

Remuneration Survey 2019



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- 2 Click on the tab that corresponds to the page that interests you and you will be automatically taken to that page.
- 3 In the texts, hyperlinks are orange.

Notice to readers

The CMA Order retained CROP to conduct the ninth remuneration survey with CMAs and candidates to the profession enrolled in the *CMA Strategic Leadership Program (SLP)* and CMA and CMA-MBA Executive Programs.

Sample selection

Since the census survey was selected as the sampling method, all members and candidates to the profession were invited to answer the Survey, so that there is no margin for error. Of the 8,183 people solicited, 3,443 filled out the questionnaire, or 2,968 members and 475 candidates to the profession. As a result, the response rate was 42%.

Analyzing the results

Results from a sample of fewer than 30 respondents must be carefully interpreted and no statistical inference can be made from these data, which are presented uniquely for informative purposes. In the case of a sample of fewer than 20 respondents, the results are not presented and n/a is recorded.

Furthermore, the total results may exceed 100% when a question allows more than one answer. Likewise, the total of some results can come to less than 100% since the calculations are based on rounded percentages.

Comparing the results

The questionnaire used for this survey is the same one used in 2006, so that the results can be compared to those of the previous survey.

However, comparisons with the results of surveys conducted with other professional groups are always risky since the methodology and questionnaires differ. In addition to these differences, differences in the very profile of the members of a profession can have a very noticeable impact on the results and thus hinder accurate comparisons.

However, for those who would like to compare CMA working conditions with those of CGAs and CAs, we have provided some benchmarks that make it possible to interpret the data available more objectively by considering them in a broader perspective. That is why the **average age** and the **type of practice** of the respondents are variables that greatly affect the results of surveys conducted with members of the three professional accounting orders and should be considered in all comparisons.

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Benchmarks with CAs and CGAs

Average age

The average age of CAs who responded to the 2006 Compensation Survey conducted by the CA Order is not indicated in the results. However, keep in mind that 62% of the respondents were under 45. By comparison, 69% of CGAs who answered the salary survey conducted by their order in 2007 were under 45, while that is the case for 76% of CMAs who answered this survey.

The average age of CGAs who responded to the Salary Survey conducted in 2007 was 42.5, compared to 39 for CMAs who participated in this survey.

Finally, it should be noted that according to the Order's roll, 48% of all CMAs are currently 39 or younger, making it the youngest of the three accounting professions in Quebec.

Type of practice

According to the survey results published by the two accounting orders concerned, 37% of CAs work in public practice and 63% in companies, while 21% of CGAs work in public practice and 79% in companies. Only 6% of CMA respondents work in public practice.

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Socio-demographic profile

- > The **average age** of CMAs who responded to the *Survey* was 39.
- > As in 2006, CMAs enjoy full employment with an employment rate of 98% at the time of the *Survey*. 98% of CMAs had a full-time job and 2% of them were working part time.
- > **93% of CMA respondents work in a private or public organization** and 6% in public practice.

Employment profile, remuneration and benefits

- > **68% of CMAs** work in the service sector and 18% work in public service.
- > **Nearly half of CMAs** work in organizations with 500 or more employees in Quebec.
- > **More than two out of five CMAs** work in businesses with employees abroad.

- > **CMAs have an average of 10.3 years of work experience** since obtaining their designation and a total of 14.7 years of work experience.
- > **One-third of CMAs earn more than \$100,000** per year.
- > **The average annual remuneration of CMAs is \$100,779** and reaches \$122,715 after more than 10 years of experience as CMAs.
- > **More than two-thirds of CMAs supervise work teams** made up of an average of 14 people. Nearly two-thirds of SLP candidates, who have 3.8 years of experience on average, supervise work teams made up of an average of 6 people.
- > **The average salary for CMAs who consider themselves functionally bilingual is \$91,062**, while this figure jumps to \$118,354 for those who are fluent in their second language.
- > Nearly one-third of CMA respondents received a **salary increase of 5% and over** in 2008.
- > 61% of CMA respondents have **4 or more weeks of vacation** per year.

Recognition of the designation by employers

- > **71% of employers reimburse candidates** to the profession either fully or partially for their SLP fees, while 64% of candidates in the executive programs receive financial aid from their employers.
- > Nearly three out of four CMAs are **reimbursed by their employer for the membership dues they pay to the Order**.

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Socio-demographic profile

Age, sex, language

The average age of CMAs who responded to the Survey was 39.

76% of the CMAs questioned were 44 and under at the time of the Survey.

To put the data in proper perspective, read the [Benchmarks with CAs and CGAs](#).

	Members		SLP candidates		EP candidates	
	2009 N=2,968*	2006 N=2,455*	2009 N=392*	2006 N=446*	2009 N=83*	2006 N=61*
Age						
Average	39 years old	38 years old	29 years old	29 years old	39 years old	39 years old
25 and under	2%	2%	45%	46%	0%	0%
26 to 34	36%	44%	42%	44%	28%	30%
35 to 44	38%	32%	10%	9%	57%	52%
45 to 54	19%	17%	3%	0%	14%	18%
55 and over	6%	4%	0%	0%	1%	0%
Sex						
Female	41%	40%	48%	49%	47%	31%
Male	59%	60%	52%	51%	53%	69%
Language skills						
Functionally bilingual	59%	62%	67%	73%	43%	41%
Fluently bilingual	34%	26%	28%	15%	45%	18%
Multilingual	1%	7%	3%	10%	6%	34%
French only	5%	4%	1%	3%	1%	0%
English only	0%	0%	1%	0%	5%	5%

* Including respondents who worked part time.

Remuneration = Salary and any other component of remuneration

Members = CMA professionals

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N = number of respondents to the question – Unless otherwise indicated, data for remuneration exclude the respondents who held a part-time job at the time of the survey.

n/a = not applicable

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- ▶ Age, sex, language
- ▷ Employment region

Socio-demographic profile

Employment region

Three-fourths of CMAs and candidates to the profession work in large urban centres, in the Montreal region (59%) and the Quebec City region (15%).

The CMA and CMA-MBA Executive Programs offered in Montreal and Gatineau explain the overrepresentation of EP candidates in those regions and outside Quebec, since a significant proportion of those candidates work outside Quebec.

Region	Members		SLP candidates		EP candidates	
	2009 N=2,968*	2006 N=2,455*	2009 N=392*	2006 N=446*	2009 N=83*	2006 N=61*
Montreal	59%	60%	59%	64%	69%	53%
Quebec	15%	14%	18%	12%	1%	6%
Central Quebec	6%	6%	4%	5%	0%	2%
Eastern Townships	5%	5%	3%	5%	0%	0%
Abitibi-Témiscamingue/Outaouais	4%	4%	5%	5%	13%	21%
Outside Quebec	4%	4%	5%	4%	17%	15%
Saguenay-Lac-Saint-Jean	3%	3%	3%	2%	0%	0%
Outside Canada	2%	3%	1%	1%	0%	2%
Eastern Quebec (Lower St Lawrence, North Shore, Northern Quebec, Gaspé and Magdalen Islands)	2%	2%	1%	1%	0%	2%

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- ▶ Employment region

Employment and remuneration profile

Distribution of CMAs by the number of employees in their organization in Quebec, Canada and abroad

Nearly half of CMAs work in organizations with 500 or more employees in Quebec.

More than two out of five CMAs work in businesses with employees abroad.

Number of employees	Quebec		Canada		Abroad	
	2009 N=2,894	2006 N=2,410	2009 N=2,894	2006 N=2,410	2009 N=2,894	2006 N=2,410
None	3%	3%	46%	42%	57%	55%
Less than 25 employees	11%	10%	7%	8%	6%	6%
25 to 49 employees	8%	9%	3%	3%	2%	2%
50 to 199 employees	20%	19%	6%	7%	5%	4%
200 to 499 employees	13%	14%	5%	6%	3%	2%
500 to 999 employees	8%	10%	5%	5%	2%	2%
1,000 to 2,499 employees	12%	11%	7%	7%	3%	4%
2,500 to 4,999 employees	6%	7%	5%	5%	3%	3%
5,000 employees and over	19%	18%	16%	16%	21%	20%

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Socio-demographic profile | Employment and remuneration profile | Benefits

Employment and remuneration profile

Hours worked

On average, including overtime, the work week is:

- > 44.9 hours for CMAs
- > 42.8 hours for SLP candidates
- > 46.7 hours for EP candidates

	Members		SLP candidates		EP candidates	
	2009 N=2,894	2006 N=2,410	2009 N=387	2006 N=436	2009 N=79	2006 N=60
Number of hours worked per week (basic work week)						
Weekly average	38 hours	39 hours	38 hours	38 hours	39 hours	39 hours
35 hours and under	26%	25%	22%	24%	15%	12%
36 to 40 hours	65%	67%	73%	72%	72%	75%
41 to 45 hours	4%	4%	3%	1%	5%	10%
46 to 50 hours	3%	3%	2%	3%	3%	2%
51 hours and over	2%	2%	1%	0%	5%	0%

Number of overtime hours worked per week

	2009	2006	2009	2006	2009	2006
Weekly average	6.9 hours	5.4 hours	4.8 hours	4 hours	7.7 hours	4.4 hours
Less than 1 hour	29%	28%	40%	35%	42%	37%
1 to 5 hours	41%	40%	47%	40%	29%	35%
5.25 to 10 hours	22%	22%	10%	19%	19%	20%
10.25 to 15 hours	5%	7%	3%	4%	4%	7%
More than 15 hours	3%	3%	1%	2%	6%	2%

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Employment and remuneration profile

Annual remuneration by income segment

The average annual remuneration of CMAs is \$100,779.

One-third of CMAs earn more than \$100,000 per year.

To put the data in proper perspective, read the [Benchmarks with CAs and CGAs](#).

	Members		SLP candidates		EP candidates	
	2009 N=2,894	2006 N=2,410	2009 N= 387	2006 N=436	2009 N=79	2006 N=60
Average annual remuneration	\$100,779	\$89,460	\$52,805	\$49,419	\$83,563	\$85,198
Less than \$35,000	1%	1%	6%	13%	3%	0%
\$35,000 to \$49,999	5%	10%	47%	50%	9%	2%
\$50,000 to \$69,999	22%	30%	33%	28%	33%	27%
\$70,000 to \$99,999	38%	34%	10%	6%	30%	45%
\$100,000 to \$124,999	16%	11%	2%	1%	10%	22%
\$125,000 to \$149,999	8%	5%	1%	1%	9%	2%
\$150,000 and over	11%	8%	0%	0%	6%	3%

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CMA remuneration by experience

CMAs have an average of **10.3 years of work experience** since obtaining their designation and a total of 14.7 years of work experience.

Salaries after more than 10 years of experience as CMAs reach \$122,715 on average.

To put the data in proper perspective, read the **Benchmarks with CAs and CGAs**.

	Years of experience		Average annual remuneration		Years of experience since obtaining the designation		Average annual remuneration as a CMA	
	2009 N=2,894	2006 N=2,410	2009 N=2,894	2006 N=2,410	2009 N=2,894	2006 N=2,410	2009 N=2,894	2006 N=2,410
Average	14.7 years	13.4 years			10.3 years	9.2 years		
Less than 1 year	0%	0%	n/a	n/a	5%	6%	\$66,568	\$56,442
1 to 5 years	14%	18%	\$63,888	\$55,653	26%	33%	\$77,614	\$68,934
6 to 10 years	26%	30%	\$80,246	\$74,846	28%	28%	\$97,186	\$86,554
11 to 15 years	24%	19%	\$103,019	\$95,080	19%	14%	\$111,066	\$106,983
16 to 20 years	13%	12%	\$116,863	\$107,244	9%	7%	\$125,145	\$111,627
21 to 25 years	9%	9%	\$126,111	\$116,804	7%	7%	\$139,474	\$141,075
26 years and over	14%	12%	\$140,721	\$134,000	6%	4%	\$138,712	\$141,451

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SLP and EP candidate remuneration by experience*

To put the data in proper perspective, read the [Benchmarks with CAs and CGAs](#).

	Years of experience of SLP candidates		Average annual remuneration of SLP candidates		Years of experience of EP candidates		Average annual remuneration of EP candidates	
	2009 N=387	2006 N=436	2009 N=387	2006 N=436	2009 N=79	2006 N=60	2009 N=79	2006 N=60
Average	3.8 years	3.5 years			12.9 years	14.2 years		
Less than 1 year	18%	18%	\$43,965	\$39,003	0%	0%	n/a	n/a
1 to 5 years	62%	63%	\$49,959	\$47,140	13%	8%	n/a	n/a
6 to 10 years	10%	12%	\$66,169	\$61,423	37%	25%	\$76,015	n/a
11 to 15 years	4%	4%	n/a	n/a	19%	27%	n/a	n/a
16 to 20 years	4%	2%	n/a	n/a	20%	23%	n/a	n/a
21 to 25 years	1%	0%	n/a	n/a	4%	8%	n/a	n/a
26 years and over	0%	0%	n/a	n/a	8%	8%	n/a	n/a

* The majority of data concerning EP candidates were eliminated since the sample of respondents was not representative.

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Remuneration by job held* and experience since obtaining the designation

To put the data in proper perspective, read the [Benchmarks with CAs and CGAs](#).

	Years of experience as a CMA		Years of experience as a CMA		Years of experience as a CMA	
	2009 N=761	2006 N=816	2009 N=803	2006 N=672	2009 N=1,176	2006 N=784
Accounting duties	1 to 5 years		6 to 10 years		More than 10 years	
Director, Finance	\$107,855 7%	\$93,242 6%	\$115,859 11%	\$102,136 12%	\$125,771 14%	\$130,853 13%
Chief accountant	\$75,713 7%	\$66,951 9%	\$88,100 8%	\$78,506 10%	\$97,382 6%	\$88,406 7%
Controller	\$75,829 18%	\$66,223 19%	\$96,506 19%	\$77,705 21%	\$103,411 19%	\$103,938 18%
Accountant/Officer/Coordinator	\$66,808 8%	\$57,947 9%	\$71,222 7%	\$60,518 4%	\$84,919 4%	n/a 2%
Analyst/Internal consultant	\$70,197 30%	\$61,556 29%	\$87,540 21%	\$75,034 19%	\$83,832 11%	\$82,882 9%
Non-accounting duties	1 to 5 years		6 to 10 years		More than 10 years	
President-Executive Director	n/a 1%	n/a 1%	n/a 2%	n/a 2%	\$199,571 6%	\$169,123 5%
Director	\$98,023 3%	\$84,909 3%	\$113,412 7%	\$97,296 6%	\$130,401 7%	\$124,858 6%
Analyst/Consultant	\$76,681 4%	\$71,392 4%	\$78,855 4%	\$82,308 3%	\$102,920 3%	\$112,099 3%
External consultant	n/a 1%	n/a 2%	n/a 2%	\$101,997 3%	\$145,397 4%	n/a 2%

* Some positions were eliminated, since the sample of respondents was not representative.

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Remuneration by region

Region	Members		SLP candidates		EP candidates *	
	2009 N=2,894	2006 N=2,410	2009 N=387	2006 N=436	2009 N=79	2006 N=60
Montreal	\$109,266 40%	\$94,894 42%	\$52,781 46%	\$51,142 49%	\$82,296 53%	\$81,235 43%
Laval	\$97,785 3%	\$88,378 3%	n/a 3%	n/a 2%	n/a 4%	n/a 2%
Montréal	\$100,277 12%	\$83,330 11%	\$51,710 8%	\$48,423 11%	n/a 9%	n/a 7%
Laurentides	\$83,712 2%	\$85,016 2%	n/a 0%	n/a 2%	n/a 1%	n/a 0%
Lanaudière	\$105,822 2%	\$85,403 2%	n/a 2%	n/a 1%	n/a 0%	n/a 0%
Central Quebec	\$87,404 3%	\$78,382 3%	n/a 3%	n/a 2%	n/a 0%	n/a 2%
Mauricie	\$89,151 3%	\$81,179 3%	n/a 2%	n/a 2%	n/a 0%	n/a 3%
Eastern Townships	\$85,207 5%	\$79,730 5%	n/a 3%	\$38,899 5%	n/a 0%	n/a 0%
Outaouais	\$96,039 3%	\$84,437 3%	n/a 4%	n/a 4%	n/a 14%	n/a 22%
Quebec	\$84,620 12%	\$73,304 11%	\$44,178 15%	\$43,126 10%	n/a 1%	n/a 3%
Chaudière-Appalaches	\$77,511 3%	\$67,740 3%	n/a 3%	n/a 3%	n/a 0%	n/a 0%
Eastern Quebec **	\$82,357 2%	\$79,856 2%	n/a 1%	n/a 1%	n/a 0%	n/a 2%
Abitibi-Témiscamingue	\$76,947 1%	n/a 1%	n/a 1%	n/a 1%	n/a 0%	n/a 0%
Saguenay-Lac-Saint-Jean	\$90,136 3%	\$81,233 3%	n/a 3%	n/a 3%	n/a 0%	n/a 15%
Outside of Quebec	\$113,043 4%	\$101,118 4%	n/a 5%	n/a 4%	n/a 18%	n/a 2%
Outside Canada	\$176,619 2%	\$177,504 3%	n/a 1%	n/a 1%	n/a 0%	n/a 0%

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n/a = not applicable

* Except for Montreal, the data concerning EP candidates were eliminated since the sample of respondents was not representative.

** Including Lower St Lawrence, North Shore, Northern Quebec, Gaspé and Magdalen Islands.

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Remuneration by region and experience since obtaining the designation

To put the data in proper perspective, read the **Benchmarks with CAs and CGAs**.

Region	Years of experience as a CMA		Years of experience as a CMA		Years of experience as a CMA		Years of experience as a CMA	
	2009 N=153	2006 N=135	2009 N=761	2006 N=816	2009 N=803	2006 N=672	2009 N=1,176	2006 N=784
	Less than 1 year		1 to 5 years		6 to 10 years		More than 10 years	
Montreal, Laval, Montérégie, Laurentides, Lanaudière	\$73,979 49%	\$58,384 61%	\$80,601 58%	\$71,536 58%	\$103,150 60%	\$88,315 64%	\$126,208 61%	\$121,474 60%
Central Quebec, Mauricie	n/a 5%	n/a 6%	\$64,370 6%	\$55,921 4%	\$85,071 5%	\$78,312 7%	\$106,551 7%	\$108,920 5%
Quebec, Chaudière-Appalaches	\$53,473 19%	n/a 13%	\$67,801 15%	\$59,316 16%	\$82,736 16%	\$70,691 11%	\$99,494 14%	\$93,763 14%
Outaouais	n/a 4%	n/a 4%	\$89,304 5%	\$71,888 4%	\$105,042 4%	\$76,002 4%	\$99,181 2%	n/a 2%
Eastern Townships	n/a 10%	n/a 4%	\$65,567 4%	\$61,933 5%	\$75,055 4%	\$77,851 4%	\$109,971 5%	\$98,855 6%
Other Quebec regions	n/a 6%	n/a 5%	\$64,771 6%	\$57,223 5%	\$81,677 5%	\$85,308 5%	\$104,828 6%	\$97,760 6%

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Employment and remuneration profile

Remuneration by sector of economic activity

68% of CMAs work in the service sector and 18% work in public service.

By sector of economic activity, CMAs and candidates to the profession break down as follows:

- **Primary sector**
Members: 5%
SLP candidates: 5%
EP candidates: 4%
- **Manufacturing sector**
Members: 27%
SLP candidates: 24%
EP candidates: 16%
- **Service sector**
Members: 68%
SLP candidates: 70%
EP candidates: 80%

Average annual remuneration Sector of economic activity	Members		SLP candidates		EP candidates	
	2009 N=2,894	2006 N=2,410	2009 N=387	2006 N=436	2009 N=79	2006 N=60
Agriculture, fishing and natural resources	\$107,010 5%	\$119,276 5%	\$55,123 5%	n/a 4%	n/a 4%	n/a 3%
Manufacturing	\$104,454 27%	\$91,157 30%	\$52,232 24%	\$47,681 30%	n/a 16%	n/a 12%
Construction, transportation and storage	\$95,514 6%	\$86,480 5%	\$57,913 8%	\$41,945 6%	n/a 1%	n/a 7%
Telecommunications and information technology	\$118,991 7%	\$89,179 8%	\$48,747 6%	\$54,148 8%	n/a 6%	n/a 2%
Federal, provincial and municipal public service	\$88,626 18%	\$77,703 17%	\$56,991 13%	\$51,935 11%	\$87,381 32%	n/a 28%
Wholesale and retail trade	\$98,063 8%	\$83,830 8%	\$46,235 8%	\$50,006 10%	n/a 8%	n/a 13%
Non-profit organizations	\$91,262 2%	\$83,008 2%	n/a 3%	n/a 2%	n/a 4%	n/a 7%
Finance, banking, trust, insurance and real estate	\$102,138 12%	\$93,791 11%	\$58,689 13%	\$56,770 12%	n/a 11%	n/a 18%
Professional services	\$104,768 9%	\$95,762 9%	\$43,273 13%	\$45,000 12%	n/a 9%	n/a 8%
Other services	\$98,475 6%	\$80,796 4%	\$59,388 6%	n/a 2%	n/a 9%	n/a 2%

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Remuneration by employer's annual sales

Around a third of CMAs work in organizations with annual sales of \$1 billion and over.

Average annual remuneration Annual sales	Members		SLP candidates		EP candidates	
	2009 N=2,894	2006 N=2,410	2009 N=387	2006 N=436	2009 N=79	2006 N=60
Less than \$1 M	\$96,258 5%	\$84,194 4%	n/a 3%	\$39,877 7%	n/a 1%	n/a 0%
\$1 to \$4 million	\$83,050 7%	\$70,132 7%	\$40,432 10%	\$41,697 10%	n/a 9%	n/a 7%
\$5 to \$9 million	\$89,945 6%	\$84,291 7%	\$46,956 7%	\$44,039 6%	n/a 5%	n/a 8%
\$10 to \$29 million	\$93,366 13%	\$82,042 13%	\$47,004 10%	\$46,903 12%	n/a 14%	n/a 12%
\$30 to \$49 million	\$97,998 5%	\$83,337 6%	\$58,740 5%	\$57,353 6%	n/a 6%	n/a 3%
\$50 to \$99 million	\$98,766 8%	\$87,434 9%	\$51,867 5%	\$49,473 6%	n/a 6%	n/a 3%
\$100 to \$249 million	\$98,939 7%	\$85,097 8%	\$54,515 6%	\$48,384 9%	n/a 6%	n/a 7%
\$250 to \$499 million	\$100,463 7%	\$88,355 6%	\$54,382 6%	n/a 4%	n/a 3%	n/a 5%
\$500 to \$999 million	\$102,298 7%	\$92,739 7%	\$56,108 7%	\$49,457 8%	n/a 5%	n/a 7%
\$1 billion and over	\$112,502 31%	\$101,934 30%	\$58,888 35%	\$56,198 30%	\$92,089 39%	\$87,500 48%

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Average annual remuneration	Members		SLP candidates		EP candidates	
	2009 N=2,894	2006 N=2,408	2009 N=387	2006 N=436	2009 N=79	2006 N=60
Accounting, finance, and tax-related duties	\$93,883 N=2,243	\$84,056 N=1,894	\$52,572 N=348	\$48,906 N=374	\$79,773 N=61	\$81,150 N=39
Vice President, Finance	\$175,767 4%	\$179,885 4%	n/a 0%	n/a 0%	n/a 1%	n/a 0%
Director, Finance	\$119,549 11%	\$112,263 10%	n/a 3%	n/a 1%	n/a 3%	n/a 10%
Controller	\$93,021 18%	\$81,378 19%	\$53,399 11%	\$46,198 11%	n/a 11%	n/a 10%
Assistant controller	\$74,429 3%	\$61,616 3%	\$47,992 7%	\$46,047 9%	n/a 9%	n/a 2%
Treasurer	n/a 1%	n/a 1%	n/a 0%	n/a 0%	n/a 1%	n/a 0%
Chief accountant/supervisor	\$86,574 7%	\$75,994 8%	n/a 4%	\$54,153 5%	n/a 6%	n/a 3%
Accountant/Officer/Coordinator	\$71,955 6%	\$59,634 6%	\$47,694 16%	\$42,452 15%	n/a 8%	n/a 3%
Analyst/Consultant	\$77,230 29%	\$67,237 20%	\$53,143 39%	\$49,538 36%	\$72,019 29%	n/a 22%
External auditor	\$82,577 3%	\$75,535 3%	\$39,164 5%	n/a 3%	n/a 1%	n/a 0%
Internal auditor	\$95,016 2%	\$90,277 2%	n/a 3%	n/a 2%	n/a 4%	n/a 7%
Other positions	\$109,128 2%	\$97,568 3%	n/a 2%	n/a 2%	n/a 4%	n/a 8%

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Remuneration by job held – non-accounting duties

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n/a = not applicable

Average annual remuneration	Members		SLP candidates		EP candidates	
	2009 N=2,894	2006 N=2,408	2009 N=387	2006 N=436	2009 N=79	2006 N=60
Non-accounting duties	\$124,638 N=650	\$109,569 N=514	\$54,889 N=39	\$52,549 N=62	n/a N=18	\$92,716 N=21
President-Executive Director/ Chief Executive Officer*	\$174,081 3%	\$151,284 2%	n/a 0%	n/a 0%	n/a 0%	n/a 2%
Vice President*	\$209,973 2%	\$192,955 1%	n/a 0%	n/a 1%	n/a 4%	n/a 0%
Director	\$118,938 6%	\$107,522 5%	n/a 1%	n/a 2%	n/a 5%	n/a 8%
Department Head/Supervisor	\$97,979 2%	\$89,222 2%	n/a 1%	n/a 1%	n/a 3%	n/a 3%
Agent/Project Officer/ Coordinator	\$86,079 2%	\$75,251 2%	n/a 1%	n/a 2%	n/a 3%	n/a 3%
Analyst/Consultant/ Representative	\$86,150 4%	\$84,451 4%	n/a 5%	\$45,564 5%	n/a 5%	n/a 8%
Professor	\$98,512 1%	n/a 1%	n/a 0%	n/a 0%	n/a 1%	n/a 2%
External Consultant	\$132,426 3%	\$127,589 2%	n/a 1%	n/a 1%	n/a 3%	n/a 3%
Other positions	n/a 0%	\$85,550 1%	n/a 0%	n/a 3%	n/a 0%	n/a 4%

* 41% of the members who hold positions as Chief Executive Officer perform their duties in SMEs with annual sales volumes of \$4 million and under, while 40% of members who hold positions as Vice President work in big businesses with annual sales volumes of \$250 million and up. That is what explains the difference in remuneration in favor of the Vice Presidents.

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Remuneration and supervision of staff

More than two-thirds of CMAs supervise work teams made up of an average of 14 people.

Nearly two-thirds of SLP candidates, who have 3.8 years of experience on average, supervise work teams made up of an average of 6 people.

	Members		SLP candidates		EP candidates	
	2009 N=2,894	2006 N=2,410	2009 N=387	2006 N=436	2009 N=79	2006 N=60
Percentage of respondents supervising personnel	68% N=1,964	62% N=1,503	32% N=123	28% N=120	58% N=46	60% N=36
Number of employees supervised (average)	14.7 employees	11.3 employees	5.9 employees	8.2 employees	11.3 employees	17.4 employees
Less than 2	\$83,026 9%	\$74,521 11%	\$53,887 24%	\$49,488 23%	n/a 9%	n/a 8%
2 to 5	\$94,836 45%	\$88,000 49%	\$56,892 57%	\$60,268 58%	\$80,194 43%	n/a 53%
6 to 10	\$115,597 21%	\$106,566 21%	n/a 13%	n/a 12%	n/a 22%	n/a 19%
More than 10	\$150,156 24%	\$142,775 19%	n/a 7%	n/a 7%	n/a 26%	n/a 19%

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Remuneration by age

To put the data in proper perspective, read the [Benchmarks with CAs and CGAs](#).

Average annual remuneration	Members		SLP candidates		EP candidates	
	2009 N=2,894	2006 N=2,410	2009 N=387	2006 N=436	2009 N=79	2006 N=60
Age						
25 and under	\$56,469 2%	\$49,880 2%	\$46,182 45%	\$42,805 46%	n/a 0%	n/a 0%
26 to 34	\$77,398 37%	\$69,386 45%	\$55,148 43%	\$51,990 44%	\$75,722 28%	n/a 30%
35 to 44	\$107,180 37%	\$97,980 32%	\$67,288 10%	\$68,535 9%	\$81,635 56%	\$82,389 52%
45 to 54	\$130,658 19%	\$121,597 17%	n/a 3%	n/a 0%	n/a 15%	n/a 18%
55 and over	\$125,292 5%	\$128,634 4%	n/a 0%	n/a 0%	n/a 1%	n/a 0%

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Remuneration by language skills

The average salary for CMAs who consider themselves functionally bilingual is \$91,062, while this figure jumps to \$118,354 for those who are fluent in their second language.

Average annual remuneration Language skills	Members		SLP candidates		EP candidates	
	2009 N=2,894	2006 N=2,410	2009 N=387	2006 N=436	2009 N=79	2006 N=60
Functionally bilingual	\$91,062 59%	\$81,619 61%	\$50,026 67%	\$47,256 73%	\$74,192 43%	\$96,809 40%
Fluently bilingual	\$118,354 34%	\$106,190 27%	\$59,558 28%	\$56,703 14%	\$95,689 44%	n/a 18%
Multilingual	\$138,268 1%	\$102,239 7%	n/a 3%	\$57,352 10%	n/a 6%	\$75,768 35%
French only	\$84,832 5%	\$75,677 4%	n/a 1%	n/a 3%	n/a 1%	n/a 0%
English only	n/a 0%	n/a 0%	n/a 0%	n/a 0%	n/a 5%	n/a 5%

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- ▷ Remuneration by job held – accounting duties
- ▷ Remuneration by job held – non-accounting duties
- ▷ Remuneration and supervision of staff
- ▷ Remuneration by age
- ▶ Remuneration by language skills

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Benefits

Other components of remuneration

The average bonus paid in 2008 was:

- > \$12,175 for CMAs
- > \$4,248 for SLP candidates
- > \$10,833 for EP candidates

72% of CMAs were reimbursed for their **membership dues** to the Order by their employers.

Remuneration Survey 2009



Average *

	Members		SLP candidates		EP candidates	
	2009 N=2,894	2006 N=2,410	2009 N=387	2006 N=436	2009 N=79	2006 N=60
Elements of direct remuneration (excluding base salary)						
Profit-sharing	\$23,565 10%	\$22,902 11%	\$1,817 6%	\$3,895 8%	n/a 5%	n/a 7%
Incentives or bonuses	\$12,175 51%	\$10,662 52%	\$4,248 31%	\$3,485 33%	\$10,833 32%	\$7,739 43%
Paid overtime	\$5,080 9%	\$5,236 10%	\$2,848 17%	\$2,455 17%	n/a 6%	n/a 8%
Commissions on sales	\$40,415 1%	\$51,239 1%	n/a 1%	n/a 1%	n/a 0%	n/a 2%
Allocation of company options or shares	\$18,593 6%	\$18,225 8%	\$1,508 6%	n/a 4%	n/a 5%	n/a 5%
Parental leave supplements	\$7,038 2%	\$5,966 1%	n/a 0%	n/a 0%	n/a 3%	n/a 0%
Other: bonus for bilingualism, dividends	\$28,508 3%	\$16,257 3%	n/a 3%	n/a 1%	n/a 6%	n/a 3%
Elements of indirect remuneration						
Pension fund	\$5,181 36%	\$4,041 36%	\$2,049 22%	\$2,209 22%	\$4,404 30%	n/a 25%
Group insurance	\$2,013 55%	\$1,822 57%	\$1,333 40%	\$1,363 40%	\$2,225 49%	n/a 32%
Group RRSP with employer contribution	\$3,503 23%	\$3,188 23%	\$1,658 15%	\$1,507 15%	n/a 6%	n/a 23%
Car allowance	\$7,823 9%	\$6,733 11%	n/a 2%	n/a 4%	n/a 6%	n/a 10%
Expense account	\$4,076 16%	\$3,836 18%	\$1,458 13%	\$1,472 13%	n/a 11%	n/a 15%
Reimbursement of annual dues to the Order	\$824 72%	\$770 74%	---	---	---	---
Cellular telephone	\$972 28%	\$793 25%	\$565 8%	\$504 6%	n/a 16%	n/a 23%

* Among respondents who worked full time and received these components of remuneration.

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Benefits

Percentage and basis for salary increase

Nearly one-third of CMA respondents received a salary increase of 5% and over in 2008.

On average, salary increases in 2008 were:

- > 3.6% for CMAs
- > 3.6% for SLP candidates
- > 2.6% for EP candidates

Both for members and candidates to the profession, salary increases are mainly granted based on:

- > individual performance (25%, 23% and 11%)
- > combination: individual and company performance (25%, 17% and 28%)
- > scales set by the employer (15%, 16% and 25%)

Remuneration Survey 2009



	Members		SLP candidates		EP candidates	
	2009 N=2,894	2006 N=2,410	2009 N=387	2006 N=436	2009 N=79	2006 N=60
Average salary increase						
Average	3.6%	3.9%	3.6%	3.3%	2.6%	3.7%
No increase	15%	13%	27%	33%	28%	15%
Less than 1%	1%	1%	1%	1%	0%	0%
1 to 1.9%	5%	5%	4%	4%	13%	5%
2 to 2.9%	22%	20%	13%	10%	28%	26%
3 to 3.9%	17%	18%	11%	11%	9%	18%
4 to 4.9%	9%	9%	5%	7%	4%	5%
5 to 5.9%	8%	7%	8%	7%	8%	5%
6 to 6.9%	4%	4%	2%	4%	0%	3%
7% and over	19%	23%	28%	23%	11%	22%
Basis for salary increase	N= 2,453	N= 2,094	N=282	N=291	N=57	N=51
Individual performance	25%	27%	23%	27%	11%	29%
Combination: individual and company performance	25%	24%	17%	22%	28%	22%
Predetermined by employer	15%	15%	16%	12%	25%	8%
Consumer price index	11%	10%	11%	9%	7%	8%
Change in duties/position	11%	8%	15%	11%	11%	14%
Change of employer	4%	5%	8%	7%	2%	4%
Company performance	4%	4%	2%	3%	4%	6%
Collective agreement	2%	2%	1%	1%	5%	6%
Undetermined basis	2%	2%	5%	2%	5%	2%
Individual performance and CPI	0%	1%	0%	1%	0%	0%
Others	2%	3%	3%	4%	4%	2%

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Benefits

Annual vacation

61% of CMA respondents have 4 or more weeks of vacation per year.

	Members		SLP candidates		EP candidates	
	2009 N=2,894	2006 N=2,410	2009 N=387	2006 N=436	2009 N=79	2006 N=60
Annual vacation time in weeks (average)	3.8	3.6 weeks	2.6	2.5 weeks	3.4	3.5 weeks
None	2%	1%	8%	11%	0%	2%
1 week	0%	0%	4%	3%	0%	0%
2 weeks	5%	9%	33%	32%	15%	7%
3 weeks	31%	35%	34%	36%	43%	45%
4 weeks	41%	37%	17%	15%	33%	33%
5 weeks	13%	12%	3%	2%	4%	13%
More than 5 weeks	7%	5%	0%	0%	5%	0%

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Benefits

Fringe benefits

56% of CMAs have flexible schedules and almost half benefit from an employee assistance program (EAP).

	Members		SLP candidates		EP candidates	
	2009 N=2,894	2006 N=2,410	2009 N=387	2006 N=436	2009 N=79	2006 N=60
Flextime	56%	50%	59%	51%	58%	60%
Employee assistance program	48%	48%	40%	35%	43%	42%
Time bank for parental, family or personal leave	28%	25%	29%	22%	22%	20%
None	22%	24%	24%	34%	25%	22%
Telecommuting	24%	17%	16%	8%	20%	25%
Day-care service	4%	5%	4%	6%	8%	3%
Job sharing	0%	0%	1%	0%	1%	0%
Bank of floater days	1%	1%	1%	1%	0%	2%

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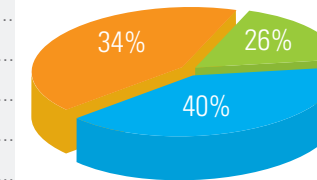
Benefits

Support for SLP and EP candidates

	SLP candidates		EP candidates	
	2009 N=387	2006 N=436	2009 N=79	2006 N=60
Percentage of candidates who informed their employer of their participation in the Program	98%	94%	99%	98%
Employer's contribution to the Program				
Full	55%	48%	41%	42%
Part	16%	19%	23%	30%
None	29%	33%	37%	28%
Percentage of candidates receiving other types of support from their employer	23%	20%	32%	42%
Other forms of support received	N=90	N=86	N=25	N=25
Combination of access to information and free time	42%	40%	48%	28%
Free time for study and preparation for sessions	38%	16%	44%	56%
Access to information to prepare for sessions/courses	10%	36%	8%	8%
Others	19%	12%	4%	12%

Percentage of SLP Program fees paid by the employer who partially reimburses them (N=62)

- From 1% to 49%
- 50%
- From 51% to 99%



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Almost all of the SLP candidates and EP candidates (98% and 99%) inform their employer of their training program.

Seven out of ten employers reimburse candidates to the profession either fully or partially for their SLP fees, while 64% of candidates in the executive programs receive financial aid from their employers.

More than half of SLP candidate employers and 41% of EP candidate employers pay the entire training program fees.

For 74% of SLP candidates who are partially reimbursed by their employer, this contribution represents at least 50% of the program fees.

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