>	<b>\$115</b>	<b>\$143</b>	<b>\$88</b>	<b>\$156</b>
Brandon	39	\$112	\$154	\$86	\$158
<b>Ontario/Quebec</b>					
<b>Ottawa - Gatineau</b>	<b>729</b>	<b>\$125</b>	<b>\$157</b>	<b>\$105</b>	<b>\$162</b>
<b>Ontario</b>					
Oshawa	66	\$162	\$481*	\$103	\$236
St. Catharines - Niagara	74	\$137	\$187	\$102	\$200
<b>Toronto</b>	<b>2841</b>	<b>\$137</b>	<b>\$198</b>	<b>\$103</b>	<b>\$205</b>
Kingston	58	\$135	\$161	\$103	\$188
Kitchener - Cambridge - Waterloo	284	\$132	\$179	\$96	\$192
Guelph	77	\$128	\$149	\$103	\$162
Windsor	72	\$124	\$151	\$100	\$166
Hamilton	213	\$123	\$151	\$95	\$171
Thunder Bay	47	\$120	\$138	\$88	\$165
Chatham-Kent	28	\$118	\$137	\$93	\$150
Sault Ste. Marie	27	\$116	\$153	\$90	\$178
Peterborough	30	\$114	\$147	\$99	\$129
London	208	\$113	\$175	\$90	\$165
Belleville	21	\$112	\$132	\$94	\$161
Greater Sudbury/Grand Sudbury	44	\$107	\$125	\$84	\$155
Barrie	46	\$107	\$135	\$94	\$154
North Bay	28	\$97	\$120	\$79	\$137
<b>Québec</b>					
<b>Montréal</b>	<b>2,047</b>	<b>\$122</b>	<b>\$166</b>	<b>\$95</b>	<b>\$173</b>
<b>Québec</b>	<b>543</b>	<b>\$112</b>	<b>\$139</b>	<b>\$92</b>	<b>\$145</b>
Saint-Hyacinthe	52	\$109	\$145	\$90	\$136
Trois-Rivières	73	\$105	\$129	\$89	\$135

## 2021 Canadian CPA Compensation Study Report

City	Count	Median	Mean	25th Percentile	75th Percentile
Joliette	23	\$104	\$151	\$82	\$193
Drummondville	32	\$103	\$128	\$79	\$132
Sherbrooke	90	\$100	\$123	\$84	\$134
Victoriaville	30	\$97	\$140	\$79	\$114
Saguenay	67	\$97	\$124	\$77	\$120
Rimouski	22	\$96	\$109	\$81	\$111
Granby	32	\$90	\$145	\$73	\$114
Saint-Georges	38	\$87	\$117	\$68	\$129
<b>New Brunswick</b>					
Saint John	86	\$111	\$137	\$86	\$149
Moncton	84	\$110	\$135	\$87	\$131
Fredericton	65	\$103	\$121	\$77	\$124
<b>Nova Scotia</b>					
Cape Breton	22	\$132	\$162	\$94	\$165
Halifax	314	\$112	\$146	\$87	\$150
<b>Prince Edward Island</b>					
Charlottetown	66	\$103	\$112	\$78	\$131
<b>Newfoundland and Labrador</b>					
St. John's	139	\$120	\$146	\$90	\$165

Note: Bold font indicates census metropolitan areas and census agglomerations with over 400 members.

\*Note: Oshawa had the highest mean compensation, but the value was impacted by a small subset of high outliers. The stark difference in mean and median income indicates that the mean is not representative of the average compensation in Oshawa.

### Compensation by Years of Post-Designation Work Experience

There was a wide range of post-designation experience, with approximately one-quarter of members reporting five to nine years of experience, the most common grouping.

Table 4: Total Compensation by Years of Work Experience

Years of Experience	Count	Median	Mean	25th Percentile	75th Percentile
Less than 3 years	1,381	\$81	\$103	\$67	\$102
3–4 years	1,143	\$93	\$100	\$80	\$111
5–9 years	3,543	\$109	\$126	\$89	\$138
10–14 years	2,855	\$127	\$158	\$100	\$171
15–19 years	1,979	\$140	\$203	\$112	\$205
20–24 years	1,967	\$147	\$213	\$112	\$225
25 years and over	3,320	\$170	\$250	\$120	\$262
Total	16,188	\$124	\$173	\$95	\$180

## 2021 Canadian CPA Compensation Study Report

Table 4a: Total Compensation by Years of Work Experience – Provincial Data

	British Columbia		Alberta		Saskatchewan	
Years Since Obtaining Designation	Count	Median	Count	Median	Count	Median
Less than 3 years	312	\$75	146	\$83	75	\$76
3–4 years	200	\$92	147	\$101	45	\$90
5–9 years	563	\$108	514	\$117	136	\$111
10–14 years	438	\$130	379	\$150	117	\$131
15–19 years	305	\$135	277	\$159	98	\$135
20–24 years	284	\$147	224	\$178	69	\$163
25 years and over	476	\$177	354	\$200	127	\$170
Total	2,578	\$116	2,041	\$136	667	\$127
	Manitoba		Ontario		Quebec	
Years Since Obtaining Designation	Count	Median	Count	Median	Count	Median
Less than 3 years	74	\$71	335	\$86	307	\$95
3–4 years	56	\$81	407	\$99	195	\$82
5–9 years	135	\$103	1,129	\$115	766	\$98
10–14 years	125	\$114	908	\$133	603	\$113
15–19 years	112	\$128	616	\$150	401	\$124
20–24 years	88	\$133	636	\$160	464	\$130
25 years and over	118	\$161	1,150	\$180	787	\$150
Total	708	\$114	5,181	\$130	3,523	\$115
	New Brunswick		Nova Scotia		Prince Edward Island	
Years Since Obtaining Designation	Count	Median	Count	Median	Count	Median
Less than 3 years	30	\$64	49	\$66	8	N/a
3–4 years	12	\$75	25	\$84	10	\$76
5–9 years	61	\$98	92	\$98	14	\$94
10–14 years	64	\$110	83	\$110	12	\$93
15–19 years	33	\$120	50	\$134	1	N/a
20–24 years	41	\$125	49	\$140	18	\$127
25 years and over	61	\$147	93	\$160	19	\$125
Total	302	\$109	441	\$114	82	\$101

Years Since Obtaining Designation	Newfoundland and Labrador	
	Count	Median
Less than 3 years	10	\$65
3–4 years	10	\$81
5–9 years	32	\$90
10–14 years	26	\$125
15–19 years	17	\$150
20–24 years	26	\$121
25 years and over	40	\$175
Total	161	\$120

### Non-Owners' Compensation

Table 5a shows base, total non-base and total compensation statistics for CPAs who did not own their own business in 2020. This group makes up most of the profession.

Non-owners earned a median of \$120K in total compensation in 2020, a nine per cent increase from 2018. Most of that (\$109K) came from base compensation. A bonus was the most frequent form of non-base compensation, with over half of members indicating they received one in 2020. The median non-base compensation was \$7K, close to the \$5K reported for 2018.

Table 5a: Non-Owner Compensation – 2020 versus 2018 (\$ in 000s)

Measure	2020			2018		
	Base Compensation	Total Non-Base Compensation	Total Compensation	Base Compensation	Total Non-Base Compensation	Total Compensation
Count	13,480	13,480	13,480	23,558	23,558	23,558
Median	\$109	\$7	\$120	\$101	\$5	\$110
Mean	\$126	\$28	\$155	\$118	\$23	\$141
25th Percentile	\$86	\$3	\$93	\$80	\$0	\$85
75th Percentile	\$140	\$17	\$163	\$132	\$17	\$150

## Non-Owners' Compensation by Job Title

CPAs with the title of senior vice-president earned the highest median compensation, at \$420K, followed by president and/or CEO, with a median of \$246K. Among companies with over 1,000 employees, presidents and/or CEOs had a much higher median compensation, at \$530K.

Table 5b: Total Compensation by Job Title Among Non-Owners (\$ in 000s)

Job Title	Total (n=13,480)		Size of Employer by Number of Staff					
	Median	Mean	<100 (n=3,813)		100–999 (n=3,976)		≥1,000 (n=5,671)	
			Median	Mean	Median	Mean	Median	Mean
Senior Vice-President	\$300	\$363	\$241	\$301	\$245	\$269	\$380	\$463
President and/or CEO	\$246	\$381	\$196	\$276	\$303	\$393	\$530	\$993
Vice-President	\$222	\$279	\$166	\$249	\$218	\$235	\$281	\$345
Other Executive Management (COO, CIO, EVP, etc.)	\$200	\$286	\$170	\$204	\$236	\$295	\$217	\$380
Non-Equity Partner	\$190	\$235	\$159	\$160	–	–	–	–
Assistant Vice-President	\$186	\$205	\$178	\$219	\$150	\$155	\$195	\$212
Chief Financial Officer	\$170	\$241	\$150	\$202	\$180	\$250	\$200	\$317
Senior Director	\$165	\$189	\$132	\$140	\$161	\$173	\$184	\$210
Principal	\$155	\$181	\$146	\$178	\$155	\$159	\$180	\$216
Director	\$150	\$167	\$125	\$142	\$142	\$160	\$163	\$184
General Manager	\$132	\$157	\$120	\$133	\$128	\$175	\$186	\$194
Senior Manager	\$130	\$142	\$118	\$125	\$130	\$136	\$135	\$151
Associate/Assistant Director	\$125	\$130	\$98	\$108	\$111	\$110	\$129	\$141
Treasurer	\$122	\$140	\$102	\$122	\$124	\$136	–	–
Professor/Lecturer/Teacher	\$120	\$139	–	–	\$112	\$120	\$127	\$154
Controller and/or Comptroller	\$115	\$138	\$106	\$126	\$120	\$144	\$133	\$155
Consultant	\$109	\$139	\$90	\$180	\$113	\$132	\$107	\$120
Manager	\$108	\$114	\$95	\$102	\$110	\$115	\$111	\$119
Internal Auditor	\$105	\$110	–	–	\$100	\$104	\$107	\$113
Tax Specialist	\$103	\$125	\$92	\$151	\$105	\$148	\$105	\$111
Supervisor	\$101	\$108	\$84	\$85	\$96	\$106	\$107	\$112
Associate/Assistant Manager	\$97	\$108	\$87	\$89	\$92	\$105	\$100	\$116
Analyst	\$94	\$100	\$85	\$89	\$90	\$95	\$97	\$103
Senior Auditor/Accountant	\$83	\$89	\$78	\$84	\$84	\$88	\$86	\$93
Auditor/Accountant	\$78	\$81	\$70	\$76	\$76	\$78	\$87	\$88
Junior Auditor/Accountant	\$60	\$68	\$59	\$62	–	–	\$69	\$86
Other	\$106	\$145	\$101	\$142	\$105	\$125	\$108	\$155



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### Non-Owners' Compensation by Area of Focus

Members focusing on investments had the highest median and mean compensation per area of focus (median compensation of \$255K and mean of \$368K). For focus areas with at least 100 members reporting, strategy and governance was associated with the highest median compensation, at \$178K.

Table 5c: Compensation by Area of Focus Among Non-Owners (\$ in 000s)

Area of Focus	Count	Median	Mean	25th Percentile	75th Percentile
Investments	19	\$255	\$368	\$170	\$366
Marketing/Sales	36	\$213	\$271	\$141	\$371
Strategy and Governance	825	\$178	\$268	\$133	\$270
Business Development/Management	29	\$178	\$213	\$147	\$247
Consulting	31	\$174	\$212	\$125	\$240
Operations	99	\$160	\$234	\$120	\$244
Valuation	23	\$158	\$145	\$111	\$175
Managing Staff	566	\$150	\$193	\$115	\$215
Insolvency	13	\$145	\$152	\$120	\$168
Procurement/Acquisition/Mergers	28	\$143	\$198	\$113	\$284
Treasury	11	\$143	\$202	–	–
Management/General Management	23	\$139	\$228	\$115	\$325
Project Management	28	\$136	\$139	\$117	\$156
IT	63	\$135	\$155	\$100	\$199
Human Resources	18	\$135	\$157	–	–
Financial Planning/Financial Planning and Analysis/Wealth Management	33	\$134	\$278	\$114	\$193
Risk Management/Control/Internal Audit	409	\$131	\$154	\$105	\$170
Forensic/Forensic Accounting	23	\$130	\$130	\$96	\$154
Finance	2,963	\$129	\$169	\$101	\$180
Regulatory	23	\$126	\$142	\$113	\$174
Advisory	11	\$125	\$214	–	–
Compliance	11	\$123	\$135	–	–
Education	43	\$120	\$139	\$99	\$171
Administration	16	\$120	\$141	–	–
Financial and/or Non-Financial Reporting	3,406	\$113	\$135	\$90	\$148
Management Accounting	1,761	\$111	\$131	\$91	\$141
Budget	24	\$110	\$109	\$95	\$117
Taxation	1,043	\$107	\$135	\$85	\$141
Accounting/Bookkeeping	32	\$100	\$108	\$77	\$126
Audit and Assurance	1,441	\$92	\$103	\$72	\$118
Other	397	\$132	\$171	\$101	\$188

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Note 1: Nine non-owners did not specify their area of focus.

Note 2: Compensation data is presented only for areas with at least 10 members responding.

### Non-Owners' Compensation by Province/Territory and Country

The median compensation for non-owners within the provinces was highest in Northwest Territories, at \$143K, followed by Yukon and Alberta, both at \$129K. Compensation figures for Northwest Territories and Yukon should be viewed with caution due to the small number of responses.

The highest median compensation for non-owners was in Bermuda and Australia, both at \$226K.

Table 5d: Canadian Non-Owner Compensation by Province/Territory (\$ in 000s)

Province/Territory	Count	Median	Mean	25th Percentile	75th Percentile
Northwest Territories	19	\$143	\$141	-	-
Yukon	15	\$129	\$139	-	-
Alberta	1,667	\$129	\$170	\$101	\$177
Ontario	4,373	\$126	\$168	\$100	\$173
Saskatchewan	547	\$120	\$140	\$95	\$155
Newfoundland and Labrador	136	\$116	\$132	\$87	\$152
Quebec	2,934	\$112	\$138	\$89	\$148
British Columbia	2,052	\$109	\$135	\$86	\$150
Manitoba	610	\$109	\$128	\$84	\$142
Nova Scotia	376	\$106	\$154	\$85	\$138
New Brunswick	266	\$106	\$122	\$80	\$132
Prince Edward Island	71	\$100	\$108	\$80	\$125
<b>Total</b>	<b>13,070</b>	<b>\$118</b>	<b>\$151</b>	<b>\$93</b>	<b>\$160</b>

Note: Compensation data is presented only for areas with at least 10 members responding. (Count of members in areas with fewer than 10 members is as follows: Nunavut - 4)

Table 5e: International Non-Owner Compensation by Country (\$ in 000s)

Country	Count	Median	Mean	25th Percentile	75th Percentile
Bermuda	33	\$226	\$372	\$138	\$384
Australia	11	\$226	\$220	-	-
United States	209	\$221	\$300	\$160	\$314
United Arab Emirates	11	\$211	\$232	-	-
Cayman Islands	17	\$175	\$253	-	-
Hong Kong	27	\$160	\$252	\$98	\$315
Barbados	13	\$102	\$136	-	-
Other	89	\$133	\$177	\$84	\$248
<b>Total</b>	<b>410</b>	<b>\$201</b>	<b>\$265</b>	<b>\$124</b>	<b>\$288</b>

### Owners' Compensation (Sole Practitioners, Partners and Owners of Other Businesses)

Close to 14 per cent of CPAs reported owning a business in 2020. Most of these respondents (79 per cent) owned accounting firms and earned a median of \$200K. Those who owned other businesses also had a median compensation of \$200K but a higher mean compensation, at \$317K. Partners made a median of \$260K in 2020, while sole practitioners made a median of \$130K.

Table 6a: Owner Compensation – 2020 versus 2018 (\$ in 000s)

Measure	Owner of an Accounting Firm (Sole and Partner)		Sole		Partner		Owner of Another Business	
	2020	2018	2020	2018	2020	2018	2020	2018
Count	1,813	1,871	844	856	979	1,015	470	527
Median	\$200	\$175	\$130	\$115	\$260	\$245	\$200	\$175
Mean	\$277	\$239	\$174	\$153	\$365	\$311	\$317	\$293
25th Percentile	\$119	\$100	\$90	\$75	\$180	\$150	\$133	\$115
75th Percentile	\$325	\$300	\$200	\$180	\$433	\$380	\$332	\$301

Note 1: Ten members classified themselves as both sole practitioner and partner; 536 members classified themselves as independent contractors/consultants only, earning income not covered on a T4; and 13,961 classified themselves as non-owners, or employees/contractors/consultants of an organization/firm/company earning T4 income.

Note 2: Those who reported being part of multiple categories (i.e., employees earning T4 income and/or owners) were not counted in this analysis.

### Sole Practitioners' Compensation

The median compensation for sole practitioners was highest in Newfoundland and Labrador, at \$150K, followed by British Columbia and Ontario, at \$149K and 147K, respectively.

Table 6b: Sole Practitioners by Province/Country (\$ in 000s)

Province/Country	Count	Median	Mean	25th Percentile	75th Percentile
Newfoundland and Labrador	15	\$150	\$159	-	-
British Columbia	183	\$149	\$182	\$95	\$210
Ontario	294	\$147	\$196	\$94	\$225
Alberta	95	\$138	\$179	\$102	\$187
Nova Scotia	15	\$125	\$153	-	-
Saskatchewan	27	\$121	\$168	\$100	\$189
Manitoba	22	\$119	\$127	\$84	\$169
Quebec	182	\$106	\$139	\$78	\$150
Total Canada	843	\$130	\$174	\$90	\$200
Total International	1	-	-	-	-

Note: Compensation data is presented only for areas with at least 10 members responding. (Count of members in areas with fewer than 10 members is as follows: Prince Edward Island – 3, New Brunswick – 6 and Yukon – 1)

### Partners' Compensation

The median compensation for partners within the provinces was highest in British Columbia, at \$280K, followed by Alberta and Ontario, at \$278K and \$275K, respectively. Saskatchewan had the highest mean compensation, but the figure of \$499K was impacted by a small subset of high outliers and may not necessarily represent the overall provincial compensation accurately.

Table 6c: Partners by Province (\$ in 000s)

Province	Count	Median	Mean	25th Percentile	75th Percentile
British Columbia	172	\$280	\$417	\$200	\$448
Alberta	170	\$278	\$344	\$199	\$461
Ontario	265	\$275	\$376	\$185	\$500
Saskatchewan	52	\$251	\$499	\$168	\$472
Manitoba	37	\$250	\$326	\$175	\$413
Quebec	223	\$240	\$301	\$136	\$350
Nova Scotia	23	\$220	\$276	\$124	\$375
New Brunswick	12	\$183	\$243	-	-
Total Canada	965	\$255	\$360	\$180	\$425
Total International	14	\$535	\$733	\$300	\$1,025

Note: Compensation data is only presented for areas with at least 10 members responding. (Count of members in areas with fewer than 10 members is as follows: Prince Edward Island – 3, Newfoundland and Labrador – 3, Yukon – 2, Northwest Territories – 3)

### Other Businesses Owners' Compensation

The median compensation for owners of other businesses was highest in Saskatchewan at \$270K, followed by British Columbia and Ontario at \$225K and \$210K, respectively. Saskatchewan also had the highest mean compensation, but the figure of \$514K was impacted by a small subset of high outliers and may not necessarily represent the overall provincial compensation accurately.

Table 6d: Owners of Another Business by Province/Country (\$ in 000s)

Province/Country	Count	Median	Mean	25th Percentile	75th Percentile
Saskatchewan	21	\$270	\$514	\$165	\$498
British Columbia	75	\$225	\$302	\$126	\$310
Ontario	140	\$210	\$368	\$151	\$417
Alberta	53	\$200	\$282	\$137	\$278
Nova Scotia	19	\$180	\$390	-	-
Manitoba	22	\$167	\$229	\$135	\$266
Quebec	109	\$150	\$253	\$102	\$250
Total Canada	455	\$200	\$315	\$133	\$325
Total International	15	\$350	\$384	-	-

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Note: Compensation data is presented only for areas with at least 10 members responding. (Count of members in areas with fewer than 10 members is as follows: New Brunswick – 9, Newfoundland and Labrador – 6, Prince Edward Island – 1)

### Prospects for 2021

Among the members responding, 74 per cent expected their compensation to increase in 2021.

Table 7: Prospects for 2021 by Industry

Industry	Count	Don't know	Decrease by 10 per cent or more	Decrease by less than 10 per cent	Same	Increase by less than 10 per cent	Increase by 10 per cent or more
Professional Services Firm – Public Practice (a firm that primarily delivers accounting, auditing and/or tax services)	2,878	2%	6%	3%	18%	39%	32%
Public Sector (federal, provincial, First Nations, or municipal government, including ministries, departments, etc.)	1,645	3%	2%	1%	17%	72%	5%
Financial Services (banks, trusts, insurance, credit unions, etc.)	1,507	2%	4%	3%	12%	58%	22%
Manufacturing	1,329	3%	5%	2%	14%	59%	18%
Professional Services Firm – Other (consulting, legal, etc.)	1,325	3%	8%	2%	15%	44%	28%
Retail, Wholesale	887	4%	4%	2%	20%	53%	17%
Educational Institution (e.g., university, college, primary or secondary school, etc.)	716	2%	5%	2%	24%	61%	6%
Not for Profit (trade association, charity, religious group, etc.)	644	3%	5%	2%	14%	66%	10%
Construction	626	4%	4%	3%	18%	50%	20%
Oil and Gas	496	2%	5%	3%	24%	48%	16%
Real Estate/Building Management	491	3%	4%	1%	16%	54%	22%
Transportation, Distribution	420	3%	3%	2%	16%	56%	20%
Software	363	3%	4%	1%	12%	51%	29%
Agriculture, Forestry, Fisheries	342	2%	4%	2%	14%	59%	19%
Crown Corporation	342	3%	2%	1%	18%	71%	6%
Public Sector (hospital, library, health organization, or social services organization)	321	2%	3%	3%	28%	55%	8%
Utilities	253	1%	2%	2%	16%	64%	14%
Telecommunications	193	2%	3%	3%	16%	65%	12%
Mining	184	4%	6%	1%	15%	54%	20%
Arts, Entertainment, Leisure	140	2%	6%	4%	20%	48%	20%
Pharmaceuticals and Chemicals	137	1%	4%	3%	10%	58%	23%

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Industry	Count	Don't know	Decrease by 10 per cent or more	Decrease by less than 10 per cent	Same	Increase by less than 10 per cent	Increase by 10 per cent or more
Media, Communications, Publishing	120	3%	5%	3%	18%	52%	21%
Holding, Conglomerate	119	3%	9%	3%	16%	51%	18%
Public Sector – Office of the Auditor General (federal, provincial, or municipal)	118	0%	3%	2%	19%	70%	7%
Hotels and Restaurants	108	1%	4%	3%	23%	47%	22%
Technology/IT	67	3%	3%	3%	15%	54%	22%

Note: Only industries with a base of 50 members or more responding are shown.

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

### Vacation Entitlement

Most CPAs were allocated 20 to 24 vacation days in 2020, with fewer than one in 20 (four per cent) entitled to less than three weeks (15 days). There was a gap in usage, with 28 per cent of members taking 14 days of vacation or less despite being entitled to more days.

Table 8: Vacation Entitlement and Vacation Taken in 2020

Days of Vacation	Vacation Entitlement		Vacation Taken	
	Count	%	Count	%
Less than 10 working days	96	1%	1,189	8%
10–14 working days	403	3%	3,196	20%
15–19 working days	3,403	22%	4,450	28%
20–24 working days	6,278	41%	4,126	26%
25–29 working days	3,275	21%	1,694	11%
30–34 working days	1,488	10%	739	5%
35 working days or more	424	3%	234	1%
Total	15,367	100%	15,628	100%

Note: 821 members did not specify their vacation entitlement and 560 members did not specify whether vacation was taken. Due to rounding, totals may not add to 100%.

### Benefits by Employer Size Among Non-Owners

Medical benefits, life insurance and long-term disability insurance were the most commonly offered benefits for CPAs: over three-quarters received each of them. Members in larger companies of 100 or more employees were more likely to receive benefits than members who were employees of smaller firms.

Table 9a: Benefits by Number of Employees Among Non-Owners

Benefit	Size of Employer by Number of Staff			
	<100 (n=3,856)	100–999 (n=3,915)	≥1,000 (n=5,589)	Total (n=13,107)
Medical (Health and Dental) Benefits	92%	95%	97%	95%
Life Insurance	78%	83%	85%	83%
Long-Term Disability Insurance	76%	83%	86%	82%
Out-of-Country Travel Insurance	57%	64%	65%	62%
Parking	46%	42%	30%	38%
Group RRSPs	33%	39%	37%	36%
Defined-Contribution Pension Plan	15%	27%	40%	29%
Defined-Benefit Pension Plan	10%	24%	41%	28%
Professional Membership Dues Other than for my Accounting Designation(s)	23%	25%	25%	24%

Benefit	Size of Employer by Number of Staff			
	<100 (n=3,856)	100–999 (n=3,915)	≥1,000 (n=5,589)	Total (n=13,107)
Health/Fitness Club Memberships	15%	22%	25%	21%
Stock or Stock Options Purchase Program	9%	12%	23%	16%
Parental/Maternal/Caregiver Leave Top Ups	6%	11%	21%	14%
Deferred Profit-Sharing Plans	8%	13%	16%	13%
Car Allowances	10%	13%	8%	10%
Credit Card Fees	3%	3%	4%	4%
Other Significant Benefits	10%	10%	9%	10%
Did Not Receive Any Benefits	6%	1%	1%	3%

Note: 373 non-owners did not specify whether they received benefits.

### Benefits by Industry Among Non-Owners

Among the six largest industry groupings shown in Tables 9b and 9c, medical benefits, life insurance and long-term disability insurance were consistently the most commonly offered benefit.

Table 9b: Benefits by Industry and Number of Employees Among Non-Owners

Benefit	Public Sector – Government			Professional Services – Public Practice			Financial Services		
	<100 (n=182)	100–999 (n=411)	≥1,000 (n=973)	<100 (n=655)	100–999 (n=250)	≥1,000 (n=657)	<100 (n=262)	100–999 (n=297)	≥1,000 (n=804)
Medical (Health and Dental) Benefits	96%	92%	95%	88%	96%	96%	94%	96%	98%
Life Insurance	90%	82%	79%	64%	70%	78%	81%	82%	85%
Long-Term Disability Insurance	88%	82%	84%	66%	76%	81%	77%	81%	86%
Out-of-Country Travel Insurance	63%	56%	56%	36%	50%	60%	58%	63%	70%
Defined-Benefit Pension Plan	58%	71%	83%	3%	4%	8%	10%	23%	48%
Professional Membership Dues Other than for my Accounting Designation(s)	40%	31%	16%	20%	19%	26%	32%	36%	38%
Parking	32%	33%	19%	44%	46%	37%	42%	40%	22%
Defined-Contribution Pension Plan	30%	26%	13%	6%	23%	55%	24%	40%	42%
Group RRSPs	21%	6%	2%	29%	40%	57%	26%	39%	43%
Health/Fitness Club Memberships	13%	12%	8%	17%	52%	51%	26%	36%	33%
Parental/Maternal/Caregiver Leave Top Ups	9%	18%	27%	4%	12%	22%	5%	16%	22%
Car Allowances	7%	5%	5%	6%	8%	5%	11%	14%	9%
Credit Card Fees	1%	1%	0%	1%	2%	3%	7%	5%	15%



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Benefit	Public Sector – Government			Professional Services – Public Practice			Financial Services		
	<100 (n=182)	100–999 (n=411)	≥1,000 (n=973)	<100 (n=655)	100–999 (n=250)	≥1,000 (n=657)	<100 (n=262)	100–999 (n=297)	≥1,000 (n=804)
Deferred Profit-Sharing Plans	1%	0%	0%	4%	17%	14%	16%	15%	32%
Stock or Stock Options Purchase Program	0%	0%	0%	1%	2%	2%	19%	15%	56%
Other Significant Benefits	9%	7%	4%	10%	10%	9%	10%	11%	10%
Did Not Receive Any Benefits	3%	1%	2%	11%	1%	1%	5%	1%	0%

Table 9c: Benefits by Industry and Number of Employees Among Non-Owners

Benefit	Manufacturing			Oil and Gas			Retail/Wholesale		
	<100 (n=313)	100–999 (n=468)	≥1,000 (n=441)	<100 (n=102)	100–999 (n=120)	≥1,000 (n=217)	<100 (n=229)	100–999 (n=272)	≥1,000 (n=251)
Medical (Health and Dental) Benefits	95%	95%	97%	95%	96%	97%	93%	94%	97%
Life Insurance	86%	87%	89%	84%	88%	93%	83%	83%	82%
Long-Term Disability Insurance	81%	85%	87%	78%	88%	93%	78%	80%	85%
Out-of-Country Travel Insurance	69%	72%	71%	63%	68%	72%	59%	66%	56%
Defined-Benefit Pension Plan	4%	6%	17%	5%	8%	35%	3%	6%	18%
Professional Membership Dues Other than for my Accounting Designation(s)	16%	19%	20%	31%	30%	28%	14%	18%	26%
Parking	48%	45%	42%	58%	53%	36%	50%	47%	47%
Defined-Contribution Pension Plan	14%	35%	61%	15%	23%	48%	16%	25%	49%
Group RRSPs	40%	57%	58%	36%	62%	44%	34%	39%	54%
Health/Fitness Club Memberships	8%	15%	23%	23%	30%	26%	9%	16%	19%
Parental/Maternal/Caregiver Leave Top Ups	2%	4%	13%	3%	10%	15%	2%	4%	16%
Car Allowances	13%	16%	15%	4%	9%	5%	18%	23%	18%
Credit Card Fees	3%	4%	5%	5%	2%	4%	4%	4%	2%
Deferred Profit-Sharing Plans	14%	22%	22%	3%	18%	20%	9%	18%	29%
Stock or Stock Options Purchase Program	8%	13%	27%	29%	41%	48%	5%	10%	37%
Other Significant Benefits	8%	8%	7%	9%	11%	8%	10%	11%	10%
Did Not Receive Any Benefits	3%	2%	1%	3%	4%	3%	5%	1%	0%

## Work/Life Balance Among Non-Owners

Working from home and flexible working hours were most commonly offered to promote work/life balance. Working from home was also most commonly used by members. Internal professional development was offered by 68 per cent of employers, and 83 per cent of those who were offered such an opportunity took advantage of it. This was consistent across industries (Table 10b).

Table 10a: Work/Life Balance Programs Among Non-Owners

Work/Life Balance Program	Offered		Taken	
	Count	%	Count	%
Work from Home	12,057	89%	11,539	96%
Flexible Working Hours	10,160	75%	8,639	85%
Employee Assistance Programs	9,602	71%	1,436	15%
Leaves for Personal Reasons	9,075	67%	3,529	39%
Internal Professional Development	9,212	68%	7,624	83%
Funding of Externally Offered Professional Development	8,979	67%	6,632	74%
Time Off for Volunteer Work	3,701	28%	1,159	31%
Compressed Work Weeks	2,884	21%	1,330	46%
Sabbaticals	2,442	18%	169	7%
Childcare Benefits (subsidy, available on site, etc.)	860	6%	102	12%
Other	891	7%	519	58%

## Work/Life Balance Programs Used by Industry Among Non-Owners

Working from home, flexible working hours and internal professional development were the programs most commonly used by members in all six of the largest industry groupings shown below.

Table 10b: Work/Life Balance Programs Used by Industry Among Non-Owners

Work/Life Balance Program	Industry					
	Public Sector – Government (n=1,289)	Professional Services – Public Practice (n=1,404)	Financial Services (n=1,086)	Manufacturing (n=840)	Oil and Gas (n=295)	Retail/ Wholesale (n=515)
Work from Home	97%	96%	97%	93%	97%	94%
Flexible Working Hours	81%	87%	81%	87%	85%	87%
Internal Professional Development	86%	87%	81%	77%	79%	81%
Funding of Externally Offered Professional Development	75%	67%	66%	75%	70%	75%
Time Off for Volunteer Work	44%	30%	24%	35%	28%	37%
Compressed Work Weeks	46%	40%	31%	64%	59%	49%
Leaves for Personal Reasons	54%	34%	35%	36%	20%	38%

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Employee Assistance Programs	18%	14%	15%	14%	15%	13%
Childcare Benefits (subsidy, available on site, etc.)	10%	6%	10%	22%	12%	14%
Sabbaticals	4%	4%	7%	11%	2%	11%
Other	47%	65%	56%	51%	47%	58%

*Note: Counts shown include members in each industry that indicated they used at least one work/life balance program; base size varied depending on programs used and industry.*

### Leaves

Less than half (44 per cent) of members reported taking any kind of leave in their careers. The most common leave taken by CPAs was maternity/paternity/parental leave, at 29 per cent, followed by medical leave, at 16 per cent.

*Table 10c: Leaves Taken*

Type of Leave	Count	Percentage
Have Taken At Least One Type of Leave	7,142	44%
Maternity/Paternity/Parental Leave	4,706	29%
Medical Leave	2,597	16%
Compassionate Care Leave/Additional Time Beyond Amount of Time Legally Allotted to Care for Sick Family Members	580	4%
Sabbatical Leave	346	2%
Other	1,011	6%
Have Never Taken a Leave Apart from Regular Vacation Allotment	9,046	56%

*Note: Some members noted taking more than one type of leave.*