

Chartered 
Accountants
Ireland
Leinster Society

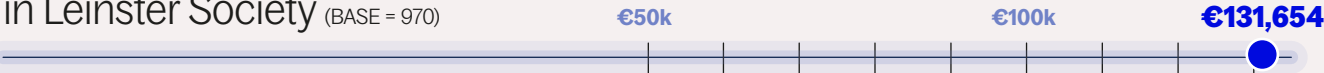
Salary Survey 2025


BARDEN



2025 Key Findings

Average salary package
in Leinster Society (BASE = 970)



Average salary package for newly
qualified accountant in industry

(excluding Financial Services/Not-for-profit/Charity/Government/
Public Sector/Education, those qualified in 2024-2025, BASE = 40)



Average salary package for 5 years
post qualified in industry

(excluding Financial Services/Not-for-profit/Charity/Government/
Public Sector/Education, those qualified in 2020, base = 24)



Average salary package for newly
qualified accountants in all sectors

(those qualified in 2024-2025, base = 126)



Average basic salary for newly
qualified accountant in all sectors

(those qualified in 2024-2025, base = 126)

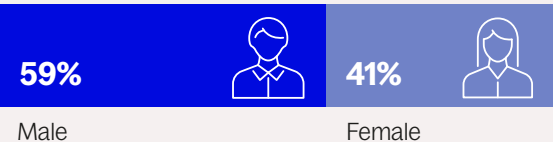


Average salary package for 5 years
post qualified in all sectors

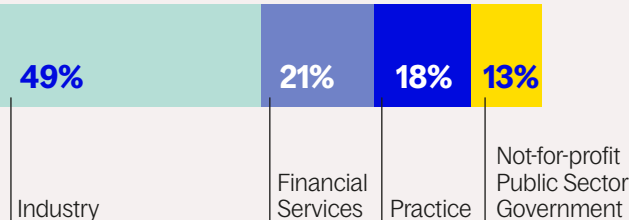
(those qualified in 2020, base = 36)



Gender Breakdown

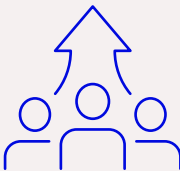


Employment Sector



44%

Received promotions
in last 3 years



17%

Moved jobs to a new organisation
in the past 12 months



93%

Employed full time permanently

Introduction

Firstly, on behalf of Chartered Accountants Ireland Leinster Society, I would like to extend a sincere thank you to the almost 1,000 members who participated in the Salary Survey 2025. The survey results are only as good as the responses received and therefore, we greatly appreciate the time and effort that goes into responding to the survey and welcome this strong engagement from our members.

As a fellow member in practice, the results, in my view show the strength of the Chartered Accountancy qualification and a continued positive trend over the last number of years in terms of salary increases, other financial rewards and career progression within Leinster. While the primary aim of the survey is to inform our members about those opportunities, the survey also covers other non-financial areas of working practices including flexibility arrangements. Over the last year we have all witnessed a shift in some working environments towards a return to the office, primarily in conjunction with some continued remote working. Interestingly the survey showed that only a tiny percentage of employers used this metric as a base for year-end performance and bonus payments. This is a reassuring sign that both employers and employees continue to benefit from the productivity and work-life balance that is achieved from a hybrid working model.

I am obliged to note that while the results give us clear indications of trends from the nearly 1,000 members who responded, the Leinster base is of course much larger, and therefore we must be mindful that responses may not be representative of the Leinster Society as a whole.

I would like to thank the Chartered Accountants Ireland staff, in particular Anastasia Cleary, Coyne Research and of course our partner Barden - the positive collaboration is evident in the quality of this document and the information it conveys.

Sarah Murphy

Chairperson

Chartered Accountants Ireland – Leinster Society



Welcome Message & Key Insights

Dear Leinster Society Members,

It's a privilege for myself and the team in Barden, Ireland's leading Talent Advisory & Recruitment Firm, to have partnered for the 8th year with Sarah Murphy and the Leinster Society committee on this key publication for Chartered Accountants Ireland and its members across the Leinster area.

In Barden, data informs all our decisions and underpins the range of talent advisory and recruitment services we provide to our clients, not just across accounting and tax, but transformation, sustainability, projects and advisory work.

Independently verified data on both extrinsic and intrinsic reward for accountants in Ireland does not exist in any other form outside of this Salary Survey, which is what makes the collation and issuing of this publication so important, and why it is something that we are so proud to continue to support.

Despite the continued backdrop of macro-economic uncertainty over the past 12 months, and of course the inauguration of Trump and the subsequent US trade policy changes, the demand for accounting talent from 2024 continued here across Leinster. Companies, large and small, have struggled in many instances to attract accounting talent, something that has been felt most acutely at the 0-5 years PQE level.

However, on a positive note in terms of talent supply, the natural return of experienced talent from abroad, has somewhat stabilised the dramatic salary increases that we had seen from 2022-2024.

Accurate data on reward can create competitive advantage for those who choose to use it. In Barden we hope that this publication will help you have more constructive conversations internally, help you craft competitive reward structures to aid talent retention and to understand what is required when looking to attract talent externally.

Some of the key highlights from the 2025 survey include:

- Average salary package of all qualified chartered accountants across Leinster has increased to €131,654, an **increase of over 6%** on 2024.
- Average salary package for a recently qualified chartered accountant now stands at €72,450, again an **increase of over 6%** on 2024.
- Average salary package for a qualified chartered accountant, with 5 years post qualified experience now stands at €97,527, an **increase of over 8%** on 2024.
- 10% of members are working fully remotely, 21% are full time back in office, while **69% of members have hybrid working arrangements**.
- **44% of members have been promoted** in the last 3 years; with 17% having moved jobs in the last 12 months.

Emerging trends of note:

This year's survey examined a number of different areas that are likely of critical concern to leadership teams and HR alike. Some of the key take aways include:

Hybrid working: The post-COVID pattern established in 2022 has become embedded in the system during the years since, with 69% of members still enjoying some form of hybrid working arrangements, with people spending on average half their time in the office per week (50% vs 50%). However, what we have seen in 2025 is a noticeable increase in the % of people now back in the office 5 days a week, from 16% in 2024 to 21% in 2025.

Benefits: The survey revealed a number of consistencies when it comes to benefits that companies provide which can be useful for benchmarking purposes. Headlines include 1) average of 25 days leave, 2) 81% provide a pension with an average employer contribution of 9% and 3) pension was cited as the most important element of non-salary extrinsic reward. Interestingly, 65% of people are either satisfied or very satisfied with their salary, and almost 2/3rds of respondents are either satisfied or very satisfied with the non-monetary aspects of their packages.

AI and Automation: Our final observation relates to the rise in people's perceptions of AI and how it will impact their day-to-day role. While there has been an increased embracing of AI, there remains a concern about its overreliance as below:

- 57% of respondents say it is a significant opportunity for the profession (up from 52% in 2024).
- 57% say it will allow the profession to move further up the value chain in terms of the work it does (55% in 2024).

However, 23% still believe that AI poses a risk to the profession and 46% believe that overreliance on AI risks the high level of trust placed in the profession.

Thank you to all of the approximately 1,000 members who completed this survey to allow us to collate these insightful findings, and of course, to team in Chartered Accountants Ireland and the Leinster Society of Chartered Accountants for all of their help and support in the creation of this publication.

We sincerely hope that these findings will help organisations make more informed decisions about attracting and retaining accounting talent and help individuals understand the value the market puts on their skills and their experience.

Elaine Brady

Managing Partner | Barden Leinster



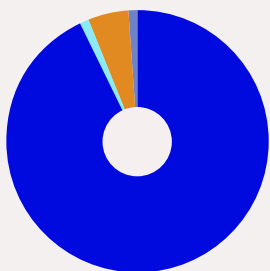
Key Insights



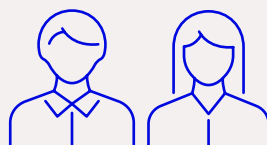
Member Profile



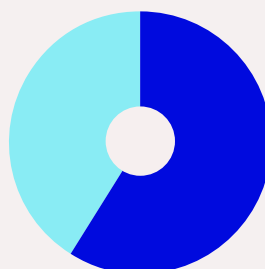
Employment status



- 93% Full-time permanent
- 1% Full-time temporary
- 5% Part-time
- 1% Career break



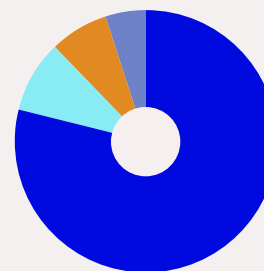
Gender



- 59% Male
- 41% Female

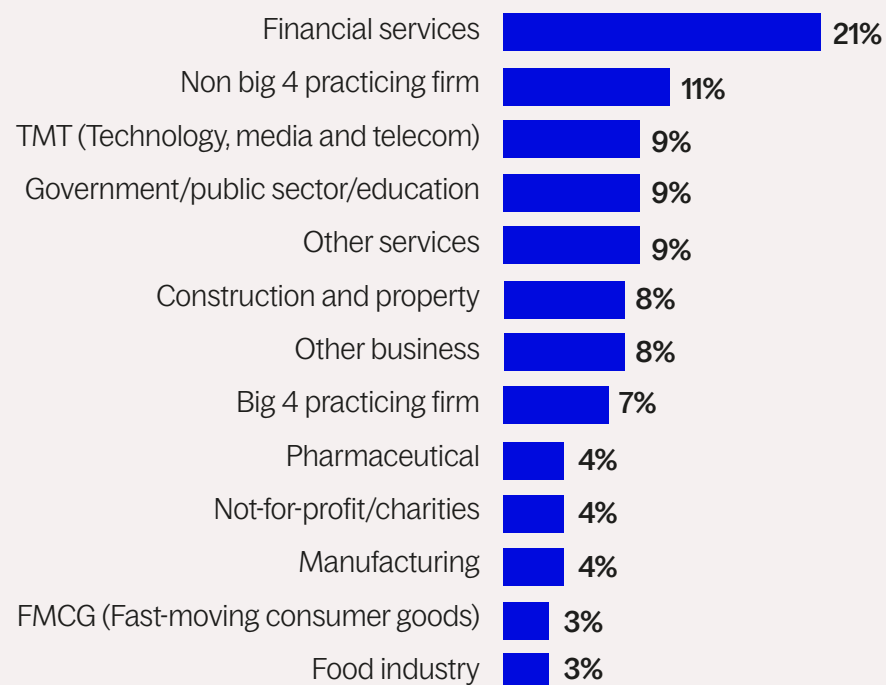


Where is your workplace situated?

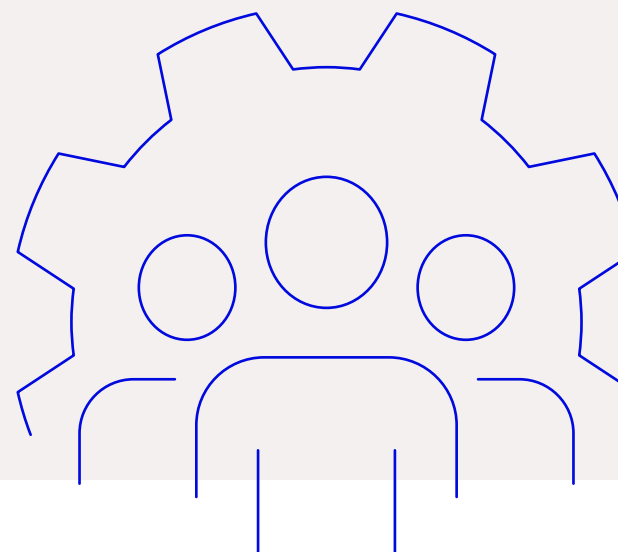
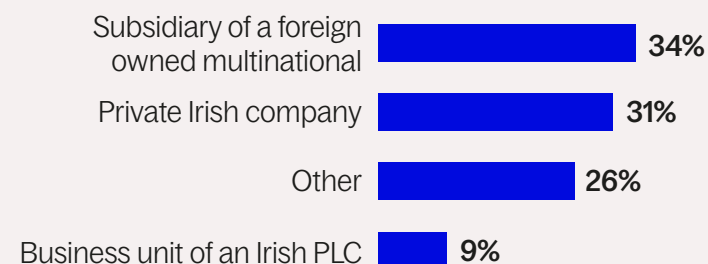


- 79% Dublin
- 9% Wicklow/Meath/Kildare/Louth
- 7% Other Leinster
- 5% I work outside Leinster

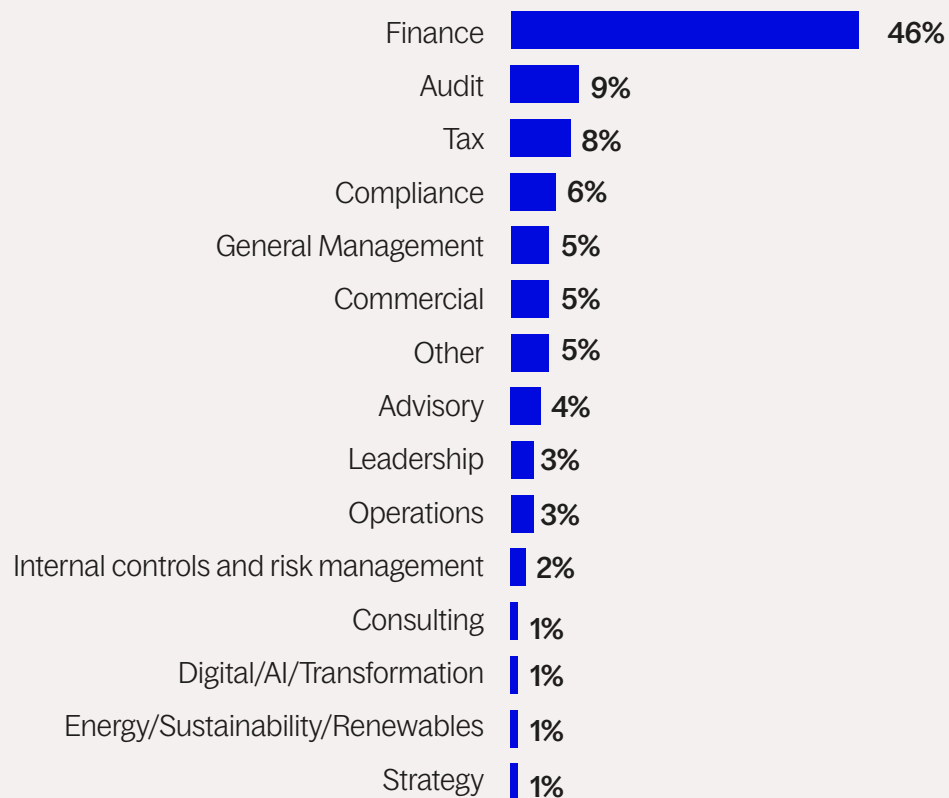
In what sector are you employed?



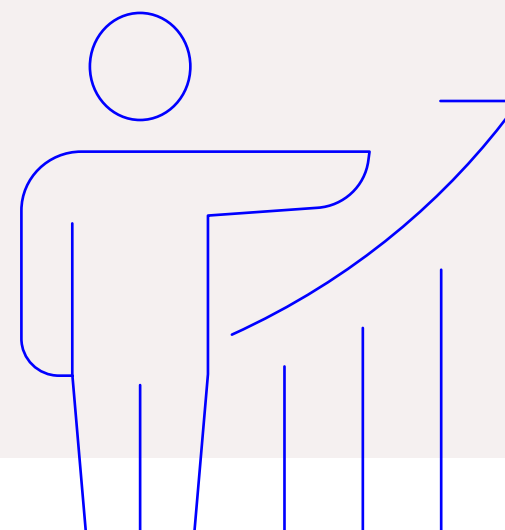
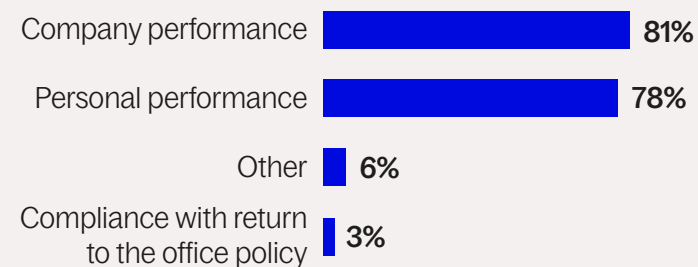
Ownership of company if not in practice



What is your core area of responsibility?

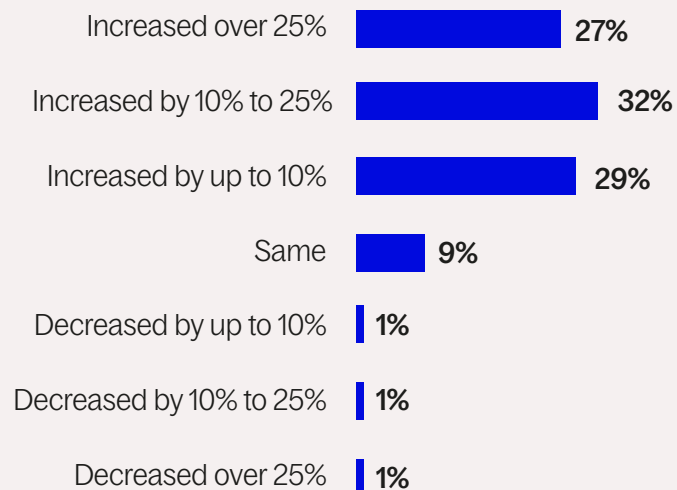


How is your bonus calculated?

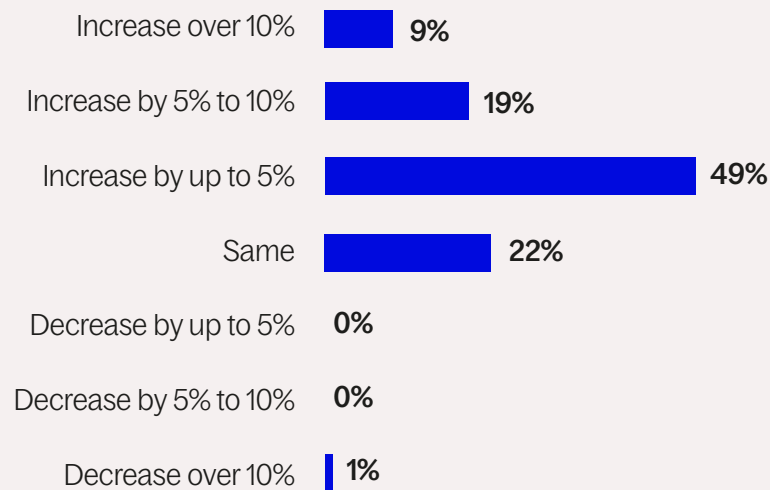




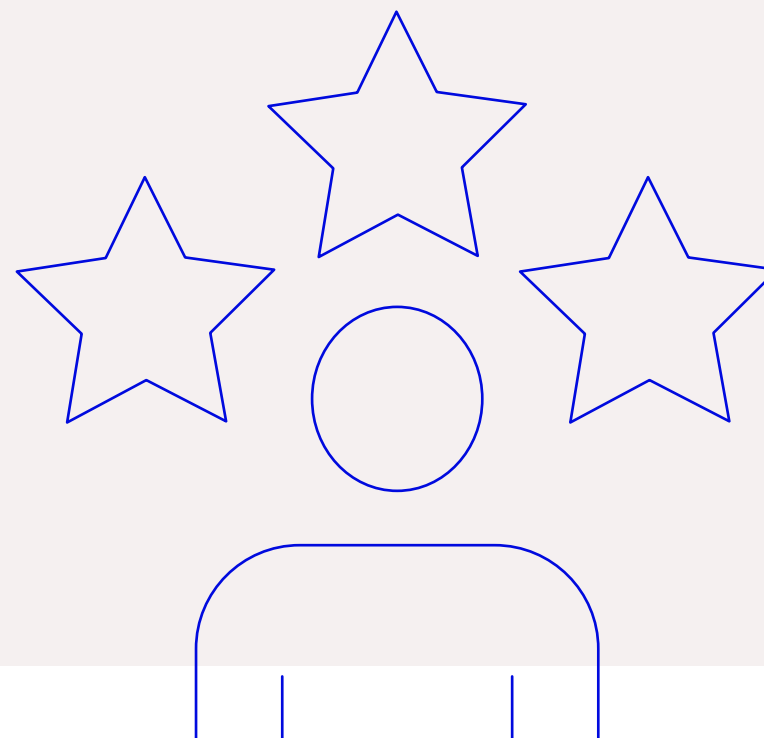
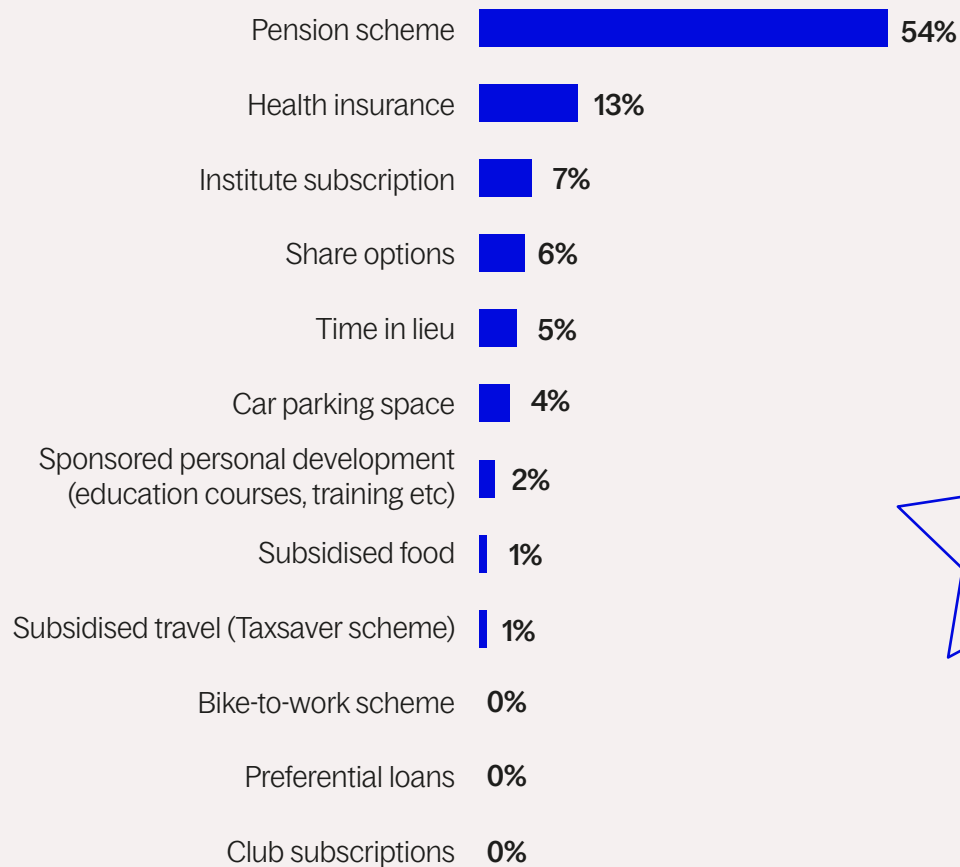
How much has your total remuneration changed in the last three years?



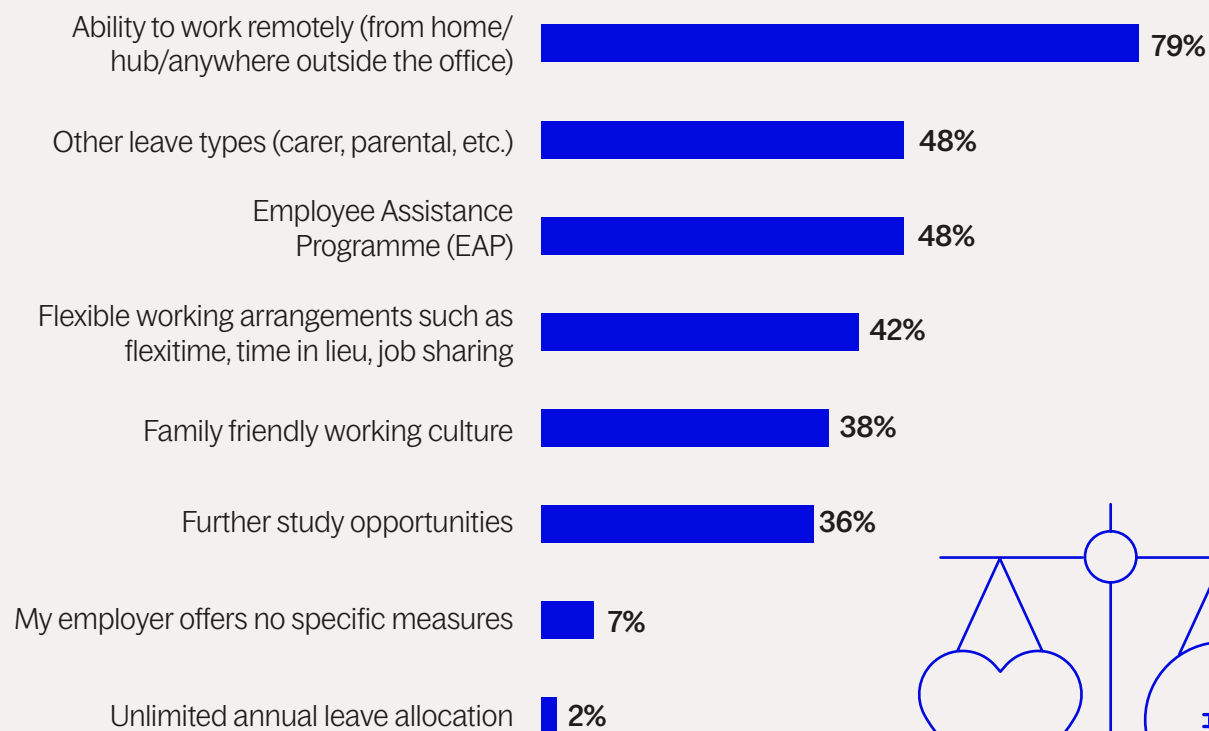
How much do you expect your total remuneration to change in the next 12 months?



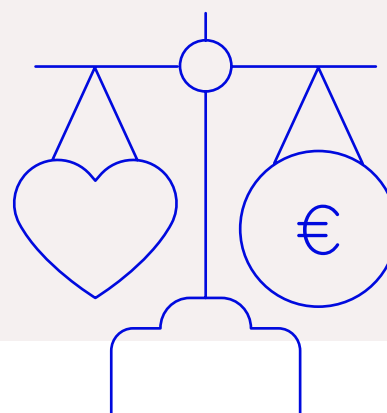
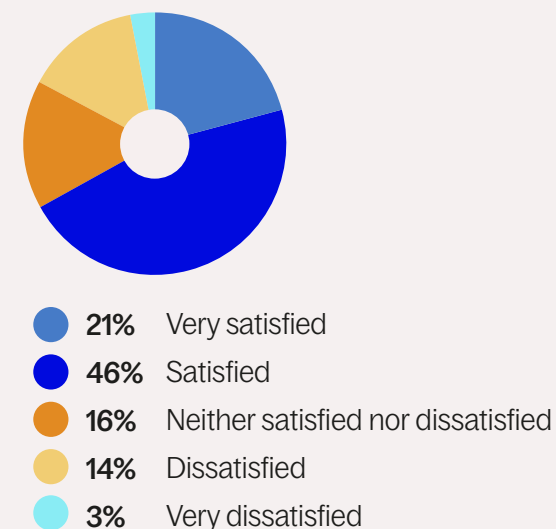
After your basic salary, what part of your remuneration package do you value the most?

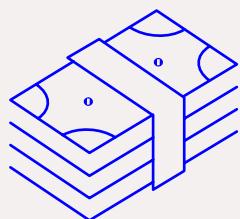


In which of the following non-monetary ways does your employer try to facilitate a healthy work-life balance?

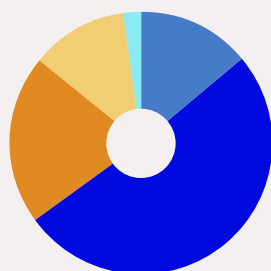


How satisfied are you with your work-life balance?





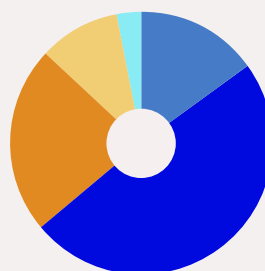
How satisfied are you with the salary you receive?



- 14% Very satisfied
- 51% Satisfied
- 21% Neither satisfied nor dissatisfied
- 12% Dissatisfied
- 2% Very dissatisfied



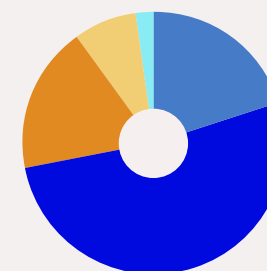
How satisfied are you with the non-monetary aspects of your job?



- 15% Very satisfied
- 49% Satisfied
- 23% Neither satisfied nor dissatisfied
- 10% Dissatisfied
- 3% Very dissatisfied

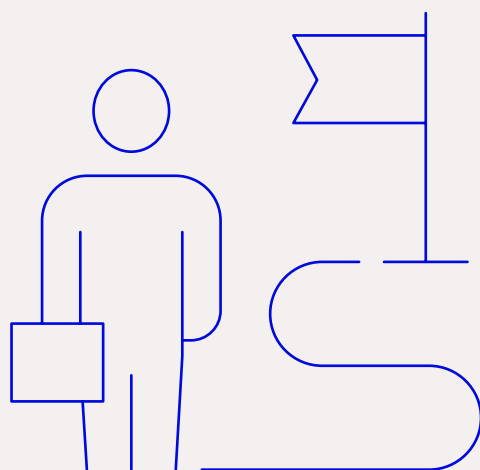
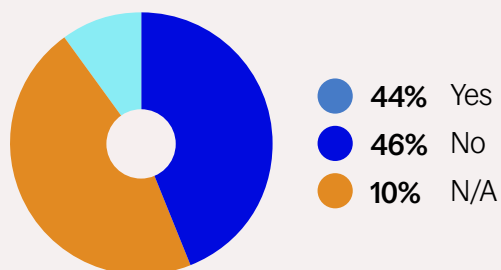


How satisfied are you with your work environment?



- 20% Very satisfied
- 52% Satisfied
- 18% Neither satisfied nor dissatisfied
- 8% Dissatisfied
- 2% Very dissatisfied

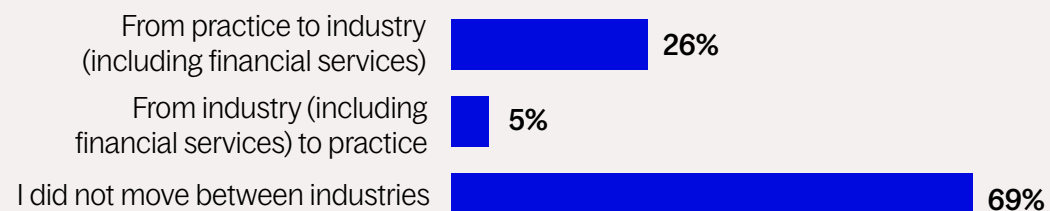
Have you been promoted
in the last 3 years?



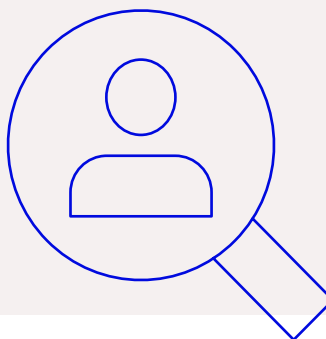
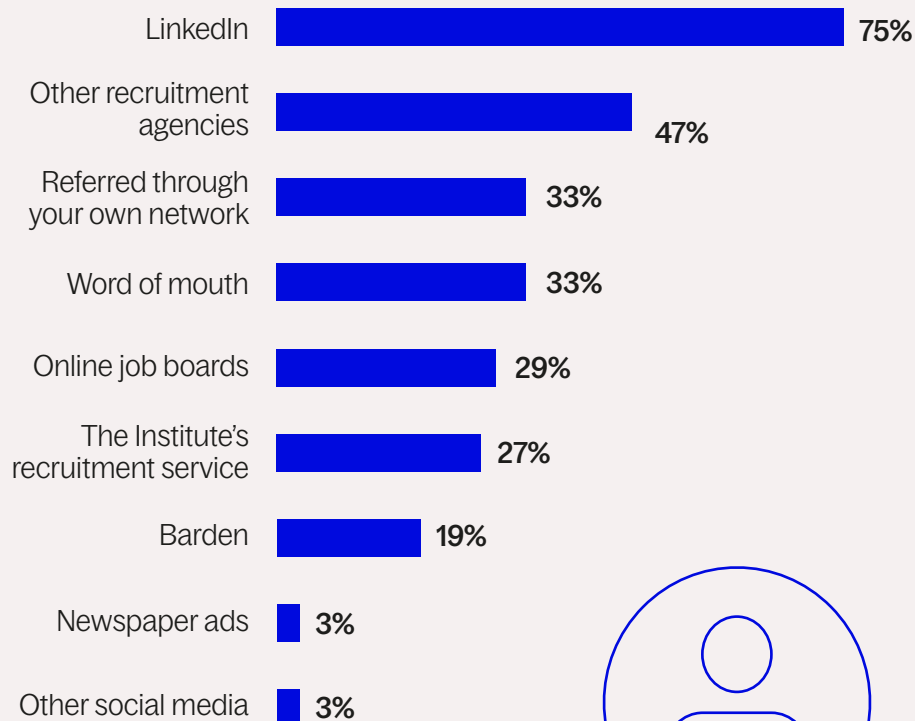
Have you moved job (to a role in a new
organisation) in the past 12 months?



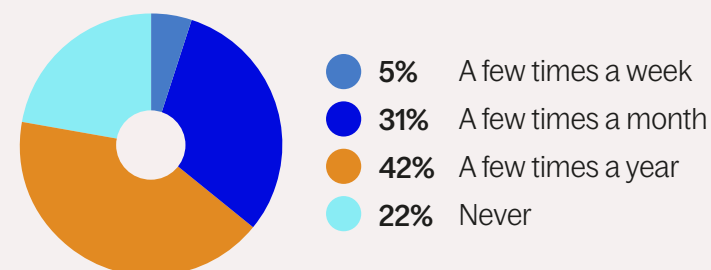
Did you move between industries?



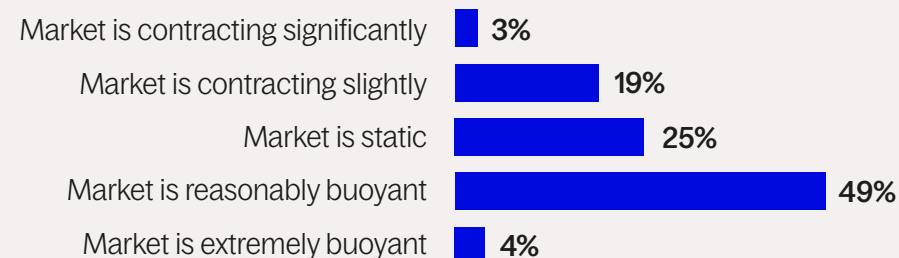
If moving roles, how do you search for a new job?



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



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



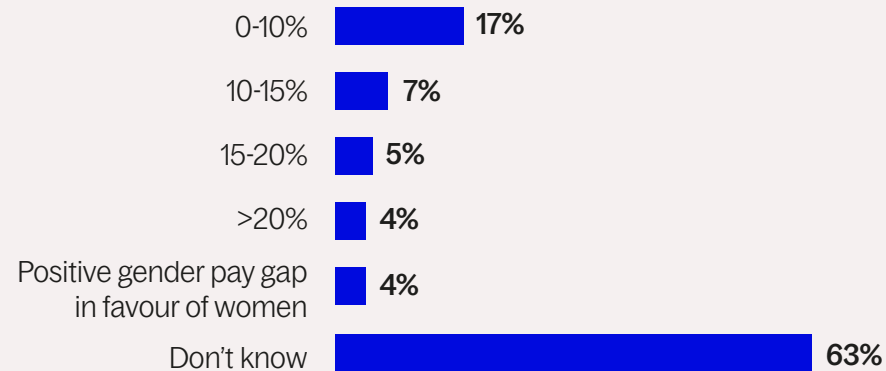
Gender Pay Gap

The Gender Pay Gap Information Act 2021 requires organisations to report on their hourly gender pay gap across a range of metrics. Organisations with over 250 employees are being asked to report on their Gender Pay Gap for the first time in 2022. The gender pay gap is the difference in the average hourly wage of men and women across a workforce.

Is your employer required to calculate and report the gender pay gap starting from this year?



What gender pay gap did your organisation report this year?

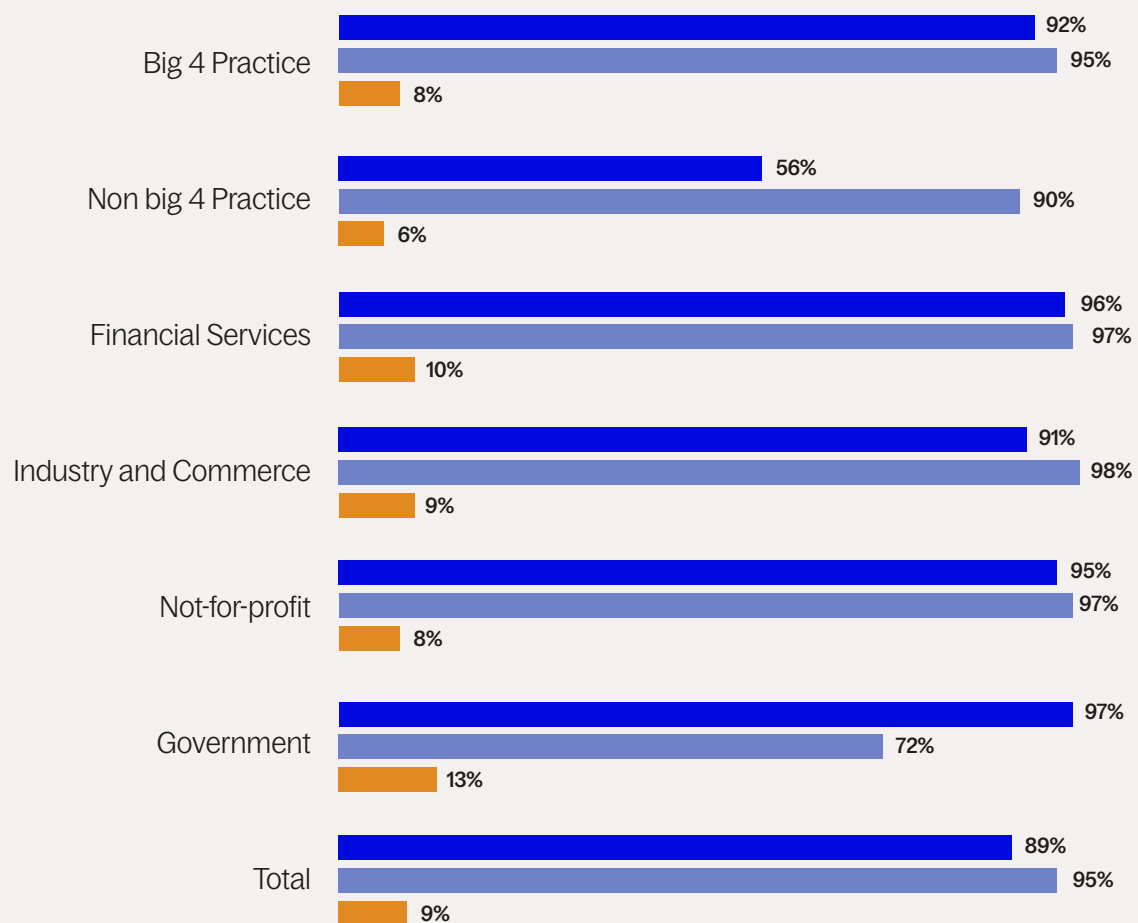
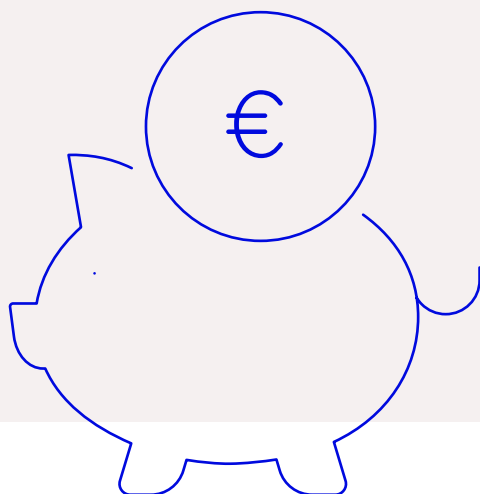


Pensions

Q1. Do you have a pension?

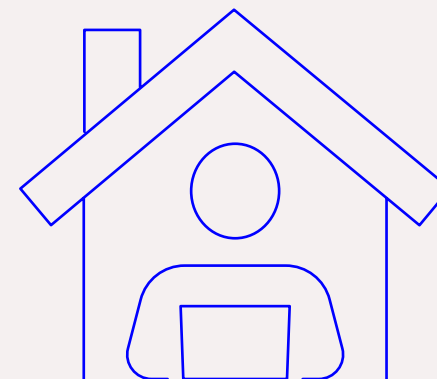
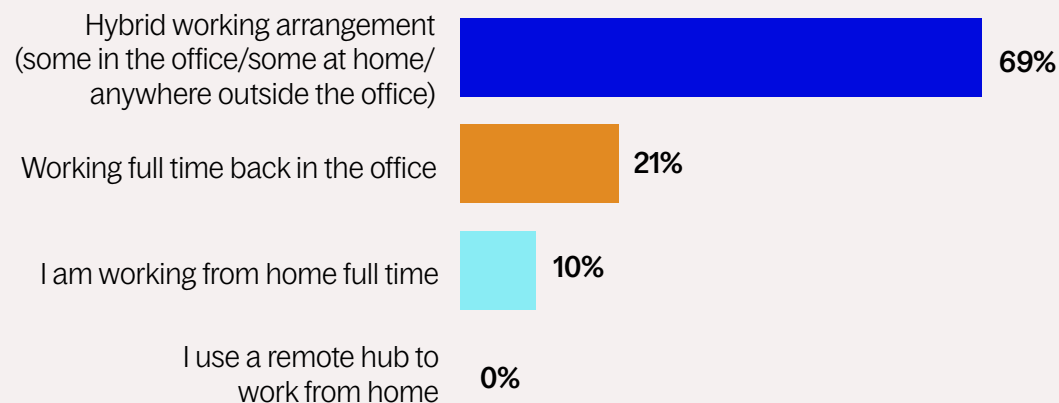
Q2. Does your employer contribute to this?

Q3. Contribution (%) your employer makes to your pension?

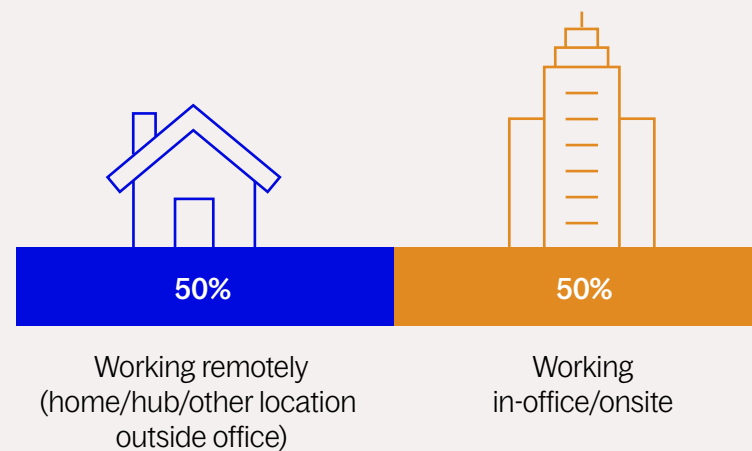


Future of Work

What are your current working arrangements?

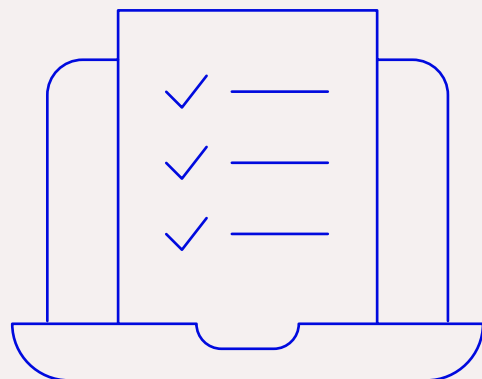
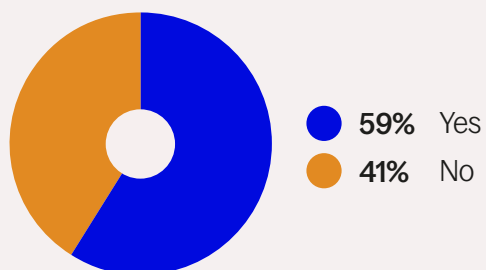


What proportion do you currently work remotely versus in-office/onsite?

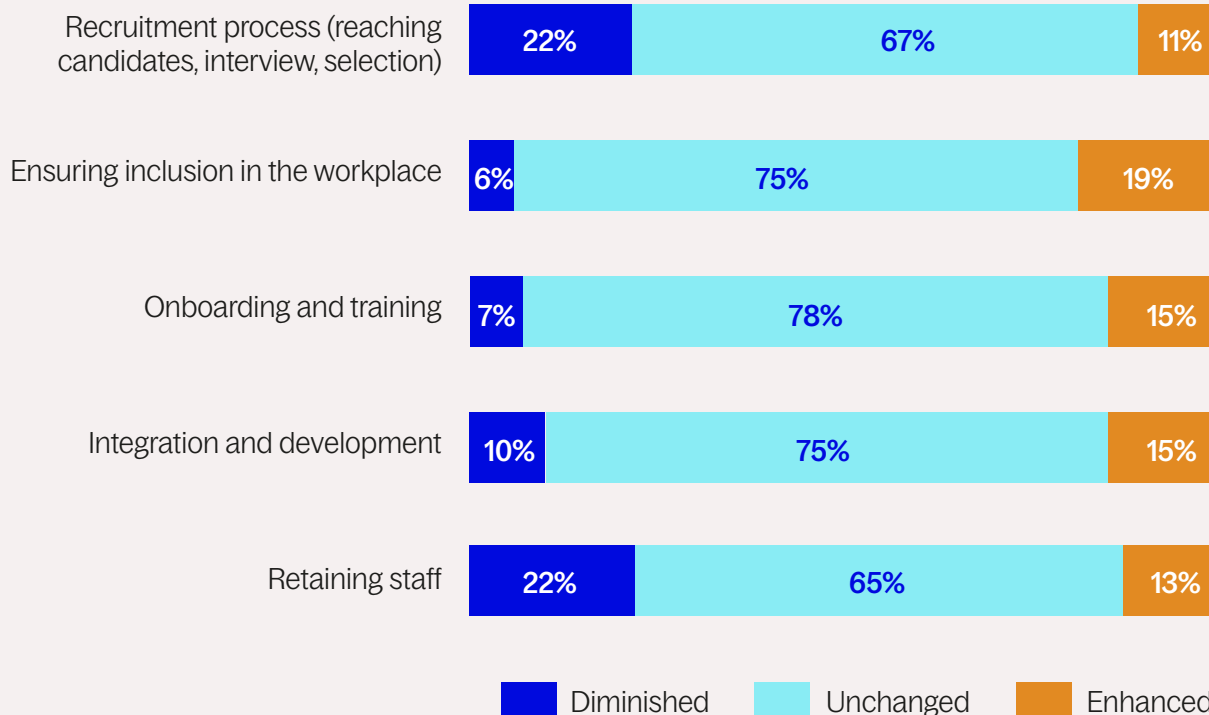


Team Management

Do you manage a team?
i.e. deal with Recruitment/
Training/Development/
Retaining staff/etc.?

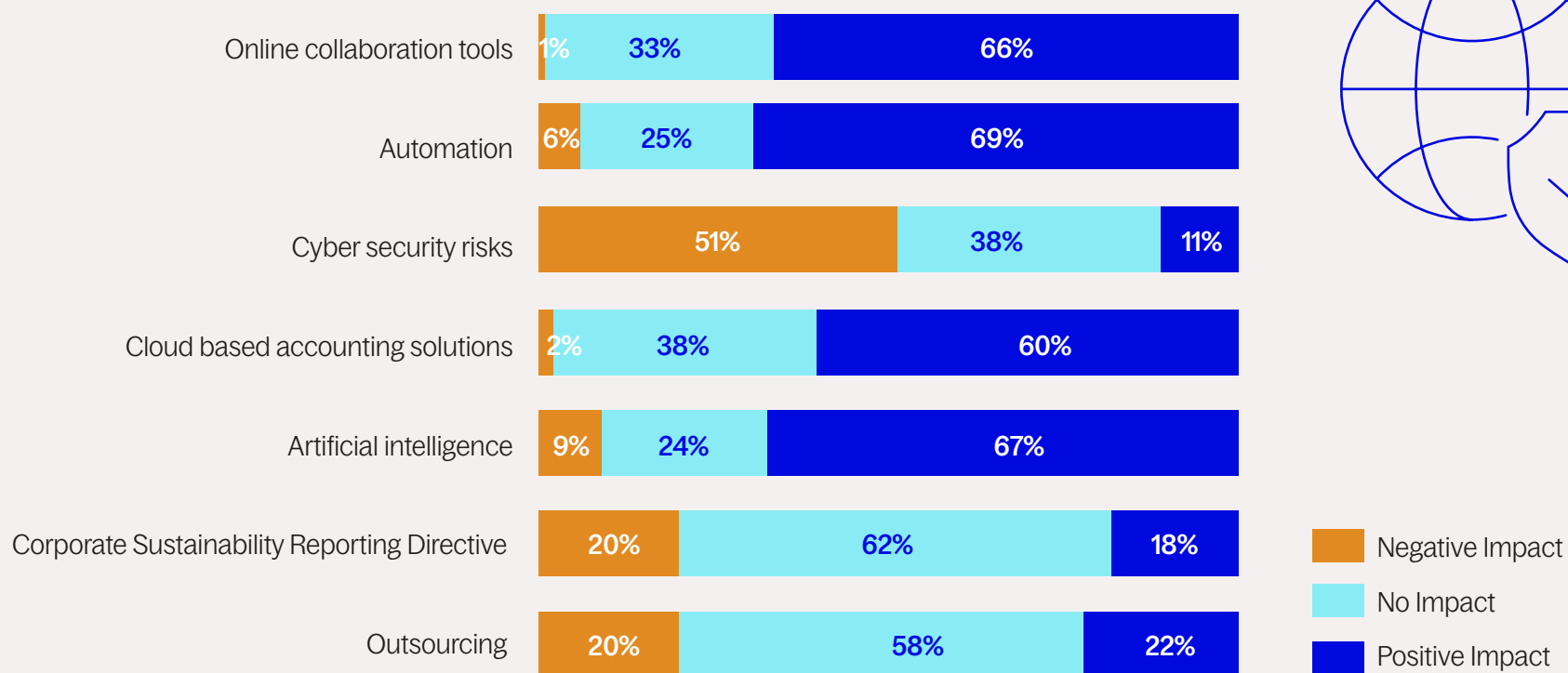


How are you finding access to / recruitment and retention of staff/
talent in the current environment compared to 12 months ago?

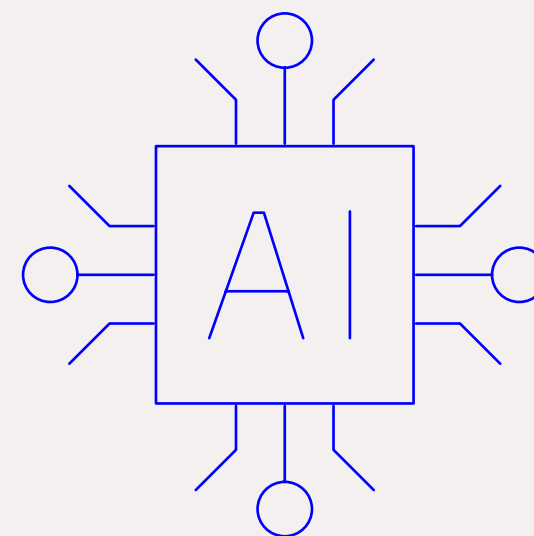
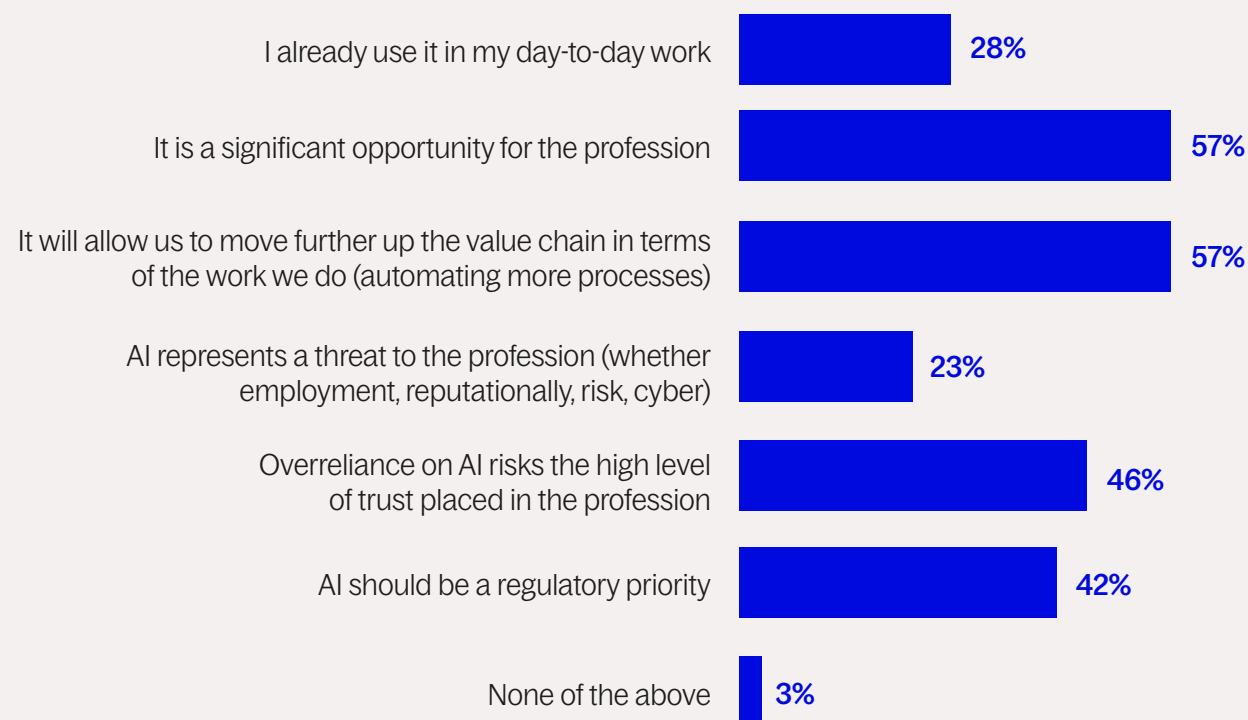


Future of the Profession

In what way if any, will the following technologies positively or negatively impact your career?

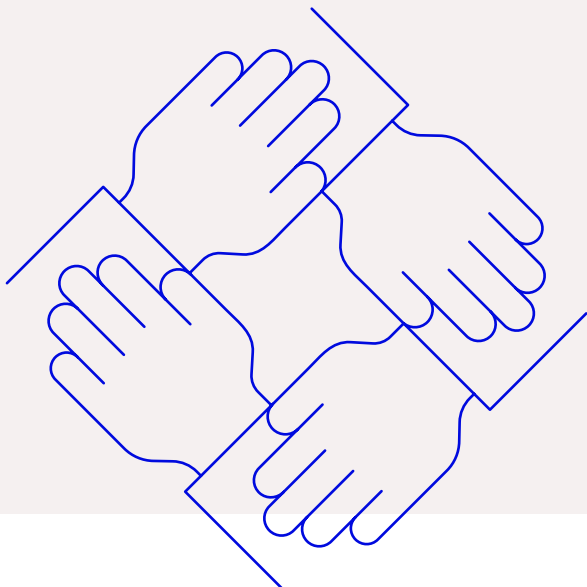
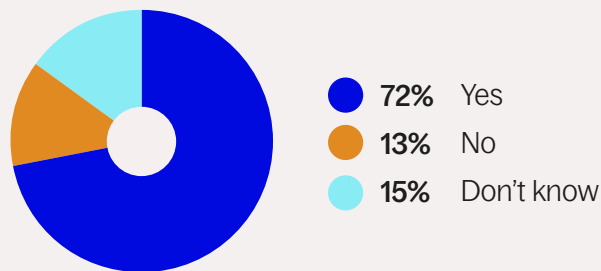


Which of the following statements do you agree with regarding the growth of artificial intelligence?

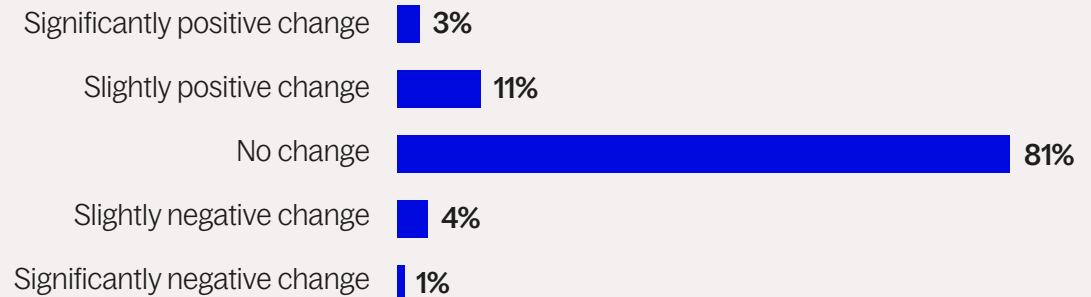


Diversity, Equality & Inclusion

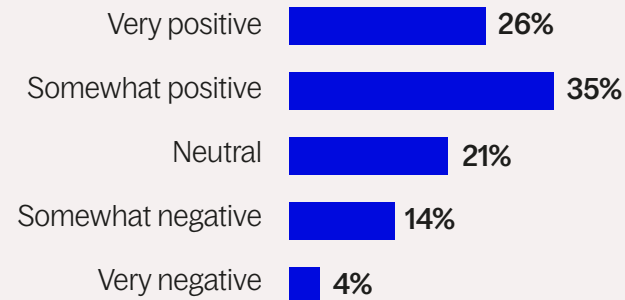
Does your organisation have Diversity, Equality & Inclusion policy in place?



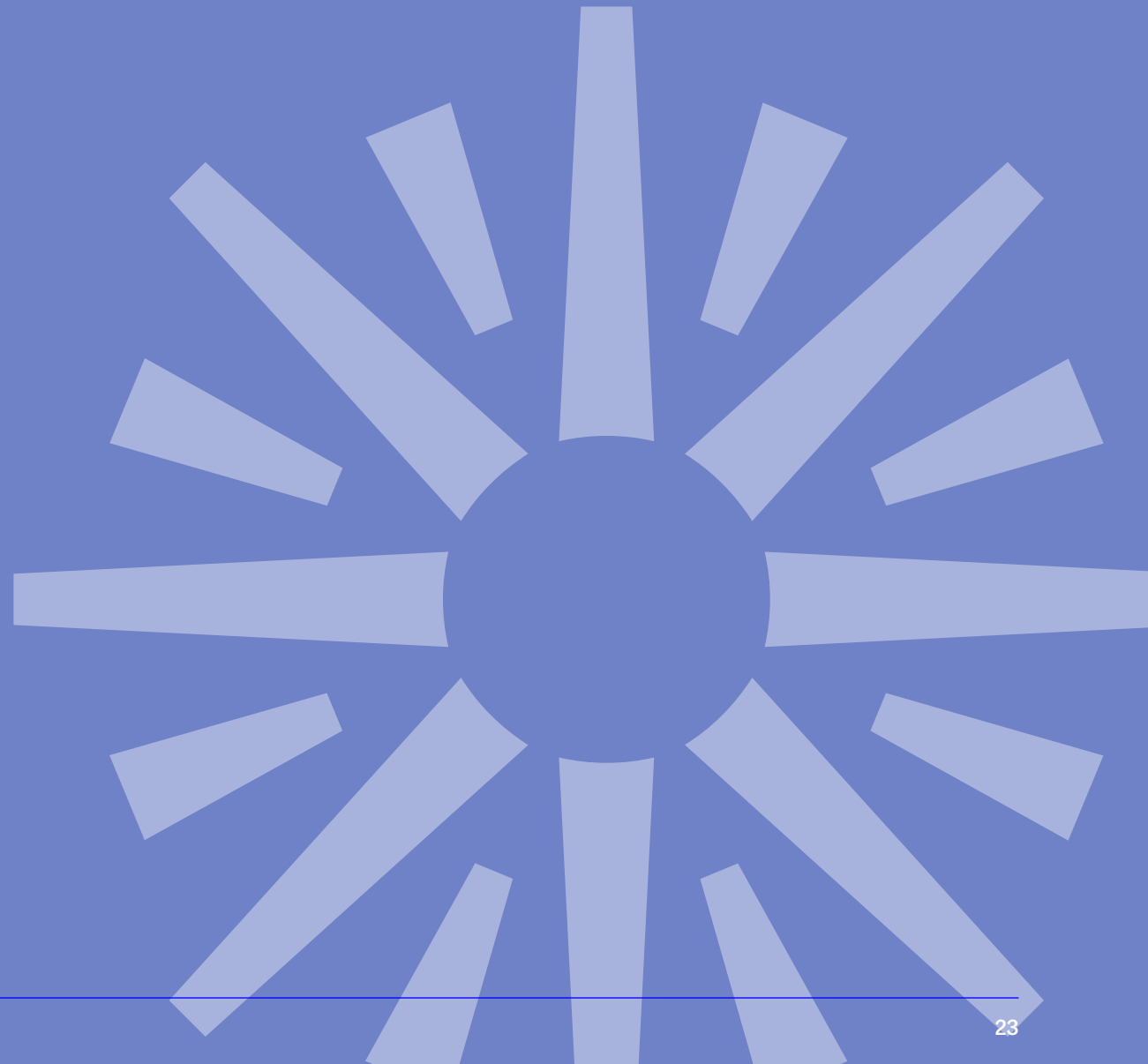
Has there been any change to your organisation's Diversity, Equality & Inclusion policy in the last 12 months?



How do you feel about the change to your organisations Diversity, Equality & Inclusion policy?



Supporting Tables



INTERPRETING THE TABLES

Example Table: Table 4

Remuneration of Head of Finance/Function Dept., Industry & Commerce (base = 89)

	Average base salary	% who expect to receive bonus	Average bonus	% receiving a car allowance	Average car allowance	% with cars	Average YOQ	Average salary package	Lowest package	Highest package	% with pension
	€	%	€	%	€	%	Year	€	€	€	%
1-50 (base=22)	96,739	55	30,042	14	6,187	0	2007	113,969	20,000	320,000	73

- Employees 1-50 - 22 people responded who work in companies employing a maximum of 50 people.
- Average base salary - €96,739 – total of the 22 respondents' base salaries in this category, divided by 22.
- % who received bonus - 55% - 12 respondents got a bonus, so percentage is 55%.
- Average bonus received - €30,042 – The average bonus received by the 12 respondents who received a bonus.
- % receiving a car allowance - 14% – Percentage of total number of respondents who received a car allowance.
- Average car allowance received - €6,187 – The average car allowance received by respondents who received a car allowance.
- Average YOQ – Average year of qualification.
- Average salary package - €113,969 – The total compensation (base salary, bonuses, car allowances and cars, allocating a value of €12,000 per company car) of all 22 respondents divided by total number 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).

Table 1

Average Salary Package for all Chartered Accountants 2025

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
	€	€	€	€	€	€	€	€	€	€
Industry & Commerce										
Head of Finance/Function (89)	166,350	153,473	176,497	173,240	158,773	144,277	146,842	138,438	152,550	155,647
Director/Finance Director/No 2 in Function (63)	149,432	147,072	112,076	121,026	105,057	101,531	99,903	105,000	104,852	96,355
FC/Manager/Snr Accountant/No 3 in Function (174)	99,575	96,234	92,786	85,389	85,010	82,040	86,040	80,537	81,593	78,129
Specialist area (Sustainability/Tax/Commercial) (37)	104,855	94,270	-	-	-	-	-	-	-	-
Managing Director/ CEO/ CFO/ COO (73)	261,573	242,814	251,272	320,767	275,105	292,469	251,780	261,700	244,330	239,341
Financial Services										
Head of Finance/Function (27)	191,949	192,137	203,800	207,084	204,334	180,850	190,952	182,981	176,410	140,898
Director/Finance Director/No 2 in Function (32)	151,586	153,738	124,695	123,793	115,432	111,030	110,871	123,717	117,817	121,329
FC/Manager/Snr Accountant/No 3 in Function (68)	113,996	99,319	95,010	91,688	85,345	86,258	82,834	85,849	83,496	79,332
Specialist area (Sustainability/Tax/Commercial) (14)	110,535	131,334	-	-	-	-	-	-	-	-
Managing Director/ CEO/ CFO/ COO (33)	284,594	221,385	216,050	397,571	301,624	262,639	290,871	275,815	331,987	331,548
Big 4 Firms										
Junior (0)	-	50,000	-	-	-	-	-	-	-	-
Seniors/Assistant Managers (7)	63,686	58,011	51,292	48,733	49,543	50,500	52,500	51,142	48,548	47,989
Audit Managers and Directors (22)	95,534	95,909	91,358	92,945	88,872	82,286	83,025	110,446	78,499	87,317
Tax Managers and Directors (15)	111,479	104,334	89,600	99,783	90,845	90,610	106,255	99,953	81,223	88,933
Other Managers and Special (20)	123,363	117,149	106,625	121,428	104,360	87,318	106,040	86,615	94,402	115,241
Non big 4 Firms										
Junior (7)	49,000	36,667	-	-	-	-	-	-	-	-
Seniors/Assistant Managers (40)	56,738	56,399	53,265	47,099	47,435	48,729	50,242	47,762	51,378	46,727
Managers/Directors (59)	90,340	91,245	83,412	81,108	78,832	77,835	70,852	72,136	77,063	72,958
Not-for-profit & Government										
Head of Finance/Function (25)	118,270	105,039	107,630	97,958	-	-	-	-	-	-
Director/Finance Director/No 2 in Function (11)	113,568	98,245	86,687	86,553	-	-	-	-	-	-
FC/Manager/Snr Accountant/No 3 in Function (34)	98,402	86,949	69,293	66,863	-	-	-	-	-	-
Specialist Area (Sustainability/Tax/Commercial) (18)	83,693	84,026	-	-	-	-	-	-	-	-
Managing Director/ CEO/ CFO/ COO (16)	155,165	163,031	175,925	165,104	-	-	-	-	-	-

Table 2

Percentage of Total Respondents Receiving Fringe Benefits

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
	%	%	%	%	%	%	%	%	%	%
Institute subscription	79	79	78	78	80	82	82	85	84	79
Pension scheme	81	80	78	78	74	76	81	76	73	71
Health insurance	53	55	55	57	55	52	50	48	47	44
Car parking	43	43	44	43	42	46	49	50	48	47
Sponsored personal development	46	51	48	50	57	57	62	62	54	51
Share options	19	22	22	24	22	21	21	18	19	18
Club subscriptions	12	13	13	11	11	14	14	14	12	12
Preferential loans	2	2	1	1	2	2	3	3	3	4
Subsidised food	23	26	28	26	-	-	-	-	-	-
Subsidised travel (Taxsaver scheme)	23	24	25	28	-	-	-	-	-	-
Bike to work scheme	57	59	59	61	-	-	-	-	-	-
Time in lieu	15	14	16	15	-	-	-	-	-	-

Table 3

Average Salary Package by Year of Qualification 2025

	Industry & Commerce	Financial Services	Practice	Not-for-profit/Government
Year of Qualification	€	€	€	€
2025	77,522 (base=8)	72,155 (base=7)	53,778 (base=18)	79,978 (base=6)
2024	83,468 (base=32)	101,766 (base=10)	61,850 (base=34)	69,462 (base=11)
2023	85,036 (base=10)	92,653 (base=9)	73,540 (base=10)	64,700 (base=2)
2022	91,441 (base=19)	100,706 (base = 6)	86,143 (base=7)	72,557 (base=3)
2021	82,392 (base=13)	113,500 (base = 2)	77,249 (base=15)	79,250 (base=1)
2020	100,802 (base=24)	111,500 (base=4)	76,946 (base=6)	92,033 (base=2)
2019	106,690 (base =22)	118,236 (base=11)	101,514 (base=7)	84,000 (base=1)
2018	108,853 (base = 24)	124,117 (base=6)	91,523 (base=7)	82,000 (base=1)
2017	116,791 (base = 13)	129,321 (base=9)	92,250 (base=3)	90,050 (base=3)
2016	115,742 (base = 21)	127,457 (base=7)	122,667 (base=3)	78,869 (base=2)
2015	178,825 (base = 16)	133,684 (base=8)	95,650 (base=6)	84,256 (base=1)
2014	127,046 (base = 16)	154,063 (base=8)	120,071 (base=7)	82,668 (base=3)
2013	139,075 (base = 16)	178,603 (base=3)	129,565 (base=5)	74,000 (base=1)
2012	115,510 (base = 10)	137,600 (base=5)	136,250 (base=2)	244,667 (base=3)
2011	179,955 (base = 11)	129,500 (base=4)	142,291 (base=2)	93,474 (base=3)
2006-2010	149,555 (base = 63)	191,745 (base=37)	104,061 (base=15)	94,724 (base=12)
2001-2005	192,422 (base = 47)	190,854 (base=24)	107,524 (base=11)	100,941 (base=17)
1996-2000	207,350 (base = 32)	184,731 (base=13)	133,936 (base=7)	104,082 (base=15)
1986-1995	187,672 (base = 70)	242,738 (base=23)	65,088 (base=4)	127,384 (base=32)
1966-1985	133,135 (base = 10)	121,375 (base=4)	43,000 (base=1)	172,563 (base=4)
Total Base per sector	477	200	170	123

Table 4

Remuneration of Head of Finance/Function Dept., Industry & Commerce

	Average base salary	% who expect to receive bonus	Average bonus	% receiving a car allowance	Average car allowance	% with cars	Average YOQ	Average salary package	Lowest package	Highest package	% with pension
	€	%	€	%	€	%	Year	€	€	€	%
1-50 (base=22)	96,739	55	30,042	14	6,187	0	2007	113,969	20,000	320,000	73
51-100 (base=10)	139,469	100	30,230	50	13,764	10	2000	177,781	108,000	382,500	100
101-250 (base=10)	106,348	70	27,143	20	10,000	20	2002	129,748	90,000	198,000	90
251-500 (base=10)	115,100	80	23,094	10	5,000	20	2003	136,475	71,000	200,000	100
501-1000 (base=3)	114,333	67	13,498	0	€0	0	2010	123,332	75,000	160,000	100
1000+ (base=34)	167,765	79	54,843	62	12,714	9	2005	220,229	93,600	765,000	97
Overall 2025 (base=89)	132,409	74	38,565	36	11,856	9	2004	166,350	20,000	765,000	91

Table 5

Remuneration of Director / Finance Director / No 2 in Function.,
Industry & Commerce

	Average base salary	% who expect to receive bonus	Average bonus	% receiving a car allowance	Average car allowance	% with cars	Average YOQ	Average salary package	Lowest package	Highest package	% with pension
	€	%	€	%	€	%	Year	€	€	€	%
1-50 (base=10)	85,645	70	14,794	0	0	0	2007	96,001	35,000	138,000	80
51-100 (base=13)	106,110	69	21,278	8	4,800	0	2007	121,210	75,000	195,000	85
101-250 (base=8)	105,188	75	16,667	13	14,000	0	2006	119,438	40,000	196,500	75
251-500 (base=4)	120,625	75	10,167	0	0	0	2016	128,250	101,000	159,500	100
501-1000 (base=4)	157,750	100	53,650	0	0	0	2011	211,400	125,000	395,000	100
1000+ (base=24)	148,865	100	34,555	50	10,525	13	2005	190,182	120,000	279,574	100
Overall 2025 (base=63)	123,232	84	27,726	22	10,364	5	2007	149,432	35,000	395,000	90

Table 6

**Remuneration of No 3 in Function / Financial Controller / Finance Manager /
Snr Financial Accountant in Finance Dept., Industry & Commerce**

	Average base salary	% who expect to receive bonus	Average bonus	% receiving a car allowance	Average car allowance	% with cars	Average YOQ	Average salary package	Lowest package	Highest package	% with pension
	€	%	€	%	€	%	Year	€	€	€	%
1-50 (base=25)	75,883	72	13,957	4	45,000	8	2015	88,692	31,200	170,000	76
51-100 (base=10)	76,848	50	8,750	10	10,000	0	2016	82,223	49,000	154,000	90
101-250 (base=21)	84,380	90	14,406	5	10,000	0	2014	97,890	27,280	155,000	86
251-500 (base=14)	77,592	57	5,621	21	8,567	7	2017	83,497	46,000	125,500	93
501-1000 (base=15)	88,863	73	13,975	13	7,500	0	2015	100,112	67,400	169,000	93
1000+ (base=89)	93,101	83	14,047	20	10,372	4	2013	107,418	38,000	183,000	97
Overall 2025 (base=174)	87,028	78	13,384	15	11,246	4	2014	99,575	27,280	183,000	91

Table 7

Remuneration of Specialist area, e.g. Sustainability Accountant / Tax/
Commercial in Finance Dept., Industry & Commerce

	Average base salary	% who expect to receive bonus	Average bonus	% receiving a car allowance	Average car allowance	% with cars	Average YOQ	Average salary package	Lowest package	Highest package	% with pension
	€	%	€	%	€	%	Year	€	€	€	%
1-50 (base=0)	0	0	0	0	0	0	0	0	0	0	0
51-100 (base=0)	0	0	0	0	0	0	0	0	0	0	0
101-250 (base=2)	77,500	50	6,500	0	0	0	2011	80,750	71,500	90,000	100
251-500 (base=4)	105,687	75	20,333	0	0	0	2020	120,937	77,000	164,492	100
501-1000 (base=2)	74,450	100	4,500	0	0	0	2018	78,950	69,900	88,000	100
1000+ (base=29)	93,640	83	12,583	14	11,737	3	2015	106,086	46,700	186,500	97
Overall 2025 (base=37)	93,032	81	12,616	11	11,737	3	2015	104,855	46,700	186,500	97

Table 8

Remuneration of Managing Director/ CEO/ CFO/ COO & Other Categories in Finance Dept., Industry & Commerce

		Average base salary	% who expect to receive bonus	Average bonus	% receiving a car allowance	Average car allowance	% with cars	Average YOQ	Average salary package	Lowest package	Highest package
		€	%	€	%	€	%	Year	€	€	€
Managing Directors/ CEO/ CFO/ COO (base=73)	2025	179,353	74	103,519	29	13,905	14	2001	261,573	36,000	1,650,000
	2024	185,427	75	66,571	32	16,157	19	1999	242,814	36,000	760,000
	2023	182,794	83	75,714	56	13,660	17	1995	251,272	104,000	818,000
	2022	211,611	83	123,333	28	13,360	22	1994	320,767	74,000	250,000
	2021	204,500	60	103,500	35	14,014	30	1996	275,105	90,000	533,000
	2020	177,594	69	47,778	19	11,333	13	1992	235,300	48,000	650,000
	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
Other Categories (base=41)	2025	75,890	68	15,556	2	22,000	2	2015	87,343	31,200	437,000
	2024	75,571	71	13,030	3	10,750	0	2018	85,165	51,000	217,000
	2023	90,344	83	20,484	16	10,537	3	2015	109,440	29,500	810,000
	2022	92,073	85	23,318	14	11,463	3	2013	114,242	38,000	420,000
	2021	86,747	78	18,225	14	12,400	1	2012	96,186	10,920	340,000
	2020	90,208	66	17,771	14	11,327	4	2010	100,372	40,000	454,000
	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

Table 9

Annual Leave and Fringe Benefits - Industry and Commerce

	Institute subscription	Sponsored personal development	Pension scheme	Health insurance	Share options	Club subscriptions	Preferential loans	Cars	Car allowance	Car parking	Annual leave	Subsidised food	Subsidised travel	Bike to work scheme	Time in lieu
	%	%	%	%	%	%	%	%	%	%	days	%	%	%	%
Head of Finance/ Function (89)	78	31	79	49	26	6	1	9	36	49	24	17	13	48	11
Director / Finance Director / No 2 in Function (63)	83	52	83	67	43	10	0	5	22	38	24	19	17	54	11
No 3 in Function / Financial Controller / Finance Manager / Snr Financial Accountant (174)	79	48	89	63	22	5	1	4	15	50	24	29	18	58	19
Specialist area, e.g. Sustainability Accountant / Tax/ Commercial (37)	84	41	97	73	35	14	0	3	11	43	25	30	35	43	5
Managing Director/ CEO/ CFO/ COO (73)	84	47	84	52	29	19	5	14	29	67	25	16	14	62	15
Other (base=41)	68	37	80	49	22	12	2	2	2	51	23	37	15	54	20

Table 10

Remuneration of Head of Finance/Function Dept., Financial Services

	Average base salary	% who expect to receive bonus	Average bonus	% receiving a car allowance	Average car allowance	% with cars	Average YOQ	Average salary package	Lowest package	Highest package	% with pension
	€	%	€	%	€	%	Year	€	€	€	%
1-50 (base=5)	120,000	80	21,375	0	0	0	2002	137,100	100,000	217,000	100
51-100 (base=3)	128,333	67	10,023	0	0	0	2002	135,015	85,000	180,045	100
101-250 (base=0)	0	0	0	0	0	0	0	0	0	0	0
251-500 (base=3)	169,667	67	87,500	33	9,000	0	2009	231,000	145,000	390,000	100
501-1000 (base=1)	165,000	100	20,000	0	0	0	2001	185,000	185,000	185,000	100
1000+ (base=15)	160,404	93	51,630	47	12,171	0	2004	214,272	128,000	346,000	100
Overall 2025 (base=27)	150,558	85	44,494	30	11,775	0	2004	191,949	85,000	390,000	100

Table 11

Remuneration of Director / Finance Director / No 2 in Function in Finance
Dept., Financial Services

	Average base salary	% who expect to receive bonus	Average bonus	% receiving a car allowance	Average car allowance	% with cars	Average YOQ	Average salary package	Lowest package	Highest package	% With pension
	€	%	€	%	€	%	Year	€	€	€	%
1-5 (base=2)	127,500	100	50,000	0	0	0	2011	177,500	170,000	185,000	100
51-100 (base=0)	0	0	0	0	0	0	-	0	0	0	0
101-250 (base=3)	154,897	100	49,333	0	0	0	2012	204,230	138,000	280,000	100
251-500 (base=0)	0	0	0	0	0	0	-	0	0	0	0
501-1000 (base=3)	115,833	100	23,667	0	0	0	2018	139,500	119,000	164,500	100
1000+ (base=24)	121,963	88	20,517	33	13,325	0	2009	144,357	75,000	260,000	100
Overall 2025 (base=32)	124,822	91	25,857	25	13,325	0	2010	151,586	75,000	280,000	100

Table 12

Remuneration of Other Positions - Financial Services

		Average base salary	% who expect to receive bonus	Average bonus	% receiving a car allowance	Average car allowance	% with cars	Average YOQ	Average salary package	Lowest package	Highest package
		€	%	€	%	€	%	Year	€	€	€
No 3 in Function / Financial Controller / Finance Manager / Snr Financial Accountant (base=68)	2025	96,159	91	17,587	15	12,250	0	2015	113,996	55,000	435,000
	2024	86,962	89	11,758	19	10,462	0	2015	99,319	3,900	262,000
	2023	84,392	76	11,392	20	9,800	0	2013	95,010	37,460	217,000
	2022	81,031	81	11,439	9	14,533	0	2014	91,688	62,000	197,700
	2021	77,691	68	8,093	18	11,750	0	2011	85,345	52,000	133,000
	2020	78,904	62	9,265	14	11,333	0	2011	86,258	55,000	125,000
	2019	75,887	71	7,091	18	11,000	0	2011	82,834	35,300	128,000
Specialist area (base=14)	2025	98,900	86	6,842	50	11,543	0	2002	110,535	20,900	176,500
	2024	106,843	93	€	30	13,556	3	2007	131,334	55,680	215,000
Managing Director/ CEO/ CFO/ COO (base=33)	2025	199,009	82	98,759	21	19,114	6	2003	284,594	60,000	1,000,000
	2024	176,296	74	56,719	15	14,750	7	1999	221,385	76,500	399,000
	2023	175,650	60	51,667	40	17,500	20	1997	216,050	142,000	387,000
	2022	254,286	85	162,500	29	14,000	0	1995	397,571	90,000	1,018,000
	2021	232,851	64	97,143	45	12,900	9	1997	301,624	119,500	743,000
	2020	191,367	60	112,222	33	9,418	7	1996	262,693	110,000	528,000
	2019	198,819	91	94,700	45	10,717	9	1994	290,871	144,000	550,000
Other Categories (base=26)	2025	104,972	85	18,755	15	11,500	4	2013	123,072	31,800	272,000
	2024	103,968	93	21,474	16	11,399	2	2012	126,078	43,750	500,000
	2023	111,162	80	33,292	20	13,772	0	2010	140,593	50,000	652,500
	2022	97,670	78	28,555	17	12,678	0	2010	122,613	35,000	425,000
	2021	95,833	65	19,921	18	13,945	1	2010	111,478	45,000	365,000
	2020	104,259	61	24,206	24	12,560	2	2007	122,232	59,000	360,000
	2019	99,659	71	25,012	28	11,581	2	2007	120,728	48,000	405,000

Table 13

Annual Leave and Fringe Benefits - Financial Services

	Institute subscription	Sponsored personal development	Pension scheme	Health insurance	Share options	Club subscriptions	Preferential loans	Cars	Car allowance	Car parking	Annual leave	Subsidised food	Subsidised travel	Bike to work scheme	Time in lieu
	%	%	%	%	%	%	%	%	%	%	days	%	%	%	%
Head of Finance/ Function (base=27)	96	44	93	70	26	30	7	0	30	48	27	26	33	67	4
Director / Finance Director / No 2 in Function (base=32)	88	69	88	91	28	25	0	0	25	28	27	28	34	78	13
No 3 in Function / Financial Controller / Finance Manager / Snr Financial Accountant (base=68)	81	47	93%	74	18	19	6	0	15	32	26	22	31	66	9
Specialist area, e.g. Sustainability Accountant / Tax/ Commercial (base=14)	93	36	79	86	36	21	0	0	50	29	27	36	43	71	0
Managing Director/ CEO/ CFO/ COO (base=33)	85	48	88	73	15	21	9	6	21	36	26	9	18	64	15
Other Categories (base=26)	69	46	85	77	31	19	0	4	15	35	26	15	38	50	15

Table 14

Salaries in Practising Firms

	Average salary package	Lowest salary package	Highest salary package
	€	€	€
Big 4 Juniors, Seniors & Assistant Managers (base=7)	63,686	49,000	101,800
Big 4 Audit Managers (base=16)	88,803	60,500	162,000
Big 4 Tax Managers (base=8)	79,448	70,000	105,650
Big 4 Other Managers (base=7)	87,464	62,000	117,750
Big 4 Audit Directors (base=6)	113,483	106,450	118,000
Big 4 Tax Directors (base=7)	148,087	117,100	190,000
Big 4 Other Directors (base=13)	142,693	97,500	225,000
Non big 4 Juniors, Seniors & Assistant Managers (base=47)	55,586	21,600	90,000
Non big 4 Managers (base=38)	75,592	43,000	167,000
Non big 4 Directors (base=21)	117,026	84,000	220,000

Table 15

Annual Leave and Fringe Benefits - Practising Firms

	Institute subscription	Sponsored personal development	Pension scheme	Health insurance	Club Subscriptions	Cars	Car allowance	Car parking	Annual leave	Subsidised food	Subsidised travel	Bike to work scheme	Time in lieu
	%	%	%	%	%	%	%	%	%	%	days	%	%
Big 4 Juniors, Seniors & Assistant Managers (base=7)	86	29	86	86	0	0	0	14	24	43	29	57	14
Big 4 Audit Managers (base=16)	75	19	69	56	13	6	0	19	25	44	25	56	0
Big 4 Tax Managers (base=8)	100	38	75	63	13	0	0	0	24	38	38	25	0
Big 4 Other Managers (base=7)	100	43	86	57	43	0	0	14	26	57	57	86	14
Big 4 Audit Directors (base=6)	83	33	100	67	0	0	0	33	25	33	0	17	0
Big 4 Tax Directors (base=7)	100	29	100	57	29	0	0	43	28	14	43	57	0
Big 4 Other Directors (base=13)	92	46	92	69	46	0	8	69	27	62	62	69	8
Non big 4 Juniors, Seniors & Assistant Managers (base=47)	64	36	28	13	4	0	2	17	21	2	15	26	21
Non big 4 Managers (base=38)	74	58	42	16	5	3	8	45	23	8	18	37	16
Non big 4 Directors (base=21)	86	67	76	52	10	0	0	24	25	10	29	43	14

