



CHARTERED  
ACCOUNTANTS  
IRELAND  
LEINSTER SOCIETY



BARDEN  
ACCOUNTING & TAX



Salary Survey 2019

# SALARY SURVEY 2019 KEY FINDINGS



**€112,582**

AVERAGE SALARY PACKAGE IN LEINSTER\*

**€56,477**

AVERAGE BASIC SALARY FOR NEWLY QUALIFIED IN ALL SECTORS

**€79,946**

AVERAGE SALARY PACKAGE FOR 5 YEARS POST QUALIFIED IN INDUSTRY

\*Average salary package is the total basic salary plus car or car allowance & bonus.

## FLEXIBILITY



**52%**

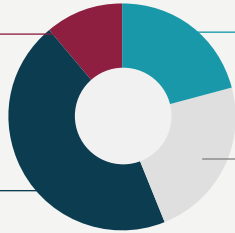
WOULD SACRIFICE 10% OF REMUNERATION FOR BETTER WORK LIFE BALANCE FLEXIBLE WORKING ARRANGEMENTS

**12%**

PUBLIC SERVICE/ GOVT

**49%**

WORK IN INDUSTRY



**16%**

WORK IN PRACTICE

**23%**

WORK IN FINANCIAL SERVICES



**13,400**

MEMBERS

CHARTERED ACCOUNTANTS LEINSTER SOCIETY MEMBERSHIP

**60%**  
MALE

**40%**  
FEMALE

**22%**



OF RESPONDENTS HAVE MOVED JOBS TO A NEW ORGANISATION IN THE PAST 12 MONTHS

**50%**

HAVE RECEIVED PROMOTIONS IN LAST 3 YEARS



**85%**

HAVE HAD A SIGNIFICANT PAY RISE IN THE LAST 3 YEARS

1,041 RESPONDENTS

# Introduction



On behalf of Chartered Accountants Ireland Leinster Society I would like to sincerely thank the over 1,000 members who took the time to respond to our questionnaire and without whom we would have no information to collate and report to you. We greatly appreciate and welcome this strong engagement from our members.

Also I would like to acknowledge the support of Chartered Accountants Ireland staff, particularly Stephen Molloy, Coyne Research and our partner Barden Accounting and Tax for all the effort in producing this survey and its findings.

The 2019 Leinster Society salary survey shows strong demand for Chartered Accountants, with growing earnings potential and considerable career opportunities.

“Aside from benchmarking salaries, the survey reflects the many non-monetary benefits enjoyed by our members, with work-life balance and flexible working a priority for most.

It also gives employer firms, recruiters and those considering a career in Chartered Accountancy a reliable insight into all the components that make the profession a rewarding career choice. Chartered Accountancy remains the largest single employer of new graduates in Ireland, and Chartered Accountants Ireland offers a range of flexible entry-routes into the profession, so students can work and learn in a way that best meets their individual needs.”

## Key Findings include:

### Salary

- The average salary package (including base salary, car or car allowance, plus bonus) for a Chartered Accountant in Leinster is €112,582, up almost €3,500 from last year's average salary package of €109,146.
- The average basic salary for newly qualified accountant in all sectors is €56,477, up 4% from 2018 (€53,313). The average salary package for a newly qualified Chartered Accountant (first year post-qualification) stands at €60,902. (2018: €61,044);
- For those who are five years qualified the average salary package rises to €79,946, on a par with last year.

### Promotion/Career impacts

- 50% of respondents have been promoted in the last three years. (2018: 46%)
- 22% reported moving to a new job in the last 12 months. (2018:25%)

### Additional benefits

- 50% of those survey said they are enrolled in a workplace health insurance scheme and more than 4 in 5 are enrolled in a pension scheme (81%).
- Almost two-thirds (62%) also receive support towards ongoing personal development, while the average annual leave is 25 days.
- When asked about other non-monetary benefits, 62% said they have the ability to work from home, more than half (56%) enjoy flexible working arrangements, over a third (35%) have access to a subsidised restaurant or canteen, 32% have further study opportunities and one in four (24%)

avail of gym membership or on-site gym facilities.

### Other observations

- 61% of Chartered Accountants said they believe automation will have a positive impact on their career, and 47% believe artificial intelligence will have a positive impact. Cyber security was cited as the biggest cause for concern among new technology developments.
- 86% place a strong value on work life balance and flexible working arrangements.
- Almost half (49%) said they have a commute of 30 minutes or less to work, with the average daily commute to and from work clocking in at under 40 minutes.

A word of caution-while we invited all our members to participate in the survey, those who do response do so on a voluntary basis and are therefore “self-selecting”. Members who responded last year may or may not have responded once again this year. Furthermore, there is not guarantee that the respondents reflect the overall profile or position of Leinster based Chartered accountants albeit that it is reasonable to assume, at least at a total level, that responses from over 1,000 members is of statistical value.

I hope you find the survey results interesting and beneficial.

### Brian Murphy

Chairman 2019/2020,  
Chartered Accountants Ireland -  
Leinster Society



## Key Insights | 2019

Dear Leinster Society Members,

It's a privilege for myself and the team in Barden, Ireland's leading Accounting and Tax Recruitment Firm, to have partnered once again with the Leinster Society on this key publication for Chartered Accountants Ireland and its members.

Expert advice is the foundation on which Barden has been built, it's at the heart of what we do every day. A partnership like this is a natural fit for us, and one that we're extremely proud to continue.

The 2019 Salary Survey demonstrates that Chartered Accountants in Leinster continue to enjoy exceptional levels of employment opportunities, with 95% of members being in full time, permanent employment, coupled with high financial reward. Chartered Accountants, at all levels, remain one of the most in-demand professionals in Ireland.

### ***Some key insights on extrinsic reward, from your membership, include:***

- For the first time ever this year we were able to track the difference in base salary of recently qualified chartered accountants (Qual 2018/19); which stands at €56,500.
- Average salary package is €60,900.
- Most significantly, there has been a 10% increase of base salary for recently qualified accountants working across practice.
- Average basic salary is €94,000, an increase from 2018.
- Average salary package (basic + bonus + car allowance/car) for all qualified accountants = €112,582. This is up €3,436 from €109,146 in 2018.
- Half of respondents have received a promotion in the last 3 years.
- Over 80% of respondents have received a salary increase in the last 3 years; with 1/3 claiming an increase of over 25%.
- 22% of respondents have moved jobs in the last 12 months, of which 77% used recruitment companies.

### ***Some key insights on intrinsic reward, from your membership, include:***

- Over 85% of respondents place some value, or a lot of value, on work life balance/flexible working arrangements.
- 62% of respondents have, and avail of, the ability to work from home. An increase from 54% in 2018.

- 62% of people saying their new boss is a defining decision on whether or not to move jobs, topped only by pay and work life balance.
- 61% can avail of a flexible benefits package, an increase from 55% in 2018.
- Over 2/3 of respondents were either neutral, satisfied or very satisfied with their work/life balance, with people working in practice being the least satisfied, and people in public sector most satisfied.

### ***Some additional insights, from your membership include:***

- 88% of respondents are proud to be a member of Chartered Accountants Ireland.
- 85% believe the market to be reasonably or extremely buoyant.
- Over 4/5 of respondents are working in the Dublin area.
- Over 3/5 of members believe that automation will have a positive effect on their career.
- Cyber Security and Artificial Intelligence are both cited as causes for concern.

An understanding of Total Compensation (extrinsic + intrinsic reward) and the role it plays in employee attraction and retention is becoming the defining factor in the war for talent and the accounting profession is no exception.

Increasingly, as extrinsic reward levels become expected, it is intrinsic reward that is becoming the defining factor in people's career decisions.

We hope the following pages assist you in planning for your professional future and equally as important, that of your team around you.

Thank you to all of the 1,041 members who completed this survey to allow us to collate these interesting findings, and of course, to the Leinster Society of Chartered Accountants for all of their help and support in the creation of this publication.

**Elaine Brady**  
Managing Partner | Barden Dublin



# Interpreting the Tables

Example:  
TABLE 4

**TABLE 4**  
**REMUNERATION OF HEAD OF FINANCE DEPARTMENT**  
**INDUSTRY AND COMMERCE (161 TOTAL BASE)**

EMPLOYEES	AVERAGE BASE SALARY	% WHO RECEIVED BONUS	AVERAGE BONUS	% RECEIVING A CAR ALLOWANCE	AVERAGE CAR ALLOWANCE	% WITH CARS	AVERAGE YOQ	AVERAGE SALARY PACKAGE	LOWEST PACKAGE	HIGHEST PACKAGE
	€	%	€	%	€	%	Year	€	€	€
1-50 (53)	€102,635	68%	€27,186	19%	€11,010	6%	1998	€123,857	€40,000	€488,000

- Employees 1- 50 - 53 people responded who work in companies employing a maximum of 50 people.
- Average Base Salary - €102,635 – total of the 53 respondents’ base salaries in this category, divided by 53.
- % who received bonus - 68% - 31 respondents got a bonus, so percentage is 68%.
- Average bonus received – €27,186 – The average bonus received by the 31 respondents who received a bonus.
- % receiving a car allowance - 19% - Percentage of total number of respondents (10) from the 53 respondents who received a car allowance.
- Average car allowance received - €11,010 – The average car allowance received by the 10 respondents who received a car allowance.
- % with cars – In this example four respondents had a company car (as opposed to receiving a car allowance), so the percentage is 6%.
- Average YOQ – Average year of qualification.
- AVERAGE SALARY PACKAGE - €123,857 – The total compensation (base salary, bonuses, car allowances and cars, allocating a value of €12,000 per company car. of all 53 respondents divided by total number (53) of respondents.

Where someone receives a car as distinct from a car allowance, we have given it a value of €12,000.

For example, someone on a basic salary of €60,000, a bonus of €5,000 and a company car, the total salary package is: €77,000 (€60,000 + €5,000 + €12,000).

PLEASE NOTE THAT THE VALUE OF A CAR FOR THIS YEAR’S SURVEY IS €12,000, UP FROM €10,000 IN PREVIOUS YEARS

**TABLE 1**  
**AVERAGE SALARY PACKAGE FOR ALL CHARTERED ACCOUNTANTS – SEVEN YEAR SUMMARY**

	2019	2018	2017	2016	2015	2014	2013	2012
	€	€	€	€	€	€	€	€
<b>INDUSTRY &amp; COMMERCE</b>								
Head of Finance	146,842	138,438	152,550	155,647	139,149	136,318	129,961	132,893
No.2 in Finance	99,903	105,000	104,852	96,355	96,148	91,445	84,475	100,020
No.3 in Finance	86,040	80,537	81,593	78,129	73,498	74,099	74,790	65,278
Managing Director	251,780	261,700	244,330	239,341	196,399	205,340	179,793	173,029
<b>FINANCIAL SERVICES</b>								
Head of Finance	190,952	182,981	176,410	140,898	140,942	165,890	147,858	161,292
No.2 in Finance	110,871	123,717	117,817	121,329	104,011	102,060	99,892	114,171
No.3 in Finance	82,834	85,849	83,496	79,332	78,837	75,729	72,204	90,644
Managing Director	290,871	275,815	331,987	331,548	252,200	256,210	203,499	288,731
<b>BIG 4 FIRMS</b>								
Seniors/Assistant Managers	52,500	51,142	48,548	47,989	45,824	46,871	44,602	47,794
Audit Managers and Directors	83,025	110,446	78,499	87,317	81,629	86,747	77,805	81,793
Tax Managers and Directors	106,255	99,953	81,223	88,933	83,062	79,034	80,407	75,133
Other Managers and Special	106,040	86,615	94,402	115,241	90,463	89,596	101,739	98,743
<b>NON BIG 4 FIRMS</b>								
Seniors/Assistant Managers	50,242	47,762	51,378	46,727	45,094	38,606	44,555	40,786
Managers	70,852	72,136	77,063	72,958	73,451	73,783	79,757	67,059

**TABLE 2**  
**PERCENTAGE OF TOTAL RESPONDENTS RECEIVING FRINGE BENEFITS (1,121 TOTAL BASE))**

	2019	2018	2017	2016	2015	2014	2013	2012
	%	%	%	%	%	%	%	%
Institute Subscription	82	85	84	79	79	79	78	83
Pension Scheme	81	76	73	71	70	69	70	76
Health Insurance	50	48	47	44	44	47	46	46
Share Options	21	18	19	18	17	15	15	19
Club Subscriptions	14	14	12	12	10	14	13	12
Subsidised Loans	3	3	3	4	4	5	5	3
Company Cars	5	3	5	5	5	6	6	7
Car Allowances	18	20	19	17	13	19	20	21
Car Parking	49	50	48	47	48	50	49	53
Sponsored Personal Development*	62	62	54	51	48	48	45	-

\* The percentage of respondents receiving Sponsored Personal Development was measured separately for the first time in 2013

**TABLE 3**  
**AVERAGE SALARY PACKAGE BY YEAR OF QUALIFICATION**

	Industry & Commerce	Financial Services	Practice	Not for Profit/Government
Year of Qualification	€	€	€	€
2019	€61,923 (11)	€81,000 (4)	€52,300 (15)	(0)
2018	€60,861 (30)	€60,080 (14)	€62,446 (35)	€60,471 (9)
2017	€67,435 (34)	€67,642 (13)	€62,825 (22)	€80,472 (1)
2016	€74,094 (27)	€89,549 (11)	€65,386 (7)	€55,105 (2)
2015	€82,869 (22)	€91,464 (11)	€69,261 (10)	€69,500 (2)
2014	€79,456 (18)	€70,450 (b4)	€70,955 (12)	€62,378 (3)
2013	€85,528 (22)	€93,596 (14)	€83,810 (5)	€66,917 (b6)
2012	€90,583 (15)	€99,033 (9)	€79,500 (6)	€71,250 (2)
2011	€101,400 (22)	€82,040 (5)	€80,683 (6)	€82,150 (4)
2006 - 2010	€114,219 (90)	€120,040 (47)	€82,283 (24)	€84,228 (20)
2001 - 2005	€131,728 (66)	€146,583 (35)	€97,250 (14)	€87,495 (14)
1996 - 2000	€172,806 (39)	€183,497 (32)	€112,871 (7)	€95,902 (19)
1986 – 1995	€180,739 (88)	€189,914 (33)	€127,500 (2)	€108,303 (41)
1978 – 1985	€209,274 (24)	€223,600 (5)	€127,167 (3)	€94,278 (5)
Total Base per sector	508	237	168	128

“Not for Profit/Government” includes those working in government departments, voluntary bodies, hospitals, colleges and the public service.



**TABLE 4  
REMUNERATION OF HEAD OF FINANCE DEPARTMENT  
INDUSTRY AND COMMERCE (156 TOTAL BASE)**

EMPLOYEES	AVERAGE BASE SALARY	% WHO RECEIVED BONUS	AVERAGE BONUS	% RECEIVING A CAR ALLOWANCE	AVERAGE CAR ALLOWANCE	% WITH CARS	AVERAGE YOQ	AVERAGE SALARY PACKAGE	LOWEST PACKAGE	HIGHEST PACKAGE
	€	%	€	%	€	%	Year	€	€	€
1-50 (53)	€102,635	68%	€27,186	19%	€11,010	6%	1998	€123,857	€40,000	€488,000
51-100 (32)	€114,687	63%	€27,122	19%	€12,276	16%	1998	€135,815	€50,000	€400,000
101-250 (21)	€119,321	62%	€28,541	33%	€18,129	14%	2000	€157,673	€54,005	€499,000
251-500 (16)	€141,381	81%	€35,906	25%	€13,516	38%	1998	€191,814	€56,875	€464,565
501-1000 (5)	€135,380	40%	€17,500	0%	€0	20%	2001	€144,780	€100,000	€180,000
1000+ (29)	€131,595	93%	€30,484	41%	€17,117	14%	1997	€174,740	€78,000	€335,000
Overall 2019 (156)	€117,760	71%	€33,357	25%	€14,618	14%	1998	€147,789	€40,000	€499,000

**TABLE 5  
REMUNERATION OF NO.2 POSITION IN FINANCE DEPARTMENT  
INDUSTRY AND COMMERCE (90 TOTAL BASE)**

EMPLOYEES	AVERAGE BASE SALARY	% WHO RECEIVED BONUS	AVERAGE BONUS	% RECEIVING A CAR ALLOWANCE	AVERAGE CAR ALLOWANCE	% WITH CARS	AVERAGE YOQ	AVERAGE SALARY PACKAGE	LOWEST PACKAGE	HIGHEST PACKAGE
	€	%	€	%	€	%	Year	€	€	€
1-50 (20)	€73,150	80%	€14,625	0%	€0	5%	2013	€85,450	€53,000	€135,000
51-100 (6)	€66,417	83%	€5,490	16%	€5,000	0%	2010	€71,825	€62,000	€90,850
101-250 (13)	€75,377	54%	€8,875	8%	€5,000	8%	2009	€81,454	€43,000	€145,000
251-500 (12)	€77,031	83%	€9,060	8%	€7,500	8%	2004	€86,206	€63,000	€127,500
501-1000 (4)	€75,956	50%	€7,683	0%	€0	0%	2012	€79,798	€55,825	€105,000
1000+ (35)	€103,549	86%	€21,321	31%	€14,809	3%	2012	€126,821	€45,000	€272,317
Overall 2019 (90)	€85,487	78%	€15,272	16%	€12,886	4%	2008	€99,903	€43,000	€272,317

**TABLE 6**  
**REMUNERATION OF NO.3 POSITION IN FINANCE DEPARTMENT**  
**INDUSTRY AND COMMERCE (64 TOTAL BASE)**

EMPLOYEES	AVERAGE BASE SALARY	% WHO RECEIVED BONUS	AVERAGE BONUS	% RECEIVING A CAR ALLOWANCE	AVERAGE CAR ALLOWANCE	% WITH CARS	AVERAGE YOQ	AVERAGE SALARY PACKAGE	LOWEST PACKAGE	HIGHEST PACKAGE
	€	%	€	%	€	%	Year	€	€	€
1-50 (1)	€60,000	0%	€0	0%	€0	0%	2013	€60,000	€60,000	€60,000
51-100 (0)	€0	0%	€0	0%	€0	0%	0	€0	€0	€0
101-250 (2)	€52,500	100%	€4,000	0%	€0	0%	2018	€56,500	€55,000	€58,000
251-500 (5)	€63,400	80%	€8,063	0%	€0	0%	2012	€69,850	€60,000	€86,000
501-1000 (4)	€74,750	100%	€9,625	25%	€8,000	0%	2011	€86,375	€60,500	€113,000
1000+ (52)	€76,770	88%	€11,130	13%	€10,129	0%	2012	€84,918	€53,000	€180,000
Overall 2019 (64)	€74,579	88%	€11,130	13%	€9,863	0%	2018	€86,375	€53,000	€180,000

**TABLE 7  
REMUNERATION OF OTHER POSITIONS – INDUSTRY AND COMMERCE (198 TOTAL BASE)**

		AVERAGE BASE SALARY	% WHO RECEIVED BONUS	AVERAGE BONUS	% RECEIVING A CAR ALLOWANCE	AVERAGE CAR ALLOWANCE	% WITH CARS	AVERAGE YOQ	AVERAGE SALARY PACKAGE	LOWEST PACKAGE	HIGHEST PACKAGE
		€	%	€	%	€	%	Year	€	€	€
Managing Directors (13)	2019	183,975	90%	€66,583	40%	€15,200	15%	1994	€251,780	€110,000	€650,000
	2018	188,077	77	78,800	69	14,789	23	1989	261,700	60,000	750,000
	2017	177,999	78	73,440	25	14,825	44	1994	244,330	50,000	912,000
	2016	166,024	82	80,643	29	15,480	24	1992	239,341	60,000	735,000
	2015	146,164	70	61,063	30	15,486	30	1989	196,399	76,200	444,000
Other Categories (165)	2019	90,332	87%	€21,224	18%	€11,609	5%	2009	€111,439	€37,000	€662,000
	2018	86,567	79	19,895	21	11,408	2	2008	105,001	48,000	737,000
	2017	85,357	80	18,377	24	11,592	3	2007	103,137	30,500	649,500
	2016	87,666	83	17,439	19	11,078	4	2006	106,602	45,000	531,000
	2015	77,505	63	14,262	11	10,971	6	2005	88,313	30,000	377,500

Other Categories include: Internal Auditors, Consultants, Treasurers, etc.

**TABLE 8  
ANNUAL LEAVE AND FRINGE BENEFITS – INDUSTRY AND COMMERCE (508 TOTAL BASE)**

	INSTITUTE SUB	SPONSORED PERSONAL DEVELOPMENT	PENSION SCHEME	HEALTH INSURANCE	SHARE OPTIONS	CLUB SUBS	LOANS	CARS	CAR ALLOW	CAR PARKING	ANNUAL LEAVE
	%	%	%	%	%	%	%	%	%	%	Days
Head of Finance (156)	84%	55%	78%	46%	23%	12%	4%	14%	25%	67	24
No.2 Finance (90)	88%	57%	81%	69%	24%	8%	3%	4%	16%	67	24
No.3 Finance (64)	89%	67%	92%	64%	31%	20%	2%	0%	13%	58	24
Managing Directors (20)	70%	60%	80%	40%	35%	5%	5%	15%	40%	60	26
Other (178)	81%	60%	92%	70%	44%	17%	1%	4%	18%	55	24

**TABLE 9  
REMUNERATION OF HEAD OF FINANCE DEPARTMENT—  
FINANCIAL SERVICES (31 TOTAL BASE)**

EMPLOYEES	AVERAGE BASE SALARY	% WHO RECEIVED BONUS	AVERAGE BONUS	% RECEIVING A CAR ALLOWANCE	AVERAGE CAR ALLOWANCE	% WITH CARS	AVERAGE YOQ	AVERAGE SALARY PACKAGE	LOWEST PACKAGE	HIGHEST PACKAGE
	€	%	€	%	€	%	Year	€	€	€
1-50 (7)	€117,000	75%	€55,417	0%	€0	0%	1998	€158,562	€60,997	€340,000
50-100 (4)	€115,875	25%	€20,550	50%	€14,850	0%	1996	€128,438	€75,000	€172,250
101-150 (3)	€178,333	67%	€35,000	33%	€15,000	33%	1996	€249,000	€197,000	€315,000
251-500 (3)	€214,667	67%	€59,000	33%	€26,500	33%	1995	€275,667	€177,000	€380,000
501-1000 (1)	€280,000	100%	€280,000	100%	€15,000	0%	1985	€421,000	€421,000	€421,000
1000+ (12)	€133,250	83%	€44,955	50%	€15,667	0%	2002	€178,521	€80,000	€378,500
Overall (31)	€143,790	71%	€55,968	39%	€17,225	6%	1999	€190,951	€60,977	€421,000

**TABLE 10  
REMUNERATION OF NO.2 POSITION IN FINANCE DEPARTMENT  
FINANCIAL SERVICES (42 TOTAL BASE)**

EMPLOYEES	AVERAGE BASE SALARY	% WHO RECEIVED BONUS	AVERAGE BONUS	% RECEIVING A CAR ALLOWANCE	AVERAGE CAR ALLOWANCE	% WITH CARS	AVERAGE YOQ	AVERAGE SALARY PACKAGE	LOWEST PACKAGE	HIGHEST PACKAGE
	€	%	€	%	€	%	Year	€	€	€
1-50 (6)	€97,530	50%	€40,333	0%	€0	17%	2009	€119,697	€50,000	€365,000
51-100 (2)	€74,000	50%	€13,200	50%	€5,000	0%	2009	€83,100	€60,000	€106,200
101-250 (3)	€68,167	100%	€5,400	0%	€0	0%	2012	€73,567	€63,700	€89,000
251-500 (1)	€77,000	100%	€8,000	0%	€0	0%	2015	€85,000	€85,000	€85,000
501-1000 (4)	€70,000	75%	€45,067	25%	€1,000	25%	2013	€107,050	€28,200	€275,000
1000+ (26)	€97,539	88%	€14,451	50%	€11,224	8%	2005	€116,857	€63,000	€198,000
Overall (42)	€91,207	81%	€18,411	36%	€10,127	10%	2007	€110,871	€28,200	€365,000

**TABLE 11  
REMUNERATION OF OTHER POSITIONS – FINANCIAL SERVICES (164 TOTAL BASE)**

		AVERAGE BASE SALARY	% WHO RECEIVED BONUS	AVERAGE BONUS	% RECEIVING A CAR ALLOWANCE	AVERAGE CAR ALLOWANCE	% WITH CARS	AVERAGE YOQ	AVERAGE SALARY PACKAGE	LOWEST PACKAGE	HIGHEST PACKAGE
		€	%	€	%	€	%	Year	€	€	€
<b>No.3 in Finance (34)</b>	2019	75,887	71%	7,091	18%	11,000	0%	2011	82,834	35,300	128,000
	2018	75,743	62	12,169	21	12,333	0	2010	85,849	52,000	145,000
	2017	72,316	69	9,917	26	16,830	0	2009	83,496	44,500	168,000
	2016	69,582	73	10,756	19	7,830	4	2008	79,332	38,000	171,000
	2015	70,076	77	8,426	14	13,167	5	2006	78,837	41,000	192,000
<b>Managing Directors (11)</b>	2019	198,819	91%	94,700	45%	10,717	9%	1994	290,871	144,000	550,000
	2018	189,133	87	78,165	60	30,231	7	1993	275,815	100,000	500,000
	2017	214,736	85	129,705	42	14,457	12	1994	331,987	95,500	1,042,000
	2016	193,000	92	139,175	62	16,378	0	1991	331,548	120,000	1,033,000
	2015	187,133	87	67,962	47	11,786	7	1991	252,200	96,000	518,000
<b>Other Categories (119)</b>	2019	99,659	71%	25,012	28%	11,581	2%	2007	120,728	48,000	405,000
	2018	93,510	65	24,014	31	11,836	1	2005	113,059	47,000	432,000
	2017	90,682	65	19,234	31	15,336	2	2006	108,160	29,500	872,000
	2016	85,791	63	20,175	35	11,227	5	2005	102,816	13,600	293,000
	2015	89,734	64	21,246	32	11,341	4	2004	107,296	45,000	350,000

Other Categories include: Internal Auditors, Consultants, Treasurers, etc.



**TABLE 12**  
**ANNUAL LEAVE AND FRINGE BENEFITS IN FINANCIAL SERVICES (237 TOTAL BASE)**

	INSTITUTE SUB	SPONSORED PERSONAL DEVELOPMENT	PENSION SCHEME	HEALTH INSURANCE	SHARE OPTIONS	CLUB SUBS	LOANS	CARS	CAR ALLOW	CAR PARKING	ANNUAL LEAVE
	%	%	%	%	%	%	%	%	%	%	Days
Head of Finance (31)	87%	58%	90%	58%	29%	32%	3%	6%	39%	65%	26
No.2 Finance (39)	79%	59%	88%	71%	26%	24%	7%	10%	36%	36%	26
No.3 Finance (29)	79%	65%	88%	62%	15%	12%	9%	0%	18%	9%	26
Managing Directors (15)	100%	91%	82%	91%	36%	36%	0%	9%	45%	100%	28
Other (147)	83%	66%	93%	55%	18%	19%	8%	2%	28%	34%	26

**TABLE 13**  
**SALARIES IN PRACTISING FIRMS (168 TOTAL BASE)**

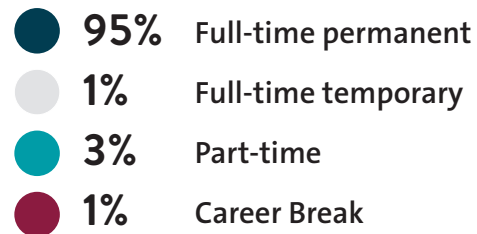
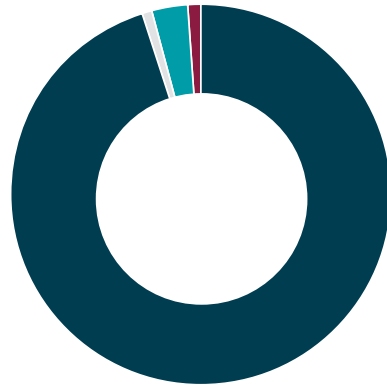
	AVERAGE SALARY PACKAGE	LOWEST SALARY PACKAGE	HIGHEST SALARY PACKAGE
	€	€	€
<b>Big 4 Seniors &amp; Assistant Managers</b>			
2019 (19)	52,500	45,000	75,000
2018	51,142	42,250	86,000
2017	48,548	41,000	58,750
<b>Big 4 Audit Managers &amp; Directors</b>			
2019 (21)	83,025	63,000	155,000
2018	110,446	63,600	274,344
2017	78,499	50,000	142,000
<b>Big 4 Tax Managers &amp; Directors</b>			
2019 (18)	106,226	50,000	236,000
2018	99,953	48,000	209,500
2017	81,223	55,000	135,000
<b>Big 4 Other Managers, Directors &amp; Specialists</b>			
2019 (19)	106,040	66,000	240,000
2018	86,615	46,000	190,000
2017	94,402	55,000	195,000
<b>Non Big 4 Seniors &amp; Assistant Managers</b>			
2019 (343047,762)	50,242	31,000	77,000
2018	47,762	30,000	68,000
2017	51,378	26,200	170,000
<b>Non-Big 4 Managers</b>			
2019 (61)	70,852	44,000	140,000
2018	72,136	35,000	150,000
2017	77,063	40,000	210,000

Partners in practising firms were not included in the survey as they are employers and not employees, and as such they are not paid a salary.

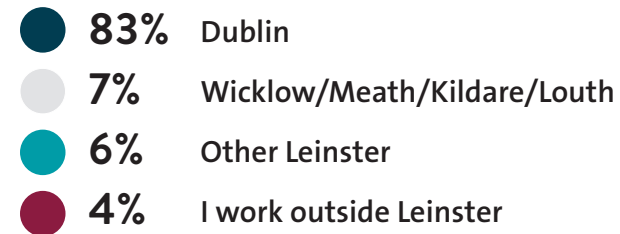
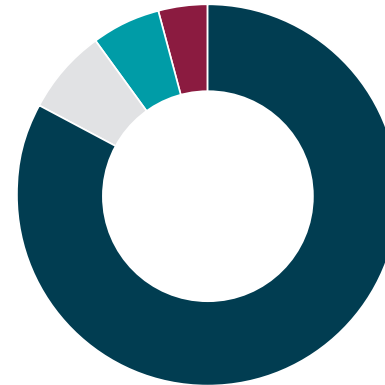
**TABLE 14**  
**ANNUAL LEAVE AND FRINGE BENEFITS – PRACTISING FIRMS (168 TOTAL BASE)**

	INSTITUTE SUB	SPONSORED PERSONAL DEVELOPMENT	PENSION SCHEME	HEALTH INSURANCE	CLUB SUBS	CARS	CAR ALLOW	CAR PARKING	ANNUAL LEAVE
	%	%	%	%	%	%	%	%	Days
Big 4 Seniors & Assistant Managers (17)	89%	42%	37%	47%	21%	0%	0%	5%	23 days
Big 4 Audit Managers and Directors (21)	90%	43%	67%	62%	24%	0%	5%	29%	24 days
Big 4 Tax Managers and Directors (18)	89%	56%	89%	72%	22%	0%	17%	39%	26 days
Big 4 Other Managers and Directors (19)	95%	68%	74%	63%	42%	0%	0%	32%	25 days
Non Big 4 Seniors and Assistant Managers (30)	70%	60%	27%	10%	0%	0%	0%	33%	21 days
Non Big 4 Managers (61)	75%	74%	46%	21%	3%	0%	3%	36%	23 day

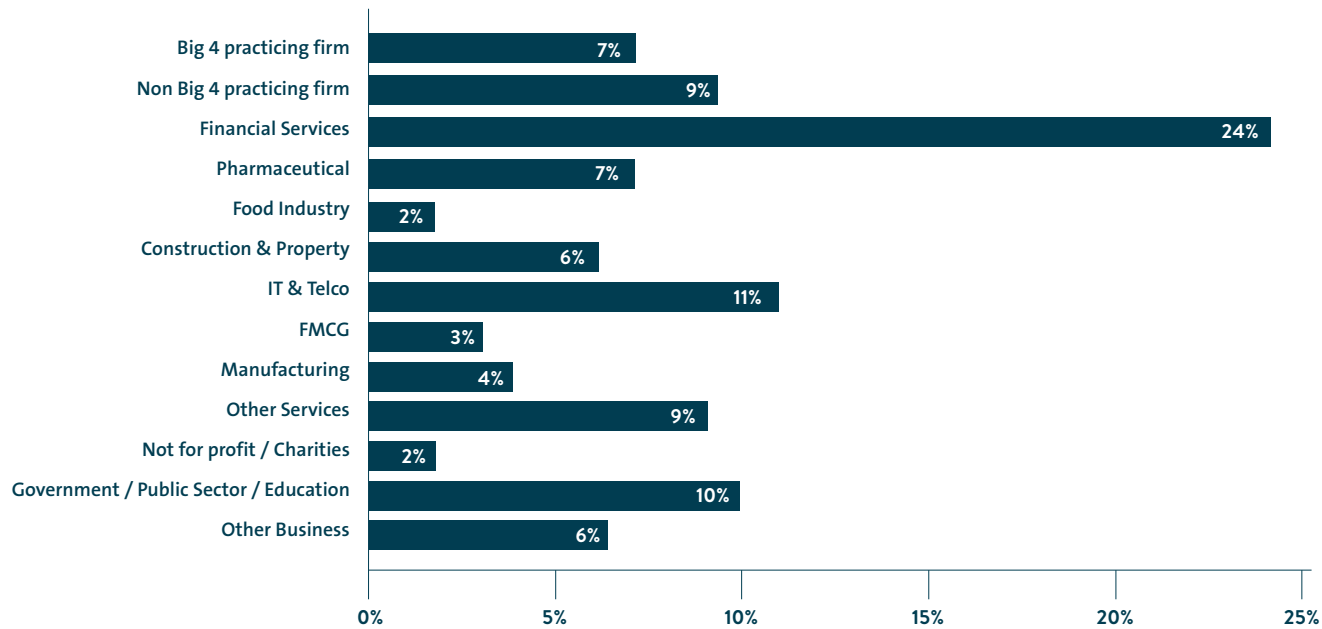
## EMPLOYMENT STATUS



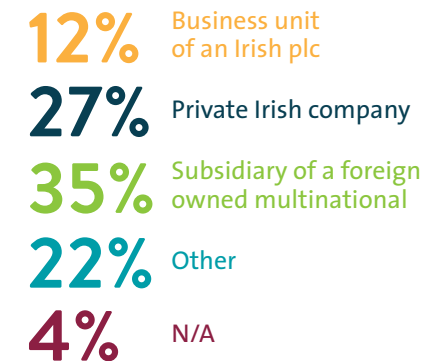
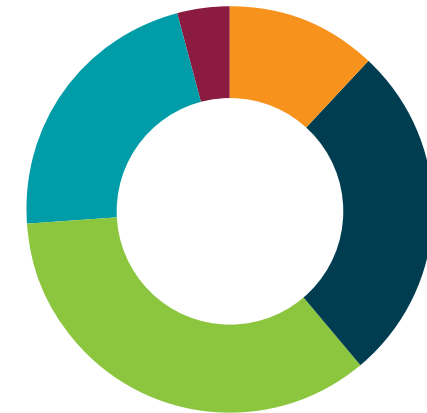
## WHERE IS YOUR WORKPLACE SITUATED?



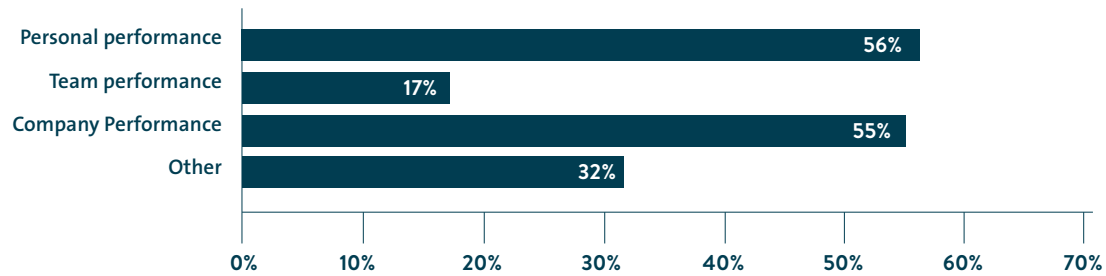
## IN WHAT SECTOR ARE YOU EMPLOYED?



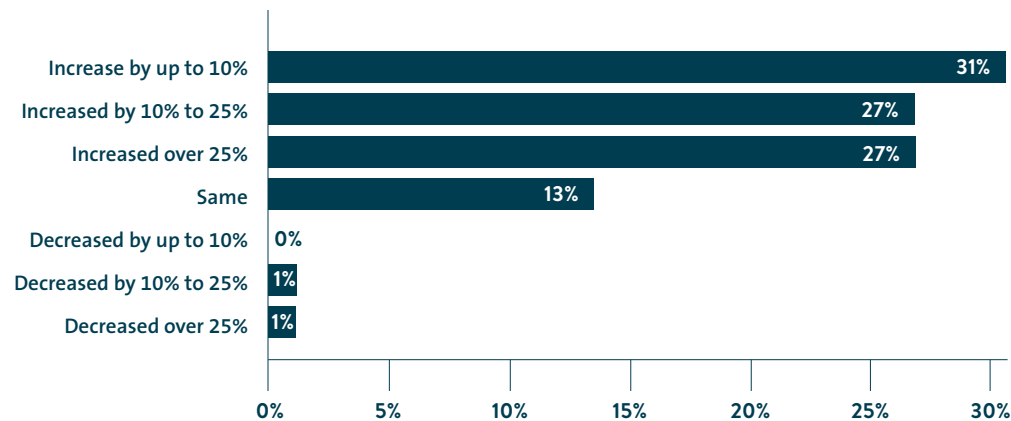
## OWNERSHIP OF COMPANY IF NOT IN PRACTICE



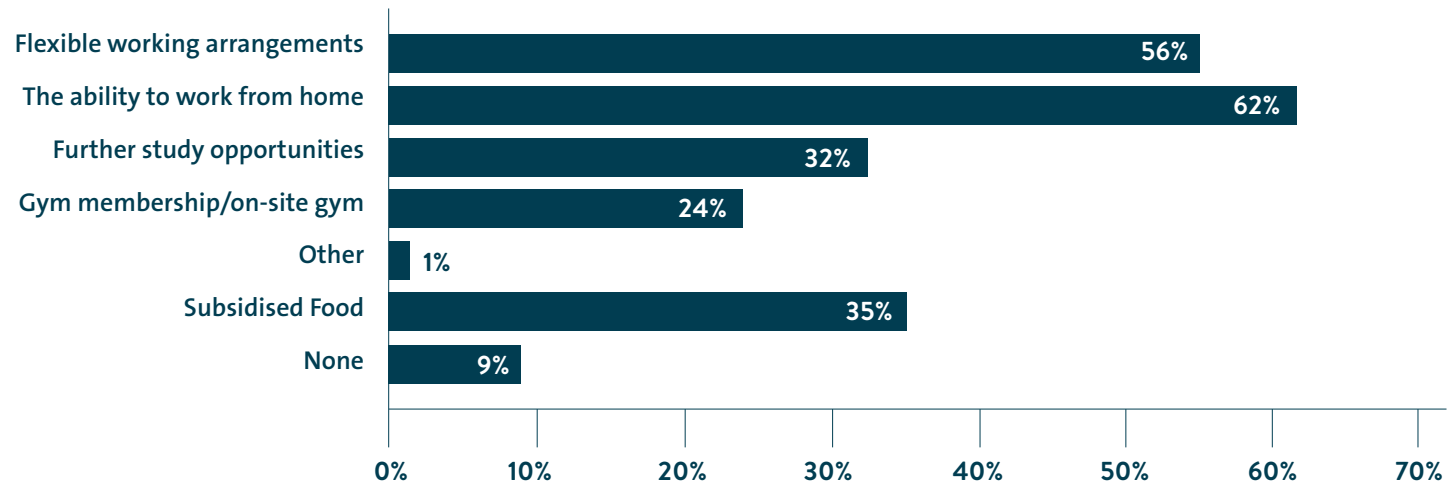
## HOW IS YOUR BONUS CALCULATED



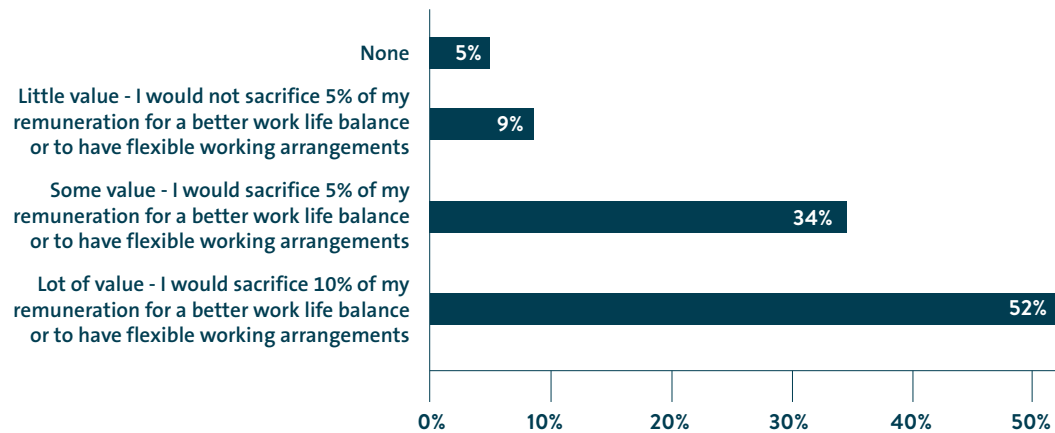
## SALARY CHANGE IN THE LAST 3 YEARS



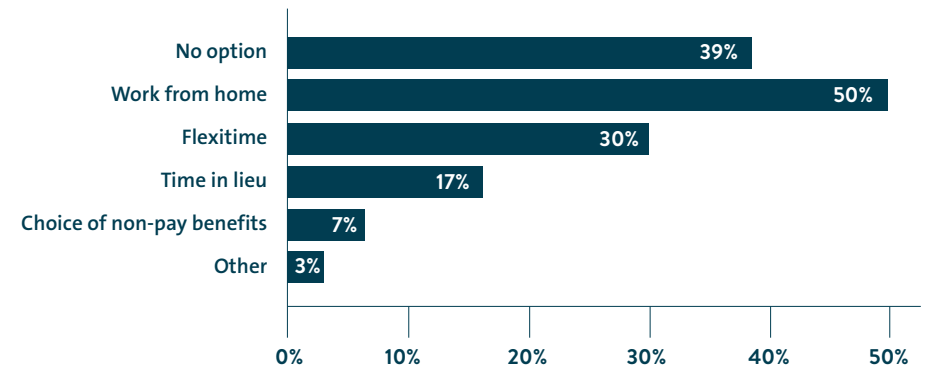
## NON-MONETARY COMPENSATION



## WHAT VALUE DO YOU PLACE ON WORK LIFE BALANCE/ FLEXIBLE WORKING ARRANGEMENTS

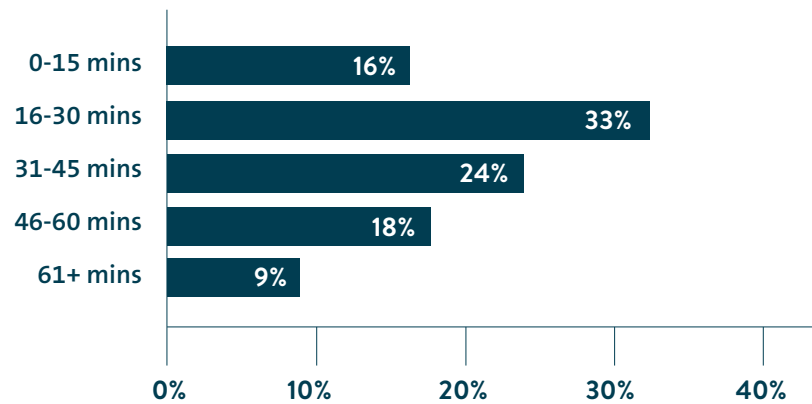


## DO YOU HAVE THE OPTION TO AVAIL OF TAILORED/ FLEXIBLE BENEFIT PACKAGES

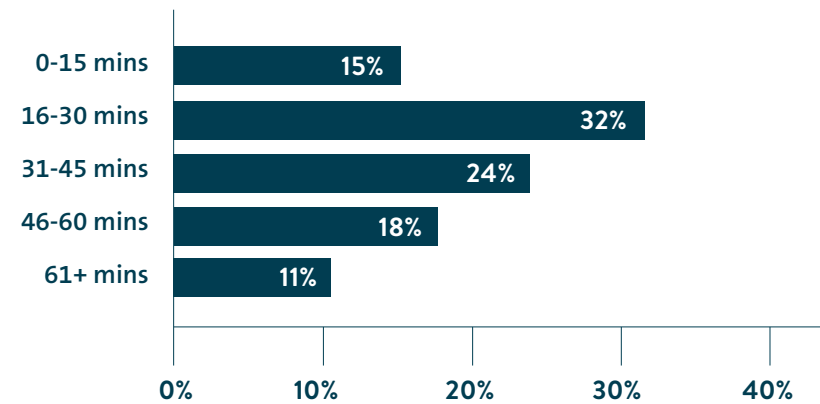




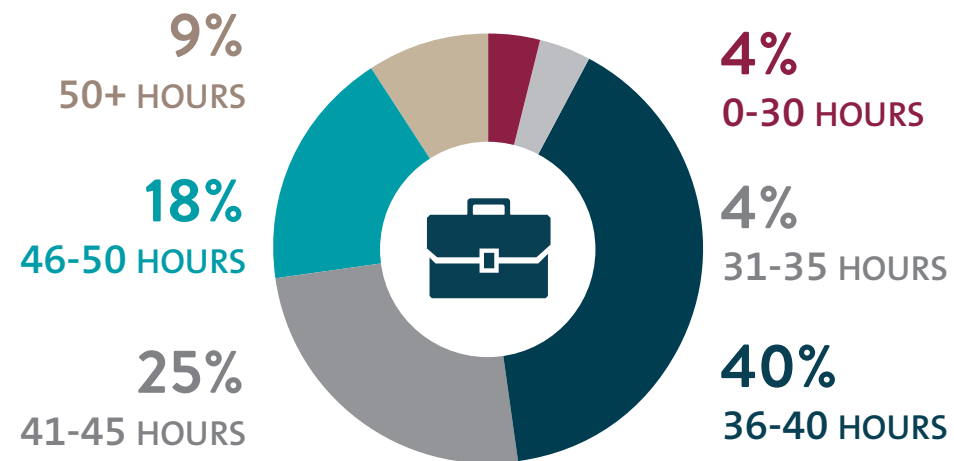
## WHAT (ON AVERAGE) IS YOUR DAILY COMMUTE TO WORK?



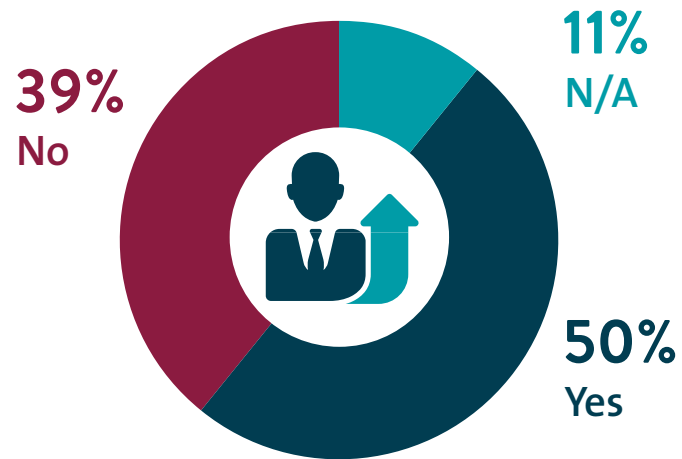
## WHAT (ON AVERAGE) IS YOUR DAILY COMMUTE FROM WORK?



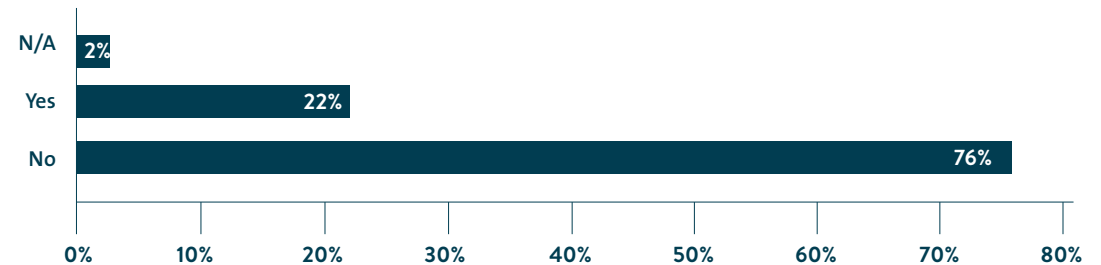
## HOW MANY HOURS (ON AVERAGE) DO YOU WORK PER WEEK?



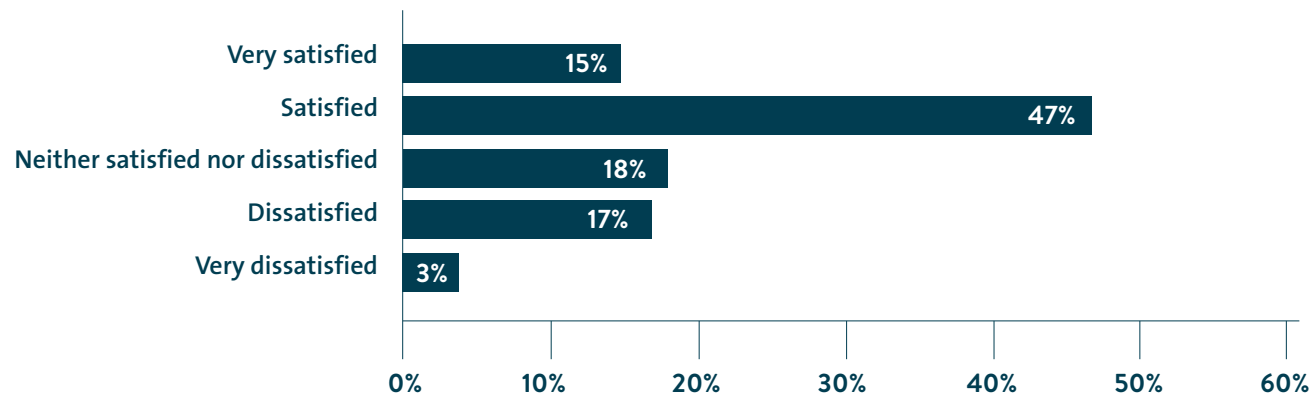
## HAVE YOU BEEN PROMOTED IN THE LAST 3 YEARS?



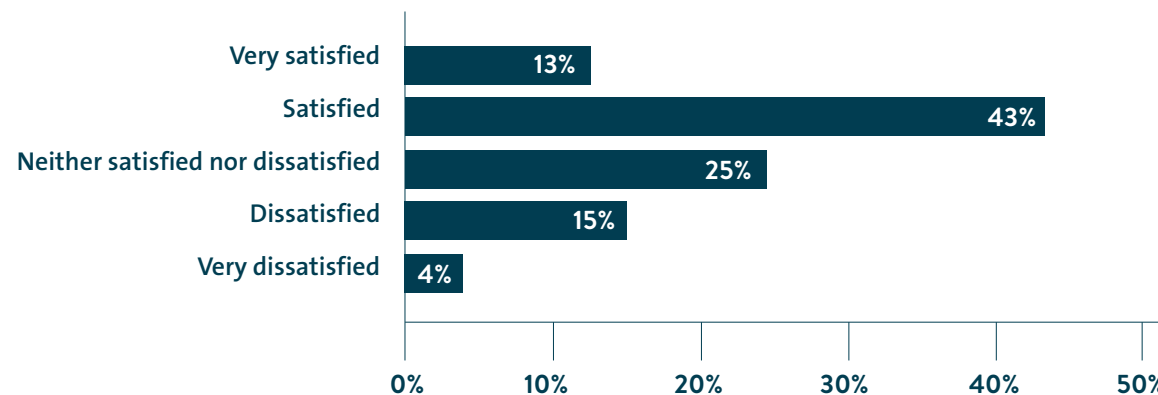
## HAVE YOU MOVED JOB (TO A ROLE IN A NEW ORGANISATION) IN THE PAST 12 MONTHS?



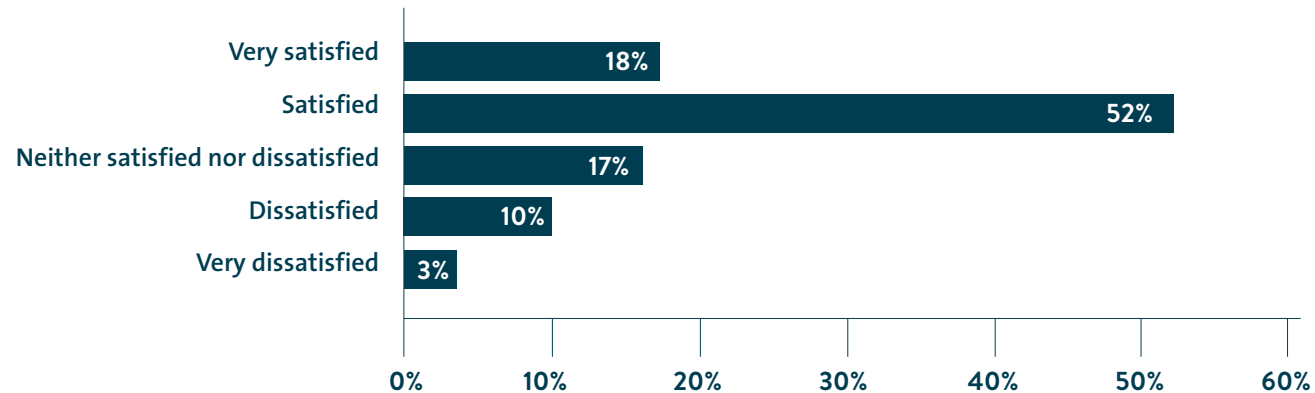
## HOW SATISFIED ARE YOU WITH THE SALARY YOU RECEIVE?



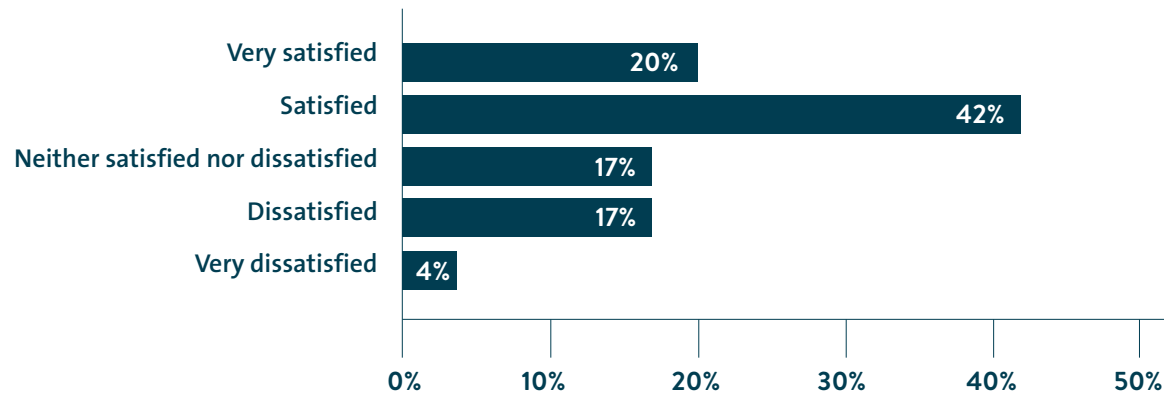
## HOW SATISFIED ARE YOU WITH THE NON-MONETARY ASPECTS OF YOUR JOB?



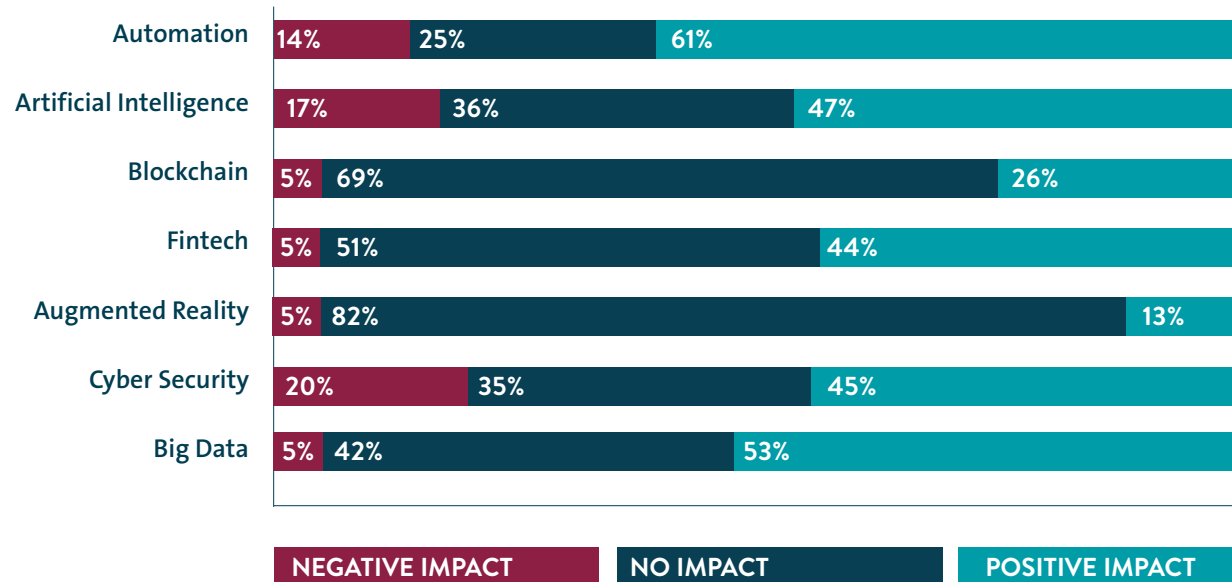
## HOW SATISFIED ARE YOU WITH YOUR WORK ENVIRONMENT?



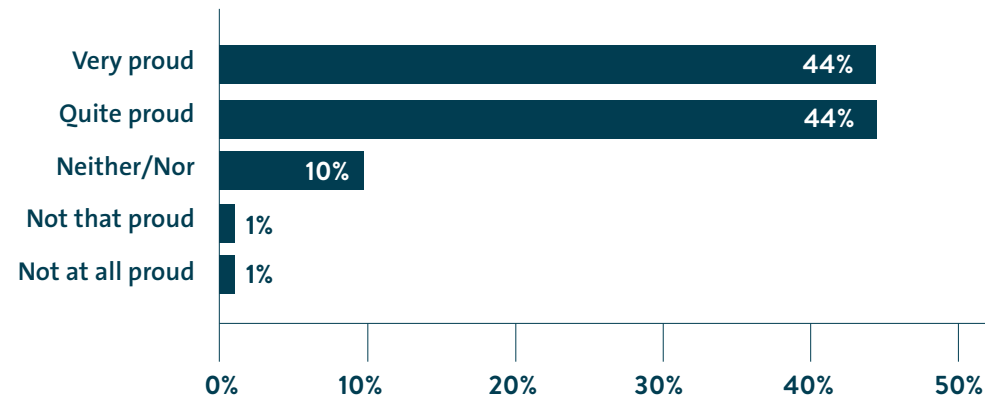
## HOW SATISFIED ARE YOU WITH YOUR WORK/LIFE BALANCE?



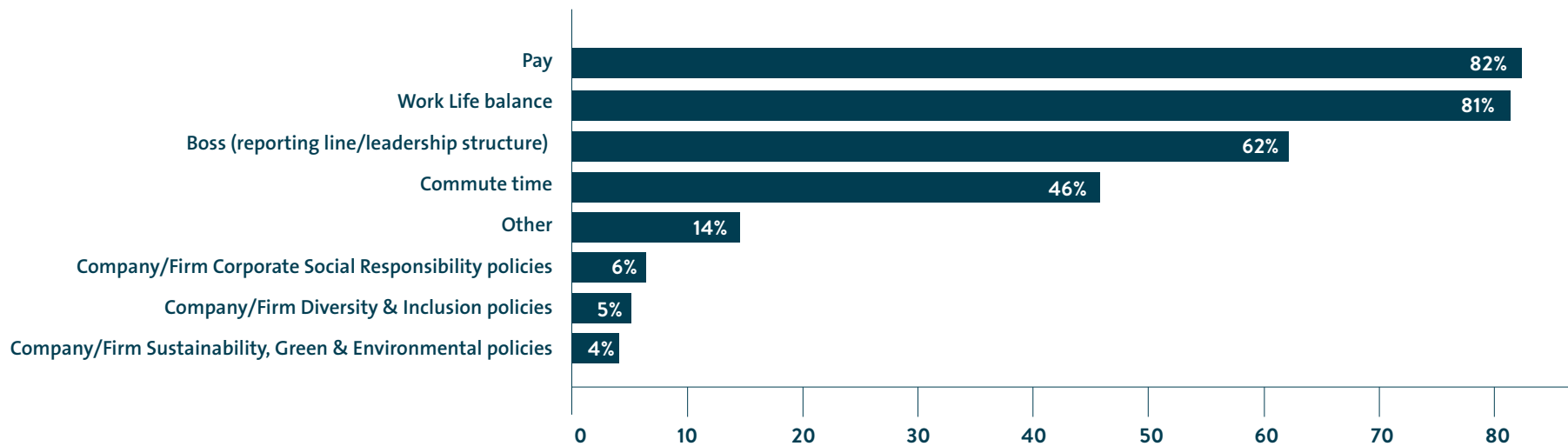
## DO YOU THINK ANY OF THE FOLLOWING TECHNOLOGIES WILL POSITIVELY OR NEGATIVELY IMPACT YOUR CAREER?



## ON A SCALE OF 1-5 (WHERE 5 IS VERY PROUD), HOW PROUD ARE YOU TO BE A CHARTERED ACCOUNTANT?



## PLEASE RANK THE FOLLOWING FACTORS IN ENCOURAGING YOU TO REMAIN IN YOUR CURRENT ROLE (OR TO CONSIDER A MOVE ELSEWHERE)





# APPENDIX 1 - SALARY SURVEY 2019 QUESTIONNAIRE

- Q1** In what year were you admitted as a member of Chartered Accounts Ireland?
- Q2** What is your employment status?  
 Full-time employment  
 Full-time temporary  
 Part-time  
 Not employed  
 Self employed  
 Career break
- Q3** Where is your workplace situated?  
 Dublin  
 Wicklow/ Meath/ Kildare/ Louth  
 Other Leinster  
 I work outside Leinster
- Q4** Are you male or female?  
 Male  Female  Prefer not to say
- Q5** In what sector are you employed?  
 Big 4 practising firm  
 Non big 4 practising firm  
 Financial services  
 Pharmaceutical  
 Food industry  
 Construction & property  
 IT & Telco  
 FMCG  
 Manufacturing  
 Other services  
 Not for profit/ charities  
 Government/ public sector/ education  
 Other business
- Q6** What is your current title?  
 Equity Partner  
 Non-equity Partner  
 Audit Senior in a practising firm  
 Tax Senior in a practising firm  
 Other Senior in a practising firm (not audit or tax)  
 Audit Manager/ Director in a practising firm  
 Tax Manager/ Director in a practising firm  
 Other Manager/ Director in a practising firm
- Q7** What is your level of responsibility?  
 Managing Director  
 Head of Finance (No 1 Finance)  
 No 2 in Finance reporting to No 1 in Finance  
 No 3 in Finance  
 Other
- Q8** What is the ownership of your company?  
 Business unit of an Irish plc  
 Private Irish company  
 Subsidiary of a foreign owned multinational  
 Other  
 N/A
- Q9** What is the number of employees (including parent and subsidiary organisations)?  
 1-50  
 51-100  
 101-250  
 251-500  
 501-1000  
 1001+
- Q10** What was your basic salary in euro as at 31st January 2019?
- Q11** Do you have a company car?  
 Yes  No
- Q12** If you have a car allowance, how much is it annualised in euro?
- Q13a** What is your expected bonus for 2018 in euro?
- Q13b** How is your bonus calculated?  
 Personal performance  
 Team performance  
 Company performance  
 Other
- Q14** How many days of annual leave are you entitled to (excluding public holidays) in a working year?
- Q15** Which of the following fringe benefits do you have? (Please select all that apply)  
 Car parking space  
 Preferential loans  
 Health insurance  
 Club subscriptions  
 Pension scheme  
 Share options  
 Institute subscription  
 Sponsored personal development (education courses, training etc)

**Q16** How much has your total remuneration changed in the last three years?

- Increased by up to 10%
- Increased by 10% to 25%
- Same
- Decreased by up to 10%
- Decreased by 10% to 25%
- Decreased over 25%

**Q17a** Which of the following non-monetary compensations do you currently have? (Please select all that apply)

- Subsidised canteen/restaurant
- Flexible working arrangements
- Ability to work from home
- Further study opportunities
- Gym membership/ on-site gym
- Other (please specify)

**Q17b** What value do you place on work life balance/ flexible working arrangements

- Lots of value – I would sacrifice 10% of my remuneration for a better work life balance or to have flexible working arrangements
- Some value – I would sacrifice 5% of my remuneration for a better work life balance or to have flexible working arrangements
- Little value – I would not sacrifice 5% of my remuneration for a better work life balance or to have flexible working arrangements
- None

**Q17c** Do you have the option to avail of tailored/ flexible benefit packages? (Please select all that apply)

- No option
- Work from home
- Flexitime
- Time in lieu
- Choice of non-pay benefits
- Other

**Q18a** What (on average) is your daily commute to work? (Hours/Mins)

**Q18b** What (on average) is your daily commute from work? (Hours/Mins)

**Q19** How many hours (on average) do you work per week (Hours/Mins)

**Q20** Have you been promoted in the last three years

- Yes
- No
- N/A

**Q21** Have you moved job (to a role in a new organisation) in the past 12 months?

- Yes
- No
- N/A

**Q22** How would you describe the state of the employment market for Chartered Accountants in Leinster?

- Market is contracting significantly
- Market is contracting slightly
- Market is static
- Market is reasonably buoyant
- Market is extremely buoyant

**Q23** On a scale of 1 to 5, where 1 is very dissatisfied and 5 is very satisfied, how would you rate the following?

- The salary you receive
- Non-monetary aspects of your job
- Your work environment
- Your work life balance

**Q24** If moving roles, how do you search for a new job? (Please select all that apply)

- The institute's recruitment service
- LinkedIn
- Twitter
- Facebook
- Other social media
- Online job boards

- Word of mouth
- Referred through your own network
- Newspaper ads
- Recruitment agencies
- Other (please specify)

**Q25** In the last 12 months, how many times have you been approached by recruiters for external jobs?

**Q26** Do you think any of the following technologies will positively or negatively impact your career?

- Automation
- Artificial intelligence
- Blockchain
- Fintech
- Augmented reality
- Cyber security
- Big data

**Q27** On a scale to 1-5 (where 5 is very proud), how proud are you to be a Chartered Accountant?

**Q28** Please rank the following factors in encouraging you to remain in your current role (or to consider a move elsewhere).

- Pay
- Work Life balance
- Commute time
- Company/Firm Corporate Social Responsibility policies
- Company/Firm Sustainability, Green & Environmental policies
- Company/Firm Diversity & Inclusion policies
- Boss (reporting line/leadership structure)
- Other



