

# **2005 CMA AND CANDIDATE SURVEY ON INCOME EARNED IN 2004**

—Summary of Results—

*Prepared for:*  
**CERTIFIED MANAGEMENT ACCOUNTANTS  
OF ONTARIO**

*Prepared by:*  
**RESEARCHWORKS INC.**



**August 8, 2005**

# **Certified Management Accounts of Ontario 2005 CMA AND CANDIDATE SURVEY ON INCOME EARNED IN 2004**

–Summary of Results–

## **I. INTRODUCTION AND OBJECTIVES**

The Certified Management Accountants (CMA) of Ontario commissioned ResearchWorks Inc. to conduct a compensation survey of its members and candidates and on income earned in 2004. This is the third salary survey of CMA Ontario members and candidates (the first survey was conducted on 1999 income). Specific objectives this year, as in previous surveys, were as follows:

- to determine earning levels (base salary and total cash) of CMA and Candidate members working in Ontario as of December 31, 2004
- to gather information on educational background and other demographics, employment status, years of business experience, average number of hours worked per week, type of business sector, position and management level within their company, benefits received, and level of satisfaction with overall compensation
- to determine compensation by company size, number of employees and annual sales

And, for CMAs, one new objective:

- to explore career path

The balance of this report consists of the following sections:

- **METHODOLOGY**
- **KEY RESULTS**
- **APPENDICES:**
  - A: Statistical Definitions
  - B: Compensation Survey Questionnaire
  - C: Detailed Data Tables

## II. METHODOLOGY

The research is based on an online survey completed by Ontario CMAs and candidates. The online survey period was from April 4<sup>th</sup> to May 9<sup>th</sup>, 2005. The survey was sent to the entire active Ontario membership comprising **13,300 CMAs and 1,000 candidates** (all members who reside in Ontario and are not retired or on permanent medical disability waivers). The survey was posted on ResearchWorks Inc.'s website, and a notice with a link to the survey was sent electronically to respondents with e-mail addresses. To stimulate interest, respondents were eligible to enter a draw for one 20G Apple i-POD.

Three thousand, four hundred and ninety-four (3,494) electronic surveys were completed. This yields an **overall response rate of 24%**, compared to 27% (3,465 received) for the 2003 survey.

The breakdown of all surveys received, by employment status, is as follows:

### Surveys Received by Employment Status

	CMA	All Candidates	Total
BASE	3070	424	3494
	%	%	%
Full-time (35+ hrs/wk)	90.6	94.6	91.0
Part-time (< 35 hrs/wk)	1.2	0.5	1.1
Self-Employed	5.2	—	4.6
Contract	1.3	3.8	1.6
Unemployed / Retired	1.1	1.2	1.1
Leave / extended absence	0.6	—	0.5

6a. Your employment status as of December 31, 2004:

Salary information was tabulated only for those respondents who reported salary information and worked on a full-time basis in 2004. **Full-time was defined as** reporting employment status as full-time, contract or self-employed and working a minimum of 35 hours per week. **Total cash is comprised of** annual base salary and any commissions, bonuses, profit sharing or incentives received in 2004.

The final sample size was 3,320: 2,909 CMAs and 411 candidates. All tables presented, unless noted otherwise, only include valid responses – “no response” was declared missing.

Technically, any self-administered survey is a non-probability sample and, as such, margin of error does not apply. In practice however, researchers will use margin of error to provide a guide to analysis. For a population size of 13,300 CMAs and sample size of 2,909, the margin of error at the 95% level of confidence is  $\pm 1.6\%$ . For a population size of 1,000 candidates and a sample size of 411, the margin of error at the 95% level of confidence is  $\pm 3.7\%$ .

For the CMA sample, 65% of respondents were male and 35% were female. For the candidate sample, 60% of respondents were male and 40% were female.

The final salary sample, broken down by region where respondent worked (CMA chapter), from largest percentage to smallest, is as follows:

**Final Sample Size by Region/Chapter  
(Ordered by Percentage of Respondents)**

	<b>CMA</b>	<b>All Candidates</b>	<b>Total</b>
<b>BASE</b>	<b>2907</b>	<b>411</b>	<b>3318 *</b>
	<b>%</b>	<b>%</b>	<b>%</b>
Toronto	37.8	51.1	39.4
Ottawa Valley	13.0	12.7	13.0
Peel-Mississauga	11.6	9.7	11.4
Grand River	8.3	6.8	8.1
London	3.9	3.6	3.8
Halton	3.6	1.0	3.3
York	3.5	1.7	3.3
Hamilton	3.0	4.9	3.2
Georgian Bay	2.3	1.2	2.1
Durham	2.2	0.7	2.0
Niagara	1.7	1.5	1.7
Windsor	1.3	1.9	1.4
Brantford	1.2	0.2	1.1
Lakehead	1.1	0.2	1.0
Lambton-Bluewater	1.0	0.5	0.9
Liftlock	0.9	0.5	0.9
Sudbury	0.8	–	0.7
St. Lawrence River	0.7	–	0.6
Bay of Quinte	0.5	0.5	0.5
Kent County	0.6	0.5	0.5
North Bay	0.4	0.2	0.4
Sault Ste. Marie	0.4	0.5	0.4
Far North	0.4	–	0.3
Other/Multiple	0.1	–	0.1

9. The region in which you worked:

\* NOTE for this and all further tables: the grand total sample size does not equal the full sample unless all respondents answered the question – “no response” is not included.

The CMA and candidate final samples by type of business sector are as follows:

**Final Sample Size by Business Sector  
(Ordered by Percentage of Respondents)**

	<b>BASE</b>	<b>CMA</b>	<b>All Candidates</b>	<b>Total</b>
	<b>%</b>	<b>%</b>	<b>%</b>	<b>%</b>
Manufacturing, Distribution, High-Tech/Computers	25.3	24.1	24.1	25.2
Finance, Insurance, Real Estate	16.7	19.2	19.2	17.0
Public Administration, Government	12.4	14.8	14.8	12.7
Consulting Services; Self-Employed; Public Accounting	6.4	4.9	4.9	6.2
IT/Information Technology	4.8	5.4	5.4	4.9
Communications, Media, Marketing, Advertising	3.6	4.6	4.6	3.7
Retail	3.2	5.8	5.8	3.5
Not-for-Profit	3.5	0.7	0.7	3.2
Utilities and Energy	3.1	3.2	3.2	3.1
Education	3.2	1.7	1.7	3.0
Health Care Services	3.2	1.7	1.7	3.0
Wholesale	2.5	2.4	2.4	2.5
Other Services (eg. Law, Security)	2.5	2.2	2.2	2.4
Construction	2.1	2.2	2.2	2.1
Entertainment, Tourism, Recreation, Travel	2.0	2.2	2.2	2.0
Transportation, Logistics	1.7	1.5	1.5	1.7
Engineering, R&D, Bio-Tech, Pharmaceuticals	1.4	1.9	1.9	1.4
Agriculture, Forestry, Fisheries	1.1	0.7	0.7	1.0
Mining, Oil & Gas Extraction	1.0	0.7	0.7	1.0
Other/Multiple	0.3	–	–	0.2

10. Type of business sector:

**Total Cash**

Total cash is defined as the sum of base salary and any commissions, bonuses, profit sharing or incentives paid in 2004. Statistics used for salary calculations are 25<sup>th</sup> percentile, median, 75<sup>th</sup> percentile and mean (average). For the CMA sample, the difference between the mean and median salary measures suggests that the median provides a more realistic view of central tendency (mean is higher due to a small number of high salary earners).

The average and median calculations for commissions, bonuses, profit sharing or incentives are calculated using the following two different methods: 1) based only on those respondents reporting a commission, bonus, profit sharing or incentive and 2) based on all respondents in the final salary survey sample. Total cash results are the same for both methods.

Responses may not add to 100% due to rounding error.

In some cases, the number of respondents that means and medians are based on is small and caution is required when extrapolating to the larger universe. Any given sub-sample size can be determined by multiplying its percentage against the base.

### III. KEY RESULTS

#### PART A: CMAS

*When interpreting results, sample sizes under 1.7% of base are considered to be small and caution should be exercised.*

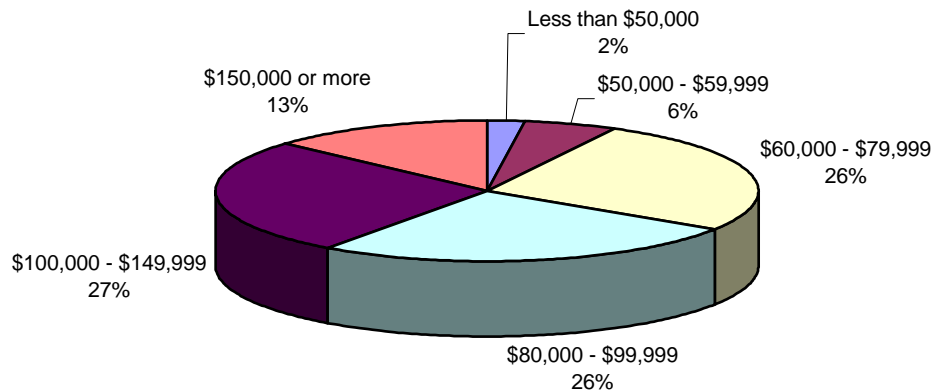
#### Overall Total Cash

Among CMAs, the **average total cash earned in 2004 was \$105,549, and the median was \$90,593.** In 2002, the average was \$99,826 and the median was \$85,000. In 1999, the average total cash was \$89,004 and the median was \$76,000. Given two years between the two most recent surveys, the average annual increase of CMA average total cash was 2.9%.

Among CMAs in 2004, **minimum total cash was \$21,000 and the maximum was \$1,107,937.** In 2002, the minimum was \$29,000 and the maximum was \$1,625,000. The 25<sup>th</sup> percentile in 2004 was \$73,400 and the 75<sup>th</sup> percentile was \$118,536, compared to \$68,440 and \$112,000 for 2002.

In 2004, 40% of CMAs reported earning \$100,000 or more, as compared to 35% in 2002.

**CMA Total Cash Earned 2004**



Base = 2909

#### Base Salary

The **average base salary earned in 2004 was \$90,706, and the median was \$83,100.** In 2002, the mean was \$85,913 and the median was \$79,287; for 1999, the average base salary earned was \$76,650 and the median was \$70,000.

In 2004, the maximum base salary was **\$540,000**, compared to a 2002 maximum of \$600,000. The minimum base salary was \$0 in both years (note that the respondents who reported \$0 base salary earned income through commissions, bonuses, profit sharing or incentives).

**Commissions, Bonus, Profit Sharing and Incentives**

Almost two-thirds (66%) of CMAs reported receiving a commission, bonus, profit sharing or any incentives (not including exercised stock options) in 2004. **For those 1,924 respondents, the average received was \$22,442 and the median was \$10,550.** Among all CMAs (2,909) included in the final salary sample, the average was \$14,843 and the median was \$5,000.

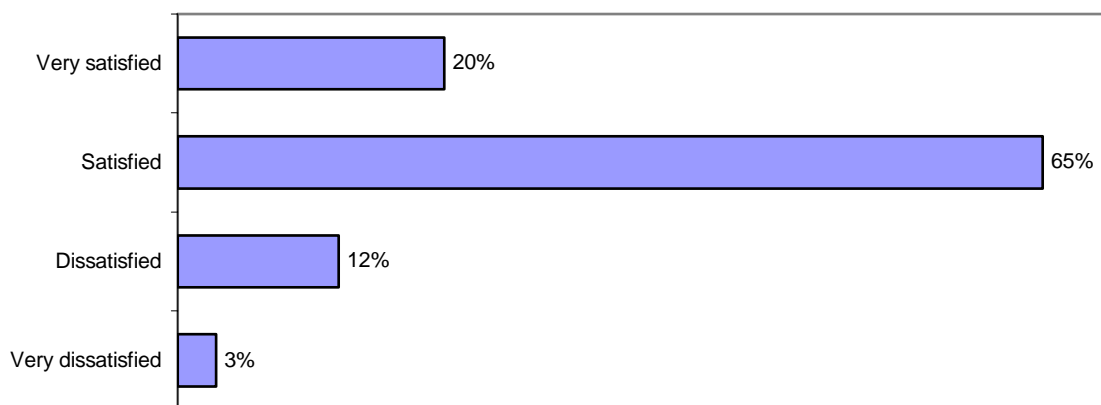
In 2002, among just those CMAs reporting receiving a commission, bonus, profit sharing or any incentives (1,855 or 65% of CMAs), the average was \$21,542 and the median was \$10,000. Among all CMAs (2,872) included in the final salary sample, the average was \$13,914 and the median was \$4,253.

In 1999, among just those CMAs (1,247 or 62% of CMAs) reporting receiving a commission, bonus, profit sharing or any incentives, the average was \$19,835 and the median was \$10,000. Among all CMAs (2,002) included in the final salary sample, the average was \$12,355 and the median was \$3,500.

**Level of Satisfaction With Overall Compensation**

As with 2002 compensation, 20% of CMAs were “very satisfied” and 65% were “satisfied” with their overall level of compensation for 2004. In 1999, 16% of CMAs were “very satisfied” and 63% were “satisfied”.

**CMA Level of Satisfaction with 2004 Compensation**



Base=2,884

### Level of Education

More than three quarters of CMAs reported having a university degree (77%), up from 73% in 2002 and 70% in 1999. Average total cash was highest for those with an MBA-degree and/or doctoral degree (caution – small sample size).

#### **Total Cash by Education**

	<b>BASE = 2907</b>	<b>25th P</b>	<b>Median</b>	<b>75th P</b>	<b>Mean</b>
	<b>%</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Some or completed High School	2.4	84,750	102,500	148,104	117,490
Some College / Technical institute	1.7	72,875	99,500	123,943	109,209
Business Diploma / Certificate	12.9	73,675	88,800	112,889	100,787
Some University	5.5	73,830	93,457	121,500	112,443
Business Undergrad degree	47.9	70,975	87,300	113,250	100,215
Non-Business Undergrad degree	10.4	72,033	85,320	107,000	95,744
MBA	13.6	83,000	107,000	140,000	129,002
Other Graduate degree	5.1	75,000	93,000	130,160	107,928
Doctoral degree	0.4	110,250	119,500	156,500	130,512

2. Your highest level of education. NOTE: Caution required due to small sample sizes for any category showing less than 1.7%.

### Year Designation Received

Thirty-seven percent of current CMA respondents received their designation in 1990 or prior to 1990, compared with 44% in 2002. Eighteen percent of CMAs reported having received their designation within the past four years. As seen with 2002 results, average total cash tended to increase with the length of time the designation had been held.

#### **Total Cash by Year Designation Received**

	<b>BASE = 2904</b>	<b>25th P</b>	<b>Median</b>	<b>75th P</b>	<b>Mean</b>
	<b>%</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
1975 or earlier	3.0	85,625	102,000	152,482	125,888
1976 – 1980	3.5	85,000	107,000	140,000	121,317
1981 - 1985	12.5	81,000	103,000	137,000	125,492
1986 - 1990	17.6	80,500	100,000	135,000	120,184
1991 - 1995	26.2	75,382	93,000	123,350	105,599
1996 - 2000	18.8	73,000	88,000	106,004	96,657
2001	4.1	65,125	75,250	90,000	80,746
2002	5.0	62,700	74,861	91,750	82,618
2003	4.2	63,250	70,000	84,600	78,917
2004	5.0	57,225	68,200	91,000	77,049

4. If current CMA member, please indicate year designation obtained.

### Age

Sixty-four percent of CMAs were 40 years of age or over in this survey period (similar to 2002 – 63%). The average age was 42.7, and the median was 43.0 (again similar

to 2002 - 42.3 and 42.0 respectively). As in 2002, average total cash increased with the age of the respondents.

**Total Cash by Age**

BASE = 2886		25th P	Median	75th P	Mean
	%	\$	\$	\$	\$
23 to less than 30	6.1	56,500	65,000	73,000	67,076
30 - 39 years	30.4	70,450	85,600	108,000	96,613
40 - 49 years	41.1	78,000	95,000	128,000	112,331
50+ years	22.4	79,800	99,850	130,000	115,768

5. Your age (recoded into groups for this table)

**Hours of Work Per Week**

Sixty-three percent of CMAs said they worked 35–45 hours per week in 2004 (similar to 2002 - 62%; in 1999, 59% reported working 35–45 hours per week). The average number of hours worked in 2004 was 45.2 and the median was 45.0 (same as in 2002). As hours worked increased, so did average total cash.

**Total Cash by Hours per Week**

BASE = 2909		25th P	Median	75th P	Mean
	%	\$	\$	\$	\$
35 - 40 hours	36.4	66,087	78,834	94,500	85,144
41 - 45 hours	26.6	73,000	91,000	115,013	104,138
46 - 50 hours	24.2	84,000	106,000	140,200	121,519
51 or more hours	12.8	90,000	117,000	153,500	136,310

7. Your average hours of work per week in 2004 (recoded into groups for this table)

**Years of Pre- and Post-CMA Business Experience**

Forty percent of CMAs reported having 21 or more years of experience (same as 2002 – 39%). The average and median were both 19 years (in 2002, the average and median were 18.7 and 18 respectively). As seen in 2002, as years of experience increased, so did average total cash.

**Total Cash by Years of Experience**

BASE = 2901		25th P	Median	75th P	Mean
	%	\$	\$	\$	\$
10 years or less	21.6	63,000	74,900	91,000	80,274
11 - 15 years	15.8	74,100	90,500	116,985	105,376
16 - 20 years	22.3	76,553	94,200	125,000	108,799
21 - 25 years	18.4	79,451	98,900	129,220	113,993
26 years or more	21.9	81,900	102,000	134,500	120,091

8. Total years of pre- and post-CMA business experience (recoded into groups for this table)

**Location / Chapter**

Almost four in ten CMA respondents (38%) belonged to the Toronto CMA chapter. The average total cash for the Toronto chapter was \$116,489 and the median reported was \$97,800, compared to \$110,064 and \$91,713 respectively in 2002. This is approximately a 5.8% increase for Toronto members over 2002 average total cash (median increase is 6.6%).

Respondents reporting the highest average total cash in 2004 were from the Halton region (mean total cash \$124,509), followed by those working in Toronto and then those in the North Bay region (mean of \$112,342, caution – small sample size). Median values for Halton and North Bay were \$100,000 and \$85,300.

**Total Cash by Region/Chapter (Ordered by Percentage of Respondents)**

<b>BASE = 2907</b>		<b>25th P</b>	<b>Median</b>	<b>75th P</b>	<b>Mean</b>
	<b>%</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Toronto	37.8	78,975	97,800	131,025	116,489
Ottawa Valley	13.0	68,892	83,000	100,000	92,116
Peel-Mississauga	11.6	75,757	93,000	120,000	104,246
Grand River	8.3	70,000	86,347	112,750	96,857
London	3.9	64,110	78,500	106,750	92,767
Halton	3.6	75,000	100,000	146,250	124,509
York	3.5	75,000	99,645	130,000	108,261
Hamilton	3.0	70,000	81,950	103,250	90,469
Georgian Bay	2.3	68,463	83,650	110,625	96,347
Durham	2.2	76,000	100,001	120,000	109,121
Niagara	1.7	70,792	90,593	118,500	102,906
Windsor	1.3	65,550	79,600	106,000	92,988
Brantford	1.2	67,125	89,148	105,250	94,738
Lakehead	1.1	51,866	65,979	81,625	71,696
Lambton-Bluewater	1.0	77,250	101,750	112,826	98,383
Liftlock	0.9	68,000	89,900	109,000	88,712
Sudbury	0.8	59,000	82,546	119,500	94,121
St. Lawrence River	0.7	78,707	89,278	108,160	110,185
Kent County	0.6	66,250	83,100	99,200	82,594
Bay of Quinte	0.5	63,000	78,191	93,000	86,063
North Bay	0.4	70,250	85,300	171,250	112,342
Sault Ste. Marie	0.4	74,400	87,078	111,750	90,527
Far North	0.4	73,000	80,000	86,383	79,350
Other/Multiple	0.1	110,000	180,000	--	180,000

9. The region in which you worked as of December 31, 2004. NOTE: Caution required due to small sample sizes for any category showing less than 1.7%.

## **Business Sector**

The most frequently mentioned business sector in 2004 was Manufacturing/Distribution/High-Tech/Computers (25% of CMA respondents - 27% in 2002). The average total cash for Manufacturing was \$107,656 (up from \$99,815 in 2002 and the median was \$94,000 versus the 2002 median of \$88,049).

Among all sectors where the sample size is sufficient (above 1.7% of base), Utilities/Energy had the highest average total cash overall, at \$120,709 (sector employs 3% of CMAs), followed by Finance/Insurance/Real Estate (mean of \$119,691; employs 17% of CMAs) and IT/Information Technology (mean of \$116,990; employs 5% of CMAs). Public Administration/Government employed 12% of CMAs in 2004, and continued to pay the lowest average total cash (\$83,016).

### **Total Cash by Business Sector (Ordered by Percentage of Respondents)**

	<b>BASE = 2005</b>	<b>25<sup>th</sup> P</b>	<b>Median</b>	<b>75<sup>th</sup> P</b>	<b>Mean</b>
	<b>%</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Manufacturing, Distribution, High-Tech/Computers	25.3	76,435	94,000	120,417	107,656
Finance, Insurance, Real Estate	16.7	77,000	98,800	135,500	119,691
Public Administration, Government	12.4	68,785	80,000	91,962	83,016
Consulting Services; Self-Employed; Public Accounting	6.4	73,000	100,000	140,000	115,256
IT/Information Technology	4.8	71,500	96,500	138,000	116,990
Communications, Media, Marketing, Advertising	3.6	74,000	88,750	117,000	104,054
Not-for-Profit	3.5	65,880	80,500	99,500	86,907
Retail	3.2	72,238	83,830	106,250	95,622
Health Care Services	3.2	68,605	84,000	121,000	99,190
Education	3.2	67,000	86,942	110,000	92,470
Utilities and Energy	3.1	92,000	107,000	128,273	120,709
Wholesale	2.5	75,550	105,000	140,500	115,095
Other Services (eg. Law, Security)	2.5	68,250	90,000	112,004	105,277
Construction	2.1	75,404	86,200	118,600	102,433
Entertainment, Tourism, Recreation, Travel	2.0	71,750	88,000	124,250	103,465
Transportation, Logistics	1.7	77,769	98,000	119,000	106,534
Engineering, R&D, Bio-Tech, Pharmaceuticals	1.4	76,250	91,250	114,525	99,657
Agriculture, Forestry, Fisheries	1.1	63,773	78,000	100,000	96,805
Mining, Oil & Gas Extraction	1.0	74,375	90,700	113,125	106,102
Other/Multiple	0.3	67,614	89,400	109,875	87,719

10. Type of business sector (select the ONE that best applies). NOTE: Caution required due to small sample sizes for any category showing less than 1.7%.

## **Number of Employees in Canada**

A similar proportion of CMA respondents in 2004 as in 2002 said they work for companies with more than 1,000 employees across Canada (48% in 2004 versus

47% in 2002). The highest average total cash in 2004 was for those working for smaller companies, those with 100 employees or less.

### Total Cash By Total Employees In Canada

	BASE = 2866	25th P	Median	75th P	Mean
	%	\$	\$	\$	\$
10 or less	5.3	65,000	90,045	130,000	109,215
11 – 50	8.7	71,000	88,375	125,953	111,751
51 - 100	8.2	75,326	97,000	125,250	112,459
101 - 200	8.2	73,000	90,030	115,374	99,481
201 - 500	12.2	72,825	88,400	120,000	104,533
501 - 1000	9.0	75,000	95,500	124,500	108,869
More than 1000	48.4	74,000	90,000	114,000	102,965

11c. Your company size - number of employees in CANADA.

### Total Annual Sales

Fifty-five percent of CMAs worked for companies with annual sales of \$250 million or more in 2004, compared to 52% in 2002. Average total cash remained highest for the \$100 to <\$250 million category.

### Total Cash by Total Annual Sales

	BASE = 2822	25th P	Median	75th P	Mean
Millions	%	\$	\$	\$	\$
< \$50	27.6	70,375	88,000	119,000	105,296
\$50 to < \$100	7.4	70,000	92,000	119,222	108,292
\$100 to < \$250	10.0	73,425	91,000	129,768	110,532
\$250 and over	55.0	75,500	92,700	118,691	105,605

12. Your company's total annual sales: (ALL REGIONS / INTERNATIONAL)

### Position

The most frequently mentioned positions were Manager/Senior Manager (24% in 2004 versus 21% in 2002) and Controller (17% in 2004 versus 18% in 2002). Average total cash was highest for more senior positions: Partner; VP/CEO/COO/CAO; President; CFO; Principal – 15% of CMAs were employed in these positions in 2004.

**Total Cash by Position (Ordered by Percentage of Respondents)**

	<b>BASE = 2902</b>	<b>25th P</b>	<b>Median</b>	<b>75th P</b>	<b>Mean</b>
	<b>%</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Manager/Senior Manager	23.7	76,050	88,000	101,833	92,656
Controller - any area	16.5	76,500	91,000	109,500	95,819
Senior Analyst/Accountant	12.2	63,350	70,669	80,150	73,096
Director; Executive Director; Associate Director	9.9	99,891	117,000	145,000	128,298
Vice-President; Chief Exec./Info./ Operating/Admin. Officer	6.0	120,000	156,250	206,000	178,705
Chief Financial Officer	5.5	94,000	130,000	175,000	151,247
Consultant	2.7	75,206	92,056	128,500	103,293
Supervisor - Accounting	2.5	61,051	68,358	86,190	76,163
Intermediate Analyst/Accountant	2.4	53,000	61,944	72,903	67,530
Assistant Controller	2.2	65,000	80,805	95,000	83,859
General Manager	1.9	91,125	134,000	169,000	139,437
President	1.8	75,696	121,000	203,750	152,853
Analyst/Internal Consultant - Non-Accounting	1.5	66,125	79,417	91,713	79,569
Government Auditor	1.3	60,750	68,500	76,000	68,593
Internal Auditor	1.1	70,000	81,275	101,709	88,915
Principal	1.0	100,000	137,000	151,250	149,288
Partner	0.9	137,742	200,000	250,000	237,342
Sole Proprietor	0.9	52,000	90,000	144,500	99,246
Treasurer	0.8	84,000	105,050	130,375	109,331
Executive - Non-Accounting	0.8	100,825	130,950	171,000	142,800
Academic	0.7	72,260	85,000	110,450	90,362
Chief accountant	0.7	56,782	74,000	88,200	72,559
Supervisor - Non-Accounting	0.7	68,250	77,500	92,398	85,730
Systems Analyst	0.7	66,890	70,000	85,500	75,849
Advisor	0.4	60,500	92,000	104,500	84,985
Sales and Marketing Rep/ Buyer/Manager	0.4	82,000	106,000	160,000	126,659
External auditor	0.2	64,718	80,000	105,000	83,887
Administration	0.1	53,500	65,000	--	85,375
Junior Analyst/Accountant	0.1	52,000	58,875	116,188	75,688
Other	0.2	67,450	83,000	144,500	101,380

13. Your position (select the position that BEST applies). NOTE: Caution required due to small sample sizes for any category showing less than 1.7%.

### **Level of Work**

Forty-four percent of CMAs worked at a Senior or Executive level in 2004 (45% at this level in 2002). An additional 33% worked at a Middle Management level.

CMAs working at an Executive level continued to earn the highest mean and median total cash in 2004 (mean total cash \$152,402 and median \$130,000), followed by those who were Self-Employed (mean \$146,024 and median \$115,000). (Three percent of CMA respondents reported being self-employed in 2004 (8% said they planned to become self-employed at some point in the future – see question 6b in Detailed Tables, Appendix C).

**Total Cash by Level Within Organization**

	<b>BASE = 2896</b>	<b>25th P</b>	<b>Median</b>	<b>75th P</b>	<b>Mean</b>
	<b>%</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Entry level	0.9	53,575	61,850	74,375	70,709
Non-Management; Technical	10.9	61,417	70,512	80,575	74,624
Supervisory; Junior Management	7.5	61,017	70,000	82,825	72,989
Middle Management	32.8	75,000	87,500	102,175	92,344
Senior	25.3	79,450	99,775	126,825	108,023
Executive	18.4	100,000	130,000	178,650	152,402
Sole Proprietor; Owner; Self-Employed	3.0	75,696	115,000	157,750	146,024
Academic	0.5	69,485	84,400	111,200	88,588
Consultant	0.5	77,250	85,500	98,250	91,429
Other (e.g. sales positions)	0.2	68,750	90,000	150,000	105,329

14. The level at which you worked in your organization (select the ONE that best applies). NOTE: Caution required due to small sample sizes for any category showing less than 1.7%.

**Number of Employees Reporting**

Results were similar to 2002 – 45% of CMAs had 1 – 5 employees reporting directly to them. As the number of reports increased, so did average total cash.

**Total Cash by Number of Employees Reporting**

	<b>BASE = 2901</b>	<b>25th P</b>	<b>Median</b>	<b>75th P</b>	<b>Mean</b>
	<b>%</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
None	25.9	65,000	75,957	93,118	83,475
1 - 5	44.8	74,000	89,000	112,268	99,714
6 - 24	25.4	88,850	108,000	145,000	130,499
25 and over	4.0	103,000	132,500	175,000	156,580

15. The number of people that reported directly to you.

**Benefits**

As in 2002, Dental Plan, at 87%, followed by Group Life Insurance (85%) were the two most widely held benefits in 2004. Five percent of respondents said they did not receive any benefits (4% self-employed or contract).

**CMA Benefits in Rank Order**

<b>BASE = 2877</b>	
<i>Multiple Response: Totals do not add to 100%</i>	<b>%</b>
Dental plan	87.2
Group Life insurance	84.5
CMA membership fee - Whole	76.1
Pension Plan / RRSP contribution	75.2
Disability insurance	75.1
Vision plan	73.7
Supplementary Medical plan	73.4
Health care premiums	49.0
Professional development fees	39.4
Conference fees	26.9
Flex time	25.4
Meal/travel allowance	19.5
Parking	17.6
Club fees / fitness plan	14.3
Profit-sharing	14.0
Home/Office work option	13.8
Share/stock purchase plan	13.3
Stock options	12.3
Stock purchase savings plan	11.4
Additional vacation allowance	11.3
Car allowance	10.3
Company car	6.9
Cash incentives	5.5
Savings plan/account (other than stock purchase savings)	5.5
Reduced rate loans/mortgages	4.4
CMA Accreditation Program fees - Whole	4.4
CMA membership fee - Portion	1.3
CMA Accreditation Program fees - Portion	0.7
OTHER	1.3
None (self-employed or contract)	4.0
None (Not self-employed or contract)	0.8

21. The benefits that contributed to your compensation package in 2004  
(SELECT ALL THAT APPLY)

**Career Path**

CMAs were asked a series of three new questions this year relating to their career path.

- how they began their CMA career path (single response – best fit);
- path of progression through their CMA career (single response – best fit);
- and,

- departments they had worked in during their career (multiple response).

Fifty-one percent said they began their career path in a financial accounting department, and 17% began as a financial analyst.

### How CMA Career Path Began

BASE = 2883	
	<u>%</u>
Began in financial accounting department	51.2
Began as financial analyst	16.5
Began as business analyst supporting Marketing and/or Ops	5.5
Began some other way (not specified)	26.8

16a. Which ONE of the following best describes how you began your CMA career path?

As they progressed, 37% moved to different organizations and progressively more responsible positions within the same type of department, 33% said their career path involved a number of different companies and different departments, and 24% took on progressively more responsible positions in the same department and organization.

### Progression Along Career Path

BASE = 2885	
	<u>%</u>
Positions within same department and organization	24.3
Positions in same type department, different organization(s)	36.8
A number of different departments and companies	33.3
None of the above	5.6

16b. As you progressed through your CMA career, which ONE of the following best summarizes your path?

The majority of CMAs said they have worked in Finance departments (92%) during their career, and approximately one-third have worked in Operations (39%) and/or Strategic Planning (29%).

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**Departments Comprising Career Path**

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**BASE = 2885**

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<i>Multiple Response: Totals do not add to 100%</i>	<u>%</u>
Finance	92.4
Operations	38.6
Strategic Planning	29.0
Information Technology	24.3
Human Resources	15.0
Sales and Marketing	14.6
Other (not specified)	17.5

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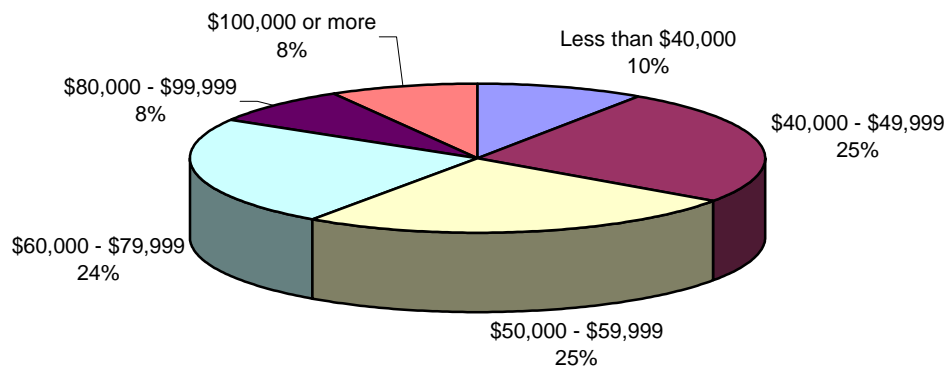
16c. Throughout your CMA career, which of the following departments have you worked in?

**PART B: ACCREDITATION CANDIDATES**

**Overall Total Cash – All Accreditation Candidates**

**Among all accreditation candidates (SLP and CMA-Executive Program), the average total cash earned in 2004 was \$63,135.78 and the median was \$55,000, compared to \$64,740 and \$57,000 respectively in 2002. The minimum total cash for 2004 was \$25,000 and the maximum was \$250,000; in 2002, these values were \$20,000 and \$220,000 respectively.**

**Candidate (All) Total Cash Earned 2004**



Base = 411

**Overall Total Cash – SLP Candidates Only**

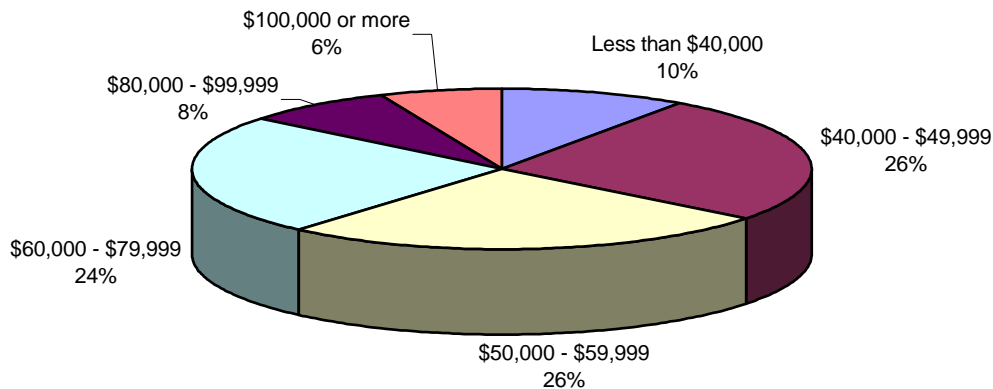
***Please note that the balance of the report only addresses SLP candidates (399 of 411 total accreditation candidates). When interpreting results, sample sizes under 13% of base are considered to be small and caution should be exercised.***

**Among SLP candidates, the average total cash earned in 2004 was \$60,776 and the median was \$55,000. In 2002, the average total cash for SLP candidates was \$59,043 and the median was \$54,000. In 1999, the average total cash for SLP candidates was \$53,656 and the median was \$46,575.**

The minimum total cash in 2004 was \$25,000 and the maximum was \$250,000, compared to \$20,000 and \$185,000 in 2002. The 25<sup>th</sup> percentile was \$45,000 in 2004 (the same as for 2002) and the 75<sup>th</sup> percentile was \$68,000 in 2004 (\$66,000 in 2002).

Sixty-four percent of all SLP candidates earned \$50,000 or more in 2004, similar to 2002 (65%).

**SLP Only Total Cash Earned 2004**



Base = 399

**Base Salary**

**The average base salary earned by SLP candidates in 2004 was \$56,135 and the median was \$52,000. (In 2002, average base salary earned was \$55,281 and the median was \$52,000; average base salary earned in 1999 was \$49,223 and the median was \$45,000.) In 2004, the minimum base salary was \$25,000 and the maximum was \$170,000, compared to \$20,000 and \$150,000 in 2002.**

**Commissions, Bonus, Profit Sharing or Any Incentives**

**In 2004**, among just those SLP candidates (227 or 57% of SLP candidates) who reported receiving a commission, bonus, profit sharing or any incentives (not including exercised stock options), the average was \$8,157 and the median was \$5,000. Among all SLP candidates (399) included in the final salary sample, the average was \$4,640 and the median was \$1,000.

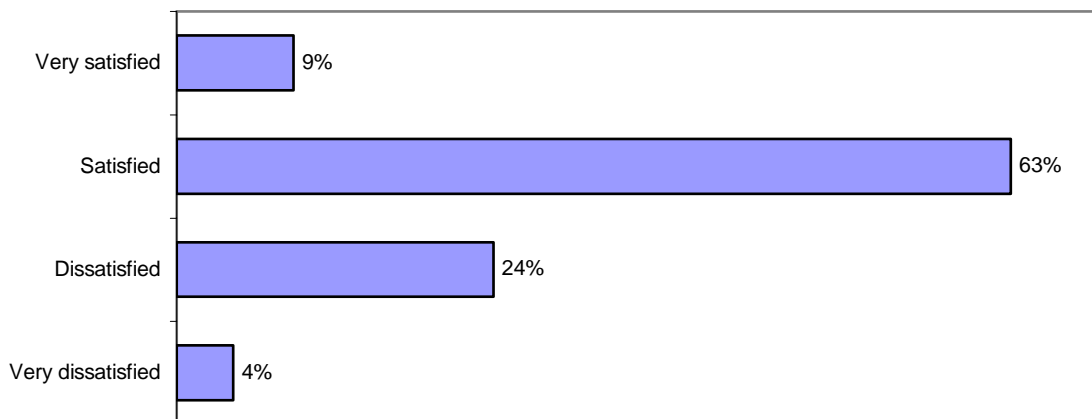
**In 2002**, among just those SLP candidates (162 or 54% of SLP candidates) who reported receiving a commission, bonus, profit sharing or any incentives, the average was \$6,968 and the median was \$3,750. Among all SLP candidates (300) included in the final salary sample, the average was \$3,763 and the median was \$500.

**In 1999**, among just those SLP candidates (160 or 61% of candidates) who reported receiving a commission, bonus, profit sharing or any incentives, the average was \$7,288 and the median was \$3,650. Among all candidates (263) included in the final salary sample, the average was \$4,434 and the median was \$1,500.

**Level of Satisfaction With Overall Compensation**

Nine percent of SLP candidates were “very satisfied” and 63% were “satisfied” with their overall level of compensation for 2004. Twenty-four percent were “dissatisfied” and four percent were “very dissatisfied”. In 2002, 12% of candidates were “very satisfied” and 62% were “satisfied” with their overall level of compensation, an increase over 1999, where 5% were “very satisfied” and 59% were “satisfied”.

**SLP Level of Satisfaction with 2004 Compensation**



Base=397

### Level of Education

Almost all SLP candidates (97.5%) said they had a university degree. Nineteen percent of SLP candidates had an MBA (up slightly from 17% in 2002). Average total cash was highest in 2004 for those with an MBA-degree.

#### **Total Cash by Education**

	<b>BASE = 398</b>	<b>25th P</b>	<b>Median</b>	<b>75th P</b>	<b>Mean</b>
	<u>%</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Business Diploma / Certificate	1.5	43,875	49,500	102,750	67,250
Some University	1.0	38,250	49,640	107,455	65,115
Business Undergrad degree	67.6	43,400	51,664	62,000	55,587
Non-Business Undergrad degree	7.0	50,500	59,000	79,000	65,230
MBA	18.8	56,000	69,000	88,000	78,037
Other Graduate degree	3.8	46,950	55,000	60,000	55,763

2. Your highest level of education. NOTE 1: Data for education level showing 1 respondent not included in table. NOTE 2: Caution required due to small sample sizes for any category showing less than 13%.

### Age

Five in ten SLP candidate respondents (54%) were less than 30 years old (48% were under 30 in 2002). The average age for the current survey was 30.9 and the median was 29 (2002 average was 31 and the median was 30).

#### **Total Cash by Age**

	<b>BASE = 396</b>	<u>%</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
23 to less than 30 years	54.0	43,000	50,000	58,150	53,106	
30 – 39 years	34.6	51,000	60,000	75,000	67,327	
40 – 49 years	8.8	56,000	68,000	94,000	76,669	
50+ years	2.5	68,275	79,150	98,567	83,533	

5. Your age (recoded into groups for this table). NOTE: Caution required due to small sample sizes for any category showing less than 13%.

### Hours of Work Per Week

Eight in ten SLP candidates (79%) worked 35 – 45 hours per week in 2004. The average number of hours worked was 43.0 and the median was 40 – similar to 2002 (average 43.4 and median 40). As hours worked increased, so did average total cash.

#### **Total Cash by Hours Per Week**

	<b>BASE = 399</b>	<b>25th P</b>	<b>Median</b>	<b>75th P</b>	<b>Mean</b>
	<u>%</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
35 - 40 hours	55.6	43,225	51,825	64,925	55,866
41 - 45 hours	23.8	46,000	54,000	66,000	59,411
46 - 50 hours	12.0	53,375	62,500	83,100	71,237
51 or more hours	8.5	54,125	67,250	96,483	81,875

7. Your average hours of work per week in 2004 (recoded into groups for this table). NOTE: Caution required due to small sample sizes for any category showing less than 13%.

### Years of Pre- and Post-CMA Business Experience

Sixty-one percent of SLP candidates had 6 years or less of business experience (same as in 2002). The average this year was 7.4 years and the median was 5, compared to an average of 6.8 years in 2002 and a median of 5. As expected, as experience increased, so did average total cash.

#### **Total Cash by Years of Experience**

	<b>BASE</b>	<b>25th P</b>	<b>Median</b>	<b>75th P</b>	<b>Mean</b>
	<b>394</b>	<b>394</b>	<b>394</b>	<b>394</b>	<b>394</b>
	<b>%</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
1 - 2 years	17.8	40,000	43,400	51,090	46,041
3 - 4 years	24.4	45,000	50,000	55,750	51,689
5 - 6 years	18.3	48,000	56,148	68,000	62,445
7 - 8 years	10.2	49,200	58,000	75,000	63,866
9 - 10 years	9.1	53,500	65,500	77,125	69,031
11 years or more	20.3	57,625	69,500	88,000	78,989

8. Total years of pre- and post-CMA business experience (recoded into groups for this table). NOTE: Caution required due to small sample sizes for any category showing less than 13%.

### Location / Chapter

Five in ten SLP candidates (51%) worked in the Toronto region in 2004. The average total cash for the Toronto chapter was \$63,528 and the median was \$55,000, compared to \$62,820 and \$55,000 for the same region in 2002. There were no SLP candidates this year who worked in the Far North, St. Lawrence River, or Sudbury chapters.

#### **Total Cash by Region/Chapter (Ordered by Percentage of Respondents)**

	<b>BASE = 399</b>	<b>25th P</b>	<b>Median</b>	<b>75th P</b>	<b>Mean</b>
	<b>%</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Toronto	50.9	45,381	55,000	74,000	63,528
Ottawa Valley	12.5	45,375	51,000	61,713	54,834
Peel-Mississauga	9.8	46,000	57,500	80,000	66,973
Grand River	6.8	45,000	55,000	65,000	59,013
Hamilton	5.0	43,688	52,500	55,000	53,865
London	3.5	34,000	46,500	58,910	47,784
Windsor	2.0	45,675	48,752	53,625	50,263
York	1.8	42,600	51,358	55,500	49,857
Niagara	1.5	41,375	51,250	60,075	50,917
Georgian Bay	1.3	55,000	68,000	71,029	64,011
Halton	1.0	44,375	62,250	90,250	65,625
Durham	0.8	48,600	62,000	—	59,533
Bay of Quinte	0.5	40,000	69,000	—	69,000
Kent County	0.5	59,000	60,622	—	60,622
Lambton-Bluewater	0.5	41,000	67,100	—	67,100
Liftlock	0.5	52,000	56,000	—	56,000
Sault Ste. Marie	0.5	67,200	73,700	—	73,700

9. The region in which you worked as of December 31, 2004. NOTE 1: Data for regions showing one respondent not included in table. NOTE 2: Caution required due to small sample sizes for any category showing less than 13%.

### **Business Sector**

The most frequently mentioned business sectors were the same this year as in 2002: Manufacturing/Distribution/High-Tech/Computers at 25% of SLP candidates (21% in 2002), followed by Finance, Insurance, Real Estate at 19% (20% in 2002). The average total cash for Manufacturing/High-Tech was \$59,810 and the median was \$53,450. The average total cash for Finance/Real Estate was \$58,806 and the median was \$55,000.

#### **Total Cash by Business Sector (Ordered by Percentage of Respondents)**

	<b>BASE = 399</b>	<b>25<sup>th</sup> P</b>	<b>Median</b>	<b>75th P</b>	<b>Mean</b>
	<b>%</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Manufacturing, Distribution, High-Tech/Computers	24.6	46,375	53,450	68,250	59,810
Finance, Insurance, Real Estate	18.5	44,850	55,000	68,650	58,806
Public Administration, Government	15.0	47,000	51,874	56,221	53,705
Retail	6.0	38,175	49,861	66,750	55,624
Consulting Services; Self-Employed; Public Accounting	5.0	45,000	61,050	88,500	69,490
Communications, Media, Marketing, Advertising	4.5	56,500	63,000	82,192	76,066
Utilities and Energy	3.3	46,691	56,880	80,200	65,877
Wholesale	2.5	36,750	49,000	79,100	54,430
Construction	2.3	30,500	40,000	64,750	46,922
Entertainment, Tourism, Recreation, Travel	2.3	40,250	45,500	78,750	54,944
Engineering, R&D, Bio-Tech, Pharmaceuticals	2.0	42,375	59,700	102,198	75,335
Other Services (eg. Law, Security)	2.0	37,284	47,500	65,000	72,839
Education	1.5	42,625	46,738	62,423	50,423
Health Care Services	1.5	50,400	62,450	74,000	63,350
Transportation, Logistics	1.5	38,750	47,000	55,388	47,808
Agriculture, Forestry, Fisheries	0.8	30,000	65,000	–	53,833
Mining, Oil & Gas Extraction	0.8	59,000	64,000	–	70,333

10. Type of business sector (select the ONE that best applies). NOTE: Caution required due to small sample sizes for any category showing less than 13%.

### **Number of Employees in Canada**

Almost six in ten SLP candidates (59%) worked for companies with more than 1,000 employees across Canada. Average total cash was highest for SLP candidates working for companies with 11 – 50 employees – in 2002, the highest average total cash (\$63,490) was earned by those working for companies with 201 – 500 employees.

### Total Cash by Total Employees in Canada

BASE = 396		25th P	Median	75th P	Mean
	%	\$	\$	\$	\$
10 or less	2.0	33,750	54,000	64,250	57,500
11 – 50	5.8	45,000	56,000	77,500	68,372
51 – 100	7.8	44,000	54,300	67,900	58,835
101 – 200	6.1	42,375	52,250	70,406	60,493
201 – 500	9.1	42,975	52,750	69,500	60,121
501 – 1000	10.6	44,188	52,773	65,250	60,815
More than 1000	58.6	46,838	55,000	68,000	60,582

11c. Your company size - number of employees in CANADA. NOTE: Caution required due to small sample sizes for any category showing less than 13%.

### Total Annual Sales

Two-thirds of SLP candidates in 2004 (66%) worked for companies with annual sales of \$250 million and over.

### Total Cash by Total Annual Sales

BASE = 382		25th P	Median	75th P	Mean
Millions	%	\$	\$	\$	\$
< \$50	19.9	45,000	55,300	69,500	62,251
\$50 to < \$100	5.8	39,750	44,000	54,000	48,505
\$100 to < \$250	8.6	40,000	50,000	60,282	54,993
\$250 and over	65.7	47,260	55,000	69,000	62,561

12. Your company's total annual sales: (ALL REGIONS / INTERNATIONAL). NOTE: Caution required due to small sample sizes for any category showing less than 13%.

### Position

The most frequently mentioned positions for 2004 were Intermediate analyst/accountant (28%) and Senior analyst/accountant (22%). This year's response mirrors the 2002 response: 27% said Intermediate analyst/ accountant and 19% said Senior analyst/accountant. Of the top three positions mentioned, those who held the position of Manager/Senior Manager (13%) received the highest average total cash in 2004 (\$78,220).

**Total Cash by Position (Ordered by Percentage of Respondents)**

	<b>BASE = 399</b>	<b>25th P</b>	<b>Median</b>	<b>75th P</b>	<b>Mean</b>
	<b>%</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Intermediate Analyst/Accountant	27.8	41,700	47,000	54,000	48,031
Senior Analyst/Accountant	21.6	50,000	56,000	68,000	59,277
Manager/Senior Manager	13.3	61,500	76,000	90,500	78,220
Junior Analyst/Accountant	6.5	39,500	43,000	46,350	41,718
Controller - any area	5.3	54,900	66,500	79,150	68,841
Supervisor - Accounting	3.8	53,000	66,000	74,000	64,667
Internal Auditor	3.3	44,500	51,000	57,648	51,567
Analyst/Internal Consultant - Non-Accounting	3.3	41,400	50,200	62,250	54,331
Assistant Controller	2.8	42,000	52,000	65,650	53,514
Director; Executive Director; Associate Director	2.8	100,269	132,000	175,000	141,570
Consultant	2.5	49,769	62,050	82,500	65,446
Government Auditor	1.8	47,000	52,000	54,000	52,616
Chief Accountant	1.3	40,000	52,500	59,075	50,130
Chief Financial Officer	1.0	88,500	126,500	142,000	119,000
Systems Analyst	0.8	51,747	60,000	–	59,345
General Manager	0.5	30,000	47,500	–	47,500

13. Your position (select the position that BEST applies). NOTE 1: Positions with 1 respondent(s) not included in table. NOTE 2: Caution required due to small sample sizes for any category showing less than 13%.

**Level of Work**

Thirty percent of SLP candidates worked at a Non-Management/Technical level within their organization and 41% worked at a Supervisory, Junior, or Middle Management level, for a total of 71% of all SLP candidates (very similar to 2002 – 70%). As level increased, so did average total cash.

**Total Cash by Level Within Organization**

	<b>BASE = 396</b>	<b>25th P</b>	<b>Median</b>	<b>75th P</b>	<b>Mean</b>
	<b>%</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Entry level	17.4	40,500	45,000	49,150	44,765
Non-Management; Technical	29.8	44,475	51,774	61,125	53,052
Supervisory; Junior Management	20.7	48,299	55,000	64,250	57,231
Middle Management	20.5	55,550	68,000	86,500	73,790
Senior	8.8 *	55,000	74,000	97,000	82,894
Executive	2.5	71,543	110,135	136,000	105,333

14. The level at which you worked in your organization (select the ONE that best applies). NOTE 1: Levels with 1 respondent not included in table. NOTE 2: Caution required due to small sample sizes for any category showing less than 13%.

**Number of Employees Reporting**

Sixty-two percent of SLP candidates had no employees reporting directly to them. In 2002, 58% of SLP candidates had no reports. As the number of employees reporting directly to the respondent increased, so did total cash.

**Total Cash by Number of Employees Reporting**

	<b>BASE = 399</b>	<b>25th P</b>	<b>Median</b>	<b>75th P</b>	<b>Mean</b>
	<b>%</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
None	61.9	44,500	51,800	61,550	54,705
1 - 5	30.8	45,300	60,000	81,500	67,857
6 - 24	7.0	54,125	68,500	99,452	79,852

15. The number of people that reported directly to you. NOTE: 1 respondent with 25+ reports not included in table. NOTE 2: Caution required due to small sample sizes for any category showing less than 13%.

**Benefits**

The top two benefits received by SLP candidates in 2004, as in 2002, were Dental Plan (87% 2004; 89% 2002) and Group Life Insurance (74% 2004; 77% 2002). Five percent of SLP respondents said they did not receive any additional benefits (2% were self-employed or contract).

**SLP Candidate Benefits in Rank Order**

<b>BASE = 388</b>	
<i>Multiple Response: Totals do not add to 100%</i>	<u>%</u>
Dental plan	86.9
Group Life insurance	74.2
Vision plan	71.6
Pension Plan / RRSP contribution	66.8
Disability insurance	64.7
CMA membership fee - Whole	63.9
Supplementary Medical plan	62.9
CMA Accreditation Program fees - Whole	55.9
Health care premiums	43.3
Professional development fees	25.3
Flex time	24.7
Meal/travel allowance	16.8
Share/stock purchase plan	15.2
CMA Accreditation Program fees - Portion	12.9
Profit-sharing	11.9
Parking	11.6
Club fees / fitness plan	11.1
Home/Office work option	11.1
Conference fees	10.1
Stock purchase savings plan	10.1
Additional vacation allowance	9.3
Cash incentives	8.0
Stock options	6.4
CMA membership fee - Portion	4.9
Reduced rate loans/mortgages	3.4
Savings plan/account (other than stock purchase savings)	3.4
Car allowance	2.3
Company car	1.8
Other	1.3
None (Not self-employed or contract)	3.1
None (I am self-employed or contract)	2.1

21. The benefits that contributed to your compensation package in 2004  
(SELECT ALL THAT APPLY)

Appendix A  
STATISTICAL DEFINITIONS

## STATISTICAL DEFINITIONS

### **Mean**

The arithmetic mean of a set of (n) measurements  $y_1, y_2, y_3, \dots, y_n$ , is equal to the sum of the measurements divided by (n). (Sum of individual parts divided by the number of parts).

### **Median**

The median of a set of (n) measurements  $y_1, y_2, y_3, \dots, y_n$ , is defined to be the value of (y) that falls in the middle (midpoint) when the measurements are arranged in increasing or decreasing order. The median is also the 50<sup>th</sup> percentile.

### **Percentile**

The pth percentile of a set of (n) measurements  $y_1, y_2, y_3, \dots, y_n$  arranged in increasing or decreasing order, is a number y such that p% of the measurements fall below the pth percentile and (100 – p)% fall above it.

### **Minimum**

The lowest amount reported for each category of annual base salary/income, any commissions, bonuses, profit sharing or incentives paid, change in annual base salary/income, change in commissions, bonuses, profit sharing or incentives paid, and total cash earnings.

### **Maximum**

The highest amount reported for each category of annual base salary/income, any commissions, bonuses, profit sharing or incentives paid, change in annual base salary/income, change in commissions, bonuses, profit sharing or incentives paid, and total cash earnings.

Appendix B  
COMPENSATION SURVEY QUESTIONNAIRE

**CMA AND CANDIDATE COMPENSATION SURVEY**

Thank you for taking the time to participate in this survey. This site is owned and administered by ResearchWorks Inc. Your responses are confidential and results will be grouped into categories.

If you have any questions regarding the survey and how it will be used, please contact Ana-Paula Matthews at 1-800-387-2991, ext. 104 or apmatthews@cma-ontario.org. If you have any technical questions regarding completing the survey, please send an E-mail to richard@researchworks.ca.

Please note that this survey consists of individual pages that you must send. The final page is titled "Thank You!"

If you would like to enter the draw for a chance to win one Apple iPod (20GB), you must complete this survey online by Friday, April 22, 2005.

To begin the survey, please enter the six character password (must be all UPPERCASE):

\_\_\_\_\_

**SECTION 1: ABOUT YOURSELF (As of December 31, 2004)**

1. Your gender:

Male  Female

2. Your highest level of education attained: (SELECT ONE ONLY)

Some or completed high school diploma/certificate  Some college/technical institute  Business undergraduate degree  Non-business undergraduate degree  MBA degree  Other graduate degree  Doctoral degree

3. Your professional background as of December 31, 2004: (SELECT ALL THAT APPLY - REQUIRED RESPONSE)

CMA  Candidate in CMA Strategic Leadership Program  Candidate in a CMA-MBA Program  Candidate in CMA Executive Program  CA  CGA  Other professional designation (specify below)

Other professional designation:

\_\_\_\_\_

4. If a CMA, please indicate year CMA designation obtained: (AFTER SELECTING YOUR RESPONSE, PLEASE CLICK BESIDE THE BOX TO LOCK IT IN - BLUE HIGHLIGHTING SHOULD DISAPPEAR)

1960 or Before  1961  1962  1963  1964  1965  1966  1967  1968  1969  1970  1971  1972  1973  1974  1975  1976  1977  1978  1979  1980  1981  1982  1983  1984  1985  1986  1987  1988  1989  1990  1991  1992  1993  1994  1995  1996  1997  1998  1999  2000  2001  2002  2003  2004

5. Your age: (AFTER SELECTING YOUR RESPONSE, PLEASE CLICK BESIDE THE BOX TO LOCK IT IN - BLUE HIGHLIGHTING SHOULD DISAPPEAR)

18 or Less  19  20  21  22  23  24  25  26  27  28  29  30  31  32  33  34  35  36  37  38  39  40  41  42  43  44  45  46  47  48  49  50  51  52  53  54  55  56  57  58  59  60  61  62  63  64  65  66  67  68  69  70  71  72  73  74  75  76  77  78  79  80  81  82  83  84  85 and over

6a. Your employment status as of December 31, 2004: (SELECT ONE ONLY - REQUIRED RESPONSE)

- Full-time employee (35+ hrs/week)     Part-time employee (<35 hrs/week)     Self-employed  
 Contract     Unemployed     Leave/extended absence

6b. Do you plan on becoming self-employed in the near future?

- Yes - within 1 year     Yes - more than 12 months from now     No (I am not currently self-employed)  
 I am currently self-employed

7. Your average hours of work per week in 2004: (AFTER SELECTING YOUR RESPONSE, PLEASE CLICK BESIDE THE BOX TO LOCK IT IN - BLUE HIGHLIGHTING SHOULD DISAPPEAR - REQUIRED RESPONSE)

- 0     1     2     3     4     5     6     7     8     9     10     11     12  
 13     14     15     16     17     18     19     20     21     22     23     24  
 25     26     27     28     29     30     31     32     33     34     35     36  
 37     38     39     40     41     42     43     44     45     46     47     48  
 49     50     51     52     53     54     55     56     57     58     59     60  
 61     62     63     64     65     66     67     68     69     70     71     72  
 73     74     75     76     77     78     79     80     81     82     83     84  
 85     86     87     88     89     90 and over

8. Total years of pre- and post-CMA business experience: (AFTER SELECTING YOUR RESPONSE, PLEASE CLICK BESIDE THE BOX TO LOCK IT IN - BLUE HIGHLIGHTING SHOULD DISAPPEAR)

- 1 or Less     2     3     4     5     6     7     8     9     10     11     12  
 13     14     15     16     17     18     19     20     21     22     23     24  
 25     26     27     28     29     30     31     32     33     34     35     36  
 37     38     39     40     41     42     43     44     45     46     47     48  
 49     50     51     52     53     54     55     56     57     58     59     60  
 61     62     63     64     65     66     67     68     69     70 and over

SECTION 2: ABOUT YOUR OCCUPATION (As of December 31, 2004)

This survey is designed to correlate 2004 pre-tax compensation with the related occupation profile. Therefore, please answer all questions in this section based on your 2004 employment (as of December 31, 2004).

9. The region in which you worked: (SELECT ONE ONLY)

- Bay of Quinte     Brantford     Durham     Far North     Georgian Bay     Grand River  
 Halton     Hamilton     Kent County     Lakehead     Lambton-Bluewater     Liftlock  
 London     Niagara     North Bay     Ottawa Valley     Peel/Mississauga  
 Sault Ste. Marie     St. Lawrence River     Sudbury     Toronto     Windsor  
 York     Other - enter in text box below

Other region:

\_\_\_\_\_

10. Type of business sector: (SELECT THE ONE THAT BEST APPLIES)

- Agriculture, Forestry & Fisheries     Communications     Construction     Consulting Services  
 Education     Engineering & Research Development     Entertainment  
 Finance, Insurance & Real Estate     Health Care Services     Manufacturing, Distribution & Hi-Tech  
 Mining and Oil & Gas Extraction     Public Administration/Government  
 Retail Trade     Other Services     Transportation     Utilities & Energy     Wholesale Trade  
 Not-for-Profit     Information Technology     Other - enter in text box below

Other business sector:  
\_\_\_\_\_

11a. Your company size - number of employees in your CITY/TOWN:

10 or less     11-50     51-100     101-200     201-500     501-1000      
More than 1000

11b. Your company size - number of employees in ONTARIO:

10 or less     11-50     51-100     101-200     201-500     501-1000      
More than 1000

11c. Your company size - number of employees in CANADA:

10 or less     11-50     51-100     101-200     201-500     501-1000      
More than 1000

12. Your company's total annual sales/revenues: (ALL REGIONS/INTERNATIONAL)

<\$50 million     \$50 to <\$100 million     \$100 to <\$250 million     \$250 million and over

13. Your position: (SELECT THE POSITION THAT BEST APPLIES)

Junior Analyst/Accountant     Intermediate Analyst/Accountant     Senior Analyst/Accountant  
 Supervisor - Accounting     Manager     Chief Accountant     Assistant  
Controller     Controller     Treasurer     Director     Corporate Secretary     General  
Manager     Vice-President     President     Chief Financial Officer     Partner  
 Principal     Sole Proprietor     Academic     Internal Auditor      
Government Auditor     External Auditor     Systems Analyst     Executive - Non-  
Accounting     Supervisor - Non-Accounting     Analyst/Internal Consultant - Non-Accounting      
Consultant     Other (specify below)

Other position:  
\_\_\_\_\_

14. The level at which you worked in your organization: (SELECT THE ONE THAT BEST APPLIES)

Entry-level     Non-Management/Technical     Supervisory/Junior Management     Middle  
Management     Senior     Executive     Sole Proprietor/Owner     Other (specify  
below)

Other level:  
\_\_\_\_\_

15. The number of people that reported directly to you:

None     1-5     6-24     25 and over

IF YOU WERE A CMA AS OF DEC 31, 2004, PLEASE ANSWER THE QUESTIONS ON THIS PAGE.

IF YOU WERE A CANDIDATE AS OF DEC 31, 2004, PLEASE SCROLL TO THE BOTTOM OF THE PAGE AND CLICK ON "SEND ANSWERS" WHICH WILL TAKE YOU TO THE NEXT SET OF QUESTIONS.

16a. Which one of the following best describes how you began your CMA career path?

I began in the financial accounting department     I began as a financial analyst     I began as a  
business analyst supporting marketing and/or operations     I began some other way

16b. As you progressed through your CMA career, which one of the following best summarizes your path?

I have taken on progressively more responsible positions with the same department and organization  I have moved to different organizations but in progressively more responsible positions within the same type of department  My CMA career path has involved a number of different companies and/or different departments  None of the above

16c. Throughout your CMA career, which of the following departments have you worked in? (SELECT AS MANY AS APPLY)

Finance  Operations  Strategic Planning  Human Resources  Information Technology  Sales and Marketing  Other

### SECTION 3: ABOUT YOUR COMPENSATION

The following questions are based on your pre-tax compensation for 2004. We require 2004 income rather than 2005 income so we can have complete earnings (base, bonuses, etc.)

Please help us effectively analyze your responses by doing the following:

- DO NOT USE "\$" OR "%" SIGNS
- DO NOT USE SPACES FOR SEPARATING THOUSANDS (COMMAS ARE ACCEPTABLE)
- ROUND TO THE NEAREST DOLLAR AND DO NOT REPORT CENTS
- REPORT ALL COMPENSATION IN CANADIAN DOLLARS
- DOUBLE CHECK YOUR ENTRY FOR ACCURACY

17. Your annual base salary/employment income for 2004, not including commissions, bonuses, profit-sharing or any incentives:

\_\_\_\_\_

18. Any commissions, bonuses, profit-sharing or incentives paid to you in 2004, not including any exercised stock options granted by your employer:

\_\_\_\_\_

19. Percentage change, if any, in your annual base salary/employment income for 2004 compared to 2003. - DO NOT USE "%" SIGN. USE "-" TO INDICATE DECREASE. IF NO CHANGE USE "0". IF LESS THAN 1% USE "." BEFORE RESPONSE AS IN "0.5" TO INDICATE ONE-HALF OF ONE PERCENT.

\_\_\_\_\_

20. Percentage change, if any, in any commissions, bonuses, profit-sharing or incentives paid to you in 2004 compared to 2003. - DO NOT USE "%" SIGN. USE "-" TO INDICATE DECREASE. IF NO CHANGE USE "0". IF LESS THAN 1% USE "." BEFORE RESPONSE AS IN "0.5" TO INDICATE ONE-HALF OF ONE PERCENT.

\_\_\_\_\_

21. The benefits that contributed to your compensation package in 2004: (SELECT ALL THAT APPLY)

None (I am self-employed or contract)  None (I am not self-employed or contract)  Pension Plan/RRSP Contribution  Disability Insurance  Group Life Insurance  Supplementary Medical Plan  Dental Plan  Vision Plan  Health Care Premiums  Company Car  Car Allowance  Parking  Reduced Rate Loans/Mortgages  CMA Membership Fee - whole  CMA Membership Fee - portion  CMA Accreditation Program Fees - whole  CMA Accreditation Program Fees - portion  Professional Development Fees  Club Fees/Fitness Plan  Conference Fees  Flex Time  Home/Office Work Option  Stock Options  Stock Purchase Savings Plan  Share/Stock Purchase Plan  Savings

Plan/Account (other than stock purchase savings plan)  Profit-Sharing  Cash Incentives  
 Meal/Travel Allowance  Additional Vacation Allowance  Other (specify  
below)

Other benefits:

\_\_\_\_\_

22. How satisfied were you with your overall level of compensation for 2004?  
 Very Satisfied  Satisfied  Dissatisfied  Very Dissatisfied

23. If you have any comments that would help to clarify your responses, please use this space.

\_\_\_\_\_

To enter the draw for a chance to win one Apple iPod (20GB) please complete the following ballot by April 22, 2005.

If you prefer not to enter the draw, please leave the following section blank and click on "Send Answers" to submit your final survey responses.

Name:

\_\_\_\_\_

Business Telephone (incl. Area Code):

\_\_\_\_\_

E-mail :

\_\_\_\_\_

Thank You!

Thank you for participating in the 2004 Compensation Survey. The results will be posted on the CMA Ontario web site ([www.cma-ontario.org](http://www.cma-ontario.org)) this summer.

Appendix C  
DETAILED DATA TABLES

**1. Your gender:**

	CMA		SLP Candidate		Total	
	Count	Col %	Count	Col %	Count	Col %
Male	1877	64.6%	238	59.6%	2115	64.0%
Female	1027	35.4%	161	40.4%	1188	36.0%
Total	2904	100.0%	399	100.0%	3303	100.0%

**2. Your highest level of education:**

	CMA		SLP Candidate		Total	
	Count	Col %	Count	Col %	Count	Col %
Some or completed High School	70	2.4%			70	2.1%
Some College / Technical institute	50	1.7%			50	1.5%
Business Diploma / Certificate	375	12.9%	6	1.5%	381	11.5%
Some University	161	5.5%	4	1.0%	165	5.0%
Business Undergrad degree	1393	47.9%	269	67.6%	1662	50.3%
Non-Business Undergrad degree	303	10.4%	28	7.0%	331	10.0%
MBA	395	13.6%	75	18.8%	470	14.2%
Other Graduate degree	148	5.1%	15	3.8%	163	4.9%
Doctoral degree	12	.4%	1	.3%	13	.4%
Total	2907	100.0%	398	100.0%	3305	100.0%

**3. Your professional background (multiple response):**

	CMA		SLP Candidate		Total	
	Count	Col %	Count	Col %	Count	Col %
\$q3mult CMA	2909	100.0%			2909	99.4%
CA	68	2.3%			68	2.3%
CGA	11	.4%			11	.4%
CFP (Certified Financial Planner)	28	1.0%			28	1.0%
CBV (Certified Business Valuator)	1	.0%			1	.0%
CIA (Certified Internal Auditor)	21	.7%	2	10.5%	23	.8%
CISA (Certified Information Systems Auditor)	15	.5%			15	.5%
CPA (Certified Public Accountant) - any country	37	1.3%	5	26.3%	42	1.4%
CFA (Chartered Financial Analyst)	33	1.1%	4	21.1%	37	1.3%
CMC (Certified Management Consultant)	10	.3%			10	.3%
CFE / CFI (Certified Fraud Examiner / Forensic Investigator)	18	.6%			18	.6%
FICB / FCI/AICB / FCUIC (Canadian Bankers)	12	.4%	2	10.5%	14	.5%
FLMI (Fellow of Life Management Institute)	8	.3%			8	.3%
P.Eng. (Professional Engineer)	29	1.0%	1	5.3%	30	1.0%
Other professional designation	150	5.2%	7	36.8%	157	5.4%
Total	2909	100.0%	19	100.0%	2928	100.0%

**4. If current CMA member, please indicate year designation obtained:**

	CMA		Total	
	Count	Col %	Count	Col %
1975 or earlier	88	3.0%	88	3.0%
1976 - 1980	103	3.5%	103	3.5%
1981 - 1985	363	12.5%	363	12.5%
1986 - 1990	511	17.6%	511	17.6%
1991 - 1995	761	26.2%	761	26.2%
1996 - 2000	547	18.8%	547	18.8%
2001	120	4.1%	120	4.1%
2002	144	5.0%	144	5.0%
2003	121	4.2%	121	4.2%
2004	146	5.0%	146	5.0%
Total	2904	100.0%	2904	100.0%

**Report**

4. Year (actual) designation obtained

q3.1 = Recode q3 into	Mean	Median	Minimum	Maximum	N
CMA	1992.38	1992.00	1964	2004	2904
Total	1992.38	1992.00	1964	2004	2904

**5. Your age ("no response" removed):**

	CMA		SLP Candidate		Total	
	Count	Col %	Count	Col %	Count	Col %
23 - Less than 30 years	175	6.1%	214	54.0%	389	11.9%
30 - 39 years	878	30.4%	137	34.6%	1015	30.9%
40 - 49 years	1187	41.1%	35	8.8%	1222	37.2%
50 - 80 years	646	22.4%	10	2.5%	656	20.0%
Total	2886	100.0%	396	100.0%	3282	100.0%

**Report**

5. Age (actual)

q3.1 = Recode q3 into	Mean	Median	Minimum	Maximum	N
CMA	42.70	43.00	25	80	2886
SLP Candidate	30.94	29.00	23	53	396
Total	41.28	42.00	23	80	3282

**6a. Employment status as at Dec. 31, 2004:**

	CMA		SLP Candidate		Total	
	Count	Col %	Count	Col %	Count	Col %
Full-time (35+ hours / week)	2752	94.6%	384	96.2%	3136	94.8%
Self-Employed	124	4.3%			124	3.7%
Contract	33	1.1%	15	3.8%	48	1.5%
Total	2909	100.0%	399	100.0%	3308	100.0%

**6b. Do you plan to become self-employed in the near future?**

	CMA		SLP Candidate		Total	
	Count	Col %	Count	Col %	Count	Col %
Yes - within 1 year	50	1.8%	3	.8%	53	1.6%
Yes - more than 12 months from now	176	6.2%	47	11.9%	223	6.9%
No (not currently self-employed)	2463	86.8%	344	86.9%	2807	86.8%
I am currently self-employed	150	5.3%	2	.5%	152	4.7%
Total	2839	100.0%	396	100.0%	3235	100.0%

**6b. Do you plan to become self-employed in the near future? (by current status)**

	Full-time (35+ hours / week)		Self-Employed		Contract		Total	
	Count	Col %	Count	Col %	Count	Col %	Count	Col %
Yes - within 1 year	52	1.7%			1	2.2%	53	1.6%
Yes - more than 12 months from now	214	7.0%	1	.8%	8	17.4%	223	6.9%
No (not currently self-employed)	2781	90.7%			26	56.5%	2807	86.8%
I am currently self-employed	19	.6%	122	99.2%	11	23.9%	152	4.7%
Total	3066	100.0%	123	100.0%	46	100.0%	3235	100.0%

**7. Your average hours of work per week in 2004:**

	CMA		SLP Candidate		Total	
	Count	Col %	Count	Col %	Count	Col %
35 - 40 hours	1059	36.4%	222	55.6%	1281	38.7%
41 - 45 hours	774	26.6%	95	23.8%	869	26.3%
46 - 50 hours	703	24.2%	48	12.0%	751	22.7%
51 or more hours	373	12.8%	34	8.5%	407	12.3%
Total	2909	100.0%	399	100.0%	3308	100.0%

**Report**

7. Average hours worked per week in 2004 (actual)

q3.1 = Recode q3 into	Mean	Median	Minimum	Maximum	N
CMA	45.22	45.00	35	90	2909
SLP Candidate	42.98	40.00	35	85	399
Total	44.95	45.00	35	90	3308

**Report**

7. Average hours worked per week in 2004 (actual)

Status	Mean	Median	Minimum	Maximum	N
CMA	45.22	45.00	35	90	2909
SLP Candidate	42.98	40.00	35	85	399
Total	44.95	45.00	35	90	3308

**Report**

7. Average hours worked per week in 2004 (actual)

Status	Mean	Median	Minimum	Maximum	N
CMA	45.22	45.00	35	90	2909
SLP Candidate	42.98	40.00	35	85	399
Total	44.95	45.00	35	90	3308

**8. Total years of pre- and post-CMA business experience: (CMA Categories)**

	CMA		Total	
	Count	Col %	Count	Col %
10 years or less	627	21.6%	627	21.6%
11 - 15 years	457	15.8%	457	15.8%
16 - 20 years	648	22.3%	648	22.3%
21 - 25 years	534	18.4%	534	18.4%
26 years or more	635	21.9%	635	21.9%
Total	2901	100.0%	2901	100.0%

**8. Total years of pre- and post-CMA business experience: (Candidate Categories)**

	SLP Candidate		Total	
	Count	Col %	Count	Col %
1 - 2 years	70	17.8%	70	17.8%
3 - 4 years	96	24.4%	96	24.4%
5 - 6 years	72	18.3%	72	18.3%
7 - 8 years	40	10.2%	40	10.2%
9 - 10 years	36	9.1%	36	9.1%
11 years or more	80	20.3%	80	20.3%
Total	394	100.0%	394	100.0%

**Report**

8. Years of experience (actual)

q3.1 = Recode q3 into	Mean	Median	Minimum	Maximum	N
CMA	18.97	19.00	1	60	2901
SLP Candidate	7.37	5.00	1	40	394
Total	17.59	17.00	1	60	3295

**9. The region in which you worked:**

	CMA		SLP Candidate		Total	
	Count	Col %	Count	Col %	Count	Col %
Bay of Quinte	15	.5%	2	.5%	17	.5%
Brantford	34	1.2%	1	.3%	35	1.1%
Durham	63	2.2%	3	.8%	66	2.0%
Far North	11	.4%			11	.3%
Georgian Bay	66	2.3%	5	1.3%	71	2.1%
Grand River	240	8.3%	27	6.8%	267	8.1%
Halton	106	3.6%	4	1.0%	110	3.3%
Hamilton	86	3.0%	20	5.0%	106	3.2%
Kent County	16	.6%	2	.5%	18	.5%
Lakehead	32	1.1%	1	.3%	33	1.0%
Lambton-Bluewater	28	1.0%	2	.5%	30	.9%
Liftlock	27	.9%	2	.5%	29	.9%
London	112	3.9%	14	3.5%	126	3.8%
Niagara	49	1.7%	6	1.5%	55	1.7%
North Bay	12	.4%	1	.3%	13	.4%
Ottawa Valley	378	13.0%	50	12.5%	428	12.9%
Peel-Mississauga	337	11.6%	39	9.8%	376	11.4%
Sault Ste. Marie	12	.4%	2	.5%	14	.4%
St. Lawrence River	20	.7%			20	.6%
Sudbury	23	.8%			23	.7%
Toronto	1098	37.8%	203	50.9%	1301	39.4%
Windsor	37	1.3%	8	2.0%	45	1.4%
York	102	3.5%	7	1.8%	109	3.3%
Other/Multiple	3	.1%			3	.1%
<b>Total</b>	<b>2907</b>	<b>100.0%</b>	<b>399</b>	<b>100.0%</b>	<b>3306</b>	<b>100.0%</b>

**10. Type of business sector:**

	CMA		SLP Candidate		Total	
	Count	Col %	Count	Col %	Count	Col %
Agriculture, Forestry, Fisheries	31	1.1%	3	.8%	34	1.0%
Communications, Media, Marketing, Advertising	105	3.6%	18	4.5%	123	3.7%
Construction	60	2.1%	9	2.3%	69	2.1%
Consulting Services; Self-Employed; Public Accounting	187	6.4%	20	5.0%	207	6.3%
Education	92	3.2%	6	1.5%	98	3.0%
Engineering , R&D, Bio-Tech, Pharmaceuticals	40	1.4%	8	2.0%	48	1.5%
Entertainment, Tourism, Recreation, Travel	57	2.0%	9	2.3%	66	2.0%
Finance, Insurance, Real Estate	485	16.7%	74	18.5%	559	16.9%
Health Care Services	94	3.2%	6	1.5%	100	3.0%
Manufacturing, Distribution, High-Tech/Computers	735	25.3%	98	24.6%	833	25.2%
Mining, Oil & Gas Extraction	30	1.0%	3	.8%	33	1.0%
Public Administration, Government	361	12.4%	60	15.0%	421	12.7%
Retail	93	3.2%	24	6.0%	117	3.5%
Other Services (eg. Law, Security)	72	2.5%	8	2.0%	80	2.4%
Transportation, Logistics	49	1.7%	6	1.5%	55	1.7%
Utilities and Energy	91	3.1%	13	3.3%	104	3.1%
Wholesale	73	2.5%	10	2.5%	83	2.5%
Not-for-Profit	103	3.5%	3	.8%	106	3.2%
IT/Information Technology	139	4.8%	21	5.3%	160	4.8%
Other/Multiple	8	.3%			8	.2%
<b>Total</b>	<b>2905</b>	<b>100.0%</b>	<b>399</b>	<b>100.0%</b>	<b>3304</b>	<b>100.0%</b>

**11a. Company size - number of employees (CITY/TOWN):**

	CMA		SLP Candidate		Total	
	Count	Col %	Count	Col %	Count	Col %
10 or less	177	6.1%	6	1.5%	183	5.6%
11 - 50	348	12.0%	40	10.1%	388	11.8%
51 - 100	344	11.9%	40	10.1%	384	11.7%
101 - 200	323	11.2%	36	9.1%	359	10.9%
201 - 500	440	15.2%	57	14.4%	497	15.1%
501 - 1000	303	10.5%	55	13.9%	358	10.9%
More than 1000	954	33.0%	163	41.1%	1117	34.0%
<b>Total</b>	<b>2889</b>	<b>100.0%</b>	<b>397</b>	<b>100.0%</b>	<b>3286</b>	<b>100.0%</b>

**11b. Company size (ONTARIO):**

	CMA		SLP Candidate		Total	
	Count	Col %	Count	Col %	Count	Col %
10 or less	161	5.6%	9	2.3%	170	5.2%
11 - 50	280	9.7%	28	7.1%	308	9.4%
51 - 100	256	8.9%	31	7.8%	287	8.8%
101 - 200	262	9.1%	27	6.8%	289	8.8%
201 - 500	414	14.4%	45	11.4%	459	14.0%
501 - 1000	292	10.2%	51	12.9%	343	10.5%
More than 1000	1210	42.1%	205	51.8%	1415	43.3%
Total	2875	100.0%	396	100.0%	3271	100.0%

**11c. Company size (CANADA):**

	CMA		SLP Candidate		Total	
	Count	Col %	Count	Col %	Count	Col %
10 or less	152	5.3%	8	2.0%	160	4.9%
11 - 50	248	8.7%	23	5.8%	271	8.3%
51 - 100	234	8.2%	31	7.8%	265	8.1%
101 - 200	236	8.2%	24	6.1%	260	8.0%
201 - 500	349	12.2%	36	9.1%	385	11.8%
501 - 1000	259	9.0%	42	10.6%	301	9.2%
More than 1000	1388	48.4%	232	58.6%	1620	49.7%
Total	2866	100.0%	396	100.0%	3262	100.0%

**12. Your company's total annual sales: (ALL REGIONS/INTERNATIONAL)**

	CMA		SLP Candidate		Total	
	Count	Col %	Count	Col %	Count	Col %
< \$50 million	779	27.6%	76	19.9%	855	26.7%
\$50 to < \$100 million	210	7.4%	22	5.8%	232	7.2%
\$100 to < \$250 million	282	10.0%	33	8.6%	315	9.8%
\$250 million and over	1551	55.0%	251	65.7%	1802	56.2%
Total	2822	100.0%	382	100.0%	3204	100.0%

**13. Your position:**

	CMA		SLP Candidate		Total	
	Count	Col %	Count	Col %	Count	Col %
Junior analyst/accountant	4	.1%	26	6.5%	30	.9%
Intermediate analyst/accountant	70	2.4%	111	27.8%	181	5.5%
Senior analyst/accountant	353	12.2%	86	21.6%	439	13.3%
Supervisor - Accounting	74	2.5%	15	3.8%	89	2.7%
Manager/Senior Manager	689	23.7%	53	13.3%	742	22.5%
Chief accountant	19	.7%	5	1.3%	24	.7%
Assistant Controller	63	2.2%	11	2.8%	74	2.2%
Controller - any area	479	16.5%	21	5.3%	500	15.1%
Treasurer	24	.8%			24	.7%
Director; Executive Director; Associate Director	287	9.9%	11	2.8%	298	9.0%
General Manager	56	1.9%	2	.5%	58	1.8%
Vice-President; Chief Exec./Op. /Admin./Info. Officer	175	6.0%	1	.3%	176	5.3%
President	52	1.8%	1	.3%	53	1.6%
Chief Financial Officer	159	5.5%	4	1.0%	163	4.9%
Partner	27	.9%			27	.8%
Principal	30	1.0%			30	.9%
Sole Proprietor	27	.9%			27	.8%
Academic	20	.7%	1	.3%	21	.6%
Internal auditor	33	1.1%	13	3.3%	46	1.4%
Government auditor	38	1.3%	7	1.8%	45	1.4%
External auditor	5	.2%	1	.3%	6	.2%
Systems analyst	21	.7%	3	.8%	24	.7%
Executive - Non-Accounting	24	.8%			24	.7%
Supervisor - Non-Accounting	20	.7%	1	.3%	21	.6%
Analyst/Internal consultant - Non-Accounting	44	1.5%	13	3.3%	57	1.7%
Consultant	77	2.7%	10	2.5%	87	2.6%
Advisor	13	.4%			13	.4%
Administration	3	.1%	1	.3%	4	.1%
Sales and Marketing Rep/Buyer/Manager	11	.4%	1	.3%	12	.4%
Other	5	.2%	1	.3%	6	.2%
Total	2902	100.0%	399	100.0%	3301	100.0%

**14. The level at which you work in your organization:**

	CMA		SLP Candidate		Total	
	Count	Col %	Count	Col %	Count	Col %
Entry level	26	.9%	69	17.4%	95	2.9%
Non-Management; Technical	316	10.9%	118	29.8%	434	13.2%
Supervisory; Junior Management	216	7.5%	82	20.7%	298	9.1%
Middle Management	949	32.8%	81	20.5%	1030	31.3%
Senior	734	25.3%	35	8.8%	769	23.4%
Executive	532	18.4%	10	2.5%	542	16.5%
Sole Proprietor; Owner; Self-Employed	88	3.0%	1	.3%	89	2.7%
Academic	14	.5%			14	.4%
Consultant	14	.5%			14	.4%
Other (eg., sales positions)	7	.2%			7	.2%
Total	2896	100.0%	396	100.0%	3292	100.0%

**15. Number of people that report directly to you:**

	CMA		SLP Candidate		Total	
	Count	Col %	Count	Col %	Count	Col %
None	750	25.9%	247	61.9%	997	30.2%
1 - 5	1299	44.8%	123	30.8%	1422	43.1%
6 - 24	736	25.4%	28	7.0%	764	23.2%
25 and over	116	4.0%	1	.3%	117	3.5%
Total	2901	100.0%	399	100.0%	3300	100.0%

**16a. If you were a CMA as of Dec. 31, 2004, which ONE of the following best describes how you began your CMA career path?**

	CMA		Total	
	Count	Col %	Count	Col %
Began in financial accounting department	1477	51.2%	1477	51.2%
Began as financial analyst	475	16.5%	475	16.5%
Began as business analyst supporting Marketing and/or Ops	158	5.5%	158	5.5%
Began some other way (not specified)	773	26.8%	773	26.8%
Total	2883	100.0%	2883	100.0%

**16b. As you progressed through your CMA career, which ONE of the following best summarizes your path?**

	CMA		Total	
	Count	Col %	Count	Col %
Positions within same department and organization	701	24.3%	701	24.3%
Positions in same type department, different organization(s)	1062	36.8%	1062	36.8%
A number of different departments and companies	960	33.3%	960	33.3%
None of the above	162	5.6%	162	5.6%
Total	2885	100.0%	2885	100.0%

**16c. Throughout your CMA career, which of the following departments have you worked in? (multiple response)**

	CMA		Total	
	Count	Col %	Count	Col %
\$q16c.set Finance	2665	92.4%	2665	92.4%
Operations	1113	38.6%	1113	38.6%
Strategic Planning	838	29.0%	838	29.0%
Human Resources	433	15.0%	433	15.0%
Information Technology	700	24.3%	700	24.3%
Sales and Marketing	422	14.6%	422	14.6%
Other (not specified)	504	17.5%	504	17.5%
Total	2885	100.0%	2885	100.0%

**17. MEAN Values - Base Salary.**

	Status									
	CMA					SLP Candidate				
	Mean	Median	Min.	Max.	Valid N	Mean	Median	Min.	Max.	Valid N
	90,706	83,100	0	540,000	N=2909	56,135	52,000	25,000	170,000	N=399

**18. Received commissions, bonuses, profit sharing, or incentives (not including exercised stock options) in 2004**

	CMA		SLP Candidate		Total	
	Count	Col %	Count	Col %	Count	Col %
Received bonus	1924	66.1%	227	56.9%	2151	65.0%
Did not receive bonus	985	33.9%	172	43.1%	1157	35.0%
Total	2909	100.0%	399	100.0%	3308	100.0%

**18. MEAN Values - Bonus (Including \$0)**

	Status									
	CMA					SLP Candidate				
	Mean	Median	Min.	Max.	Valid N	Mean	Median	Min.	Max.	Valid N
	14,842.99	5,000.00	.00	982,937.00	N=2909	4,640.92	1,000.00	.00	150,000.00	N=399

**18. MEAN Values - Bonus (\$0 Declared Missing)**

	Status									
	CMA					SLP Candidate				
	Mean	Median	Min.	Max.	Valid N	Mean	Median	Min.	Max.	Valid N
	22,441.92	10,550.00	100.00	982,937.00	N=1924	8,157.40	5,000.00	250.00	150,000.00	N=227

**MEAN Values - Total Salary.**

	Status									
	CMA					SLP Candidate				
	Mean	Median	Min.	Max.	Valid N	Mean	Median	Min.	Max.	Valid N
	105,548.93	90,593.00	21,000.00	1,107,937.00	N=2909	60,775.70	55,000.00	25,000.00	250,000.00	N=399

	Status				Total	
	CMA		SLP Candidate		Count	Col %
	Count	Col %	Count	Col %		
Less than \$50,000	67	2.3%	142	35.6%	209	6.3%
\$50,000 - \$59,999	162	5.6%	103	25.8%	265	8.0%
\$60,000 - \$79,999	761	26.2%	97	24.3%	858	25.9%
\$80,000 - \$99,999	753	25.9%	32	8.0%	785	23.7%
\$100,000 - \$149,999	779	26.8%	21	5.3%	800	24.2%
\$150,000 or more	387	13.3%	4	1.0%	391	11.8%
Total	2909	100.0%	399	100.0%	3308	100.0%

**Candidate SLP Total Salary**

	Status				Total	
	CMA		SLP Candidate		Count	Col %
	Count	Col %	Count	Col %		
Less than \$40,000	12	.4%	39	9.8%	51	1.5%
\$40,000 - \$49,999	55	1.9%	103	25.8%	158	4.8%
\$50,000 - \$59,999	162	5.6%	103	25.8%	265	8.0%
\$60,000 - \$79,999	761	26.2%	97	24.3%	858	25.9%
\$80,000 - \$99,999	753	25.9%	32	8.0%	785	23.7%
\$100,000 or more	1166	40.1%	25	6.3%	1191	36.0%
Total	2909	100.0%	399	100.0%	3308	100.0%

**Other Percentiles - Total Salary**

	Count	Mean	P25	Median	P75	Min.	Max.
Status CMA	2909	105,548.93	73,400.00	90,593.00	118,536.00	21,000.00	1,107,937.00
SLP Candidate	399	60,775.70	45,000.00	55,000.00	68,000.00	25,000.00	250,000.00

**MEAN Values - Percentage increase/decrease in base salary for 2004 over 2003.**

	Status										Group Total				
	CMA					SLP Candidate					Mean	Median	Min.	Max.	Valid N
	Mean	Median	Min.	Max.	Valid N	Mean	Median	Min.	Max.	Valid N					
q19 (% increase/decrease in base) - reformatted to 0.00	4.87	3.00	-250.00	137.00	N=2789	9.95	5.00	-30.00	100.00	N=360	5.45	3.00	-250.00	137.00	N=3149

**MEAN Values - Percentage increase/decrease in commissions/bonuses etc. for 2004 over 2003.**

	Status										Group Total				
	CMA					SLP Candidate					Mean	Median	Min.	Max.	Valid N
	Mean	Median	Min.	Max.	Valid N	Mean	Median	Min.	Max.	Valid N					
q20 (% increase/decrease in bonus) - reformatted to 0.00	18.89	.00	-400.00	900.00	N=2348	21.20	.00	-60.00	630.00	N=286	19.14	.00	-400.00	900.00	N=2634

Select all of the benefits that contributed to your compensation package in 2004.

	CMA		SLP Candidate		Total	
	Count	Col %	Count	Col %	Count	Col %
None (I am self-employed or contract)	115	4.0%	8	2.1%	123	3.8%
None (Not self-employed or contract)	22	.8%	12	3.1%	34	1.0%
Pension Plan / RRSP contribution	2164	75.2%	259	66.8%	2423	74.2%
Disability insurance	2162	75.1%	251	64.7%	2413	73.9%
Group Life insurance	2430	84.5%	288	74.2%	2718	83.2%
Supplementary Medical plan	2112	73.4%	244	62.9%	2356	72.2%
Dental plan	2510	87.2%	337	86.9%	2847	87.2%
Vision plan	2119	73.7%	278	71.6%	2397	73.4%
Health care premiums	1411	49.0%	168	43.3%	1579	48.4%
Company car	198	6.9%	7	1.8%	205	6.3%
Car allowance	297	10.3%	9	2.3%	306	9.4%
Parking	506	17.6%	45	11.6%	551	16.9%
Reduced rate loans/mortgages	128	4.4%	13	3.4%	141	4.3%
CMA membership fee - Whole	2189	76.1%	248	63.9%	2437	74.6%
CMA membership fee - Portion	36	1.3%	19	4.9%	55	1.7%
CMA Accreditation Program fees - Whole	127	4.4%	217	55.9%	344	10.5%
CMA Accreditation Program fees - Portion	20	.7%	50	12.9%	70	2.1%
Professional development fees	1133	39.4%	98	25.3%	1231	37.7%
Club fees / fitness plan	412	14.3%	43	11.1%	455	13.9%
Conference fees	775	26.9%	39	10.1%	814	24.9%
Flex time	732	25.4%	96	24.7%	828	25.4%
Home/Office work option	396	13.8%	43	11.1%	439	13.4%
Stock options	353	12.3%	25	6.4%	378	11.6%
Stock purchase savings plan	328	11.4%	39	10.1%	367	11.2%
Share/stock purchase plan	384	13.3%	59	15.2%	443	13.6%
Savings plan/account (other than stock purchase savings)	157	5.5%	13	3.4%	170	5.2%
Profit-sharing	404	14.0%	46	11.9%	450	13.8%
Cash incentives	159	5.5%	31	8.0%	190	5.8%
Meal/travel allowance	562	19.5%	65	16.8%	627	19.2%
Additional vacation allowance	324	11.3%	36	9.3%	360	11.0%
Other	38	1.3%	5	1.3%	43	1.3%
<b>Total</b>	<b>2877</b>	<b>100.0%</b>	<b>388</b>	<b>100.0%</b>	<b>3265</b>	<b>100.0%</b>

22. How satisfied are you with your overall level of compensation?

	CMA		SLP Candidate		Total	
	Count	Col %	Count	Col %	Count	Col %
Very satisfied	578	20.0%	35	8.8%	613	18.7%
Satisfied	1873	64.9%	250	63.0%	2123	64.7%
Dissatisfied	350	12.1%	95	23.9%	445	13.6%
Very dissatisfied	83	2.9%	17	4.3%	100	3.0%
<b>Total</b>	<b>2884</b>	<b>100.0%</b>	<b>397</b>	<b>100.0%</b>	<b>3281</b>	<b>100.0%</b>

**Note: Bonus Includes \$0 Values**

**Base by Gender**

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
Male	64.6%	72,000	88,000	110,000	95,740	N=1877	59.6%	45,000	54,000	65,000	57,623	N=238
Female	35.4%	65,000	76,000	91,000	81,506	N=1027	40.4%	44,000	50,280	60,282	53,935	N=161

**Bonus by Gender**

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
Male	64.6%	.00	6,500.00	18,000.00	17,035.10	N=1877	59.6%	.00	1,500.00	6,000.00	4,683.00	N=238
Female	35.4%	.00	3,500.00	10,400.00	10,880.48	N=1027	40.4%	.00	664.00	4,500.00	4,578.73	N=161

**Total Cash by Gender**

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
Male	64.6%	77,500.00	97,500.00	126,950.00	112,774.80	N=1877	59.6%	46,000.00	55,550.00	69,250.00	62,306.04	N=238
Female	35.4%	69,000.00	81,475.00	100,500.00	92,386.51	N=1027	40.4%	45,000.00	52,020.00	63,121.50	58,513.47	N=161

**Base by Education**

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
Some or completed High School	2.4%	77,550	94,125	112,750	97,421	N=70						
Some College / Technical	1.7%	70,000	88,100	102,709	91,731	N=50						
Business Diploma / Certificate	12.9%	70,000	82,367	101,951	89,398	N=375	1.5%	43,875	48,500	78,500	58,750	N=6
Some University	5.5%	71,066	85,000	103,000	95,155	N=161	1.0%	38,250	44,640	91,455	58,115	N=4
Business Undergrad degree	47.9%	67,000	80,000	99,184	86,708	N=1393	67.6%	42,000	50,000	57,625	52,025	N=269
Non-Business Undergrad degree	10.4%	68,000	81,187	97,433	85,323	N=303	7.0%	50,000	56,500	71,500	60,059	N=28
MBA	13.6%	77,000	95,000	120,000	104,232	N=395	18.8%	55,000	65,000	76,500	69,536	N=75
Other Graduate degree	5.1%	72,000	85,400	112,000	95,246	N=148	3.8%	44,000	50,000	60,000	53,609	N=15
Doctoral degree	.4%	97,750	116,000	138,657	121,719	N=12	.3%	62,000	62,000	62,000	62,000	N=1

**Bonus by Education**

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
Some or completed High School	2.4%	.00	9,250.00	26,250.00	20,069.04	N=70						
Some College / Technical	1.7%	.00	7,000.00	20,250.00	17,477.54	N=50						
Business Diploma / Certificate	12.9%	.00	3,500.00	12,500.00	11,389.24	N=375	1.5%	.00	1,000.00	24,250.00	8,500.00	N=6
Some University	5.5%	.00	4,000.00	11,500.00	17,287.15	N=161	1.0%	.00	5,000.00	16,000.00	7,000.00	N=4
Business Undergrad degree	47.9%	.00	5,000.00	15,000.00	13,507.39	N=1393	67.6%	.00	700.00	4,500.00	3,561.75	N=269
Non-Business Undergrad degree	10.4%	.00	3,500.00	12,000.00	10,420.88	N=303	7.0%	.00	2,100.00	8,750.00	5,170.14	N=28
MBA	13.6%	.00	8,000.00	22,500.00	24,770.94	N=395	18.8%	.00	3,700.00	9,784.00	8,500.71	N=75
Other Graduate degree	5.1%	.00	5,000.00	15,000.00	12,682.32	N=148	3.8%	.00	1,600.00	4,000.00	2,153.33	N=15
Doctoral degree	.4%	.00	.00	17,750.00	8,792.92	N=12	.3%	.00	.00	.00	.00	N=1

**Total Cash by Education**

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
Some or completed High School	2.4%	84,750.00	102,500.00	148,104.00	117,490.36	N=70						
Some College / Technical	1.7%	72,875.00	99,500.00	123,943.25	109,208.90	N=50						
Business Diploma / Certificate	12.9%	73,675.00	88,800.00	112,889.00	100,786.85	N=375	1.5%	43,875.00	49,500.00	102,750.00	67,250.00	N=6
Some University	5.5%	73,830.00	93,457.00	121,500.00	112,442.52	N=161	1.0%	38,250.00	49,640.00	107,455.00	65,115.00	N=4
Business Undergrad degree	47.9%	70,975.00	87,300.00	113,250.00	100,215.31	N=1393	67.6%	43,400.00	51,664.00	62,000.00	55,587.07	N=269
Non-Business Undergrad degree	10.4%	72,033.00	85,320.00	107,000.00	95,743.81	N=303	7.0%	50,500.00	59,000.00	79,000.00	65,229.57	N=28
MBA	13.6%	83,000.00	107,000.00	140,000.00	129,002.48	N=395	18.8%	56,000.00	69,000.00	88,000.00	78,036.77	N=75
Other Graduate degree	5.1%	75,000.00	93,000.00	130,159.75	107,927.93	N=148	3.8%	46,950.00	55,000.00	60,000.00	55,762.53	N=15
Doctoral degree	.4%	110,250.00	119,500.00	156,500.00	130,511.92	N=12	.3%	62,000.00	62,000.00	62,000.00	62,000.00	N=1

**Base by Year Designation Received**

	Status						
	CMA						
	Col %	P25	Median	P75	Mean	Valid N	
1975 or earlier	3.0%	82,050	97,488	124,550	106,612	N=88	
1976 - 1980	3.5%	83,000	98,000	118,500	107,601	N=103	
1981 - 1985	12.5%	75,388	95,000	120,000	102,493	N=363	
1986 - 1990	17.6%	75,000	91,500	115,000	100,409	N=511	
1991 - 1995	26.2%	71,000	86,000	105,500	91,945	N=761	
1996 - 2000	18.8%	70,000	80,000	92,963	83,533	N=547	
2001	4.1%	62,450	70,000	82,875	74,228	N=120	
2002	5.0%	60,025	68,000	80,000	74,144	N=144	
2003	4.2%	58,000	67,000	78,000	71,444	N=121	
2004	5.0%	54,778	64,000	80,225	70,551	N=146	

**Bonus by Year Designation Received**

	Status						
	CMA						
	Col %	P25	Median	P75	Mean	Valid N	
1975 or earlier	3.0%	.00	2,000.00	19,500.00	19,275.89	N=88	
1976 - 1980	3.5%	.00	6,000.00	18,500.00	13,716.49	N=103	
1981 - 1985	12.5%	.00	4,000.00	18,000.00	22,998.32	N=363	
1986 - 1990	17.6%	.00	6,500.00	21,000.00	19,775.17	N=511	
1991 - 1995	26.2%	.00	5,750.00	16,000.00	13,653.82	N=761	
1996 - 2000	18.8%	.00	6,200.00	13,400.00	13,124.03	N=547	
2001	4.1%	.00	5,000.00	9,825.00	6,517.53	N=120	
2002	5.0%	.00	4,000.00	10,635.00	8,474.39	N=144	
2003	4.2%	.00	4,200.00	9,100.00	7,472.25	N=121	
2004	5.0%	.00	3,000.00	8,000.00	6,498.02	N=146	

**Total Cash by Year Designation Received**

	Status					
	CMA					
	Col %	P25	Median	P75	Mean	Valid N
1975 or earlier	3.0%	85,625.00	102,000.00	152,481.75	125,888.26	N=88
1976 - 1980	3.5%	85,000.00	107,000.00	140,000.00	121,317.35	N=103
1981 - 1985	12.5%	81,000.00	103,000.00	137,000.00	125,491.70	N=363
1986 - 1990	17.6%	80,500.00	100,000.00	135,000.00	120,184.04	N=511
1991 - 1995	26.2%	75,381.50	93,000.00	123,350.00	105,598.91	N=761
1996 - 2000	18.8%	73,000.00	88,000.00	106,004.00	96,657.33	N=547
2001	4.1%	65,125.00	75,250.00	90,000.00	80,745.58	N=120
2002	5.0%	62,700.00	74,861.00	91,750.00	82,618.31	N=144
2003	4.2%	63,250.00	70,000.00	84,600.00	78,916.63	N=121
2004	5.0%	57,225.00	68,200.00	91,000.00	77,049.38	N=146

**Base by Age**

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
23 - Less than 30 years	6.1%	55,000	62,000	67,500	62,013	N=175	54.0%	41,700	48,801	55,000	49,719	N=214
30 - 39 years	30.4%	66,397	78,625	94,000	83,760	N=878	34.6%	48,900	56,000	70,000	61,384	N=137
40 - 49 years	41.1%	73,000	88,000	110,000	95,314	N=1187	8.8%	51,000	66,287	81,300	69,905	N=35
50 - 80 years	22.4%	75,000	92,000	113,000	99,608	N=646	2.5%	64,639	73,000	96,327	76,633	N=10

**Bonus by Age**

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
23 - Less than 30 years	6.1%	.00	3,000.00	6,800.00	5,063.44	N=175	54.0%	.00	350.00	3,037.50	3,386.64	N=214
30 - 39 years	30.4%	.00	6,000.00	15,000.00	12,853.59	N=878	34.6%	.00	2,000.00	6,825.00	5,942.84	N=137
40 - 49 years	41.1%	.00	5,500.00	18,000.00	17,016.93	N=1187	8.8%	.00	4,000.00	9,000.00	6,763.40	N=35
50 - 80 years	22.4%	.00	3,950.00	15,000.00	16,160.37	N=646	2.5%	2,250.00	5,250.00	9,625.00	6,900.00	N=10

**Total Cash by Age**

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
23 - Less than 30 years	6.1%	56,500.00	65,000.00	73,000.00	67,076.15	N=175	54.0%	43,000.00	50,000.00	58,150.00	53,106.04	N=214
30 - 39 years	30.4%	70,450.00	85,600.00	108,000.00	96,613.46	N=878	34.6%	51,000.00	60,000.00	75,000.00	67,326.91	N=137
40 - 49 years	41.1%	78,000.00	95,000.00	128,000.00	112,331.02	N=1187	8.8%	56,000.00	68,000.00	94,000.00	76,668.57	N=35
50 - 80 years	22.4%	79,800.00	99,850.00	130,000.00	115,768.28	N=646	2.5%	68,275.00	79,150.00	98,567.25	83,532.60	N=10

**Base by Employment Status**

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
Full-time (35+ hours / week)	94.6%	69,500	83,000	102,000	90,250	N=2752	96.2%	45,000	52,625	64,975	56,444	N=384
Self-Employed	4.3%	50,000	90,840	130,000	101,310	N=124						
Contract	1.1%	65,750	80,000	98,151	88,882	N=33	3.8%	35,000	45,000	55,000	48,226	N=15

**Bonus by Employment Status**

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
Full-time (35+ hours / week)	94.6%	.00	5,000.00	15,000.00	14,491.21	N=2752	96.2%	.00	1,445.00	5,200.00	4,795.39	N=384
Self-Employed	4.3%	.00	.00	28,750.00	25,614.85	N=124	.	.	.	.	.	.
Contract	1.1%	.00	.00	750.00	3,703.03	N=33	3.8%	.00	.00	.00	686.67	N=15

**Total Cash by Employment Status**

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
Full-time (35+ hours / week)	94.6%	73,282.75	90,030.00	116,992.25	104,741.22	N=2752	96.2%	45,575.00	55,000.00	68,000.00	61,239.09	N=384
Self-Employed	4.3%	75,696.25	117,000.00	158,000.00	126,924.92	N=124	.	.	.	.	.	.
Contract	1.1%	66,500.00	80,000.00	98,775.50	92,585.18	N=33	3.8%	40,000.00	45,300.00	55,000.00	48,913.07	N=15

**Base by Hours of Work Per Week**

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
35 - 40 hours	36.4%	64,700	75,000	87,300	78,001	N=1059	55.6%	42,000	50,575	60,141	53,040	N=222
41 - 45 hours	26.6%	68,900	84,000	100,453	89,277	N=774	23.8%	45,000	52,750	58,000	55,928	N=95
46 - 50 hours	24.2%	77,500	94,000	119,000	100,718	N=703	12.0%	50,000	56,425	73,500	62,992	N=48
51 or more hours	12.8%	80,000	102,000	125,000	110,871	N=373	8.5%	49,250	62,500	78,125	67,238	N=34

**Bonus by Hours of Work Per Week**

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
35 - 40 hours	36.4%	.00	1,200.00	8,000.00	7,142.56	N=1059	55.6%	.00	.00	3,237.50	2,826.38	N=222
41 - 45 hours	26.6%	.00	5,500.00	15,000.00	14,861.54	N=774	23.8%	.00	800.00	4,500.00	3,482.94	N=95
46 - 50 hours	24.2%	1,500.00	10,000.00	22,500.00	20,800.56	N=703	12.0%	2,000.00	5,000.00	11,975.00	8,245.08	N=48
51 or more hours	12.8%	2,000.00	11,000.00	28,000.00	25,438.74	N=373	8.5%	2,625.00	7,000.00	15,750.00	14,636.18	N=34

**Total Cash by Hours of Work Per Week**

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
35 - 40 hours	36.4%	66,087.00	78,834.00	94,500.00	85,143.93	N=1059	55.6%	43,225.00	51,825.00	64,925.00	55,866.35	N=222
41 - 45 hours	26.6%	73,000.00	91,000.00	115,012.50	104,138.10	N=774	23.8%	46,000.00	54,000.00	66,000.00	59,411.05	N=95
46 - 50 hours	24.2%	84,000.00	106,000.00	140,200.00	121,518.94	N=703	12.0%	53,375.00	62,500.00	83,100.00	71,237.33	N=48
51 or more hours	12.8%	90,000.00	117,000.00	153,500.00	136,310.21	N=373	8.5%	54,125.00	67,250.00	96,482.50	81,874.56	N=34

**Base by Years of Experience (CMA categories)**

	Status					
	CMA					
	Col %	P25	Median	P75	Mean	Valid N
10 years or less	21.6%	60,000	68,500	80,000	71,975	N=627
11 - 15 years	15.8%	70,000	82,500	100,000	89,051	N=457
16 - 20 years	22.3%	72,000	86,850	109,000	93,853	N=648
21 - 25 years	18.4%	74,925	90,000	110,000	96,677	N=534
26 years or more	21.9%	77,000	94,000	117,500	101,916	N=635

**Bonus by Years of Experience (CMA categories)**

	Status					
	CMA					
	Col %	P25	Median	P75	Mean	Valid N
10 years or less	21.6%	.00	5,000.00	10,000.00	8,299.70	N=627
11 - 15 years	15.8%	.00	6,200.00	16,000.00	16,324.70	N=457
16 - 20 years	22.3%	.00	6,430.00	18,000.00	14,945.58	N=648
21 - 25 years	18.4%	.00	5,000.00	17,000.00	17,315.62	N=534
26 years or more	21.9%	.00	4,200.00	16,000.00	18,175.86	N=635

**Total Cash by Years of Experience (CMA categories)**

	Status					
	CMA					
	Col %	P25	Median	P75	Mean	Valid N
10 years or less	21.6%	63,000.00	74,900.00	91,000.00	80,274.41	N=627
11 - 15 years	15.8%	74,100.00	90,500.00	116,984.50	105,375.92	N=457
16 - 20 years	22.3%	76,552.50	94,200.00	125,000.00	108,799.01	N=648
21 - 25 years	18.4%	79,451.25	98,900.00	129,220.25	113,992.73	N=534
26 years or more	21.9%	81,900.00	102,000.00	134,500.00	120,091.39	N=635

**Base by Years of Experience (Candidate categories - 2 year increments)**

	Status					
	SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N
1 - 2 years	17.8%	38,000	42,000	51,000	44,300	N=70
3 - 4 years	24.4%	44,000	48,801	54,000	49,138	N=96
5 - 6 years	18.3%	47,250	53,773	60,000	56,015	N=72
7 - 8 years	10.2%	48,525	55,000	68,000	59,841	N=40
9 - 10 years	9.1%	50,500	61,500	72,250	63,129	N=36
11 years or more	20.3%	55,150	67,000	78,450	70,966	N=80

**Bonus by Years of Experience (Candidate categories - 2 year increments)**

	Status					
	SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N
1 - 2 years	17.8%	.00	.00	2,000.00	1,741.29	N=70
3 - 4 years	24.4%	.00	350.00	3,000.00	2,551.04	N=96
5 - 6 years	18.3%	.00	1,750.00	9,600.00	6,429.90	N=72
7 - 8 years	10.2%	.00	1,000.00	6,000.00	4,025.00	N=40
9 - 10 years	9.1%	.00	3,300.00	8,000.00	5,901.47	N=36
11 years or more	20.3%	.00	3,269.50	9,500.00	8,022.29	N=80

**Total Cash by Years of Experience (Candidate categories - 2 year increments)**

	Status					
	SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N
1 - 2 years	17.8%	40,000.00	43,400.00	51,089.50	46,040.94	N=70
3 - 4 years	24.4%	45,000.00	50,000.00	55,750.00	51,688.81	N=96
5 - 6 years	18.3%	48,000.00	56,147.50	68,000.00	62,444.90	N=72
7 - 8 years	10.2%	49,200.00	58,000.00	75,000.00	63,866.25	N=40
9 - 10 years	9.1%	53,500.00	65,500.00	77,125.00	69,030.53	N=36
11 years or more	20.3%	57,625.00	69,500.00	88,000.00	78,988.52	N=80

**Base by Region (Chapter)**

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
Bay of Quinte	.5%	61,000	75,000	90,000	79,660	N=15	.5%	36,000	67,000	.	67,000	N=2
Brantford	1.2%	66,875	84,500	95,000	84,896	N=34	.3%	55,000	55,000	55,000	55,000	N=1
Durham	2.2%	70,000	94,000	108,000	92,008	N=63	.8%	44,000	62,000	.	58,000	N=3
Far North	.4%	62,000	79,073	83,824	73,662	N=11	.	.	.	.	.	
Georgian Bay	2.3%	67,938	81,500	100,000	83,750	N=66	1.3%	55,000	63,557	64,500	60,511	N=5
Grand River	8.3%	65,775	79,028	95,000	84,240	N=240	6.8%	45,000	54,308	60,000	54,254	N=27
Halton	3.6%	72,758	91,574	117,500	99,559	N=106	1.0%	42,500	59,000	71,000	57,500	N=4
Hamilton	3.0%	65,773	75,000	93,250	82,746	N=86	5.0%	42,850	50,000	53,700	51,318	N=20
Kent County	.6%	65,250	72,500	83,850	73,333	N=16	.5%	53,000	55,719	.	55,719	N=2
Lakehead	1.1%	51,791	65,500	81,434	68,527	N=32	.3%	56,500	56,500	56,500	56,500	N=1
Lambton-Bluewater	1.0%	65,750	93,030	102,708	87,900	N=28	.5%	38,000	65,000	.	65,000	N=2
Liftlock	.9%	65,000	75,000	99,000	78,068	N=27	.5%	50,000	52,500	.	52,500	N=2
London	3.9%	61,240	73,830	92,125	81,375	N=112	3.5%	33,750	44,250	55,150	44,727	N=14
Niagara	1.7%	66,750	85,000	108,000	89,959	N=49	1.5%	37,000	51,000	58,125	48,850	N=6
North Bay	.4%	64,750	74,200	145,250	94,492	N=12	.3%	68,000	68,000	68,000	68,000	N=1
Ottawa Valley	13.0%	65,000	80,000	94,525	85,059	N=378	12.5%	45,000	51,000	56,875	53,401	N=50
Peel-Mississauga	11.6%	71,500	85,000	104,250	90,111	N=337	9.8%	45,000	55,000	73,000	61,776	N=39
Sault Ste. Marie	.4%	70,571	81,500	96,500	84,371	N=12	.5%	55,000	59,000	.	59,000	N=2
St. Lawrence River	.7%	74,200	85,750	94,518	91,833	N=20	.	.	.	.	.	
Sudbury	.8%	51,000	76,800	97,500	79,841	N=23	.	.	.	.	.	
Toronto	37.8%	72,000	87,400	110,000	97,102	N=1098	50.9%	45,000	53,000	66,078	57,590	N=203
Windsor	1.3%	59,430	77,000	96,050	81,236	N=37	2.0%	45,091	47,700	52,688	48,877	N=8
York	3.5%	70,000	89,875	115,000	94,150	N=102	1.8%	42,000	50,000	52,000	48,815	N=7
Other/Multiple	.1%	110,000	130,000	.	140,000	N=3	.	.	.	.	.	

Bonus by Region (Chapter)

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
Bay of Quinte	.5%	.00	.00	12,300.00	6,403.33	N=15	.5%	.00	2,000.00	.	2,000.00	N=2
Brantford	1.2%	.00	2,250.00	12,000.00	9,842.00	N=34	.3%	.00	.00	.00	.00	N=1
Durham	2.2%	.00	5,000.00	15,000.00	17,112.94	N=63	.8%	.00	.00	.	1,533.33	N=3
Far North	.4%	.00	5,000.00	11,000.00	5,687.73	N=11	.	.	.	.	.	
Georgian Bay	2.3%	.00	.00	10,000.00	12,596.59	N=66	1.3%	.00	3,000.00	7,250.00	3,500.00	N=5
Grand River	8.3%	.00	5,000.00	15,000.00	12,616.38	N=240	6.8%	.00	.00	8,200.00	4,758.67	N=27
Halton	3.6%	1,375.00	8,000.00	23,125.00	24,950.03	N=106	1.0%	1,625.00	3,500.00	19,250.00	8,125.00	N=4
Hamilton	3.0%	.00	3,000.00	9,625.00	7,722.58	N=86	5.0%	.00	1,000.00	4,250.00	2,547.50	N=20
Kent County	.6%	500.00	6,850.00	15,769.75	9,261.19	N=16	.5%	3,805.00	4,902.50	.	4,902.50	N=2
Lakehead	1.1%	.00	.00	2,000.00	3,168.75	N=32	.3%	10,000.00	10,000.00	10,000.00	10,000.00	N=1
Lambton-Bluewater	1.0%	.00	5,750.00	13,875.00	10,483.04	N=28	.5%	1,200.00	2,100.00	.	2,100.00	N=2
Liftlock	.9%	.00	5,000.00	15,000.00	10,643.89	N=27	.5%	2,000.00	3,500.00	.	3,500.00	N=2
London	3.9%	.00	1,500.00	11,147.50	11,392.52	N=112	3.5%	.00	500.00	5,375.00	3,057.14	N=14
Niagara	1.7%	.00	5,000.00	11,750.00	12,947.29	N=49	1.5%	.00	1,150.00	4,775.00	2,066.67	N=6
North Bay	.4%	1,250.00	14,000.00	27,500.00	17,850.00	N=12	.3%	.00	.00	.00	.00	N=1
Ottawa Valley	13.0%	.00	.00	6,525.00	7,057.82	N=378	12.5%	.00	.00	125.00	1,433.00	N=50
Peel-Mississauga	11.6%	1,900.00	7,000.00	15,000.00	14,134.91	N=337	9.8%	.00	2,000.00	6,000.00	5,196.15	N=39
Sault Ste. Marie	.4%	.00	4,600.00	11,500.00	6,155.92	N=12	.5%	4,200.00	14,700.00	.	14,700.00	N=2
St. Lawrence River	.7%	.00	.00	6,625.00	18,352.00	N=20	.	.	.	.	.	
Sudbury	.8%	.00	9,000.00	22,000.00	14,280.43	N=23	.	.	.	.	.	
Toronto	37.8%	.00	8,000.00	20,000.00	19,386.45	N=1098	50.9%	.00	2,000.00	6,000.00	5,937.99	N=203
Windsor	1.3%	.00	3,200.00	8,000.00	11,752.73	N=37	2.0%	.00	150.00	2,966.75	1,386.13	N=8
York	3.5%	.00	5,050.00	20,000.00	14,110.93	N=102	1.8%	.00	600.00	1,800.00	1,041.43	N=7
Other/Multiple	.1%	.00	.00	.	40,000.00	N=3	.	.	.	.	.	

Total Cash by Region (Chapter)

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
Bay of Quinte	.5%	63,000.00	78,191.00	93,000.00	86,062.93	N=15	.5%	40,000.00	69,000.00	.	69,000.00	N=2
Brantford	1.2%	67,125.00	89,148.00	105,250.00	94,738.12	N=34	.3%	55,000.00	55,000.00	55,000.00	55,000.00	N=1
Durham	2.2%	76,000.00	100,001.00	120,000.00	109,120.65	N=63	.8%	48,600.00	62,000.00	.	59,533.33	N=3
Far North	.4%	73,000.00	80,000.00	86,383.00	79,349.55	N=11	.	.	.	.	.	.
Georgian Bay	2.3%	68,462.50	83,650.00	110,625.00	96,346.67	N=66	1.3%	55,000.00	68,000.00	71,028.50	64,011.40	N=5
Grand River	8.3%	70,000.00	86,347.00	112,750.00	96,856.63	N=240	6.8%	45,000.00	55,000.00	65,000.00	59,012.67	N=27
Halton	3.6%	75,000.00	100,000.00	146,250.00	124,509.00	N=106	1.0%	44,375.00	62,250.00	90,250.00	65,625.00	N=4
Hamilton	3.0%	70,000.00	81,950.00	103,250.00	90,468.59	N=86	5.0%	43,687.50	52,500.00	55,000.00	53,865.00	N=20
Kent County	.6%	66,250.00	83,100.00	99,200.00	82,594.25	N=16	.5%	59,000.00	60,621.50	.	60,621.50	N=2
Lakehead	1.1%	51,866.25	65,979.00	81,625.00	71,695.50	N=32	.3%	66,500.00	66,500.00	66,500.00	66,500.00	N=1
Lambton-Bluewater	1.0%	77,250.00	101,750.00	112,826.25	98,383.23	N=28	.5%	41,000.00	67,100.00	.	67,100.00	N=2
Liftlock	.9%	68,000.00	89,900.00	109,000.00	88,711.63	N=27	.5%	52,000.00	56,000.00	.	56,000.00	N=2
London	3.9%	64,110.25	78,500.00	106,750.00	92,767.49	N=112	3.5%	34,000.00	46,500.00	58,910.00	47,784.29	N=14
Niagara	1.7%	70,792.00	90,593.00	118,500.00	102,905.84	N=49	1.5%	41,375.00	51,250.00	60,075.00	50,916.67	N=6
North Bay	.4%	70,250.00	85,300.00	171,250.00	112,341.67	N=12	.3%	68,000.00	68,000.00	68,000.00	68,000.00	N=1
Ottawa Valley	13.0%	68,892.25	83,000.00	100,000.00	92,116.41	N=378	12.5%	45,375.00	51,000.00	61,712.50	54,833.94	N=50
Peel-Mississauga	11.6%	75,757.00	93,000.00	120,000.00	104,245.64	N=337	9.8%	46,000.00	57,500.00	80,000.00	66,972.56	N=39
Sault Ste. Marie	.4%	74,400.00	87,078.00	111,750.00	90,526.92	N=12	.5%	67,200.00	73,700.00	.	73,700.00	N=2
St. Lawrence River	.7%	78,706.75	89,278.00	108,160.00	110,184.75	N=20	.	.	.	.	.	.
Sudbury	.8%	59,000.00	82,546.00	119,500.00	94,121.39	N=23	.	.	.	.	.	.
Toronto	37.8%	78,975.00	97,800.00	131,025.00	116,488.81	N=1098	50.9%	45,381.00	55,000.00	74,000.00	63,527.86	N=203
Windsor	1.3%	65,550.00	79,600.00	106,000.00	92,988.38	N=37	2.0%	45,675.00	48,751.50	53,625.00	50,262.88	N=8
York	3.5%	75,000.00	99,644.50	130,000.00	108,260.79	N=102	1.8%	42,600.00	51,358.00	55,500.00	49,856.86	N=7
Other/Multiple	.1%	110,000.00	180,000.00	.	180,000.00	N=3	.	.	.	.	.	.

Base Salary by Business Sector

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
Agriculture, Forestry, Fisheries	1.1%	59,000	72,000	95,000	84,413	N=31	.8%	30,000	56,500	.	50,500	N=3
Communications, Media, Marketing, Advertising	3.6%	69,258	80,000	99,000	90,599	N=105	4.5%	54,250	61,000	73,156	68,095	N=18
Construction	2.1%	65,000	79,800	103,500	87,546	N=60	2.3%	30,000	38,800	52,000	41,311	N=9
Consulting Services; Self-Employed; Public Accounting	6.4%	67,500	90,000	120,000	99,227	N=187	5.0%	44,250	55,100	76,500	63,220	N=20
Education	3.2%	67,000	86,234	110,000	90,180	N=92	1.5%	42,625	46,738	62,423	50,423	N=6
Engineering, R&D, Bio-Tech, Pharmaceuticals	1.4%	67,250	84,500	100,000	85,813	N=40	2.0%	41,450	57,500	80,688	66,231	N=8
Entertainment, Tourism, Recreation, Travel	2.0%	70,500	83,000	110,300	92,714	N=57	2.3%	38,500	45,000	74,500	52,222	N=9
Finance, Insurance, Real Estate	16.7%	69,750	84,000	106,544	91,617	N=485	18.5%	42,000	51,640	62,250	53,648	N=74
Health Care Services	3.2%	70,000	82,299	98,375	89,957	N=94	1.5%	46,650	61,500	70,925	61,517	N=6
Manufacturing, Distribution, High-Tech/Computers	25.3%	70,000	85,000	105,000	92,111	N=735	24.6%	45,000	52,000	63,139	55,386	N=98
Mining, Oil & Gas Extraction	1.0%	67,875	86,610	104,250	94,155	N=30	.8%	55,000	58,000	.	62,000	N=3
Public Administration, Government	12.4%	67,879	78,500	90,000	81,198	N=361	15.0%	47,000	51,179	55,874	53,478	N=60
Retail	3.2%	63,479	79,000	102,500	86,989	N=93	6.0%	38,175	46,425	60,000	51,244	N=24
Other Services (eg. Law, Security)	2.5%	62,250	77,650	101,875	84,228	N=72	2.0%	37,159	47,500	61,250	52,902	N=8
Transportation, Logistics	1.7%	67,840	88,000	103,500	90,787	N=49	1.5%	35,750	46,250	54,013	46,475	N=6
Utilities and Energy	3.1%	84,000	99,000	110,000	103,553	N=91	3.3%	44,168	52,750	74,000	60,271	N=13
Wholesale	2.5%	72,750	95,000	110,000	96,731	N=73	2.5%	36,750	46,900	74,169	51,198	N=10
Not-for-Profit	3.5%	65,000	78,000	92,000	82,476	N=103	.8%	45,000	58,000	.	59,333	N=3
IT/Information Technology	4.8%	68,000	89,750	114,000	98,126	N=139	5.3%	55,000	59,000	81,650	72,145	N=21
Other/Multiple	.3%	65,739	79,950	97,750	77,607	N=8	.	.	.	.	.	.

Bonus by Business Sector

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
Agriculture, Forestry, Fisheries	1.1%	.00	5,000.00	12,000.00	12,392.68	N=31	.8%	.00	.00	.	3,333.33	N=3
Communications, Media, Marketing, Advertising	3.6%	1,450.00	8,750.00	16,000.00	13,454.62	N=105	4.5%	1,000.00	3,350.00	13,500.00	7,971.28	N=18
Construction	2.1%	.00	4,426.50	18,500.00	14,886.88	N=60	2.3%	.00	1,000.00	12,500.00	5,611.11	N=9
Consulting Services; Self-Employed; Public Accounting	6.4%	.00	1,500.00	12,000.00	16,029.03	N=187	5.0%	.00	5,000.00	11,500.00	6,270.00	N=20
Education	3.2%	.00	.00	.00	2,290.32	N=92	1.5%	.00	.00	.00	.00	N=6
Engineering , R&D, Bio-Tech, Pharmaceuticals	1.4%	.00	5,600.00	14,950.00	13,844.10	N=40	2.0%	1,125.00	2,200.00	21,510.00	9,103.75	N=8
Entertainment, Tourism, Recreation, Travel	2.0%	.00	5,000.00	15,000.00	10,751.56	N=57	2.3%	.00	.00	3,000.00	2,722.22	N=9
Finance, Insurance, Real Estate	16.7%	5,000.00	12,000.00	25,000.00	28,073.69	N=485	18.5%	.00	2,750.00	7,625.00	5,158.16	N=74
Health Care Services	3.2%	.00	.00	6,675.00	5,664.73	N=94	1.5%	.00	.00	5,250.00	1,833.33	N=6
Manufacturing, Distribution, High-Tech/Computers	25.3%	2,000.00	7,200.00	17,000.00	15,545.81	N=735	24.6%	.00	1,000.00	5,000.00	4,424.81	N=98
Mining, Oil & Gas Extraction	1.0%	1,500.00	5,836.50	13,125.00	11,946.77	N=30	.8%	4,000.00	6,000.00	.	8,333.33	N=3
Public Administration, Government	12.4%	.00	.00	.00	1,817.28	N=361	15.0%	.00	.00	.00	226.67	N=60
Retail	3.2%	850.00	6,800.00	15,000.00	12,200.17	N=93	6.0%	150.00	2,000.00	5,200.00	4,380.21	N=24
Other Services (eg. Law, Security)	2.5%	2,125.00	9,125.00	20,750.00	21,048.61	N=72	2.0%	.00	250.00	5,250.00	19,937.50	N=8
Transportation, Logistics	1.7%	3,230.00	10,000.00	16,500.00	15,747.37	N=49	1.5%	375.00	1,000.00	2,125.00	1,333.33	N=6
Utilities and Energy	3.1%	2,000.00	8,700.00	24,000.00	17,155.86	N=91	3.3%	600.00	3,805.00	7,900.00	5,606.23	N=13
Wholesale	2.5%	1,840.00	8,000.00	23,750.00	18,364.23	N=73	2.5%	.00	1,500.00	6,125.00	3,232.50	N=10
Not-for-Profit	3.5%	.00	.00	4,000.00	4,431.08	N=103	.8%	.00	3,000.00	.	2,050.00	N=3
IT/Information Technology	4.8%	.00	5,000.00	15,000.00	18,864.17	N=139	5.3%	1,500.00	5,000.00	13,500.00	8,385.71	N=21
Other/Multiple	.3%	1,875.00	9,450.00	12,375.00	10,112.50	N=8	.	.	.	.	.	N=21

Total Cash by Business Sector

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
Agriculture, Forestry, Fisheries	1.1%	63,773.00	78,000.00	100,000.00	96,805.45	N=31	.8%	30,000.00	65,000.00	.	53,833.33	N=3
Communications, Media, Marketing, Advertising	3.6%	74,000.00	88,750.00	117,000.00	104,053.51	N=105	4.5%	56,500.00	63,000.00	82,192.00	76,066.17	N=18
Construction	2.1%	75,404.25	86,200.00	118,600.00	102,433.00	N=60	2.3%	30,500.00	40,000.00	64,750.00	46,922.22	N=9
Consulting Services; Self-Employed; Public	6.4%	73,000.00	100,000.00	140,000.00	115,256.33	N=187	5.0%	45,000.00	61,050.00	88,500.00	69,490.00	N=20
Education	3.2%	67,000.00	86,941.50	110,000.00	92,470.07	N=92	1.5%	42,625.00	46,738.00	62,423.00	50,423.33	N=6
Engineering , R&D, Bio-Tech, Pharmaceuticals	1.4%	76,250.00	91,250.00	114,525.00	99,656.63	N=40	2.0%	42,375.00	59,700.00	102,197.50	75,335.00	N=8
Entertainment, Tourism, Recreation, Travel	2.0%	71,750.00	88,000.00	124,250.00	103,465.39	N=57	2.3%	40,250.00	45,500.00	78,750.00	54,944.44	N=9
Finance, Insurance, Real Estate	16.7%	77,000.00	98,800.00	135,500.00	119,690.72	N=485	18.5%	44,850.00	55,000.00	68,650.00	58,805.95	N=74
Health Care Services	3.2%	72,237.50	83,830.00	106,250.00	95,621.68	N=94	1.5%	50,400.00	62,450.00	74,000.00	63,350.00	N=6
Manufacturing, Distribution, High-Tech/Computers	25.3%	76,435.00	94,000.00	120,417.00	107,656.37	N=735	24.6%	46,375.00	53,450.00	68,250.00	59,810.36	N=98
Mining, Oil & Gas Extraction	1.0%	74,375.00	90,700.00	113,125.00	106,101.63	N=30	.8%	59,000.00	64,000.00	.	70,333.33	N=3
Public Administration, Government	12.4%	68,784.50	80,000.00	91,962.00	83,015.60	N=361	15.0%	47,000.00	51,873.50	56,221.25	53,704.97	N=60
Retail	3.2%	68,604.50	84,000.00	121,000.00	99,189.52	N=93	6.0%	38,175.00	49,860.50	66,750.00	55,624.00	N=24
Other Services (eg. Law, Security)	2.5%	68,250.25	90,000.00	112,003.50	105,276.65	N=72	2.0%	37,284.00	47,500.00	65,000.00	72,839.00	N=8
Transportation, Logistics	1.7%	77,768.50	98,000.00	119,000.00	106,534.10	N=49	1.5%	38,750.00	47,000.00	55,387.50	47,808.33	N=6
Utilities and Energy	3.1%	92,000.00	107,000.00	128,273.00	120,708.54	N=91	3.3%	46,690.50	56,880.00	80,200.00	65,877.23	N=13
Wholesale	2.5%	75,550.00	105,000.00	140,500.00	115,094.99	N=73	2.5%	36,750.00	49,000.00	79,100.00	54,430.00	N=10
Not-for-Profit	3.5%	65,880.00	80,500.00	99,500.00	86,907.27	N=103	.8%	48,150.00	58,000.00	.	61,383.33	N=3
IT/Information Technology	4.8%	71,500.00	96,500.00	138,000.00	116,989.87	N=139	5.3%	56,300.00	68,000.00	90,150.00	80,530.95	N=21
Other/Multiple	.3%	67,613.50	89,400.00	109,875.00	87,719.25	N=8	.	.	.	.	.	N=21

Base by Company Size (City/Town)

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
10 or less	6.1%	53,500	83,000	120,000	94,086	N=177	1.5%	30,000	48,500	78,750	57,000	N=6
11 - 50	12.0%	66,105	80,000	104,750	90,421	N=348	10.1%	43,500	52,179	64,639	57,652	N=40
51 - 100	11.9%	70,000	86,000	102,000	91,632	N=344	10.1%	42,375	52,900	64,975	55,284	N=40
101 - 200	11.2%	70,000	84,000	108,000	90,695	N=323	9.1%	42,500	52,750	72,531	56,247	N=36
201 - 500	15.2%	69,761	83,000	101,000	90,223	N=440	14.4%	44,750	55,000	61,500	55,512	N=57
501 - 1000	10.5%	70,000	84,400	102,320	92,349	N=303	13.9%	43,300	50,000	55,000	51,679	N=55
More than 1000	33.0%	70,000	83,138	102,000	89,777	N=954	41.1%	46,800	54,308	65,000	57,564	N=163

**Bonus by Company Size (City/Town)**

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
10 or less	6.1%	.00	.00	15,500.00	17,244.69	N=177	1.5%	.00	.00	250.00	166.67	N=6
11 - 50	12.0%	.00	4,292.50	15,000.00	19,812.53	N=348	10.1%	.00	1,750.00	6,000.00	4,978.15	N=40
51 - 100	11.9%	.00	5,000.00	15,375.00	14,470.76	N=344	10.1%	.00	1,500.00	7,250.00	4,925.00	N=40
101 - 200	11.2%	.00	5,800.00	16,500.00	12,514.65	N=323	9.1%	.00	2,250.00	7,450.00	8,682.08	N=36
201 - 500	15.2%	.00	6,000.00	16,000.00	16,622.87	N=440	14.4%	.00	1,000.00	5,000.00	3,482.74	N=57
501 - 1000	10.5%	.00	6,000.00	15,000.00	13,605.62	N=303	13.9%	.00	1,500.00	5,000.00	4,176.62	N=55
More than 1000	33.0%	.00	5,000.00	15,000.00	12,916.65	N=954	41.1%	.00	800.00	5,000.00	4,373.12	N=163

**Total Cash by Company Size (City/Town)**

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
10 or less	6.1%	66,500.00	94,500.00	135,000.00	111,331.15	N=177	1.5%	30,000.00	49,000.00	78,750.00	57,166.67	N=6
11 - 50	12.0%	70,000.00	86,096.00	121,000.00	110,233.03	N=348	10.1%	45,000.00	55,800.00	69,500.00	62,629.90	N=40
51 - 100	11.9%	75,000.00	92,750.00	120,000.00	106,103.14	N=344	10.1%	44,250.00	54,650.00	67,675.00	60,208.63	N=40
101 - 200	11.2%	73,500.00	90,000.00	122,500.00	103,209.63	N=323	9.1%	43,225.00	53,500.00	76,957.00	64,929.53	N=36
201 - 500	15.2%	73,756.25	90,800.00	120,000.00	106,846.00	N=440	14.4%	45,000.00	55,000.00	68,500.00	58,994.42	N=57
501 - 1000	10.5%	74,000.00	90,500.00	116,969.00	105,954.66	N=303	13.9%	45,000.00	51,800.00	61,000.00	55,855.42	N=55
More than 1000	33.0%	75,000.00	90,675.00	114,000.00	102,694.02	N=954	41.1%	47,000.00	55,000.00	68,700.00	61,937.25	N=163

**Base by Company Size (Ontario)**

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
10 or less	5.6%	52,275	80,000	120,000	93,246	N=161	2.3%	33,000	47,000	60,000	53,333	N=9
11 - 50	9.7%	68,000	81,662	109,500	93,243	N=280	7.1%	47,125	53,250	72,500	62,052	N=28
51 - 100	8.9%	70,498	88,250	110,000	94,887	N=256	7.8%	41,255	52,800	64,900	53,089	N=31
101 - 200	9.1%	68,975	82,647	102,250	88,226	N=262	6.8%	40,000	55,000	75,000	59,085	N=27
201 - 500	14.4%	69,635	83,900	102,120	90,995	N=414	11.4%	42,500	53,000	64,000	56,712	N=45
501 - 1000	10.2%	70,000	85,000	105,000	91,560	N=292	12.9%	45,000	50,000	58,000	53,069	N=51
More than 1000	42.1%	70,000	83,000	100,000	89,333	N=1210	51.8%	45,100	52,000	64,000	56,310	N=205

**Bonus by Company Size (Ontario)**

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
10 or less	5.6%	.00	.00	15,000.00	16,682.29	N=161	2.3%	.00	.00	500.00	1,777.78	N=9
11 - 50	9.7%	.00	4,000.00	14,790.00	17,625.99	N=280	7.1%	.00	2,500.00	5,750.00	4,857.14	N=28
51 - 100	8.9%	.00	5,000.00	18,330.75	16,904.38	N=256	7.8%	.00	1,500.00	5,000.00	4,797.61	N=31
101 - 200	9.1%	.00	5,000.00	15,000.00	11,996.89	N=262	6.8%	.00	3,625.00	8,000.00	6,113.15	N=27
201 - 500	14.4%	.00	5,600.00	16,000.00	17,063.87	N=414	11.4%	.00	1,000.00	5,100.00	7,240.60	N=45
501 - 1000	10.2%	.00	6,500.00	15,000.00	14,089.98	N=292	12.9%	.00	1,500.00	5,000.00	4,225.94	N=51
More than 1000	42.1%	.00	5,266.50	15,000.00	12,916.46	N=1210	51.8%	.00	800.00	5,000.00	4,092.67	N=205

**Total Cash by Company Size (Ontario)**

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
10 or less	5.6%	65,500.00	92,000.00	133,106.50	109,928.61	N=161	2.3%	33,000.00	53,000.00	63,500.00	55,111.11	N=9
11 - 50	9.7%	71,000.00	89,375.00	121,750.00	110,869.42	N=280	7.1%	48,500.00	55,800.00	76,389.25	66,909.18	N=28
51 - 100	8.9%	76,314.75	97,500.00	125,750.00	111,791.07	N=256	7.8%	43,500.00	54,000.00	67,900.00	57,886.48	N=31
101 - 200	9.1%	73,425.00	90,000.00	116,500.00	100,222.40	N=262	6.8%	41,000.00	55,000.00	80,000.00	65,197.81	N=27
201 - 500	14.4%	72,500.00	91,000.00	121,500.00	108,058.37	N=414	11.4%	43,375.00	53,000.00	68,000.00	63,952.49	N=45
501 - 1000	10.2%	74,250.00	92,250.00	117,875.75	105,650.43	N=292	12.9%	47,000.00	52,000.00	62,000.00	57,295.41	N=51
More than 1000	42.1%	74,000.00	90,000.00	114,125.00	102,249.33	N=1210	51.8%	46,650.00	55,000.00	68,000.00	60,402.43	N=205

**Base Salary by Company Size (Total Canada)**

	Status										
	CMA					SLP Candidate					
	P25	Median	P75	Mean	Valid N	P25	Median	P75	Mean	Valid N	
10 or less	50,500	80,000	120,000	92,464	N=152	33,750	49,500	62,500	55,500	N=8	
11 - 50	68,000	80,848	108,750	93,167	N=248	45,000	53,500	75,000	62,937	N=23	
51 - 100	70,000	88,000	110,000	94,879	N=234	41,255	53,000	65,000	54,344	N=31	
101 - 200	69,813	84,000	102,719	89,066	N=236	42,250	48,000	67,969	55,580	N=24	
201 - 500	69,025	82,300	102,750	89,928	N=349	42,000	52,500	65,971	56,506	N=36	
501 - 1000	70,000	86,700	106,796	92,464	N=259	43,000	50,875	58,500	53,462	N=42	
More than 1000	70,000	83,000	100,000	89,500	N=1388	45,050	52,000	64,203	56,218	N=232	

**Bonus by Company Size (Total Canada)**

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
10 or less	5.3%	.00	.00	12,567.50	16,750.89	N=152	2.0%	.00	.00	750.00	2,000.00	N=8
11 - 50	8.7%	.00	4,000.00	15,000.00	18,584.54	N=248	5.8%	.00	2,000.00	6,000.00	5,434.78	N=23
51 - 100	8.2%	.00	5,000.00	18,110.25	17,580.08	N=234	7.8%	.00	1,250.00	5,000.00	4,491.16	N=31
101 - 200	8.2%	.00	4,149.00	12,375.00	10,415.31	N=236	6.1%	.00	2,250.00	7,450.00	4,912.50	N=24
201 - 500	12.2%	.00	5,000.00	16,600.00	14,604.74	N=349	9.1%	.00	1,000.00	4,000.00	3,615.53	N=36
501 - 1000	9.0%	250.00	8,000.00	17,000.00	16,404.69	N=259	10.6%	.00	400.00	6,000.00	7,352.93	N=42
More than 1000	48.4%	.00	6,000.00	15,000.00	13,465.52	N=1388	58.6%	.00	1,000.00	5,000.00	4,364.31	N=232

**Total Cash by Company Size (Total Canada)**

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
10 or less	5.3%	65,000.00	90,045.00	130,000.00	109,214.83	N=152	2.0%	33,750.00	54,000.00	64,250.00	57,500.00	N=8
11 - 50	8.7%	71,000.00	88,375.00	125,952.50	111,751.21	N=248	5.8%	45,000.00	56,000.00	77,500.00	68,372.04	N=23
51 - 100	8.2%	75,326.25	97,000.00	125,250.00	112,459.38	N=234	7.8%	44,000.00	54,300.00	67,900.00	58,834.87	N=31
101 - 200	8.2%	73,000.00	90,030.00	115,373.50	99,480.95	N=236	6.1%	42,375.00	52,250.00	70,406.25	60,492.71	N=24
201 - 500	12.2%	72,825.00	88,400.00	120,000.00	104,533.15	N=349	9.1%	42,975.00	52,750.00	69,500.00	60,121.39	N=36
501 - 1000	9.0%	75,000.00	95,500.00	124,500.00	108,868.99	N=259	10.6%	44,187.50	52,772.50	65,250.00	60,815.31	N=42
More than 1000	48.4%	74,000.00	90,000.00	114,000.00	102,965.05	N=1388	58.6%	46,837.50	55,000.00	68,000.00	60,582.47	N=232

**Base by Annual Sales (All Regions/International)**

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
< \$50 million	27.6%	65,880	80,000	103,000	89,816	N=779	19.9%	44,000	53,150	65,000	57,687	N=76
\$50 to < \$100 million	7.4%	65,000	85,500	106,847	91,818	N=210	5.8%	38,950	43,000	52,750	46,489	N=22
\$100 to < \$250 million	10.0%	70,000	85,000	110,000	94,872	N=282	8.6%	39,000	49,000	58,500	52,111	N=33
\$250 million and over	55.0%	70,000	84,200	102,500	90,826	N=1551	65.7%	45,364	54,000	65,000	57,192	N=251

**Bonus by Annual Sales (All Regions/International)**

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
< \$50 million	27.6%	.00	2,000.00	12,000.00	15,480.22	N=779	19.9%	.00	775.00	5,000.00	4,564.16	N=76
\$50 to < \$100 million	7.4%	.00	2,577.50	12,625.00	16,474.43	N=210	5.8%	.00	1,000.00	3,237.50	2,015.91	N=22
\$100 to < \$250 million	10.0%	.00	5,000.00	15,000.00	15,659.89	N=282	8.6%	.00	.00	2,750.00	2,881.82	N=33
\$250 million and over	55.0%	400.00	7,500.00	16,000.00	14,779.36	N=1551	65.7%	.00	2,000.00	6,000.00	5,368.94	N=251

**Total Cash by Annual Sales (All Regions/International)**

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
< \$50 million	27.6%	70,375.00	88,000.00	119,000.00	105,296.17	N=779	19.9%	45,000.00	55,300.00	69,500.00	62,251.41	N=76
\$50 to < \$100 million	7.4%	70,000.00	92,000.00	119,221.75	108,292.11	N=210	5.8%	39,750.00	44,000.00	54,000.00	48,504.64	N=22
\$100 to < \$250 million	10.0%	73,425.00	91,000.00	129,768.25	110,532.06	N=282	8.6%	40,000.00	50,000.00	60,282.00	54,993.18	N=33
\$250 million and over	55.0%	75,500.00	92,700.00	118,691.00	105,605.45	N=1551	65.7%	47,260.00	55,000.00	69,000.00	62,560.63	N=251

Base Salary by Position

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
Junior analyst/accountant	.1%	52,000	58,875	63,688	58,188	N=4	6.5%	36,650	40,500	45,000	39,851	N=26
Intermediate analyst/accountant	2.4%	50,225	57,000	67,189	62,334	N=70	27.8%	40,600	47,000	51,000	46,395	N=111
Senior analyst/accountant	12.2%	60,000	67,000	74,000	68,618	N=353	21.6%	49,755	55,000	63,000	55,534	N=86
Supervisor - Accounting	2.5%	59,800	64,639	79,925	71,397	N=74	3.8%	53,000	57,250	65,000	58,667	N=15
Manager/Senior Manager	23.7%	72,000	81,000	91,500	83,273	N=689	13.3%	58,000	68,000	78,500	69,452	N=53
Chief accountant	.7%	54,500	74,000	81,978	68,857	N=19	1.3%	40,000	51,000	54,450	47,980	N=5
Assistant Controller	2.2%	63,389	75,000	90,000	76,142	N=63	2.8%	42,000	45,000	63,000	50,286	N=11
Controller - any area	16.5%	71,000	84,000	97,433	85,537	N=479	5.3%	51,000	60,000	77,000	62,835	N=21
Treasurer	.8%	82,750	95,546	123,000	98,063	N=24	.	.	.	.	.	.
Director; Executive Director; Associate Director	9.9%	90,000	103,500	120,000	106,817	N=287	2.8%	95,769	100,000	130,000	110,797	N=11
General Manager	1.9%	86,166	107,000	133,875	113,800	N=56	.5%	30,000	47,500	.	47,500	N=2
Vice-President; Chief Exec./Op./Admin./Info.	6.0%	103,000	123,000	150,000	132,211	N=175	.3%	67,000	67,000	67,000	67,000	N=1
President	1.8%	70,000	100,000	157,500	111,314	N=52	.3%	120,000	120,000	120,000	120,000	N=1
Chief Financial Officer	5.5%	92,000	117,000	145,000	125,903	N=159	1.0%	77,500	97,500	125,000	100,000	N=4
Partner	.9%	100,000	137,742	200,000	162,324	N=27	.	.	.	.	.	.
Principal	1.0%	83,550	122,500	132,829	129,098	N=30	.	.	.	.	.	.
Sole Proprietor	.9%	38,000	85,000	121,000	83,209	N=27	.	.	.	.	.	.
Academic	.7%	69,095	84,400	110,450	88,487	N=20	.3%	68,000	68,000	68,000	68,000	N=1
Internal auditor	1.1%	68,500	75,000	92,000	80,574	N=33	3.3%	44,500	51,000	55,748	50,756	N=13
Government auditor	1.3%	60,750	68,500	76,000	68,396	N=38	1.8%	47,000	52,000	54,000	52,616	N=7
External auditor	.2%	64,718	80,000	101,000	82,287	N=5	.3%	70,000	70,000	70,000	70,000	N=1
Systems analyst	.7%	65,265	70,000	85,500	73,671	N=21	.8%	50,947	60,000	.	59,078	N=3
Executive - Non-Accounting	.8%	100,200	119,000	134,750	122,425	N=24	.	.	.	.	.	.
Supervisor - Non-Accounting	.7%	63,000	73,000	83,020	74,776	N=20	.3%	92,000	92,000	92,000	92,000	N=1
Analyst/Internal consultant - Non-Accounting	1.5%	63,500	73,500	83,750	73,943	N=44	3.3%	41,100	50,000	62,250	52,519	N=13
Consultant	2.7%	66,500	85,000	105,544	84,836	N=77	2.5%	49,519	57,500	68,250	59,536	N=10
Advisor	.4%	50,000	87,300	101,500	77,885	N=13	.	.	.	.	.	.
Administration	.1%	48,500	65,000	.	73,708	N=3	.3%	54,000	54,000	54,000	54,000	N=1
Sales and Marketing Rep/Buyer/Manager	.4%	66,000	75,000	95,000	78,977	N=11	.3%	34,000	34,000	34,000	34,000	N=1
Other	.2%	67,450	83,000	119,500	91,380	N=5	.3%	60,000	60,000	60,000	60,000	N=1

Bonus by Position

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
Junior analyst/accountant	.1%	.00	.00	52,500.00	17,500.00	N=4	6.5%	.00	.00	3,237.50	1,867.31	N=26
Intermediate analyst/accountant	2.4%	.00	2,000.00	5,000.00	5,195.66	N=70	27.8%	.00	.00	2,000.00	1,635.22	N=111
Senior analyst/accountant	12.2%	.00	2,500.00	7,000.00	4,478.29	N=353	21.6%	.00	1,250.00	5,000.00	3,742.93	N=86
Supervisor - Accounting	2.5%	.00	1,500.00	6,050.00	4,765.77	N=74	3.8%	.00	4,000.00	10,000.00	6,000.00	N=15
Manager/Senior Manager	23.7%	.00	6,000.00	12,000.00	9,382.32	N=689	13.3%	2,700.00	6,850.00	12,250.00	8,767.98	N=53
Chief accountant	.7%	.00	2,000.00	7,000.00	3,701.84	N=19	1.3%	.00	.00	5,375.00	2,150.00	N=5
Assistant Controller	2.2%	.00	4,000.00	11,500.00	7,716.51	N=63	2.8%	.00	3,000.00	8,000.00	3,227.27	N=11
Controller - any area	16.5%	.00	5,000.00	15,000.00	10,281.80	N=479	5.3%	.00	3,500.00	9,750.00	6,005.95	N=21
Treasurer	.8%	.00	.00	20,400.00	11,267.63	N=24		.	.	.	.	
Director; Executive Director; Associate Director	9.9%	3,000.00	15,000.00	25,000.00	21,480.72	N=287	2.8%	4,500.00	22,000.00	32,000.00	30,772.73	N=11
General Manager	1.9%	1,445.00	15,000.00	40,750.00	25,636.61	N=56	.5%	.00	.00	.00	.00	N=2
Vice-President; Chief Exec./Op./Admin./Info.	6.0%	4,000.00	28,000.00	52,000.00	46,494.56	N=175	.3%	.00	.00	.00	.00	N=1
President	1.8%	.00	9,000.00	38,750.00	41,539.27	N=52	.3%	.00	.00	.00	.00	N=1
Chief Financial Officer	5.5%	.00	6,500.00	40,000.00	25,344.52	N=159	1.0%	6,000.00	19,000.00	32,000.00	19,000.00	N=4
Partner	.9%	.00	25,000.00	63,000.00	75,018.52	N=27		.	.	.	.	
Principal	1.0%	.00	.00	25,000.00	20,190.00	N=30		.	.	.	.	
Sole Proprietor	.9%	.00	.00	.00	16,037.04	N=27		.	.	.	.	
Academic	.7%	.00	.00	.00	1,875.00	N=20	.3%	.00	.00	.00	.00	N=1
Internal auditor	1.1%	.00	5,000.00	10,900.00	8,340.91	N=33	3.3%	.00	.00	525.00	811.54	N=13
Government auditor	1.3%	.00	.00	.00	197.37	N=38	1.8%	.00	.00	.00	.00	N=7
External auditor	.2%	.00	.00	4,000.00	1,600.00	N=5	.3%	.00	.00	.00	.00	N=1
Systems analyst	.7%	.00	.00	2,875.00	2,178.57	N=21	.8%	.00	.00	.	266.67	N=3
Executive - Non-Accounting	.8%	625.00	11,750.00	31,750.00	20,375.00	N=24		.	.	.	.	
Supervisor - Non-Accounting	.7%	.00	3,750.00	8,750.00	10,953.35	N=20	.3%	1,200.00	1,200.00	1,200.00	1,200.00	N=1
Analyst/Internal consultant - Non-Accounting	1.5%	.00	4,000.00	9,700.00	5,625.84	N=44	3.3%	.00	.00	2,350.00	1,811.54	N=13
Consultant	2.7%	.00	.00	15,000.00	18,457.29	N=77	2.5%	.00	3,550.00	7,500.00	5,910.00	N=10
Advisor	.4%	.00	.00	10,400.00	7,100.00	N=13		.	.	.	.	
Administration	.1%	.00	5,000.00	.	11,666.67	N=3	.3%	.00	.00	.00	.00	N=1
Sales and Marketing Rep/Buyer/Manager	.4%	10,000.00	30,000.00	82,000.00	47,681.82	N=11	.3%	3,000.00	3,000.00	3,000.00	3,000.00	N=1
Other	.2%	.00	.00	25,000.00	10,000.00	N=5	.3%	60,000.00	60,000.00	60,000.00	60,000.00	N=1

Total Cash by Position

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
Junior analyst/accountant	.1%	52,000.00	58,875.00	116,187.50	75,687.50	N=4	6.5%	39,500.00	43,000.00	46,350.00	41,718.12	N=26
Intermediate analyst/accountant	2.4%	53,000.00	61,944.00	72,903.25	67,529.86	N=70	27.8%	41,700.00	47,000.00	54,000.00	48,030.71	N=111
Senior analyst/accountant	12.2%	63,350.00	70,669.00	80,150.00	73,096.30	N=353	21.6%	50,000.00	56,000.00	68,000.00	59,277.17	N=86
Supervisor - Accounting	2.5%	61,051.00	68,358.00	86,190.00	76,162.68	N=74	3.8%	53,000.00	66,000.00	74,000.00	64,666.67	N=15
Manager/Senior Manager	23.7%	76,049.50	88,000.00	101,832.50	92,655.71	N=689	13.3%	61,500.00	76,000.00	90,500.00	78,220.43	N=53
Chief accountant	.7%	56,782.00	74,000.00	88,200.00	72,558.74	N=19	1.3%	40,000.00	52,500.00	59,075.00	50,130.00	N=5
Assistant Controller	2.2%	65,000.00	80,805.00	95,000.00	83,858.57	N=63	2.8%	42,000.00	52,000.00	65,650.00	53,513.64	N=11
Controller - any area	16.5%	76,500.00	91,000.00	109,500.00	95,819.23	N=479	5.3%	54,900.00	66,500.00	79,150.00	68,840.81	N=21
Treasurer	.8%	84,000.00	105,050.00	130,375.00	109,330.54	N=24	.	.	.	.	.	.
Director; Executive Director; Associate Director	9.9%	99,891.00	117,000.00	145,000.00	128,297.69	N=287	2.8%	100,269.00	132,000.00	175,000.00	141,569.91	N=11
General Manager	1.9%	91,125.00	134,000.00	169,000.00	139,436.66	N=56	.5%	30,000.00	47,500.00	.	47,500.00	N=2
Vice-President; Chief Exec./Op./Admin./Info.	6.0%	120,000.00	156,250.00	206,000.00	178,705.41	N=175	.3%	67,000.00	67,000.00	67,000.00	67,000.00	N=1
President	1.8%	75,696.25	121,000.00	203,750.00	152,853.13	N=52	.3%	120,000.00	120,000.00	120,000.00	120,000.00	N=1
Chief Financial Officer	5.5%	94,000.00	130,000.00	175,000.00	151,247.05	N=159	1.0%	88,500.00	126,500.00	142,000.00	119,000.00	N=4
Partner	.9%	137,742.00	200,000.00	250,000.00	237,342.30	N=27	.	.	.	.	.	.
Principal	1.0%	100,000.00	137,000.00	151,250.00	149,287.53	N=30	.	.	.	.	.	.
Sole Proprietor	.9%	52,000.00	90,000.00	144,500.00	99,245.56	N=27	.	.	.	.	.	.
Academic	.7%	72,260.00	85,000.00	110,450.00	90,361.50	N=20	.3%	68,000.00	68,000.00	68,000.00	68,000.00	N=1
Internal auditor	1.1%	70,000.00	81,275.00	101,708.50	88,914.64	N=33	3.3%	44,500.00	51,000.00	57,647.50	51,567.31	N=13
Government auditor	1.3%	60,750.00	68,500.00	76,000.00	68,593.18	N=38	1.8%	47,000.00	52,000.00	54,000.00	52,616.14	N=7
External auditor	.2%	64,717.50	80,000.00	105,000.00	83,887.00	N=5	.3%	70,000.00	70,000.00	70,000.00	70,000.00	N=1
Systems analyst	.7%	66,890.00	70,000.00	85,500.00	75,849.14	N=21	.8%	51,747.00	60,000.00	.	59,344.67	N=3
Executive - Non-Accounting	.8%	100,825.00	130,950.00	171,000.00	142,800.00	N=24	.	.	.	.	.	.
Supervisor - Non-Accounting	.7%	68,250.00	77,500.00	92,398.25	85,729.65	N=20	.3%	93,200.00	93,200.00	93,200.00	93,200.00	N=1
Analyst/Internal consultant - Non-Accounting	1.5%	66,125.00	79,417.00	91,712.50	79,568.80	N=44	3.3%	41,400.00	50,200.00	62,250.00	54,330.77	N=13
Consultant	2.7%	75,205.50	92,056.00	128,500.00	103,293.40	N=77	2.5%	49,768.50	62,050.00	82,500.00	65,445.80	N=10
Advisor	.4%	60,500.00	92,000.00	104,500.00	84,984.62	N=13	.	.	.	.	.	.
Administration	.1%	53,500.00	65,000.00	.	85,375.00	N=3	.3%	54,000.00	54,000.00	54,000.00	54,000.00	N=1
Sales and Marketing Rep/Buyer/Manager	.4%	82,000.00	106,000.00	160,000.00	126,659.09	N=11	.3%	37,000.00	37,000.00	37,000.00	37,000.00	N=1
Other	.2%	67,450.00	83,000.00	144,500.00	101,380.00	N=5	.3%	120,000.00	120,000.00	120,000.00	120,000.00	N=1

Base by Work Level

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
Entry level	.9%	50,000	59,125	68,000	62,748	N=26	17.4%	39,500	43,000	47,150	43,063	N=69
Non-Management; Technical	10.9%	59,000	67,000	74,750	69,649	N=316	29.8%	44,000	50,000	57,000	50,927	N=118
Supervisory; Junior Management	7.5%	60,000	65,000	75,859	68,149	N=216	20.7%	45,901	53,000	60,000	54,079	N=82
Middle Management	32.8%	70,643	80,000	92,000	83,090	N=949	20.5%	53,050	65,000	76,000	66,370	N=81
Senior	25.3%	75,000	90,000	110,000	93,893	N=734	8.8%	52,000	65,000	81,300	69,634	N=35
Executive	18.4%	93,000	113,500	142,000	122,092	N=532	2.5%	66,139	90,385	115,000	89,933	N=10
Sole Proprietor; Owner;	3.0%	48,500	91,840	128,750	100,985	N=88	.3%	120,000	120,000	120,000	120,000	N=1
Academic	.5%	68,175	82,525	111,200	86,802	N=14	.	.	.	.	.	.
Consultant	.5%	69,125	80,000	90,000	73,536	N=14	.	.	.	.	.	.
Other (eg., sales positions)	.2%	55,000	65,000	95,000	73,221	N=7	.	.	.	.	.	.

**Bonus by Work Level**

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
Entry level	.9%	.00	.00	7,875.00	7,961.54	N=26	17.4%	.00	500.00	3,075.00	1,701.88	N=69
Non-Management; Technical	10.9%	.00	1,500.00	6,000.00	4,975.21	N=316	29.8%	.00	.00	3,000.00	2,124.21	N=118
Supervisory; Junior Management	7.5%	.00	3,620.00	7,875.00	4,839.70	N=216	20.7%	.00	150.00	3,654.25	3,152.00	N=82
Middle Management	32.8%	.00	5,600.00	13,000.00	9,253.93	N=949	20.5%	.00	4,000.00	10,000.00	7,420.72	N=81
Senior	25.3%	.00	6,000.00	20,000.00	14,130.10	N=734	8.8%	.00	5,000.00	17,500.00	13,260.00	N=35
Executive	18.4%	.00	12,000.00	36,000.00	30,309.87	N=532	2.5%	3,375.00	16,000.00	25,000.00	15,400.00	N=10
Sole Proprietor; Owner;	3.0%	.00	.00	36,025.00	45,038.31	N=88	.3%	.00	.00	.00	.00	N=1
Academic	.5%	.00	.00	.00	1,785.71	N=14	.	.	.	.	.	
Consultant	.5%	.00	.00	8,000.00	17,892.86	N=14	.	.	.	.	.	
Other (eg., sales positions)	.2%	7,000.00	30,000.00	50,000.00	32,107.14	N=7	.	.	.	.	.	

**Total Cash by Work Level**

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
Entry level	.9%	53,575.00	61,850.00	74,375.00	70,709.42	N=26	17.4%	40,500.00	45,000.00	49,150.00	44,765.30	N=69
Non-Management; Technical	10.9%	61,417.00	70,512.00	80,575.00	74,624.17	N=316	29.8%	44,475.00	51,773.50	61,125.00	53,051.54	N=118
Supervisory; Junior Management	7.5%	61,017.00	70,000.00	82,825.00	72,989.12	N=216	20.7%	48,299.00	55,000.00	64,250.00	57,231.37	N=82
Middle Management	32.8%	75,000.00	87,500.00	102,175.00	92,343.82	N=949	20.5%	55,550.00	68,000.00	86,500.00	73,790.37	N=81
Senior	25.3%	79,450.00	99,775.00	126,825.00	108,023.49	N=734	8.8%	55,000.00	74,000.00	97,000.00	82,894.29	N=35
Executive	18.4%	100,000.00	130,000.00	178,650.00	152,402.32	N=532	2.5%	71,542.75	110,134.50	136,000.00	105,332.60	N=10
Sole Proprietor; Owner;	3.0%	75,696.25	115,000.00	157,750.00	146,023.52	N=88	.3%	120,000.00	120,000.00	120,000.00	120,000.00	N=1
Academic	.5%	69,485.00	84,400.00	111,200.00	88,587.86	N=14	.	.	.	.	.	
Consultant	.5%	77,250.00	85,500.00	98,250.00	91,428.57	N=14	.	.	.	.	.	
Other (eg., sales positions)	.2%	68,750.00	90,000.00	150,000.00	105,328.57	N=7	.	.	.	.	.	

**Base by number of people reporting to respondent**

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
None	25.9%	62,000	70,000	83,000	75,233	N=750	61.9%	43,300	50,000	58,000	51,772	N=247
1 - 5	44.8%	69,940	82,000	100,000	87,492	N=1299	30.8%	45,000	55,600	74,675	60,847	N=123
6 - 24	25.4%	82,270	97,988	120,000	107,039	N=736	7.0%	51,000	63,950	91,500	71,284	N=28
25 and over	4.0%	95,000	115,500	140,000	124,281	N=116	.3%	130,000	130,000	130,000	130,000	N=1

**Bonus by number of people reporting to respondent**

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
None	25.9%	.00	3,000.00	10,000.00	8,241.39	N=750	61.9%	.00	400.00	3,700.00	2,933.71	N=247
1 - 5	44.8%	.00	5,000.00	15,000.00	12,221.62	N=1299	30.8%	.00	2,000.00	9,500.00	7,009.78	N=123
6 - 24	25.4%	.00	9,906.00	22,600.00	23,459.68	N=736	7.0%	1,400.00	4,350.00	16,000.00	8,567.86	N=28
25 and over	4.0%	625.00	10,000.00	40,750.00	32,298.66	N=116	.3%	25,000.00	25,000.00	25,000.00	25,000.00	N=1

**Total Cash by number of people reporting to respondent**

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
None	25.9%	65,000.00	75,957.00	93,118.00	83,474.76	N=750	61.9%	44,500.00	51,800.00	61,550.00	54,705.40	N=247
1 - 5	44.8%	74,000.00	89,000.00	112,268.00	99,713.69	N=1299	30.8%	45,300.00	60,000.00	81,500.00	67,857.09	N=123
6 - 24	25.4%	88,850.00	108,000.00	145,000.00	130,498.74	N=736	7.0%	54,125.00	68,500.00	99,451.75	79,851.75	N=28
25 and over	4.0%	103,000.00	132,500.00	175,000.00	156,579.69	N=116	.3%	155,000.00	155,000.00	155,000.00	155,000.00	N=1

**Base by Satisfaction with level of compensation.**

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
Very satisfied	20.0%	79,600	95,422	120,000	106,069	N=578	8.8%	55,000	64,900	79,000	70,236	N=35
Satisfied	64.9%	70,000	82,500	100,115	88,988	N=1873	63.0%	45,016	53,523	65,000	57,318	N=250
Dissatisfied	12.1%	60,000	73,000	90,000	76,941	N=350	23.9%	40,000	49,000	56,000	49,678	N=95
Very dissatisfied	2.9%	58,000	74,500	92,000	86,890	N=83	4.3%	36,356	45,000	50,000	44,799	N=17

**Bonus by Satisfaction with level of compensation.**

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
Very satisfied	20.0%	.00	11,000.00	30,000.00	28,520.02	N=578	8.8%	.00	4,000.00	17,500.00	8,705.40	N=35
Satisfied	64.9%	.00	5,000.00	15,000.00	12,472.93	N=1873	63.0%	.00	1,320.00	6,000.00	5,154.60	N=250
Dissatisfied	12.1%	.00	2,745.00	7,525.00	6,657.98	N=350	23.9%	.00	600.00	3,000.00	2,406.33	N=95
Very dissatisfied	2.9%	.00	1,400.00	7,500.00	8,976.99	N=83	4.3%	.00	.00	2,500.00	1,164.06	N=17

**Total Cash by Satisfaction with level of compensation.**

	Status											
	CMA						SLP Candidate					
	Col %	P25	Median	P75	Mean	Valid N	Col %	P25	Median	P75	Mean	Valid N
Very satisfied	20.0%	88,125.00	109,500.00	150,945.25	134,589.36	N=578	8.8%	59,000.00	67,000.00	97,000.00	78,941.80	N=35
Satisfied	64.9%	73,500.00	90,000.00	115,000.00	101,460.65	N=1873	63.0%	47,195.00	55,000.00	68,325.00	62,472.74	N=250
Dissatisfied	12.1%	63,750.00	77,954.50	96,725.00	83,598.55	N=350	23.9%	41,000.00	50,000.00	61,550.00	52,084.15	N=95
Very dissatisfied	2.9%	62,400.00	78,000.00	100,000.00	95,867.01	N=83	4.3%	36,356.00	45,000.00	53,000.00	45,962.65	N=17