



CHARTERED
ACCOUNTANTS
IRELAND
LEINSTER SOCIETY



B A R D E N



Salary Survey 2018

SALARY SURVEY 2018 KEY FINDINGS

€109,146

AVERAGE SALARY PACKAGE IN LEINSTER*

€61,044

AVERAGE SALARY PACKAGE FOR NEWLY QUALIFIED IN INDUSTRY

€74,706

AVERAGE SALARY PACKAGE FOR 5 YEARS POST QUALIFIED IN INDUSTRY

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

EMPLOYMENT STATUS



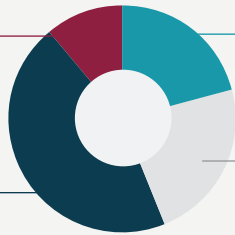
99%
EMPLOYED

13%

PUBLIC SERVICE/ GOVT

46%

WORK IN INDUSTRY



18%

WORK IN PRACTICE

23%

WORK IN FINANCIAL SERVICES



46%

HAVE RECEIVED PROMOTIONS IN LAST 3 YEARS



13,022
MEMBERS

CHARTERED ACCOUNTANTS LEINSTER SOCIETY MEMBERSHIP

60%
MALE

40%
FEMALE



83%

HAVE HAD A SIGNIFICANT PAY RISE IN THE LAST 3 YEARS

1,121 RESPONDANTS

25% →

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

Introduction



On behalf of the Committee of the Leinster Society Chartered Accountants, I would like to sincerely thank the 1,121 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 and for the valuable insights they provide for this survey.

Also I would like to acknowledge the support of Chartered Accountant Ireland staff, Coyne Research and our sponsor Barden recruitment for all the effort in producing this survey and its findings.

The 2018 Leinster Society salary survey shows a continued strong demand for Chartered Accountants, with growing earning potential and considerable career opportunities in many different areas, with 87% of respondents working across industry, financial services, public practice, government and the voluntary sector.

As well as benchmarking salaries as at 31st January 2018, the survey is tracking career satisfaction, progression and non-monetary compensation, making it a valuable insight for our members and for employers. It also gives a great snapshot of the profession to those who are considering a career in Chartered Accountancy.

The Key Interesting insights from the 2018 survey:

- €109,146 is the 2018 average salary package (including base salary, car or car allowance, plus bonus);
- 99% of respondents are in employment;
- 60% of respondents were either satisfied or very satisfied with their Salary, while 57% are satisfied or very satisfied with the non –monetary elements of their role;

- 46% of respondents have been promoted in the last 3 years, while 83% of all respondents having received a salary increase in the last 3 years;
- Majority of respondents work in industry, business and financial services (69%), with 18% working in an accountancy practice and 13% working in not-for profit, public service or in government;
- 55% of respondents have access to tailored or flexible working hours benefits;
- 84% of respondents place strong value on flexible working arrangements (50% said they would give up 10% of their salary, such was the importance of flexibility to them).
- Changes in technology are viewed optimistically by respondents with key trends of Automation (57%), Big Data (51%) and Artificial Intelligence (40%) having a positive impact on their role.

A word of caution – while we invited all our members (over 13,000 Leinster chartered accountants) the members who respond do so on a voluntary basis and are therefore “self-selecting”. So, members who responded last year may or may not have responded once again this year. Furthermore, there is no guarantee that the respondents reflect the overall profile or position of Leinster based accountants albeit that it is reasonable to assume, at least at a total level, that responses from over 1,100 members is of statistical value. So while undoubtedly insightful, care is required when interpreting these survey results.

On behalf of the Leinster Committee I hope you find the results interesting and beneficial to you our valued member.

Lorna Larkin

Chairman, Chartered Accountants Ireland - Leinster Society



Key Insights | 2018

Dear Members,

It's a privilege for myself and my team in Barden to have partnered with the Leinster Society on this key publication for Chartered Accountants Ireland. Expert insights and expert advice is the heart of what we do every day in Barden; a partnership like this is a natural fit.

Great reward, be it extrinsic (financial) or intrinsic (non-financial), is at the heart of every great business. The 2018 Salary Survey demonstrates, yet again, that Chartered Accountants in Leinster continue to enjoy exceptional levels of financial reward and that Chartered Accountants, at all levels, remain one of the top paid professionals in Ireland.

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

- Average Salary Package (basic + bonus + car allowance/car) for newly qualified accountants in industry hits €61,044. This increase on 2017 has most certainly been driven by over demand for and under supply of, newly qualified accountants in the Leinster area.
- 83% of respondents have received a salary increase in the last 3 years.
- 30% of respondents have received a salary increase of over 25% in the last 3 years.
- 25% of respondents have moved jobs in the last 12mths.

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

- 84% of respondents place some value or a lot of value on work life balance/flexible working arrangements.
- 45% of respondents do not have access to tailored/flexible benefit packages.
- 50% of respondents would sacrifice 10% of their remuneration for a better work life balance or to have flexible working arrangements.
- 79% of respondents were either neutral, satisfied or very satisfied with their work/life balance.
- Only 15% of respondents expressed any sort of dissatisfaction for their working environment.

Some key insights on technology, from your membership include:

- 89% of respondents see no impact or a positive impact from Automation.
- 86% of respondents see no impact or a positive impact from Artificial Intelligence.
- Big Data (51%) and Automation (57%) are cited by respondents as having a positive impact.
- 71% of respondents see Block Chain as having no impact.

Increasingly, intrinsic reward is becoming an important part of the conversation. 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. The accounting profession is no exception.

We hope the following pages assist you in planning for your professional future and that of your team. We strongly recommend reviewing the "Interpreting the Tables" section before reading the survey. In particular please take note that Average Salary Package = Basic Salary + Bonus + Car allowance/Car. This is key to avoid misinterpretation of the results.

Thank you 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 (56)	96,532	59	26,427	27	8,727	5	1999	115,086	40,000	373,000

- Employees 1- 50 - 57 people responded who work in companies employing a maximum of 50 people.
- Average Base Salary - €99,883 – total of the 57 respondents' base salaries in this category, divided by 57.
- % who received bonus - 53% - 30 respondents got a bonus, so percentage is 53%.
- Average bonus received – €28,267 – The average bonus received by the 30 respondents who received a bonus.
- % receiving a car allowance - 18% - Percentage of total number of respondents (10) from the 57 respondents who received a car allowance.
- Average car allowance received - €10,970 – 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 7%.
- Average YOQ – Average year of qualification.
- AVERAGE SALARY PACKAGE - €117,527 – The total compensation (base salary, bonuses, car allowances and cars, allocating a value of €12,000 per company car. of all 57 respondents divided by total number (57) 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:

€75,000 (€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

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

	2018	2017	2016	2015	2014	2013	2012
	%	%	%	%	%	%	%
Institute Subscription	85	84	79	79	79	78	83
Pension Scheme	76	73	71	70	69	70	76
Health Insurance	48	47	44	44	47	46	46
Share Options	18	19	18	17	15	15	19
Club Subscriptions	14	12	12	10	14	13	12
Subsidised Loans	3	3	4	4	5	5	3
Company Cars	3	5	5	5	6	6	7
Car Allowances	20	19	17	13	19	20	21
Car Parking	50	48	47	48	50	49	53
Sponsored Personal Development*	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	€	€	€	€
2018	63,300 (10)	60,450 (4)	50,583 (15)	42,000 (1)
2017	60,208 (27)	61,232 (14)	52,520 (38)	71,559 (3)
2016	60,402 (33)	77,961 (13)	58,767 (15)	57,499 (3)
2015	69,798 (22)	76,054 (12)	66,599 (12)	47,836 (4)
2014	94,479 (14)	83,373 (9)	73,773 (11)	0 (0)
2013	€74,706 (35)	99,536 (14)	69,621 (8)	72,000 (4)
2012	77,953 (15)	88,585 (11)	85,729 (7)	67,500 (2)
2011	94,542 (25)	87,956 (9)	86,333 (3)	71,039 (9)
2006 - 2010	108,207 (105)	108,545 (52)	91,671 (48)	79,598 (22)
2001 - 2005	133,519 (62)	150,135 (44)	103,319 (27)	85,269 (19)
1996 - 2000	147,178 (44)	186,155 (28)	86,300 (8)	95,487 (15)
1986 – 1995	166,522 (96)	174,867 (40)	92,974 (5)	108,221 (46)
1978 – 1985	170,189 (27)	213,773 (11)	178,902 (2)	101,323 (18)
Total Base per sector	515	261	199	146

“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 (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 (56)	96,532	59	26,427	27	8,727	5	1999	115,086	40,000	373,000
51-100 (29)	104,661	76	14,139	21	12,692	10	1998	119,255	36,923	258,000
101-250 (24)	107,256	67	22,563	8	12,000	13	1999	124,797	50,000	299,000
251-500 (16)	126,506	75	31,713	19	17,967	6	1997	154,409	60,500	420,000
501-1000 (5)	170,600	80	46,250	20	20,000	40	1996	216,400	90,000	315,000
1000+ (31)	140,964	94	41,984	42	14,628	16	1997	188,309	56,500	651,000
Overall 2018	113,429	72	28,683	25	12,378	11	1998	138,438	36,923	651,000

**TABLE 5
REMUNERATION OF HEAD OF FINANCE DEPARTMENT
INDUSTRY AND COMMERCE (113 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 (14)	73,107	64	16,883	7	5,000	0	2008	84,318	36,000	180,000
51-100 (9)	75,270	56	21,546	11	12,500	0	2010	88,629	50,700	144,000
101-250 (13)	80,519	69	15,186	23	9,833	0	2002	93,302	42,000	170,175
251-500 (9)	76,333	56	24,500	22	17,000	0	2010	93,722	55,000	257,000
501-1000 (13)	81,268	62	9,431	23	13,067	8	2005	91,010	53,500	170,000
1000+ (55)	99,877	84	19,482	36	10,500	7	2004	120,862	55,400	310,000
Overall 2018	88,357	73	18,177	27	11,007	4	2005	105,001	36,000	310,000

**TABLE 6
REMUNERATION OF NO.3 POSITION IN FINANCE DEPARTMENT
INDUSTRY AND COMMERCE (63 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 (3)	55,500	67	6,750	0	0	0	2016	60,000	48,500	78,000
51-100 (1)	60,000	100	9,000	0	0	0	2017	69,000	69,000	69,000
101-250 (5)	61,150	80	7,731	0	0	0	2013	67,335	50,000	85,000
251-500 (7)	72,427	71	11,950	0	0	0	2011	80,993	55,000	130,000
501-1000 (4)	78,250	75	11,000	0	0	0	2009	86,500	64,000	100,000
1000+ (43)	73,601	93	8,896	12	8,500	2	2012	83,144	38,002	175,000
Overall 2018	71,703	87	9,128	8	8,500	2	2012	80,537	38,002	175,000

**TABLE 7
REMUNERATION OF OTHER POSITIONS – INDUSTRY AND COMMERCE (178 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)	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)	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 (515 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 (161)	83	57	70	47	20	9	2	11	25	67	24
No.2 Finance (113)	86	64	77	60	28	8	0	4	27	62	23
No.3 Finance (63)	87	54	84	57	24	8	2	2	8	57	23
Managing Directors (13)	69	62	100	46	31	15	0	23	69	31	25
Other (165)	87	57	88	66	41	18	0	2	21	51	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)	107,843	86	36,667	29	9,809	0	2005	142,074	62,900	217,000
51-100 (6)	104,917	33	20,000	0	0	17	2002	113,583	80,000	195,000
101-250 (6)	190,333	67	44,250	33	13,250	17	1997	226,250	96,000	380,000
251-500 (1)	150,900	100	42,500	100	12,000	0	1999	205,400	205,400	205,400
501-1000 (3)	166,667	67	104,000	33	15,000	0	1999	241,000	128,000	423,000
1000+ (8)	162,250	75	52,917	50	23,750	0	1998	213,813	126,500	458,000
Overall 2018	144,365	68	47,857	32	16,812	6	2000	182,981	62,900	458,000

**TABLE 10
REMUNERATION OF NO.2 POSITION IN FINANCE DEPARTMENT
FINANCIAL SERVICES (39 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 (4)	121,125	100	30,500	0	0	0	2008	151,625	70,000	350,000
51-100 (0)										
101-250 (2)	70,000	100	2,750	0	0	0	2005	72,750	72,500	73,000
251-500 (1)	85,000	100	50,000	0	0	0	2014	135,000	135,000	135,000
501-1000 (4)	100,320	100	33,188	25	12,000	25	2006	139,508	74,750	220,000
1000+ (28)	100,060	75	21,388	32	11,679	7	2005	120,712	57,000	235,000
Overall 2018	100,319	82	23,731	26	11,711	8	2006	123,717	57,000	350,000

**TABLE 11
REMUNERATION OF OTHER POSITIONS – FINANCIAL SERVICES (191 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	€	€	€
No.3 in Finance (29)	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
Managing Directors (15)	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
Other Categories (147)	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 (261 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)	94	61	87	77	23	26	3	6	32	77	27
No.2 Finance (39)	87	77	90	67	36	21	18	8	26	49	25
No.3 Finance (29)	90	62	86	55	14	21	24	0	21	38	26
Managing Directors (15)	100	73	87	73	27	27	7	7	60	67	27
Other (147)	82	61	87	51	13	23	10	1	31	35	28

**TABLE 13
SALARIES IN PRACTISING FIRMS (199 TOTAL BASE))**

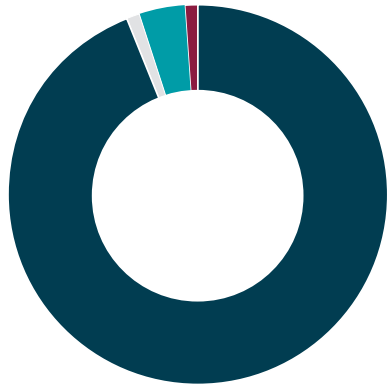
	AVERAGE SALARY PACKAGE	LOWEST SALARY PACKAGE	HIGHEST SALARY PACKAGE
	€	€	€
Big 4 Seniors & Assistant Managers			
2018 (17)	51,142	42,250	86,000
2017	48,548	41,000	58,750
2016	47,989	42,000	66,000
Big 4 Audit Managers & Directors			
2018 (29)	110,446	63,600	274,344
2017	78,499	50,000	142,000
2016	87,317	47,000	164,000
Big 4 Tax Managers & Directors			
2018 (26)	99,953	48,000	209,500
2017	81,223	55,000	135,000
2016	88,933	52,000	180,000
Big 4 Other Managers, Directors & Specialists			
2018 (25)	86,615	46,000	190,000
2017	94,402	55,000	195,000
2016	115,241	52,000	400,000
Non Big 4 Seniors & Assistant Managers			
2018 (34)	47,762	30,000	68,000
2017	51,378	26,200	170,000
2016	46,727	30,000	100,000
Non-Big 4 Managers			
2018 (68)	72,136	35,000	150,000
2017	77,063	40,000	210,000
2016	72,958	40,000	170,000

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 (199 TOTAL BASE)

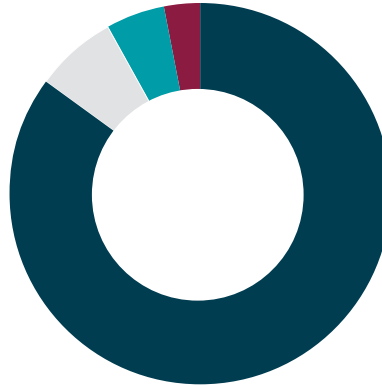
	INSTITUTE SUB	SPONSORED PERSONAL DEVELOPMENT	PENSION SCHEME	HEALTH INSURANCE	CLUB SUBS	CARS	CAR ALLOW	CAR PARKING	ANNUAL LEAVE
	%	%	%	%	%	%	%	%	Days
Big 4 Seniors & Assistant Managers (17)	65	41	35	41	24	0	6	6	23
Big 4 Audit Managers & Directors (29)	97	62	93	69	38	0	7	69	25
Big 4 Tax Managers & Directors (26)	88	58	69	69	31	0	8	46	25
Big 4 Other Managers & Directors (25)	96	76	80	72	32	0	4	32	24
Non Big 4 Seniors & Assistant Managers (34)	62	65	9	6	6	0	0	38	21
Non Big 4 Managers (68)	87	59	40	9	3	0	6	35	23

EMPLOYMENT STATUS



- 94% Full-time permanent
- 1% Full-time temporary
- 4% Part-time
- 1% Career Break

WHERE IS YOUR WORKPLACE SITUATED?



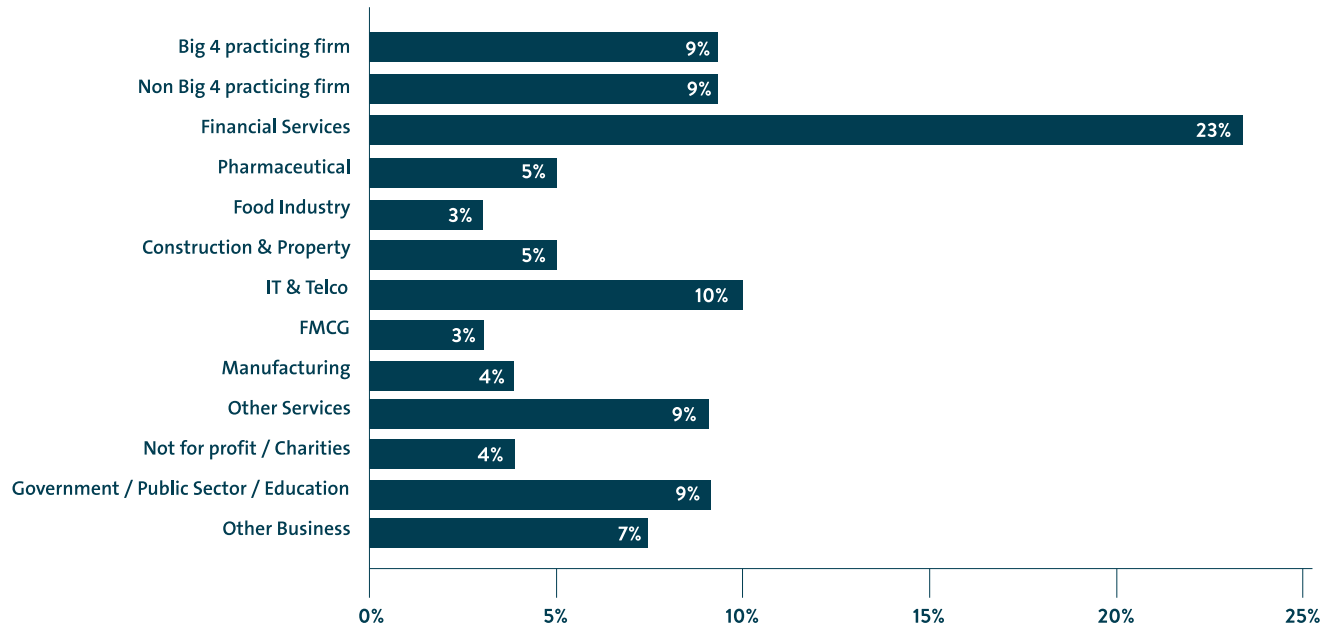
- 85% Dublin
- 7% Wicklow/Meath/Kildare/Louth
- 5% Other Leinster
- 3% I work outside Leinster

GENDER

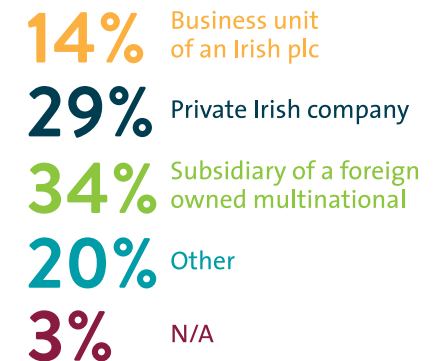


- 60% Male
- 40% Female

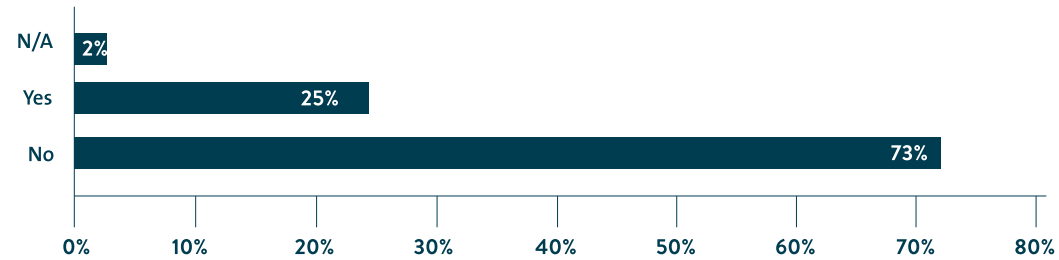
IN WHAT SECTOR ARE YOU EMPLOYED?



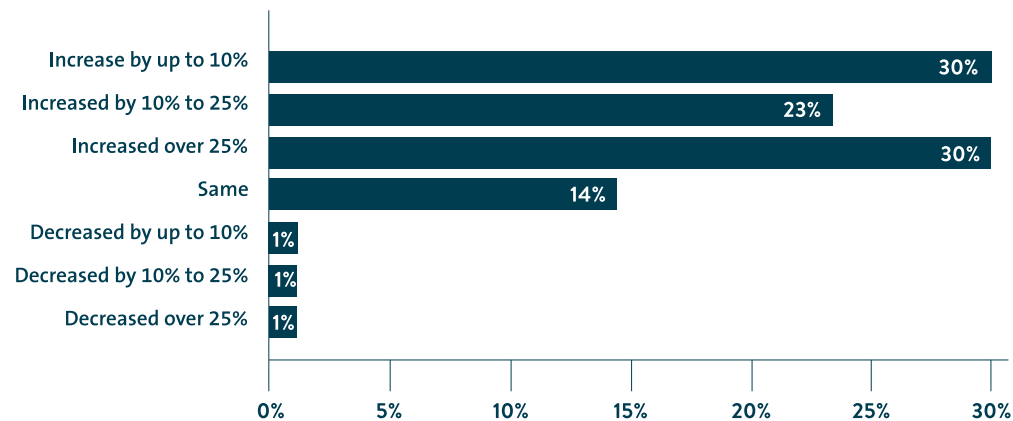
OWNERSHIP OF COMPANY IF NOT IN PRACTICE



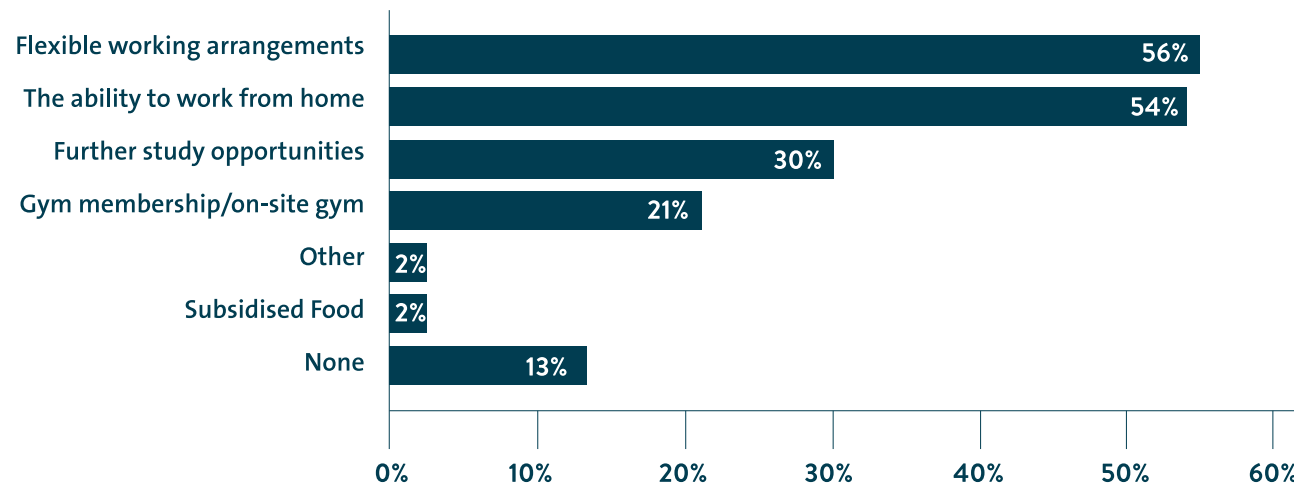
HOW IS YOUR BONUS CALCULATED



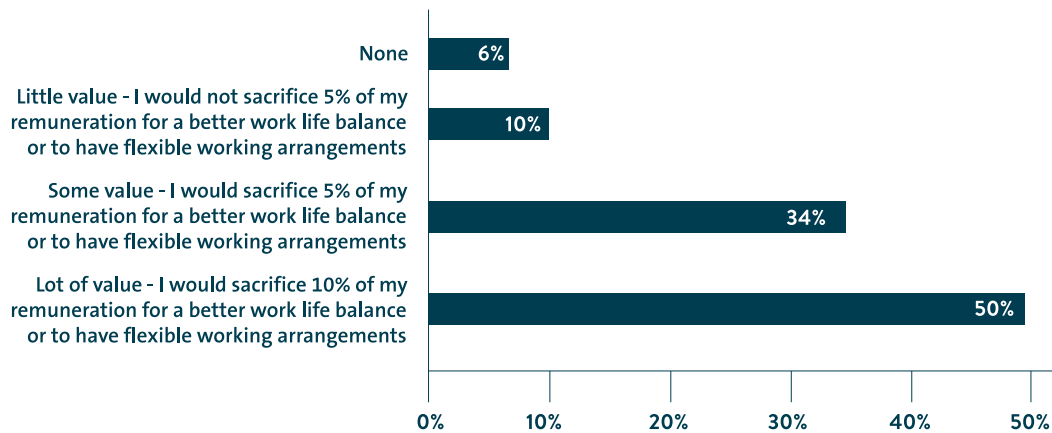
SALARY CHANGE IN THE LAST 3 YEARS



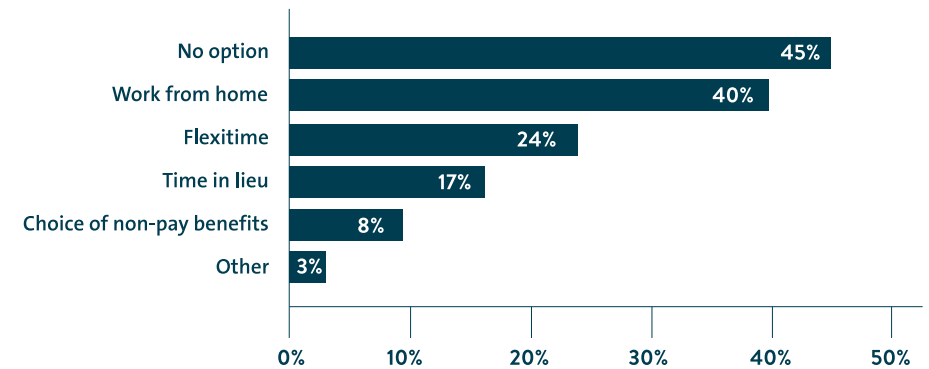
NON-MONETARY COMPENSATION



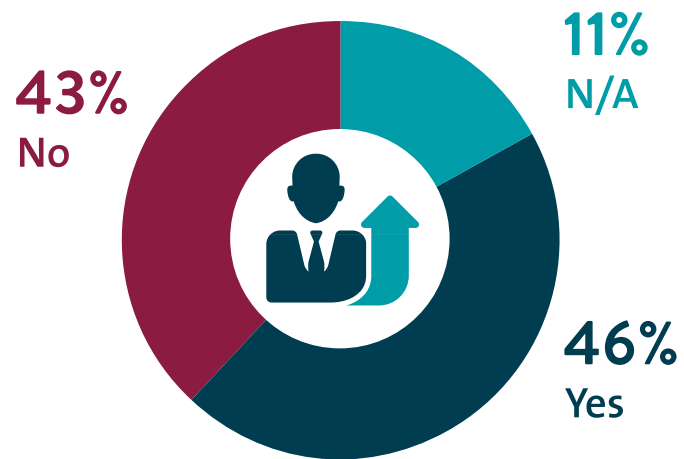
WHAT VALUE DO YOU PLACE ON WORK LIFE BALANCE/ FLEXIBLE WORKING ARRANGEMENTS



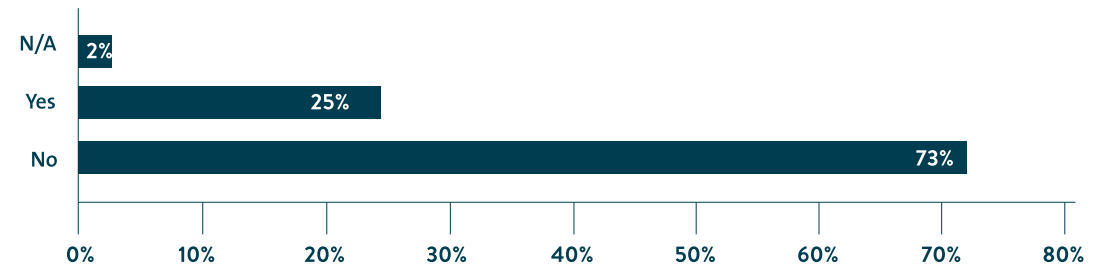
DO YOU HAVE THE OPTION TO AVAIL OF TAILORED/ FLEXIBLE BENEFIT PACKAGES



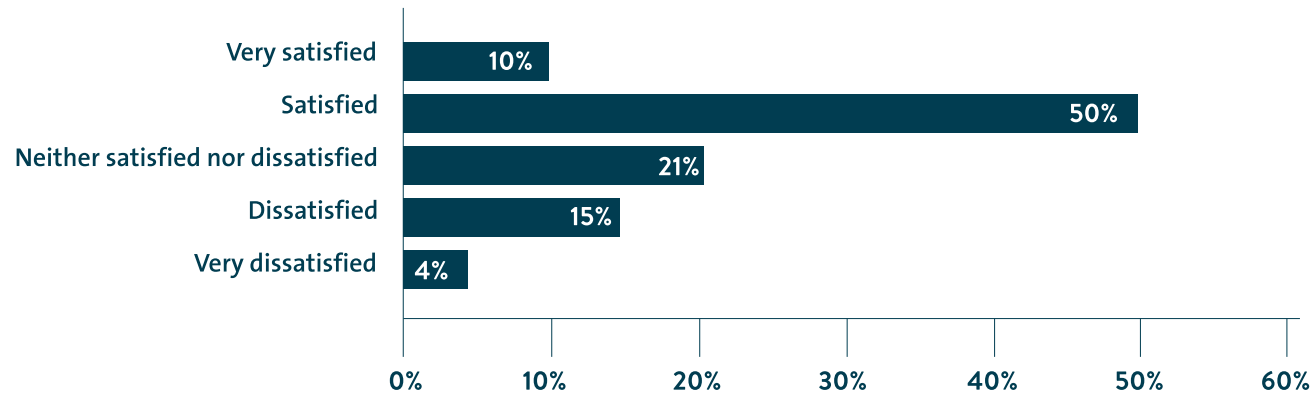
HAVE YOU BEEN PROMOTED IN THE LAST 3 YEARS?



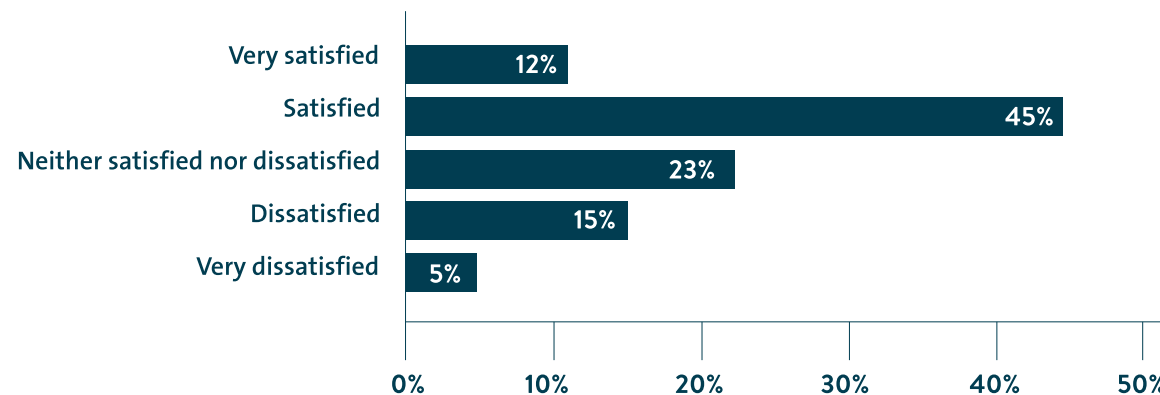
HAVE YOU MOVED JOB (TO A ROLE IN A NEW ORGANISATION) IN THE PAST 2 MONTHS?



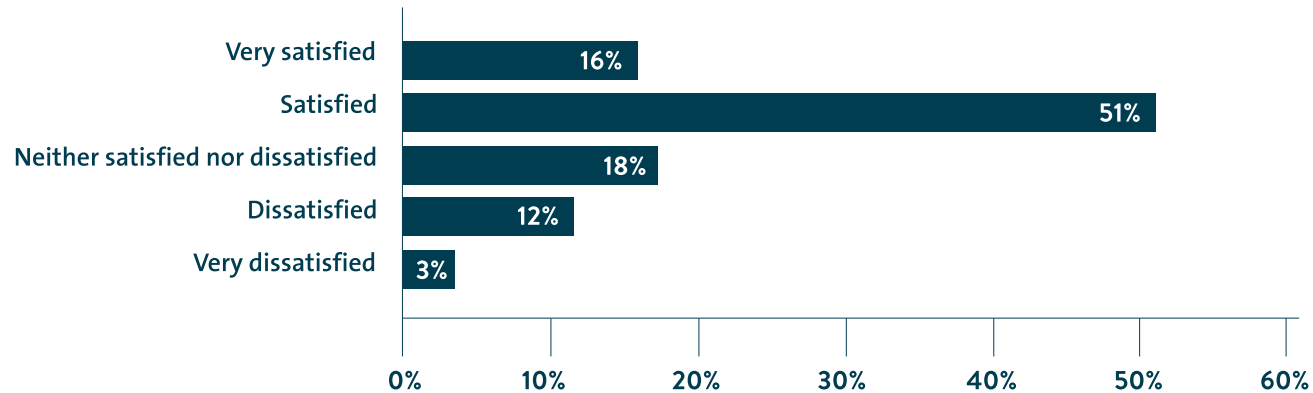
HOW SATISFIED ARE YOU WITH THE SALARY YOU RECEIVE?



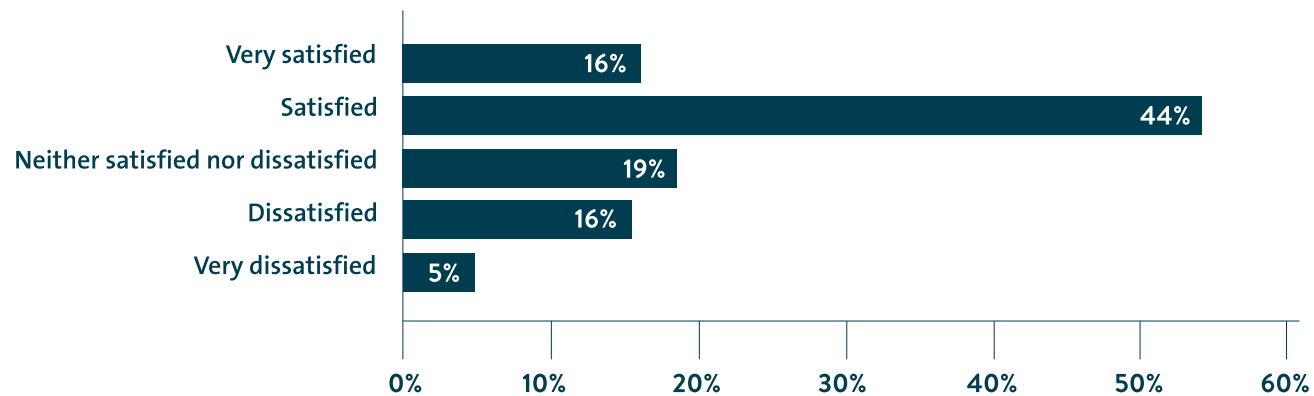
HOW SATISFIED ARE YOU WITH THE NON-MONETARY ASPECTS OF YOUR JOB?



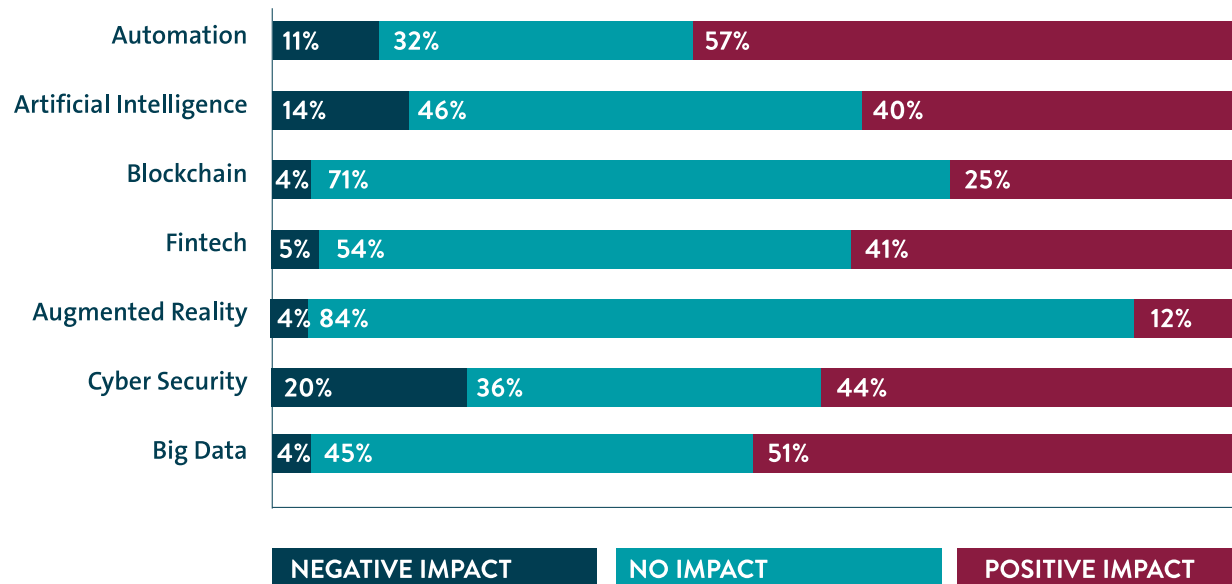
HOW SATISFIED ARE YOU WITH YOUR WORK ENVIRONMENT?



HOW SATISFIED ARE YOU WITH YOUR WORK/LIFE BALANCE?



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



APPENDIX 1 - SALARY SURVEY 2018 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 2018?
- 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)

- 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 SC
- Work from home
- Flexitime
- Time in lieu
- Choice of non-pay benefits
- Other

Q18 Have you been promoted in the last three years

- Yes
- No
- N/A

Q19 Have you moved job (to a role in a new organisation) in the past 12 months?

- Yes
- No
- N/A

Q20 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

Q21 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

Q22 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)

Q23 In the last 12 months, how many times have you been approached by recruiters for external jobs?

Q24 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

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