



SALARY SURVEY **2024**

2024 KEY FINDINGS

AVERAGE SALARY PACKAGE IN LEINSTER SOCIETY (BASE = 1,184)

€123,466

AVERAGE SALARY PACKAGE FOR NEWLY QUALIFIED ACCOUNTANT IN INDUSTRY (EXCLUDING FINANCIAL SERVICES/NOT FOR PROFIT/CHARITIES/GOVERNMENT/PUBLIC SECTOR/EDUCATION, THOSE QUALIFIED IN 2023-2024, BASE = 53)

€71,007

AVERAGE SALARY PACKAGE FOR 5 YEARS POST QUALIFIED IN INDUSTRY (EXCLUDING FINANCIAL SERVICES/NOT FOR PROFIT/CHARITIES/GOVERNMENT/PUBLIC SECTOR/EDUCATION, THOSE QUALIFIED IN 2019, BASE = 39)

€90,547

AVERAGE SALARY PACKAGE FOR NEWLY QUALIFIED ACCOUNTANT IN ALL SECTORS (THOSE QUALIFIED IN 2023-2024, BASE = 124)

€68,121

AVERAGE BASIC SALARY FOR NEWLY QUALIFIED ACCOUNTANT IN ALL SECTORS (THOSE QUALIFIED IN 2023-2024, BASE = 124)

€62,374

AVERAGE SALARY PACKAGE FOR 5 YEARS POST QUALIFIED IN ALL SECTORS (THOSE QUALIFIED IN 2019, BASE = 66)

€89,899

EMPLOYMENT SECTOR



- 54% INDUSTRY
- 20% FINANCIAL SERVICES
- 15% PRACTICE
- 11% NOT-FOR-PROFIT, PUBLIC SERVICE/GOVT

GENDER



- 42% FEMALE
- 58% MALE



45%

RECEIVED PROMOTIONS IN THE LAST 3 YEARS



21%

MOVED JOBS TO A NEW ORGANISATION IN THE PAST 12 MONTHS



94%

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 over 1,100 members who participated in the Salary Survey 2024. We really appreciate you taking the time to respond to the survey which allows us to produce meaningful insights on the value placed on our profession.

The publication of the survey results is primarily to inform current and prospective members, as well as employers and representative bodies as to remuneration trends in the market within the Leinster region. The results for 2024 show a steady increase in average salaries for both newly qualified and experienced Chartered Accountants which demonstrates the continued demand for, and value placed in, our profession.

Over the years, the survey has also looked at topical areas which are directly impacting on our members. One such area this year was artificial intelligence (AI) with the survey results showing increased enthusiasm by our members regarding the opportunities and efficiencies presented by AI, in allowing them to move further up the value chain.

While we continue to receive strong participation in this survey from our Chartered Accountants Ireland Leinster members it is worth emphasising that the results cannot be taken to definitively reflect the overall profile or position of our members. The numbers opting in and out of the survey annually, as well as the representative sample versus total population should be considered in reviewing these results.

The compilation of the results of the survey presented over the following pages would not be possible without Stephen Molloy and Jill Farrelly of Chartered Accountants Ireland, Coyne Research and our partner Barden who all deserve a special thanks for their efforts in producing this survey and its findings.

Damien Carr

Chairperson 2024/2025

Chartered Accountants Ireland – Leinster Society



WELCOME FROM BARDEN



BARDEN

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 7th year with the Leinster Society on this key publication for Chartered Accountants Ireland and its members.

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, projects and advisory.

Independently verified data on extrinsic and intrinsic reward for accountants in Ireland does not exist in any other form outside of the Chartered Accountants Ireland Leinster Society Salary Survey, which is what makes this publication so important, and why it is something that we are so proud to be supporting.

Despite the backdrop of macro-economic uncertainty over the past 12 months, the demand for accounting talent from 2023 continued almost unabated. Companies, large and small, have struggled in many instances to attract accounting talent, something that has been felt most acutely at the 0-3 years PQE level. However, while last years' exodus overseas at this level certainly impacted both availability of talent, and hence an increase in salaries, we are now seeing the start of the return of this talent - a positive thing for hiring managers and something that will also start to stabilise the salary increases we have seen since 2021.

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 highlights from the 2024 survey include:

- Almost 90% of members have had total remuneration increases in the last 2 years, with 40% claiming increases of over 25% in the past two years.
- 10% of members are working fully remotely, while 75% of members have hybrid working arrangements.
- 50% of members have been promoted in the last 3 years; with 20% 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 pattern established in 2023 has become embedded in the system during 2024, with 75% of members still enjoying hybrid working arrangements, same as 2023. Hybrid working is here to stay with people spending on average just over half their time in the office per week (52% VS 48%). Also, while 16% of companies are back in the office full time, only 8% of people will consider a 5 day week in an office. So essentially, companies that mandate 5 days in the office have been, and will continue to be, at a significant competitive disadvantage when trying to attract accounting talent.

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) 87% 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, 67% 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 positive perceptions of AI and how it will impact their day to day role. An increased embracing about the opportunities represented by artificial intelligence is clear for all to see from this year's findings:

- Over half (52%) of respondents say it is a significant opportunity for the profession (up from 40% in 2023).
- 55% say it will allow the profession to move further up the value chain in terms of the work it does (47% in 2023).
- 57% of respondents feel that artificial intelligence will impact positively on their career (44% in 2023).

Thank you to all of the approximately 1,200 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

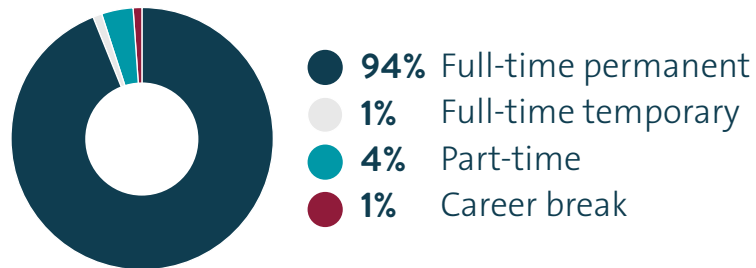
Managing Partner | Barden Leinster



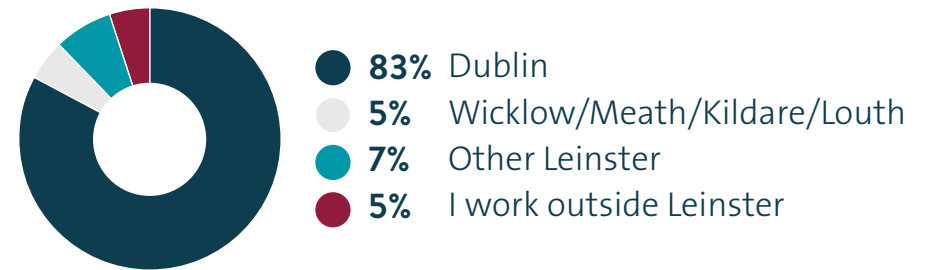
KEY INSIGHTS



EMPLOYMENT STATUS



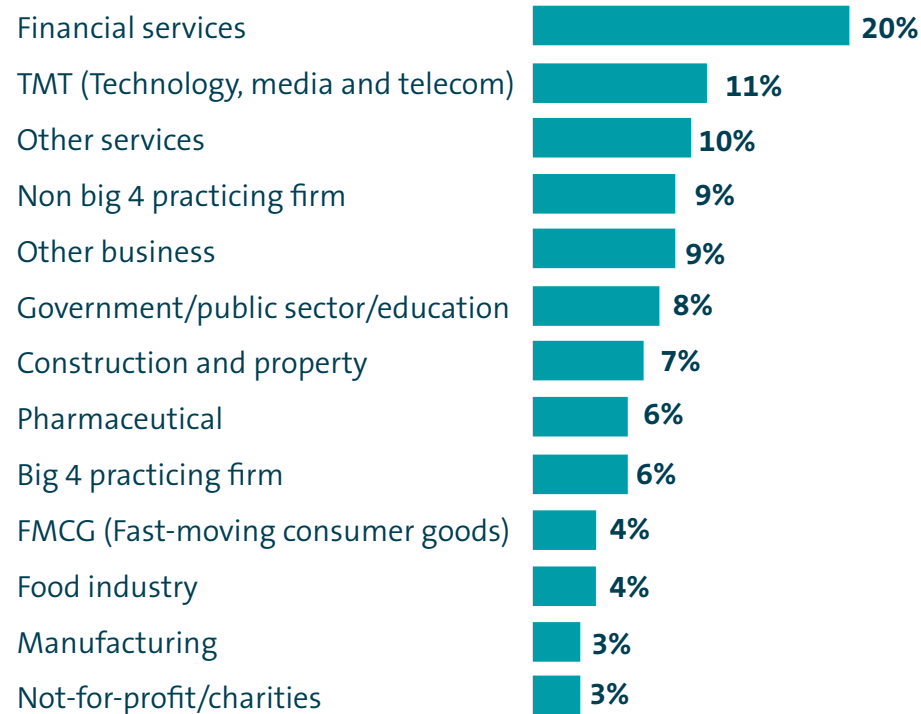
WHERE IS YOUR WORKPLACE SITUATED?



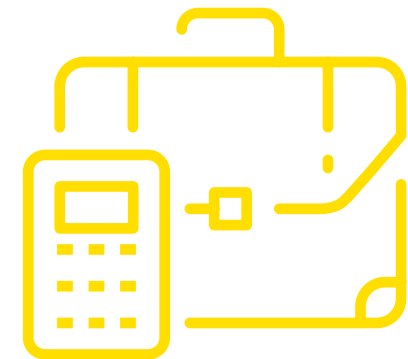
GENDER



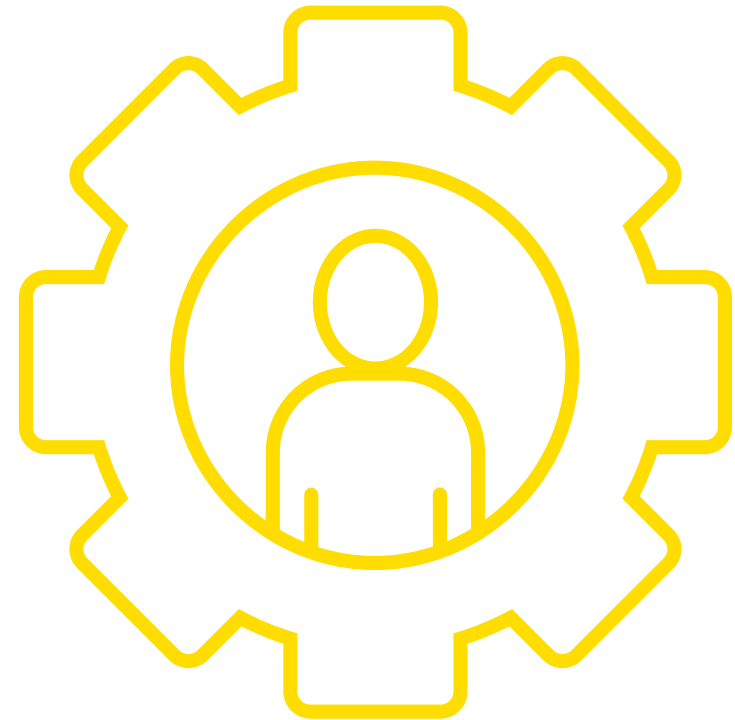
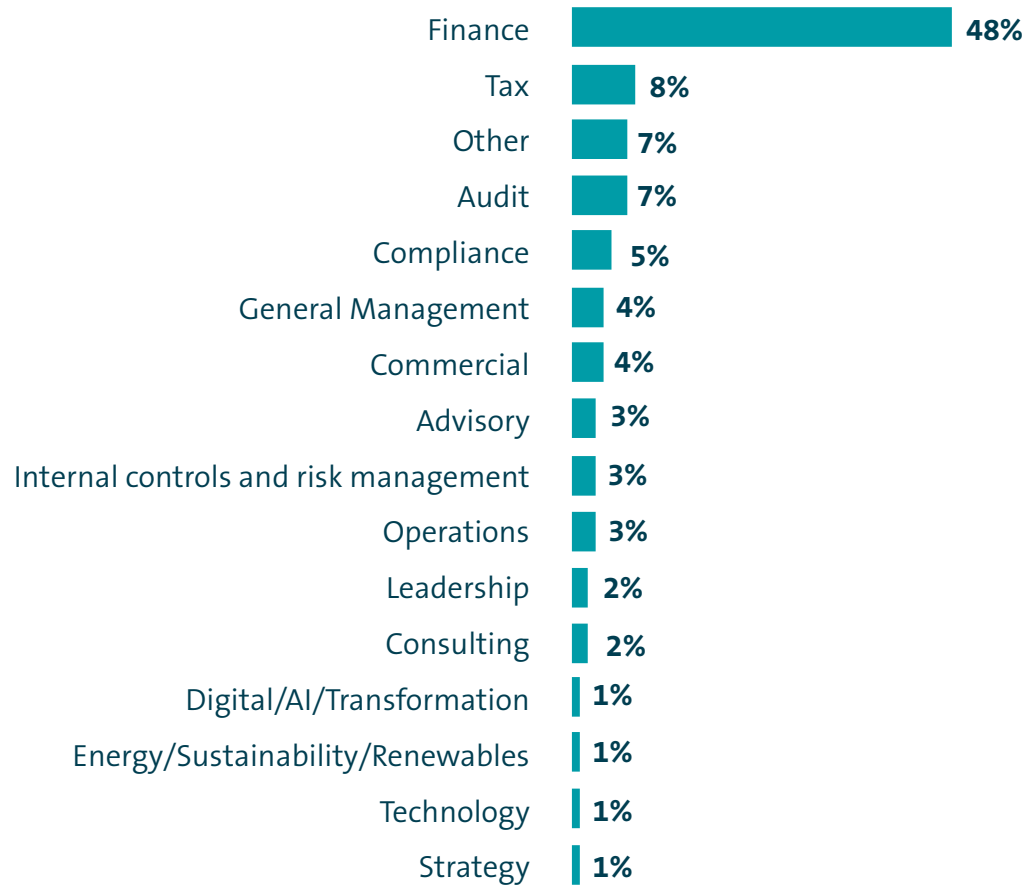
IN WHAT SECTOR ARE YOU EMPLOYED?



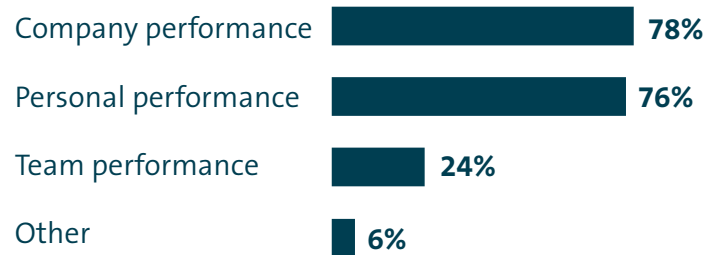
OWNERSHIP OF COMPANY IF NOT IN PRACTICE



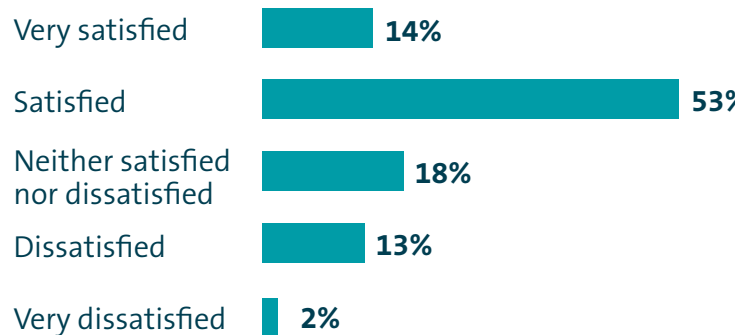
WHAT IS YOUR CORE AREA OF RESPONSIBILITY?



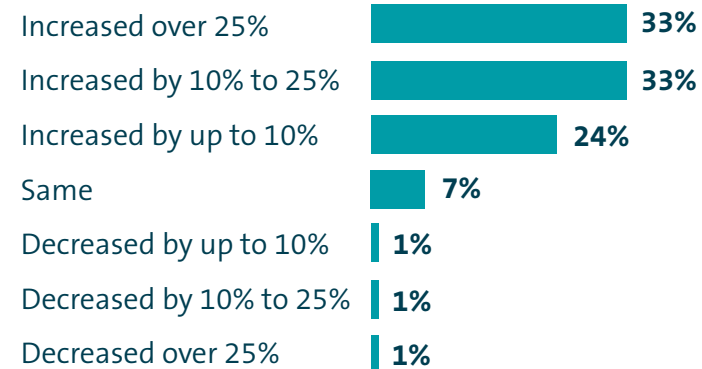
HOW IS YOUR BONUS CALCULATED?



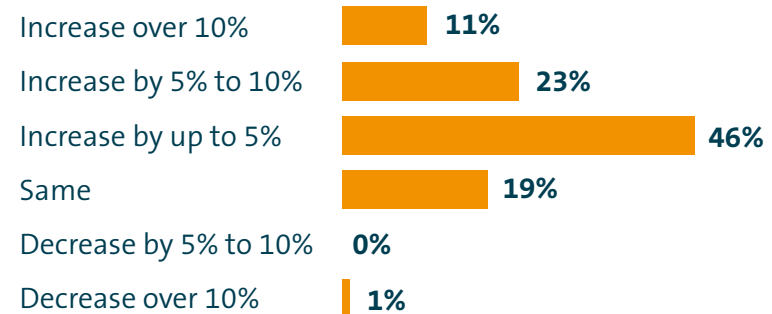
HOW SATISFIED ARE YOU WITH THE SALARY YOU RECEIVE?



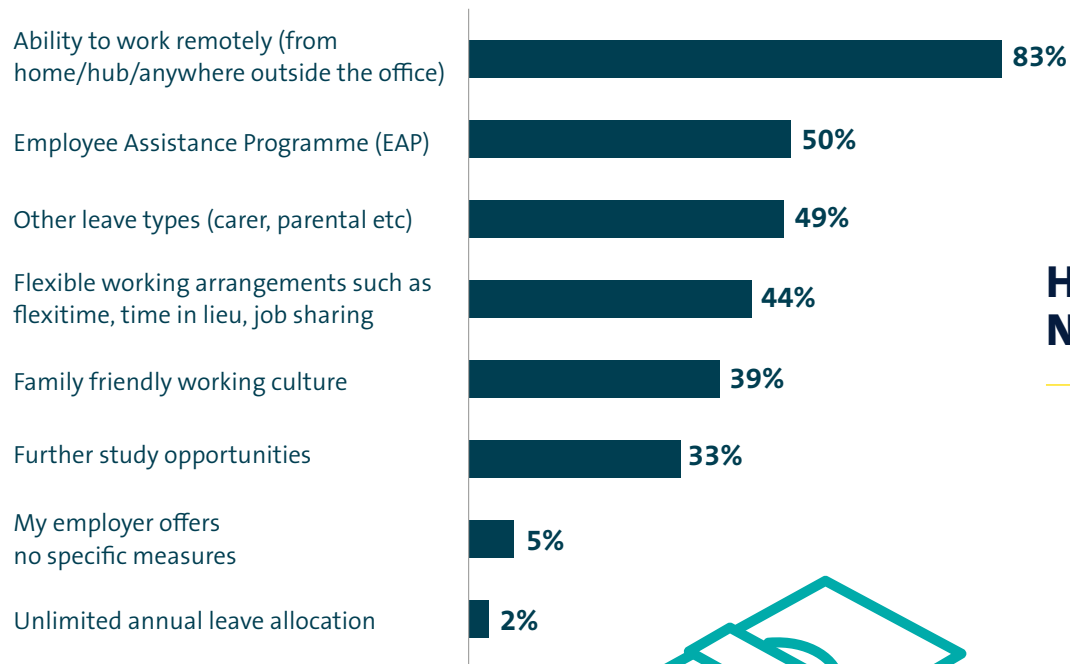
HOW MUCH HAS YOUR TOTAL REMUNERATION CHANGED IN THE LAST THREE YEARS?



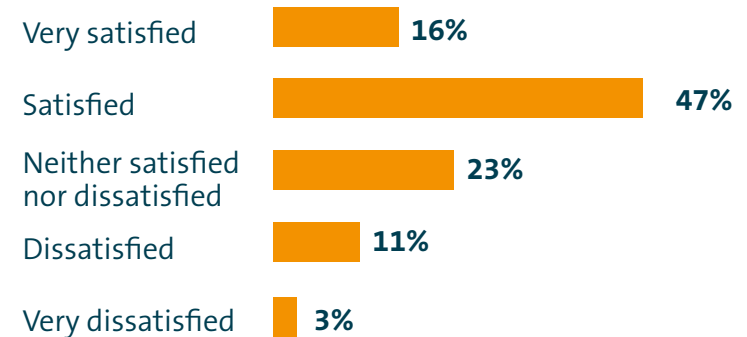
HOW MUCH DO YOU EXPECT YOUR TOTAL REMUNERATION TO CHANGE IN THE NEXT 12 MONTHS?



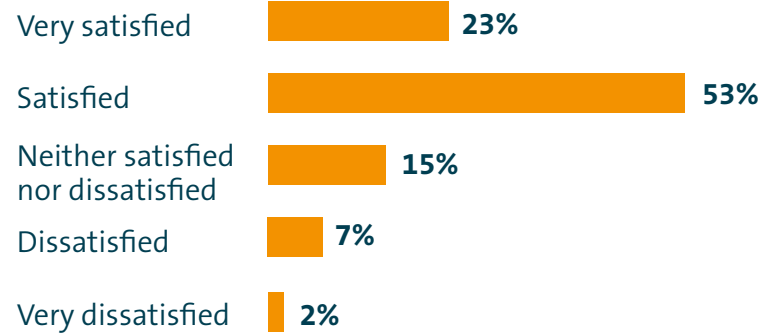
IN WHICH OF THE FOLLOWING NON-MONETARY WAYS DOES YOUR EMPLOYER TRY TO FACILITATE A HEALTHY WORK-LIFE BALANCE?



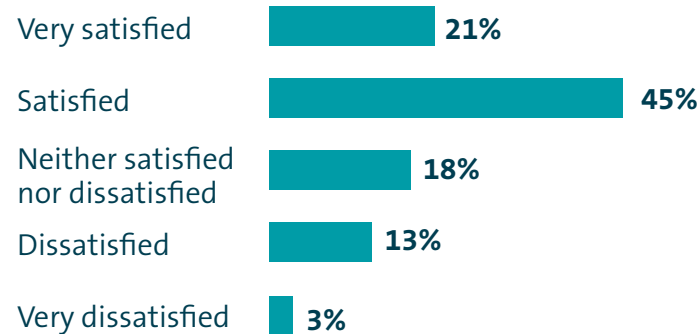
HOW SATISFIED ARE YOU WITH THE NON-MONETARY ASPECTS OF YOUR JOB?



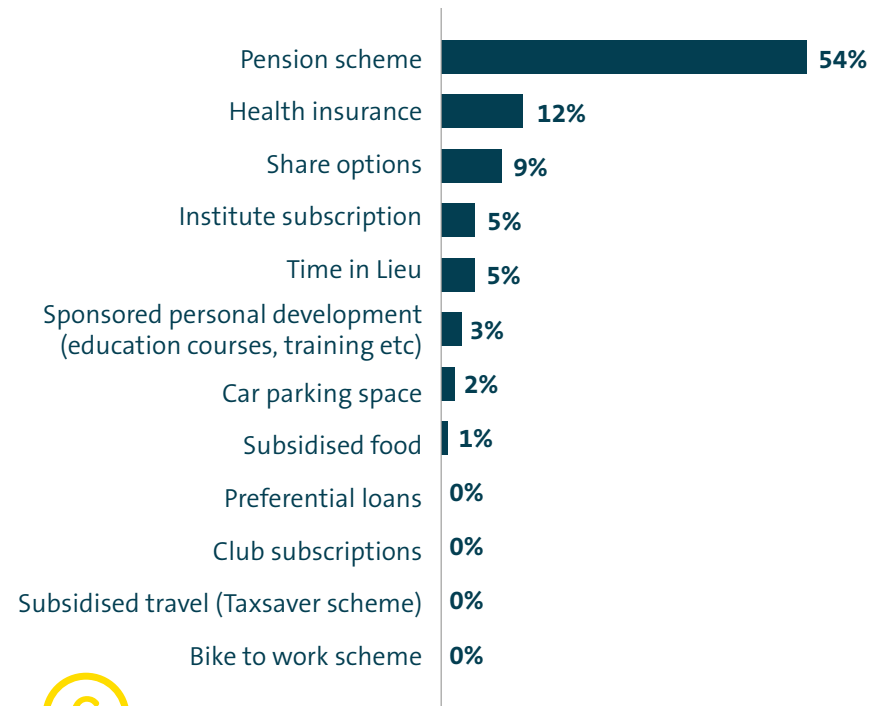
HOW SATISFIED ARE YOU WITH YOUR WORK ENVIRONMENT?



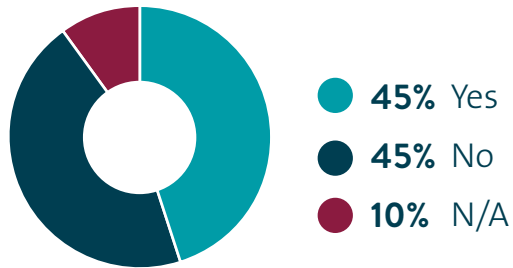
HOW SATISFIED ARE YOU WITH YOUR WORK/LIFE BALANCE?



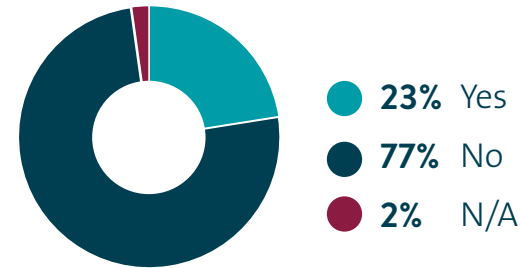
AFTER YOUR BASIC SALARY, WHAT PART OF YOUR REMUNERATION PACKAGE DO YOU VALUE THE MOST?



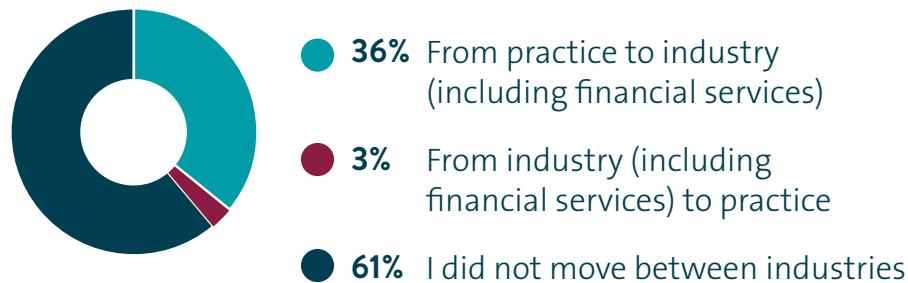
HAVE YOU BEEN PROMOTED IN THE LAST 3 YEARS?



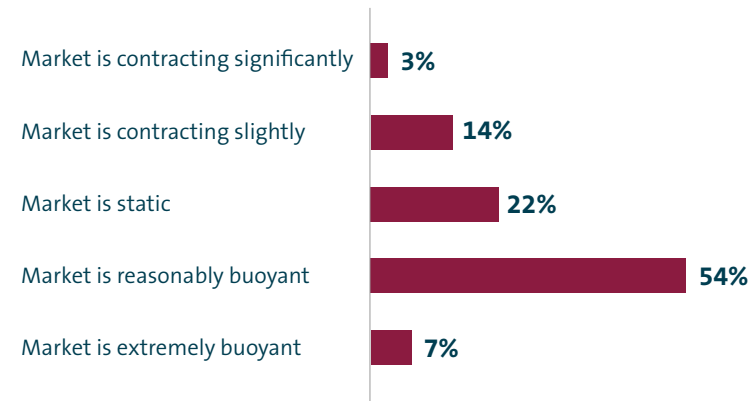
HAVE YOU MOVED JOB (TO A ROLE IN A NEW ORGANISATION) IN THE PAST 12 MONTHS?



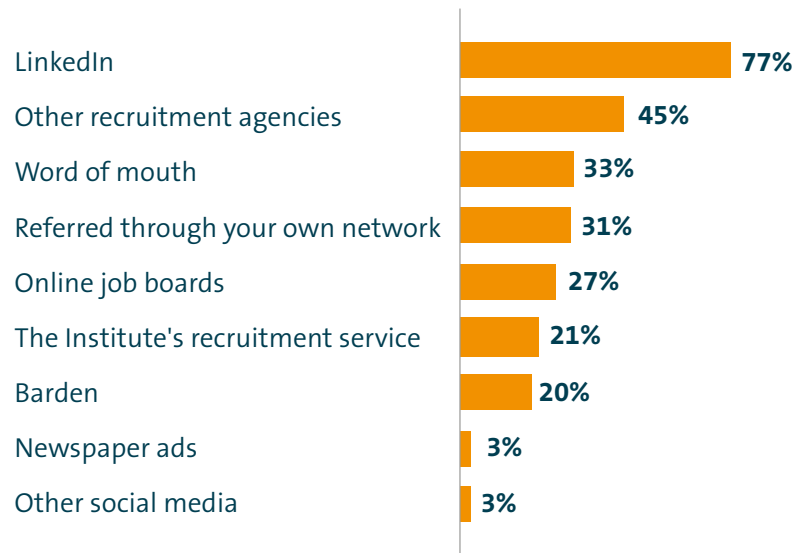
DID YOU MOVE BETWEEN INDUSTRIES?



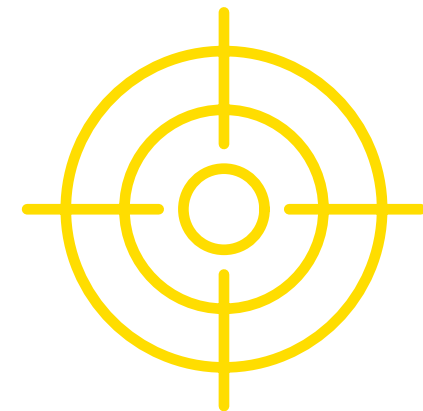
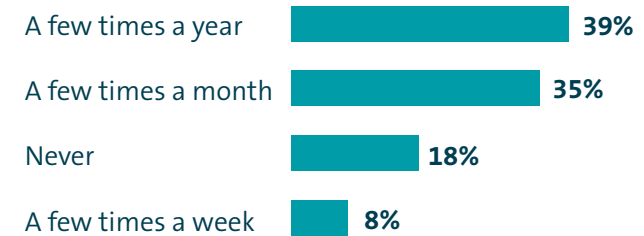
HOW WOULD YOU DESCRIBE THE STATE OF THE EMPLOYMENT MARKET FOR CHARTERED ACCOUNTANTS IN LEINSTER CURRENTLY?



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?

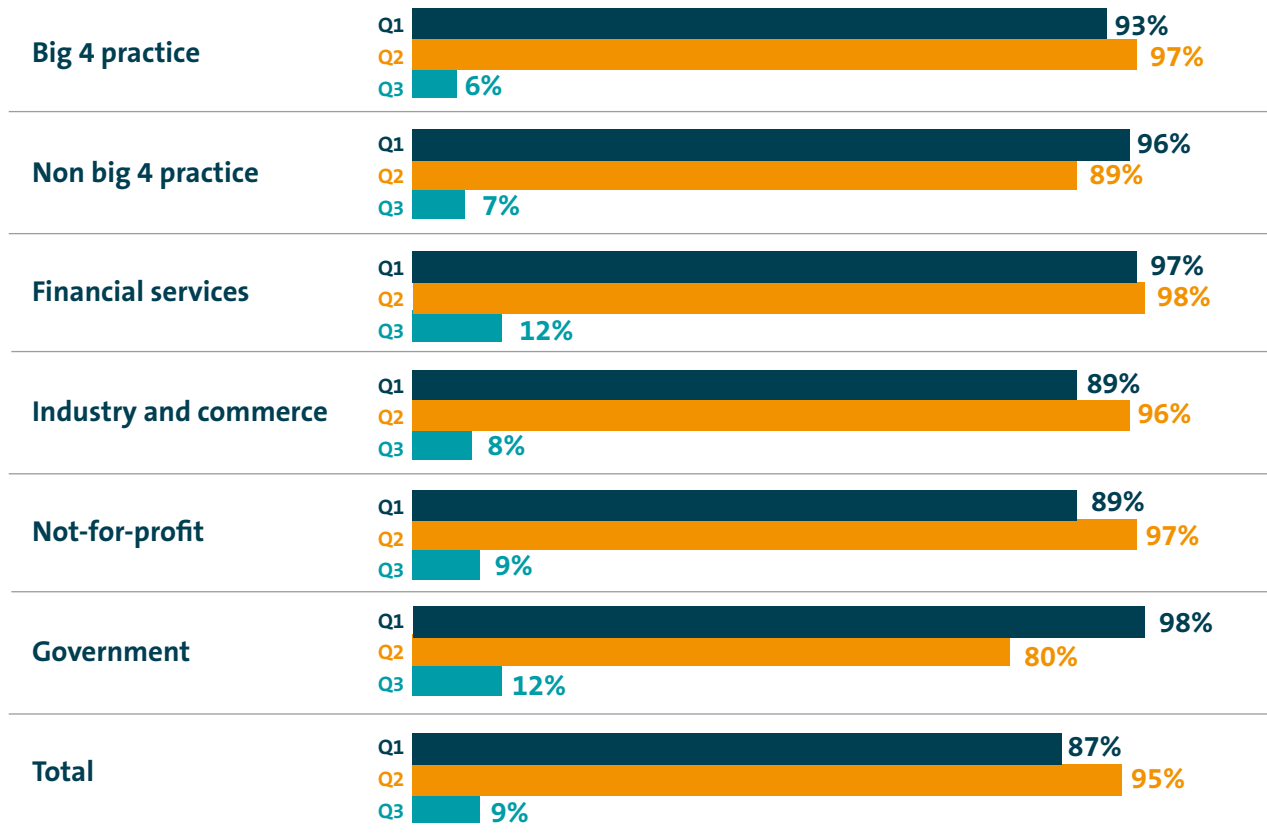


PENSIONS

Q1: Do you have a pension?

Q2: Does your employer contribute to this? (Base: Those who have a pension)

Q3: Contribution (%) your employer makes to your pension? (Base: Those whose employer contributes to their pension)

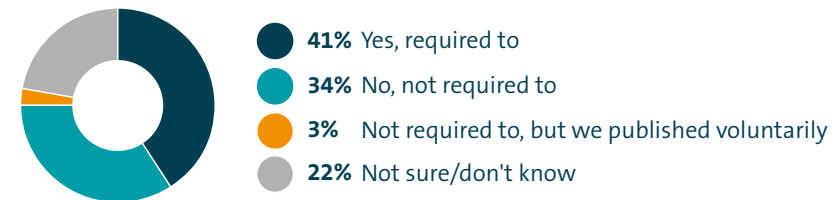


The Gender Pay Gap Information Act 2021 requires organisations to report on their hourly gender pay gap across a range of metrics.

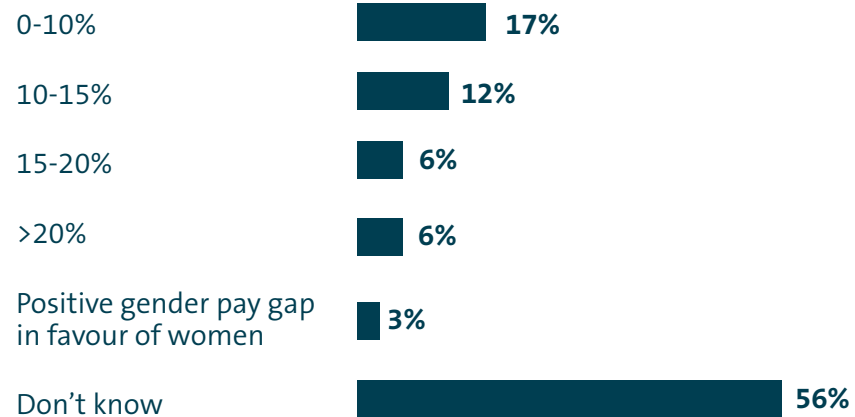
Organisations with over 250 employees were asked to report on their Gender Pay Gap for the first time in 2022.

The gender pay gap is the difference in the average hourly wage of men and women across a workforce.

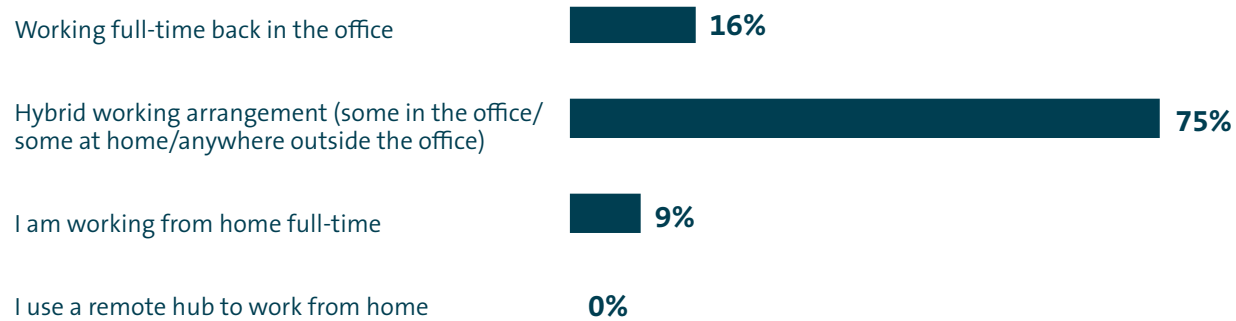
IS YOUR EMPLOYER REQUIRED TO CALCULATE AND REPORT THE GENDER PAY GAP?



WHAT GENDER PAY GAP DID YOUR ORGANISATION REPORT THIS YEAR?



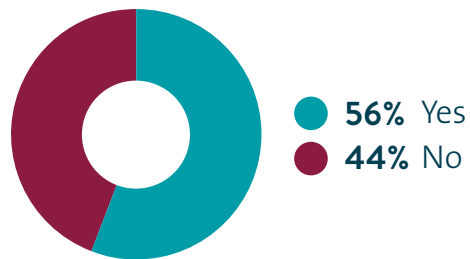
WHAT ARE YOUR CURRENT WORKING ARRANGEMENTS?



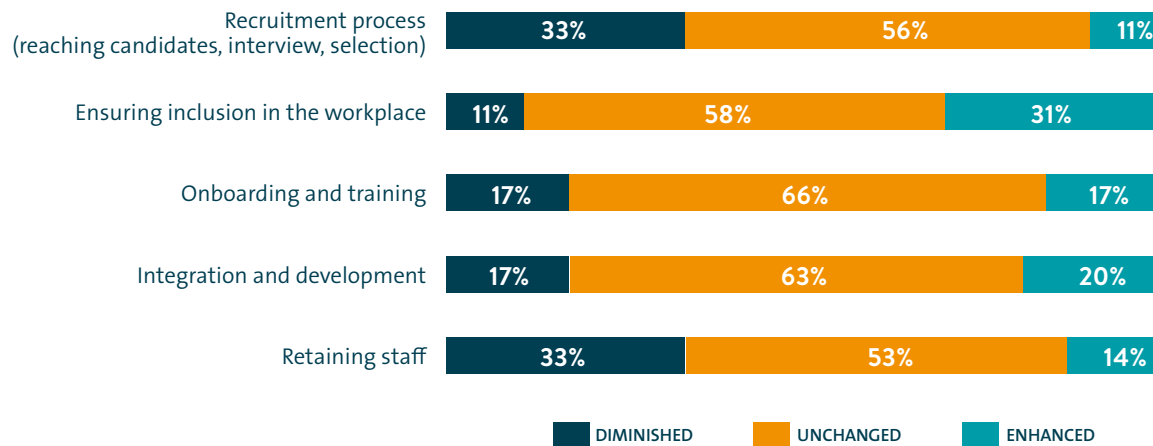
WHAT PROPORTION DO YOU CURRENTLY WORK REMOTELY VERSUS IN-OFFICE/ONSITE?



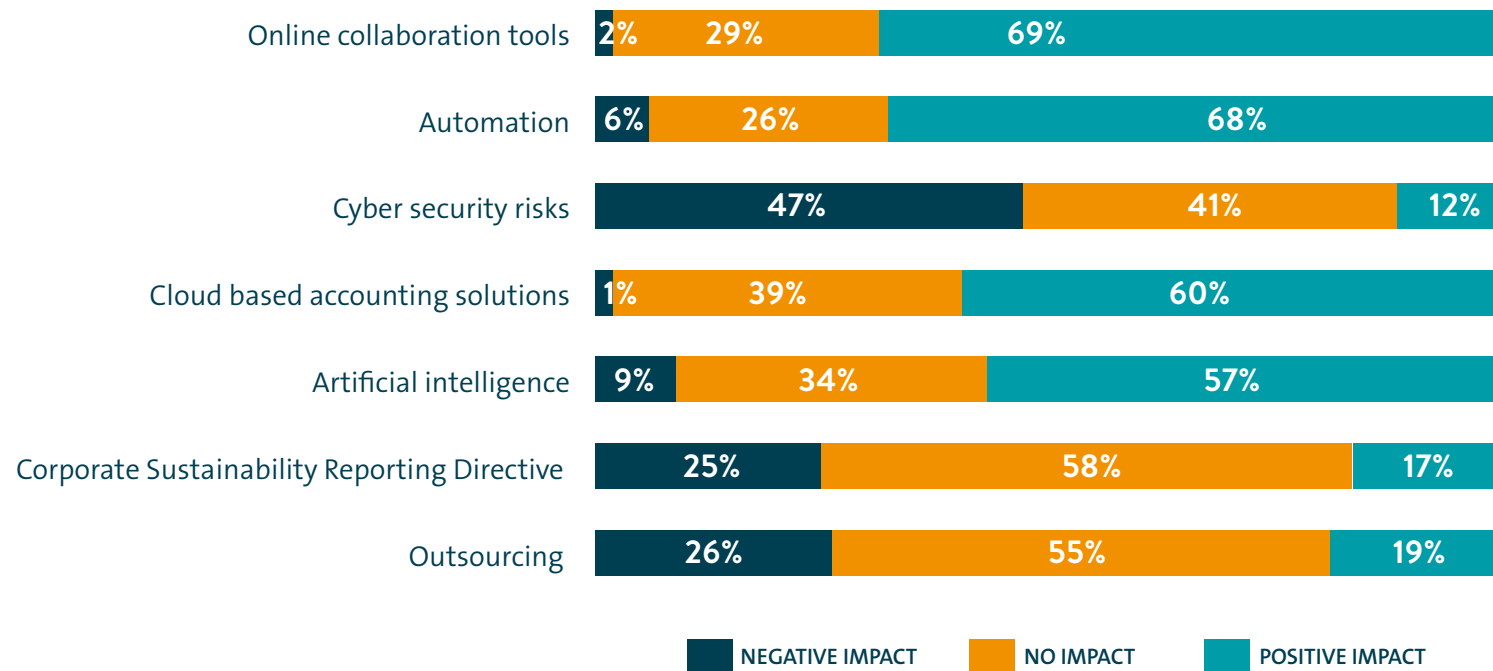
DO YOU MANAGE A TEAM? I.E. DEAL WITH RECRUITMENT/ TRAINING/DEVELOPMENT/RETAINING STAFF/ETC.?



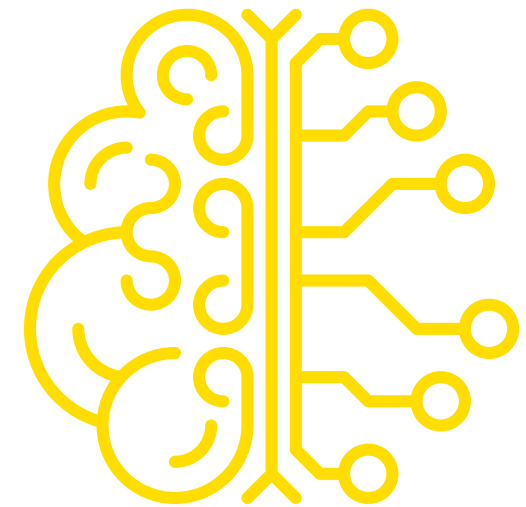
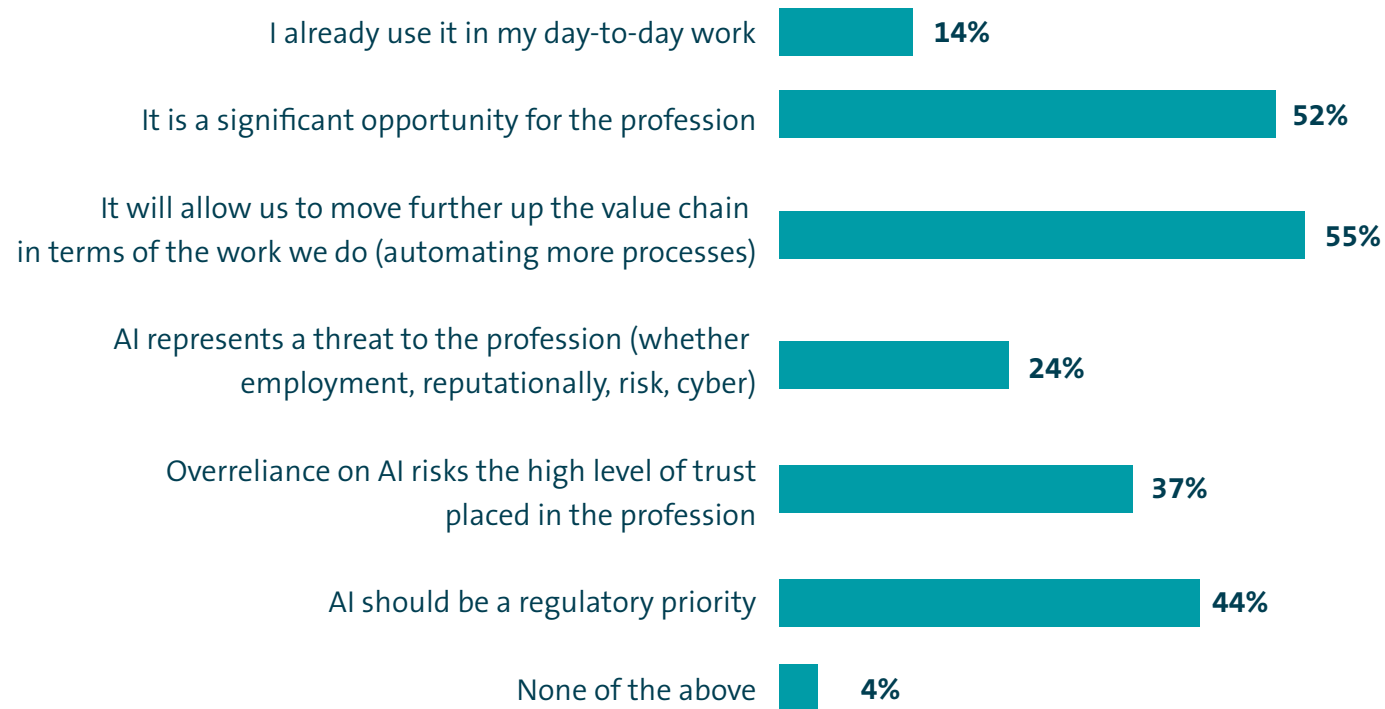
HOW ARE YOU FINDING RECRUITMENT AND RETENTION OF STAFF IN THE POST-COVID ENVIRONMENT?



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?



APPENDICES: **SUPPORTING TABLES**



INTERPRETING THE TABLES

EXAMPLE TABLE: TABLE 4

REMUNERATION OF HEAD OF FINANCE DEPT. - INDUSTRY & COMMERCE (BASE = 96)

	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=32)	€101,802	50%	€19,587	0%	€0	6%	2000	€112,346	€50,000	€240,000	59%

- Employees 1- 50 - 32 people responded who work in companies employing a maximum of 50 people.
- Average Base Salary - €101,802 – total of the 32 respondents’ base salaries in this category, divided by 32.
- % who received bonus - 50% - 16 respondents got a bonus, so percentage is 50%.
- Average bonus received - €19,587 – The average bonus received by the 16 respondents who received a bonus.
- % receiving a car allowance - 0% – Percentage of total number of respondents who received a car allowance.
- Average car allowance received - €0 – The average car allowance received by respondents who received a car allowance.
- Average YOQ – Average year of qualification.
- Average Salary Package - €112,346 – The total compensation (base salary, bonuses, car allowances and cars, allocating a value of €12,000 per company car) of all 32 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 – TEN YEAR SUMMARY**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
	€	€	€	€	€	€	€	€	€	€
INDUSTRY & COMMERCE										
Head of Finance/Function (96)	153,473	176,497	173,240	158,773	144,277	146,842	138,438	152,550	155,647	139,149
Director/Finance Director/No 2 in Function (98)	147,072	112,076	121,026	105,057	101,531	99,903	105,000	104,852	96,355	96,148
FC/Manager/Snr Accountant/No 3 in Function (227)	96,234	92,786	85,389	85,010	82,040	86,040	80,537	81,593	78,129	73,498
Specialist area (Sustainability/Tax/Commercial) (70)	94,270	-	-	-	-	-	-	-	-	-
Managing Director/ CEO/ CFO/ COO (88)	242,814	251,272	320,767	275,105	292,469	251,780	261,700	244,330	239,341	196,399
FINANCIAL SERVICES										
Head of Finance/Function (33)	192,137	203,800	207,084	204,334	180,850	190,952	182,981	176,410	140,898	140,942
Director/Finance Director/No 2 in Function (30)	153,738	124,695	123,793	115,432	111,030	110,871	123,717	117,817	121,329	104,011
FC/Manager/Snr Accountant/No 3 in Function (70)	99,319	95,010	91,688	85,345	86,258	82,834	85,849	83,496	79,332	78,837
Specialist area (Sustainability/Tax/Commercial) (30)	131,334	-	-	-	-	-	-	-	-	-
Managing Director/ CEO/ CFO/ COO (27)	221,385	216,050	397,571	301,624	262,639	290,871	275,815	331,987	331,548	252,200
BIG 4 FIRMS										
Junior (1)	50,000	-	-	-	-	-	-	-	-	-
Seniors/Assistant Managers (9)	58,011	51,292	48,733	49,543	50,500	52,500	51,142	48,548	47,989	45,824
Audit Managers and Directors (23)	95,909	91,358	92,945	88,872	82,286	83,025	110,446	78,499	87,317	81,629
Tax Managers and Directors (20)	104,334	89,600	99,783	90,845	90,610	106,255	99,953	81,223	88,933	83,062
Other Managers and Special (22)	117,149	106,625	121,428	104,360	87,318	106,040	86,615	94,402	115,241	90,463
NON BIG 4 FIRMS										
Junior (3)	36,667	-	-	-	-	-	-	-	-	-
Seniors/Assistant Managers (41)	56,399	53,265	47,099	47,435	48,729	50,242	47,762	51,378	46,727	45,094
Managers/Directors (57)	91,245	83,412	81,108	78,832	77,835	70,852	72,136	77,063	72,958	73,451
NOT-FOR-PROFIT & GOVERNMENT										
Head of Finance/Function (33)	105,039	107,630	97,958	-	-	-	-	-	-	-
Director/Finance Director/No 2 in Function (12)	98,245	86,687	86,553	-	-	-	-	-	-	-
FC/Manager/Snr Accountant/No 3 in Function (31)	86,949	69,293	66,863	-	-	-	-	-	-	-
Specialist Area (Sustainability/Tax/Commercial) (16)	84,026	-	-	-	-	-	-	-	-	-
Managing Director/ CEO/ CFO/ COO (17)	163,031	175,925	165,104	-	-	-	-	-	-	-

TABLE 2
PERCENTAGE OF TOTAL RESPONDENTS RECEIVING FRINGE BENEFITS (BASE = 986)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
	%	%	%	%	%	%	%	%	%	%
Institute subscription	79	78	78	80	82	82	85	84	79	79
Pension scheme	80	78	78	74	76	81	76	73	71	70
Health insurance	55	55	57	55	52	50	48	47	44	44
Share options	22	22	24	22	21	21	18	19	18	17
Club subscriptions	13	13	11	11	14	14	14	12	12	10
Preferential loans	2	1	1	2	2	3	3	3	4	4
Company cars	-	-	-	3	4	5	3	5	5	5
Car allowances	-	-	-	14	15	18	20	19	17	13
Car parking	43	44	43	42	46	49	50	48	47	48
Sponsored personal Development	51	48	50	57	57	62	62	54	51	48
Subsidised food	26	28	26	-	-	-	-	-	-	-
Subsidised travel (Tax saver scheme)	24	25	28	-	-	-	-	-	-	-
Bike to work scheme	59	59	61	-	-	-	-	-	-	-
Time in lieu	14	16	15	-	-	-	-	-	-	-

TABLE 3
AVERAGE SALARY PACKAGE BY YEAR OF QUALIFICATION

	Industry & Commerce	Financial Services	Practice	Not-for-profit/Government
Year of Qualification	€	€	€	€
2024	€63,770 (base=10)	€147,800 (base=4)	€52,413 (base=16)	(base=0)
2023	€72,690 (base=43)	€61,911 (base=12)	€64,132 (base=34)	€66,080 (base=5)
2022	€80,493 (base=41)	€86,222 (base = 9)	€63,684 (base=16)	€70,021 (base=4)
2021	€74,643 (base=23)	€79,598 (base = 8)	€89,606 (base=8)	€80,000 (base=2)
2020	€92,179 (base=18)	€92,922 (base=10)	€84,000 (base=7)	€77,963 (base=2)
2019	€90,547 (base =39)	€90,453 (base=14)	€95,412 (base=10)	€60,497 (base=3)
2018	€97,298 (base = 31)	€125,438 (base=6)	€106,795 (base=9)	€79,635 (base=1)
2017	€99,778 (base = 20)	€111,940 (base=13)	€101,827 (base=10)	€84,960 (base=5)
2016	€110,763 (base = 37)	€148,450 (base=10)	€109,691 (base=9)	(base=0)
2015	€136,299 (base = 25)	€133,900 (base=4)	€107,458 (base=6)	€89,175 (base=4)
2014	€120,779 (base = 21)	€127,301 (base=11)	€114,420 (base=7)	€71,000 (base=1)
2013	€122,527 (base = 18)	€148,531 (base=10)	€86,467 (base=6)	€110,625 (base=4)
2012	€161,857 (base = 16)	€101,248 (base=4)	€85,250 (base=1)	€83,907 (base=4)
2011	€136,071 (base = 26)	€141,475 (base=4)	€103,550 (base=2)	€71,766 (base=5)
2006-2010	€143,218 (base = 79)	€153,352 (base=41)	€87,107 (base=15)	€90,271 (base=17)
2001-2005	€176,224 (base = 66)	€176,297 (base=22)	€107,479 (base=12)	€107,530 (base=16)
1996-2000	€218,678 (base = 34)	€184,395 (base=21)	€138,883 (base=6)	€112,960 (base=11)
1986-1995	€175,857 (base = 73)	€215,051 (base=24)	€21,600 (base=1)	€120,768 (base=41)
1966-1985	€174,421 (base = 21)	€169,556 (base=6)	€93,500 (base=1)	€112,307 (base=9)
Total Base per sector	641	233	176	134

**TABLE 4
REMUNERATION OF HEAD OF FINANCE DEPT. - INDUSTRY & COMMERCE (BASE = 96)**

	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=32)	€101,802	50%	€19,587	0%	€0	6%	2000	€112,346	€50,000	€240,000	59%
51-100 (base=11)	€120,581	82%	€26,943	18%	€15,161	0%	2006	€145,381	€78,750	€241,700	91%
101-250 (base=16)	€113,071	69%	€26,936	19%	€13,167	19%	2004	€136,308	€60,000	€379,500	81%
251-500 (base=6)	€151,333	83%	€36,400	33%	€8,750	0%	2003	€184,583	€77,000	€230,000	100%
501-1000 (base=5)	€147,311	100%	€22,182	60%	€18,000	20%	2001	€182,693	€123,464	€311,000	100%
1000+ (base=26)	€157,911	92%	€42,859	58%	€12,733	4%	2004	€205,281	€115,000	€463,500	100%
Overall 2024 (base=96)	€126,494	73%	€31,053	26%	€13,293	7%	2003	€153,473	€50,000	€463,500	82%

**TABLE 5
REMUNERATION OF DIRECTOR / FINANCE DIRECTOR / NO 2 IN FUNCTION - INDUSTRY & COMMERCE (BASE = 98)**

	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=12)	€102,325	75%	€23,050	8%	€10	0%	2001	€119,613	€30,000	€227,500	75%
51-100 (base=11)	€104,348	82%	€14,000	9%	€2,880	18%	2008	€118,246	€48,360	€186,000	91%
101-250 (base=9)	€103,244	100%	€16,622	22%	€9,000	22%	2007	€124,533	€26,500	€210,300	100%
251-500 (base=12)	€111,083	50%	€12,000	25%	€6,667	8%	2006	€119,750	€79,000	€160,000	100%
501-1000 (base=8)	€126,500	88%	€37,857	25%	€11,000	13%	2008	€163,875	€116,400	€356,000	88%
1000+ (base=46)	€134,867	93%	€28,829	54%	€12,184	11%	2006	€169,742	€101,575	€313,000	98%
Overall 2024 (base=98)	€120,957	85%	€24,816	35%	€10,809	11%	2006	€147,072	€26,500	€356,000	94%

TABLE 6

REMUNERATION OF NO 3 IN FUNCTION / FINANCIAL CONTROLLER / FINANCE MANAGER / SNR FINANCIAL ACCOUNTANT IN FINANCE DEPT. - INDUSTRY & COMMERCE (BASE = 227)

	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=23)	€72,632	70%	€9,341	0%	€0	0%	2014	€79,129	€36,000	€132,000	61%
51-100 (base=20)	€83,070	80%	€12,938	0%	€0	0%	2014	€93,420	€59,240	€152,000	75%
101-250 (base=21)	€79,674	81%	€9,552	0%	€0	0%	2015	€87,407	€45,000	€135,000	86%
251-500 (base=23)	€79,801	65%	€9,220	9%	€15,000	4%	2014	€87,640	€61,000	€132,000	87%
501-1000 (base=14)	€86,521	79%	€8,677	7%	€10,000	0%	2018	€94,054	€63,000	€185,000	93%
1000+ (base=126)	€89,339	90%	€12,953	19%	€9,677	2%	2015	€103,084	€59,000	€260,000	98%
Overall 2024 (base=227)	€85,060	83%	€11,789	12%	€10,084	2%	2015	€96,234	€36,000	€260,000	89%

TABLE 7

**REMUNERATION OF SPECIALIST AREA, E.G. SUSTAINABILITY ACCOUNTANT / TAX/ COMMERCIAL IN FINANCE
DEPT. - INDUSTRY & COMMERCE (BASE = 70)**

	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=3)	€86,632	100%	€18,000	0%	€0	0%	2010	€104,632	€73,895	€140,000	67%
51-100 (base=2)	€70,000	100%	€12,000	0%	€0	0%	2015	€82,000	€68,000	€96,000	50%
101-250 (base=2)	€98,088	100%	€1,750	100%	€7,560	0%	2007	€107,398	€105,985	€108,810	100%
251-500 (base=8)	€78,450	75%	€8,000	0%	€0	0%	2010	€84,450	€63,200	€122,500	75%
501-1000 (base=6)	€93,167	67%	€7,825	0%	€0	0%	2018	€98,383	€63,000	€154,000	83%
1000+ (base=49)	€83,574	86%	€10,421	16%	€10,438	4%	2017	€94,700	€59,637	€184,000	96%
Overall 2024 (base=70)	€83,968	84%	€10,144	14%	€9,862	3%	2016	€94,270	€59,637	€184,000	90%

**TABLE 8
REMUNERATION OF MANAGING DIRECTOR/ CEO/ CFO/ COO (88)
& OTHER CATEGORIES (62) 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 (base=88)	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
	2015	146,164	70%	61,063	30%	15,486	30%	1989	196,399	76,200	444,000
Other Categories (base=62)	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
	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 9
ANNUAL LEAVE AND FRINGE BENEFITS - INDUSTRY AND COMMERCE** (BASE = 641)

	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 (96)	76%	41%	68%	52%	32%	7%	0%	7%	26%	55%	24 days	15%	17%	54%	14%
Director / Finance Director / No 2 in Function (98)	84%	59%	88%	75%	43%	16%	1%	11%	35%	49%	25 days	32%	25%	71%	18%
No 3 in Function / Financial Controller / Finance Manager / Snr Financial Accountant (227)	78%	48%	85%	62%	30%	9%	1%	2%	12%	43%	24 days	26%	21%	61%	15%
Specialist area eg Sustainability Accountant / Tax/ Commercial (70)	80%	60%	89%	60%	36%	4%	0%	3%	14%	43%	24 days	43%	19%	51%	9%
Managing Director/ CEO/ CFO/ COO (88)	81%	38%	76%	53%	28%	14%	3%	19%	32%	66%	25 days	11%	6%	57%	14%
Other (base=62)	69%	39%	79%	61%	23%	21%	0%	0%	3%	42%	24 days	31%	23%	53%	13%

**TABLE 10
REMUNERATION OF HEAD OF FINANCE/FUNCTION DEPT. - FINANCIAL SERVICES (BASE = 33)**

	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)	€137,000	40%	€15,000	20%	€13,000	0%	2008	€145,600	€80,000	€250,000	100%
51-100 (base=2)	€106,000	100%	€10,000	0%	€0	0%	2014	€116,000	€107,000	€125,000	100%
101-250 (base=3)	€156,167	100%	€46,667	33%	€15,000	0%	2004	€207,833	€110,000	€292,500	100%
251-500 (base=2)	€187,500	100%	€113,704	0%	€0	0%	2012	€301,204	€245,000	€357,407	100%
501-1000 (base=1)	€138,000	100%	€30,000	100%	€10,000	0%	2000	€178,000	€178,000	€178,000	100%
1000+ (base=20)	€157,286	100%	€31,555	55%	€15,982	10%	2004	€198,831	€84,000	€460,000	100%
Overall 2024 (base=33)	€152,249	91%	€35,950	42%	€15,271	6%	2005	€192,137	€80,000	€460,000	100%

**TABLE 11
REMUNERATION OF DIRECTOR / FINANCE DIRECTOR / NO 2 IN FUNCTION IN FINANCE DEPT. - FINANCIAL
SERVICES** (BASE = 30)

	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=2)	€92,500	50%	€5,000	0%	€0	0%	2007	€95,000	€70,000	€120,000	100%
51-100 (base=4)	€129,375	50%	€36,250	25%	€16,000	0%	2005	€151,500	€90,000	€227,500	100%
101-250 (base=3)	€95,633	67%	€16,250	0%	€0	33%	2013	€110,467	€70,000	€138,000	67%
251-500 (base=2)	€174,000	100%	€68,750	0%	€0	0%	2010	€242,750	€140,500	€345,000	100%
501-1000 (base=4)	€124,250	100%	€25,125	25%	€12,000	0%	2008	€152,375	€137,000	€185,000	100%
1000+ (base=15)	€127,149	100%	€26,607	47%	€11,914	0%	2006	€159,316	€83,000	€330,000	100%
Overall 2024 (base=30)	€124,721	87%	€28,735	30%	€12,378	3%	2007	€153,738	€70,000	€345,000	97%

**TABLE 12
REMUNERATION OF OTHER POSITIONS - FINANCIAL SERVICES (BASE = 170)**

		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	€	%	€	%	€	%	Year	€	€	€
No 3 in Function / Financial Controller / Finance Manager / Snr Financial Accountant (base=70)	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
	2018	75,743	62%	12,169	21%	12,333	0%	2010	85,849	52,000	145,000
Specialist area (base=30)	2024	€106,843	93%	€21,454	30%	€13,556	3%	2007	€131,334	€55,680	€215,000
Managing Director/ CEO/ CFO/ COO (base=27)	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
	2018	189,133	87%	78,165	60%	30,231	7%	1993	275,815	100,000	500,000
Other Categories (base=43)	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
	2018	93,510	65%	24,014	31%	11,836	1%	2005	113,059	47,000	432,000

TABLE 13
ANNUAL LEAVE AND FRINGE BENEFITS - FINANCIAL SERVICES (BASE = 233)

	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=33)	88%	73%	94%	79%	36%	30%	6%	6%	42%	58%	28 days	27%	36%	58%	15%
Director / Finance Director / No 2 in Function (base=30)	83%	57%	87%	67%	13%	40%	3%	3%	30%	27%	27 days	30%	37%	73%	10%
No 3 in Function / Financial Controller / Finance Manager / Snr Financial Accountant (base=70)	81%	49%	90%	76%	20%	13%	6%	0%	19%	29%	26 days	23%	34%	54%	13%
Specialist area eg Sustainability Accountant / Tax/ Commercial (base=30)	93%	50%	87%	93%	17%	23%	3%	3%	30%	37%	26 days	50%	40%	67%	3%
Managing Director/ CEO/ CFO/ COO (base=27)	82%	48%	85%	70%	19%	7%	7%	7%	15%	44%	27 days	22%	19%	41%	11%
Other Categories (base=43)	70%	49%	81%	70%	19%	16%	0%	2%	16%	16%	26 days	26%	35%	63%	7%

TABLE 14
SALARIES IN PRACTICING FIRMS (BASE = 176)

	Average salary package	Lowest salary package	Highest salary package
	€	€	€
Big 4 Juniors, Seniors & Assistant Managers (base=10)	€57,210	€48,000	€68,000
Big 4 Audit Managers (base=13)	€72,217	€54,000	€86,550
Big 4 Tax Managers (base=13)	€91,952	€70,000	€122,000
Big 4 Other Managers (base=10)	€99,523	€71,500	€125,000
Big 4 Audit Directors (base=10)	€126,825	€100,000	€177,000
Big 4 Tax Directors (base=7)	€127,329	€79,800	€182,600
Big 4 Other Directors (base=12)	€131,837	€85,000	€202,500
Non Big 4 Juniors, Seniors & Assistant Managers (base=44)	€55,054	€21,600	€192,500
Non Big 4 Managers (base=39)	€77,453	€50,000	€130,000
Non Big 4 Directors (base=18)	€121,128	€80,000	€160,000

TABLE 15
ANNUAL LEAVE AND FRINGE BENEFITS - PRACTISING FIRMS (BASE = 176)

	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=10)	80%	40%	70%	70%	10%	0%	0%	10%	23 days	50%	10%	60%	20%
Big 4 Audit Managers (base=13)	77%	23%	69%	46%	15%	0%	0%	15%	26 days	46%	15%	62%	23%
Big 4 Tax Managers (base=13)	92%	54%	92%	92%	31%	0%	0%	23%	27 days	39%	15%	54%	8%
Big 4 Other Managers (base=10)	100%	80%	90%	90%	30%	0%	0%	20%	26 days	60%	60%	100%	0%
Big 4 Audit Directors (base=10)	90%	70%	100%	70%	20%	0%	0%	40%	27 days	30%	20%	50%	0%
Big 4 Tax Directors (base=7)	86%	57%	86%	86%	43%	0%	0%	86%	28 days	14%	71%	57%	14%
Big 4 Other Directors (base=12)	92%	58%	100%	67%	33%	0%	0%	50%	27 days	67%	50%	75%	25%
Non Big 4 Juniors, Seniors & Assistant Managers (base=44)	66%	39%	25%	14%	2%	0%	2%	30%	21 days	9%	7%	18%	21%
Non Big 4 Managers (base=39)	77%	51%	51%	13%	8%	0%	5%	36%	24 days	8%	21%	44%	15%
Non Big 4 Directors (base=18)	94%	72%	83%	33%	6%	0%	0%	61%	25 days	22%	33%	56%	11%



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