

2023

2023 CANADIAN CPA PROFESSION COMPENSATION STUDY REPORT: ONTARIO

NIQ

FALL 2023



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Introduction

CPA Canada commissioned NielsenIQ to conduct this compensation survey, in which 9,861 CPAs participated between June 20, 2023, and July 17, 2023. This study relies on self-reported compensation from Canadian CPAs participating in the survey. Attempts were made to minimize respondents' data entry errors by removing inconsistent data, but the data has not been independently verified.

Structure of the Summary Report

This report is organized into two sections:

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

Section 2 – Benefits and work/life balance: This section includes statistics on benefits provided and work/life balance options offered and used.

Methodology

NielsenIQ conducted quantitative research among active CPAs whose contact information was in the CPA Canada database and excluded CPAs that had indicated a desire not to be contacted by CPA Canada.

Due to limited contact information available to CPA Canada for members who have obtained their qualifications, or who have changed their information, within the last three years in the provinces of Ontario and Quebec, the sample size and results in those regions may not be statistically representative.

Survey invitations were sent to 162,796 members via email, with 1,660 bounce backs, for a total of 161,136 members receiving the email. The resulting participation of 10,682 members amounted to a response rate of 7 per cent. Of those, 581 reported they did not work in the profession for at least one month in 2022, leaving a total of 10,100 members who were asked about employment information. In addition, 239 respondents were excluded for either missing key information or giving answers that may have been entered in error. In total, compensation data was reported for 9,861 members, of which 2356 were within Ontario.

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

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

Unless otherwise specified, compensation figures in this report include annualized data for members who worked at least two months, either part time or full time, during 2022.

For the purpose of analysis of results grouped by Canadian cities, this report used Statistics Canada-defined census metropolitan areas (CMA) and census agglomerations (CA). (Source: ©2023 Environics Analytics). These results represent urban cores and any adjacent municipalities that are closely

integrated. Full definitions of these terms can be found at the following page:
<https://www12.statcan.gc.ca/census-recensement/2016/ref/dict/geo009-eng.cfm>.

Note on Reporting

In order to protect the privacy of respondents and avoid reporting misleading results, the median compensation data is presented only when there were at least 10 respondents in a subcategory, and 25th and 75th percentile values are shown only when there were at least 20 respondents in a subcategory. Despite these approaches, results can still vary considerably if there were findings with fewer than 100 respondents in a given category. Definitions of the three statistical measures used in this report are as follows:

- **Median** (or 50th percentile) is the value above and below which half the cases fall. If there is an even number of cases, then the average of the two middle cases is used. The median is not sensitive to outlying (a few very high or very low) values.
- **25th percentile** is the value above which 75 per cent of the cases fall.
- **75th percentile** is the value below which 75 per cent of the cases fall.

Section 1: Compensation

Overall Compensation – Ontario

Table 1 below shows the median, 25th and 75th percentiles for compensation for all members in Ontario. The figures include CPAs who worked at least two full months in the previous year. Compensation of those who worked less than full time for 12 months was annualized based on a 35-hour workweek.

The median compensation in 2022 reported by all Ontario members answering the survey was \$152K. Review note below Table 1a for further details on Ontario and Quebec responses.

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

	Count	Median	25th Percentile	75th Percentile
All Members within Ontario	2,857	\$152	\$117	\$225

Table 1a shows the median, 25th and 75th percentiles for compensation among members with at least three years post-designation experience, broken down by province/territory. Due to limited contact information available to CPA Canada for members who have obtained their qualifications, or who have changed their information within the last three years in the provinces of Ontario and Quebec, CPAs with less than three years of post-designation experience have been excluded to make this data comparable across jurisdictions.

Table 1a: Total Compensation by Province – Three Years Post-Designation or More (\$ in 000s)

Province/Territory	Count	Median	25th Percentile	75th Percentile
Yukon	14	\$189	-	-
Northwest Territories	10	\$172	-	-
Alberta	1,325	\$155	\$120	\$234
Ontario	2,815	\$153	\$117	\$226
Saskatchewan	420	\$145	\$116	\$198
British Columbia	1,418	\$138	\$105	\$203
Quebec	2,131	\$131	\$103	\$181
Nova Scotia	274	\$127	\$100	\$175
Manitoba	473	\$127	\$103	\$178
New Brunswick	183	\$122	\$97	\$160
Newfoundland and Labrador	98	\$126	\$100	\$180
Prince Edward Island	61	\$113	\$99	\$149

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Table 1aa shows the median, 25th and 75th percentiles for compensation, broken down by industry for all members in Ontario.

Among industries with at least 50 members reporting, the highest median compensation was found in financial services, professional services (other), and software at \$180K, \$179K and \$174K, respectively.

Table 2aa: Total Compensation by Industry of Employment (\$ in 000s)

Industry of Employment	Count	Median	25th Percentile	75th Percentile
Mining	29	\$280	\$155	\$386
Holding, Conglomerate	21	\$195	\$141	\$220
Telecommunications	31	\$190	\$131	\$347
Hotels and Restaurants	16	\$182	-	-
Utilities	42	\$181	\$122	\$245
Financial Services (including banks, trusts, insurance, credit unions, etc.)	332	\$180	\$130	\$276
Agriculture, Forestry, Fisheries	31	\$179	\$120	\$360
Professional Services Firm – Other	129	\$179	\$130	\$260
Software	70	\$174	\$124	\$283
Real Estate/Building Management	97	\$170	\$121	\$268
Transportation, Distribution	55	\$168	\$125	\$257
Pharmaceuticals and Chemicals	19	\$166	-	-
Manufacturing	247	\$165	\$123	\$231
Construction	94	\$161	\$103	\$212
Professional Services Firm – Public Practice (a firm that primarily delivers accounting, auditing and/or tax services)	571	\$155	\$111	\$255
Retail, Wholesale	113	\$155	\$119	\$222
Technology/IT	14	\$154	-	-
Media, Communications, Publishing	18	\$153	-	-
Crown Corporation	59	\$142	\$118	\$174
Oil & Gas	12	\$141	-	-
Not for Profit (trade association, charity, religious group, etc.)	138	\$135	\$100	\$168
Educational Institution (university, college, primary or secondary school, etc.)	103	\$133	\$107	\$185
Arts, Entertainment, Leisure	19	\$128	-	-
Public Sector (federal, provincial, first nations or municipal government including ministries, departments, agencies, boards, commissions, etc.)	327	\$127	\$110	\$147
Public Sector - Hospital, library, health organization, social services organization	73	\$125	\$103	\$160

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Public Sector – Officer of the auditor general (federal, provincial, or municipal)	24	\$120	\$104	\$140
Total	2753	\$152	\$116	\$225

Note 1: Only industries with a base of 10 members or more responding are shown.

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

Compensation by Census Metropolitan Areas/Census Agglomerations in Ontario

A major city that had over 400 members responding (indicated in bold in Table 2), was Toronto with a median compensation of \$170K.

Table 2: Total Compensation by Ontario Census Metropolitan Areas/Census Agglomerations with 20 Members or more (\$ in 000s)

City	Count	Median	25th Percentile	75th Percentile
Ontario				
Toronto	1,396	\$170	\$122	\$255
Oshawa	40	\$162	\$107	\$239
Kitchener - Cambridge - Waterloo	162	\$160	\$114	\$250
Kingston	27	\$151	\$110	\$225
Guelph	58	\$148	\$126	\$181
Thunder Bay	25	\$140	\$96	\$189
Hamilton	148	\$139	\$115	\$180
Ottawa	366	\$138	\$117	\$178
Greater Sudbury/Grand Sudbury	43	\$137	\$107	\$190
Windsor	55	\$136	\$111	\$200
London	125	\$134	\$104	\$193
Barrie	29	\$132	\$101	\$194
St. Catharines - Niagara	68	\$130	\$102	\$194

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

* Due to limited contact information available to CPA Canada for members who have obtained their qualifications, or who have changed their information, within the last three years in the provinces of Ontario and Quebec, the sample size and results in those regions may not be statistically representative.

Compensation by Years of Post-Designation Work Experience – Ontario

A wide range of post-designation experience was reported, with the largest group in Ontario responding having over 25 years of experience as well as the highest earnings of \$200K.

Table 3: Total Compensation by Years of Work Experience (\$ in 000s)

Years of Experience	Count	Median	25th Percentile	75th Percentile
Less than 3 years	42	\$102	\$87	\$129
3–4 years	136	\$108	\$90	\$136
5–9 years	471	\$124	\$103	\$156
10–14 years	534	\$145	\$115	\$191
15–19 years	434	\$157	\$123	\$224
20–24 years	400	\$167	\$123	\$246
25 years and over	840	\$200	\$140	\$310
Total	2,857	\$152	\$117	\$225

Non-Owners’ Compensation in Ontario

Table 4ai shows base, total non-base and total compensation statistics for CPAs within Ontario who did not own their own business in 2022. This group encompasses most of the profession.

Non-owners in Ontario earned a median of \$145K in total compensation in 2022. Most of that (\$129K) came from base compensation. The median non-base compensation was \$10K.

Table 4ai: Non-Owner Compensation – 2022 (\$ in 000s)

Measure	2022		
	Base Compensation	Total Non-Base Compensation	Total Compensation
Count	2,356	2,356	2,356
Median	\$129	\$10	\$145
25th Percentile	\$105	\$4	\$115
75th Percentile	\$163	\$20	\$200

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Among non-owners, base compensation was highest among members who held the senior vice-president, and president and/or CEO titles, earning a median of \$255K and 238K, respectively. The most frequently cited title among non-owners was managers. These members earned a median base compensation of \$110K.

Table 4a: Non-Owner Base Compensation – by title (\$ in 000s)

Job Title	Count	Median	25th Percentile	75th Percentile
Senior Vice President	20	\$255	\$203	\$319
President and/or CEO	35	\$238	\$160	\$310
Other Executive Management (COO, CIO, EVP, etc.)	40	\$210	\$171	\$285
Vice President	163	\$195	\$167	\$220
Professor/Lecturer/Teacher	17	\$185	-	-
Chief Financial Officer (CFO)	255	\$180	\$149	\$235
Assistant Vice President	17	\$175	-	-
Senior Director	76	\$164	\$141	\$185
General Manager	12	\$164	-	-
Director	264	\$150	\$132	\$170
Principal	26	\$150	\$129	\$163
Treasurer	14	\$137	-	-
Associate/Assistant Director	41	\$135	\$110	\$148
Senior Manager	251	\$125	\$110	\$139
Controller and/or Comptroller	320	\$121	\$100	\$143
Manager	341	\$110	\$97	\$125
Associate/Assistant Manager	10	\$108	-	-
Tax Specialist	12	\$108	-	-
Supervisor	43	\$106	\$93	\$120
Analyst	112	\$98	\$88	\$115
Consultant	24	\$98	\$88	\$130
Senior Auditor/Accountant	121	\$90	\$82	\$107
Auditor/Accountant	49	\$79	\$70	\$107

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

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Table 4aiii: Non-Owner Non-Base Compensation – by title (\$ in 000s)

Job Title	Count	Median	25th Percentile	75th Percentile
Senior Vice President	10	\$48	-	-
Vice President	72	\$21	\$10	\$71
President and/or CEO	15	\$20	-	-
Senior Director	24	\$14	\$7	\$32
Other Executive Management (COO, CIO, EVP, etc.)	14	\$14	-	-
Chief Financial Officer (CFO)	81	\$12	\$5	\$35
Director	71	\$10	\$4	\$19
Controller and/or Comptroller	91	\$6	\$4	\$15
Analyst	17	\$5	-	-
Senior Manager	73	\$5	\$2	\$13
Manager	69	\$5	\$1	\$8
Senior Auditor/Accountant	23	\$2	\$1	\$5

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

Table 4aiv: Non-Owner Total Compensation – by title (\$ in 000s)

Job Title	Count	Median	25th Percentile	75th Percentile
Senior Vice President	20	\$376	\$285	\$594
President and/or CEO	35	\$281	\$189	\$465
Other Executive Management (COO, CIO, EVP, etc.)	40	\$274	\$201	\$385
Vice President	163	\$250	\$185	\$370
Assistant Vice President	17	\$240	-	-
Chief Financial Officer (CFO)	255	\$220	\$165	\$312
Senior Director	76	\$198	\$163	\$243
Professor/Lecturer/Teacher	17	\$198	-	-
General Manager	12	\$196	-	-
Director	264	\$171	\$145	\$207
Principal	26	\$169	\$150	\$188
Associate/Assistant Director	41	\$146	\$123	\$172
Senior Manager	251	\$141	\$123	\$158
Controller and/or Comptroller	320	\$140	\$115	\$174
Treasurer	14	\$137	-	-
Consultant	24	\$131	\$99	\$167

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Associate/Assistant Manager	10	\$129	-	-
Manager	341	\$120	\$105	\$135
Tax Specialist	12	\$113	-	-
Supervisor	43	\$109	\$96	\$123
Analyst	112	\$103	\$92	\$120
Senior Auditor/Accountant	121	\$100	\$86	\$120
Auditor/Accountant	49	\$84	\$75	\$111

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

Non-Owners' Compensation by Job Title – Ontario

Among Non-Owners in Ontario, CPAs with the title of senior vice-president earned the highest median compensation, at \$376K, followed by president and/or CEO, with a median of \$281K. Among companies with over 1,000 employees, senior vice-presidents had the highest median compensation, at \$420K.

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

Job Title	Total (n=2,356)	Size of Employer by Number of Staff		
	Median	<100 (n=655) Median	100–999 (n=631) Median	≥1,000 (n=1,058) Median
Senior Vice President	\$376	-	-	\$420
President and/or CEO	\$281	\$218	\$348	-
Other Executive Management (COO, CIO, EVP, etc.)	\$274	\$225	\$293	-
Vice President	\$250	\$180	\$241	\$343
Assistant Vice President	\$240	-	-	\$237
Chief Financial Officer (CFO)	\$220	\$193	\$244	\$244
Senior Director	\$198	\$179	\$177	\$206
Professor/Lecturer/Teacher	\$198	-	-	\$213
General Manager	\$196	-	-	-
Director	\$171	\$147	\$162	\$185
Principal	\$169	-	-	\$162
Associate/Assistant Director	\$146	-	-	\$140
Senior Manager	\$141	\$133	\$136	\$145
Controller and/or Comptroller	\$140	\$127	\$136	\$173
Treasurer	\$137	-	-	-
Consultant	\$131	-	-	\$120
Associate/Assistant Manager	\$129	-	-	-
Manager	\$120	\$107	\$123	\$121
Tax Specialist	\$113	-	-	-
Supervisor	\$109	-	\$107	\$112
Analyst	\$103	-	\$107	\$102

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Senior Auditor/Accountant	\$100	\$95	\$97	\$105
Auditor/Accountant	\$84	\$79	-	\$88

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

Non-Owners' Compensation by Job Title – Major Cities in Ontario

In Toronto, CPAs with the title of senior vice president earned the highest median compensation, at \$460K. In Ottawa and Kitchener/Cambridge/Waterloo, CPAs with the title of vice president earned the highest median compensation, at \$233K and \$340K, respectively. In Hamilton, CPAs with the title of chief financial officer (CFO) earned the highest median compensation, at \$174K. In London, CPAs with the title of controller and/or comptroller earned the highest median compensation, at \$172K. These compensation figures must be interpreted with caution due to the small base size.

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

City	Job Title	Count	Median	25th Percentile	75th Percentile
Toronto	Senior Vice President	12	\$460	-	-
	President and/or CEO	11	\$332	-	-
	Other Executive Management (COO, CIO, EVP, etc.)	21	\$320	\$232	\$518
	Vice President	107	\$275	\$205	\$385
	Chief Financial Officer (CFO)	124	\$259	\$196	\$370
	Senior Director	43	\$226	\$180	\$268
	Director	158	\$188	\$154	\$222
	Principal	15	\$176	-	-
	Associate/Assistant Director	21	\$166	\$145	\$190
	Controller and/or Comptroller	139	\$150	\$119	\$183
	Senior Manager	126	\$149	\$131	\$171
	Consultant	18	\$123	-	-
	Manager	138	\$121	\$110	\$145
	Supervisor	11	\$109	-	-
	Senior Auditor/Accountant	67	\$101	\$88	\$119
	Analyst	39	\$100	\$90	\$120
	Auditor/Accountant	23	\$79	\$74	\$103
Ottawa	Vice President	12	\$233	-	-
	Senior Director	15	\$180	-	-
	Chief Financial Officer (CFO)	27	\$179	\$150	\$280
	Director	35	\$157	\$138	\$165
	Controller and/or Comptroller	24	\$135	\$106	\$176
	Senior Manager	27	\$134	\$113	\$147
	Manager	55	\$127	\$108	\$138
	Supervisor	15	\$123	-	-
Senior Auditor/Accountant	15	\$119	-	-	

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	Analyst	36	\$118	\$100	\$122
Kitchener - Cambridge - Waterloo	Vice President	11	\$340	-	-
	Chief Financial Officer (CFO)	12	\$178	-	-
	Controller and/or Comptroller	19	\$135	-	-
	Senior Manager	10	\$131	-	-
	Manager	22	\$110	\$99	\$125
Hamilton	Chief Financial Officer (CFO)	13	\$174	-	-
	Director	16	\$150	-	-
	Controller and/or Comptroller	24	\$134	\$119	\$145
	Manager	20	\$121	\$112	\$126
London	Controller and/or Comptroller	15	\$172	-	-
	Chief Financial Officer (CFO)	10	\$171	-	-
	Director	11	\$138	-	-
	Senior Manager	11	\$129	-	-
	Manager	20	\$94	\$88	\$110

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

Non-Owners' Compensation by Area of Focus – Ontario

Non-owner members in Ontario focusing on operations had the highest median compensation per area of focus, at \$262K.

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

Area of Focus	Count	Median	25th Percentile	75th Percentile
Operations	18	\$262	-	-
Strategy & Governance	155	\$231	\$170	\$310
Managing staff	100	\$178	\$144	\$240
IT	12	\$173	-	-
Finance	618	\$148	\$114	\$200
Taxation	183	\$143	\$114	\$190
Risk management/Control/Internal audit	81	\$139	\$120	\$188
Financial and/or Non-Financial Reporting	587	\$136	\$109	\$180
Management Accounting	242	\$135	\$110	\$174
Audit and Assurance	209	\$125	\$101	\$150

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

Owners' Compensation in Ontario

In Ontario, members who owned accounting firms earned a median of \$250K. Those who owned other businesses had a median compensation of \$370K. Partners made a median of \$320K in 2022, while sole practitioners made a median of \$168K.

Table 6a: Owner Compensation – 2022 (\$ in 000s)

Measure	Owner of an Accounting Firm (Sole and Partner)	Sole	Partner	Owner of Another Business
Count	307	124	183	46
Median	\$250	\$168	\$320	\$370
25th Percentile	\$160	\$110	\$208	\$192
75th Percentile	\$400	\$260	\$506	\$677

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

2022 Compensation Compared to 2021 – Ontario

Among the members responding, 85 percent indicated their 2022 compensation increased compared to 2021.

Table 7: 2022 Compensation Compared to 2021

Industry	Count	Don't know	Decrease by 10 per cent or more	Decrease by less than 10 per cent	Same	Increase by less than 10 per cent	Increase by 10 per cent or more
Professional Services firm - public practice (a firm that primarily delivers accounting, auditing and/or tax services)	571	0%	6%	6%	12%	38%	38%
Financial Services (including banks, trusts, insurance, credit unions, etc.)	332	1%	3%	6%	10%	49%	31%
Manufacturing	247	1%	4%	6%	14%	51%	23%
Not for profit	138	1%	2%	4%	8%	69%	16%
Professional Services firm - other - (e.g., Consulting, legal, etc.) and Engineering	129	2%	12%	3%	17%	39%	27%
Retail, Wholesale	113	0%	4%	9%	19%	39%	29%
Educational Institution (e.g., university, college, primary or secondary school, etc.)	103	2%	3%	1%	17%	67%	13%
Real Estate/Building Management	97	2%	3%	5%	11%	47%	29%
Construction	94	2%	3%	1%	17%	67%	13%
Public Sector – hospital, library, health organization, or social services organization	73	0%	1%	4%	10%	48%	10%
Software	70	0%	3%	5%	13%	23%	26%

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Industry	Count	Don't know	Decrease by 10 per cent or more	Decrease by less than 10 per cent	Same	Increase by less than 10 per cent	Increase by 10 per cent or more
Public Sector – Crown corporation	59	1%	1%	0%	5%	45%	7%
Transportation	55	0%	2%	1%	14%	25%	13%

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

Section 2: Benefits and Work/Life Balance

Benefits by Employer Size Among Non-Owners – Ontario

Medical benefits, long-term disability, and life insurance were the most commonly offered benefits for CPAs in Ontario: over four in five received each of them. Members in larger companies of at least 1000 or more employees were more likely to receive benefits than members who were employees of smaller firms.

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

Benefit	Size of Employer by Number of Staff			
	<100 (n=2,287)	100–999 (n=629)	≥1,000 (n=619)	Total (n=1,037)
Medical (Health and Dental) Benefits	93%	97%	98%	96%
Life Insurance	80%	84%	81%	82%
Long Term Disability Insurance	71%	82%	82%	79%
Out-of-Country Travel Insurance	65%	72%	69%	69%
Group RRSPs	31%	41%	35%	36%
Parking	41%	38%	24%	32%
Defined-Contribution Pension Plan	15%	27%	40%	30%
Defined-Benefit Pension Plan	13%	24%	43%	29%
Professional Membership Dues Other than for my Accounting Designation(s)	23%	21%	25%	23%
Stock or Stock Options Purchase Program	9%	10%	25%	17%
Parental/Maternal/Caregiver Leave Top Ups	8%	13%	23%	16%
Deferred Profit-Sharing Plans	7%	13%	17%	13%
Car Allowances	14%	17%	10%	13%
Other Significant Benefits	6%	6%	8%	7%

Benefits by Industry Among Non-Owners – Ontario

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

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

Benefit	Professional Services – Public Practice			Public Sector – Government			Manufacturing		
	<100 (n=122)	100–999 (n=48)	≥1,000 (n=116)	<100 (n=32)	100–999 (n=60)	≥1,000 (n=223)	<100 (n=65)	100–999 (n=83)	≥1,000 (n=90)
Medical (Health and Dental) Benefits	86%	96%	97%	100%	100%	100%	98%	99%	100%
Life Insurance	68%	69%	78%	94%	87%	77%	91%	86%	88%
Long Term Disability Insurance	65%	75%	82%	84%	87%	82%	83%	86%	80%
Out-of-Country Travel Insurance	45%	48%	64%	66%	70%	62%	82%	70%	72%

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Benefit	Professional Services – Public Practice			Public Sector – Government			Manufacturing		
	<100 (n=122)	100–999 (n=48)	≥1,000 (n=116)	<100 (n=32)	100–999 (n=60)	≥1,000 (n=223)	<100 (n=65)	100–999 (n=83)	≥1,000 (n=90)
Group RRSPs	30%	63%	65%	3%	3%	1%	46%	51%	54%
Parking	36%	35%	34%	16%	28%	19%	48%	40%	36%
Defined-Contribution Pension Plan	3%	15%	53%	19%	8%	13%	25%	41%	67%
Defined-Benefit Pension Plan	1%	0%	6%	75%	87%	81%	6%	4%	13%
Professional Membership Dues Other than for my Accounting Designation(s)	16%	17%	20%	41%	23%	20%	22%	14%	29%
Stock or Stock Options Purchase Program	1%	0%	3%	0%	0%	0%	14%	7%	27%
Parental/Maternal/Care giver Leave Top Ups	4%	10%	20%	28%	22%	31%	5%	5%	12%
Deferred Profit-Sharing Plans	7%	10%	22%	3%	2%	0%	14%	14%	23%
Car Allowances	7%	13%	9%	9%	5%	5%	22%	24%	10%
Other Significant Benefits	5%	6%	16%	3%	2%	4%	2%	5%	4%

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

Benefit	Financial Services			Not for Profit			Retail/Wholesale		
	<100 (n=63)	100–999 (n=58)	≥1,000 (n=7)	<100 (n=69)	100–999 (n=53)	≥1,000 (n=188)	<100 (n=46)	100–999 (n=26)	≥1,000 (n=30)
Medical (Health and Dental) Benefits	92%	98%	-	100%	96%	96%	89%	96%	97%
Life Insurance	71%	83%	-	87%	91%	79%	85%	92%	73%
Long Term Disability Insurance	70%	83%	-	77%	83%	81%	61%	77%	83%
Out-of-Country Travel Insurance	67%	74%	-	77%	75%	72%	67%	77%	60%
Group RRSPs	27%	52%	-	39%	42%	43%	41%	42%	43%
Parking	33%	31%	-	45%	43%	14%	48%	19%	30%
Defined-Contribution Pension Plan	17%	48%	-	30%	38%	50%	11%	12%	47%
Defined-Benefit Pension Plan	11%	5%	-	29%	23%	51%	0%	12%	10%
Professional Membership Dues Other than for my Accounting Designation(s)	38%	31%	-	22%	23%	36%	11%	19%	10%
Stock or Stock Options Purchase Program	16%	31%	-	0%	2%	66%	13%	4%	37%

Benefit	Financial Services			Not for Profit			Retail/Wholesale		
	<100 (n=63)	100– 999 (n=58)	≥1,000 (n=7)	<100 (n=69)	100– 999 (n=53)	≥1,000 (n=188)	<100 (n=46)	100– 999 (n=26)	≥1,000 (n=30)
Parental/Maternal/Caregiver Leave Top Ups	6%	19%	-	16%	11%	21%	2%	0%	13%
Deferred Profit-Sharing Plans	6%	16%	-	0%	4%	42%	9%	19%	27%
Car Allowances	13%	17%	-	7%	4%	12%	22%	31%	10%
Other Significant Benefits	8%	3%	-	9%	9%	5%	7%	15%	7%

Work/Life Balance Among Non-Owners – Ontario

Working from home and flexible hours were both offered and used, respondents reported, with utilization rates of 88% and 66%, respectively. Meanwhile, programs such as time off for volunteer work, employee assistance programs, childcare benefits, and sabbaticals showed varying degrees of adoption. These findings were consistent across industries (Table 10b).

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

Work/Life Balance Program	Offered by Employer and Used		Offered by Employer and Not Used		Not Offered by Employer	
	Count	%	Count	%	Count	%
Work from Home	1,974	88%	139	7%	243	11%
Flexible Working Hours	1,475	66%	314	15%	567	25%
Internal Professional Development	1,276	57%	391	19%	689	30%
Funding of Externally Offered Professional Development	1,170	52%	544	27%	642	28%
Leaves for Personal Reasons	492	22%	1,281	63%	583	26%
Time Off for Volunteer Work	295	13%	545	27%	1,516	67%
Compressed Work Weeks	219	10%	387	19%	1,750	77%
Employee Assistance Programs	219	10%	1,597	79%	540	24%
Sabbaticals	32	1%	627	31%	1,697	75%
Childcare Benefits (subsidy, available on site etc.)	12	1%	278	14%	2,066	91%

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

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

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

Work/Life Balance Program	Industry					
	Professional Services – Public Practice (n=297)	Public Sector – Government (n=318)	Financial Services (n=212)	Manufacturing (n=303)	Retail/ Wholesale (n=130)	Not for Profit (n=91)
Work from Home	88%	94%	81%	95%	91%	81%
Flexible Working Hours	74%	72%	63%	59%	75%	59%
Internal Professional Development	75%	72%	48%	58%	58%	37%
Funding of Externally Offered Professional Development	55%	59%	48%	46%	62%	41%
Leaves for Personal Reasons	21%	45%	15%	20%	23%	14%
Time Off for Volunteer Work	18%	21%	8%	16%	15%	8%
Compressed Work Weeks	12%	20%	5%	4%	13%	11%
Employee Assistance Programs	10%	17%	8%	8%	15%	10%
Sabbaticals	1%	3%	0%	2%	3%	0%
Childcare Benefits (subsidy, available on site etc.)	0%	1%	0%	1%	2%	0%

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

Feedback on this Report

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

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