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From the Chairman

Dear colleague:

The hiring market is increasingly competitive. To recruit and keep the best talent, more employers say they are willing to negotiate compensation, our research shows. But it’s often difficult to know whether an offer is the right one.

For decades, Robert Half has published the annual Salary Guide to help employers remain competitive in their industry and region. In preparing the guide, we tap our deep networks to identify the latest hiring and workplace trends.

I am pleased to present the 2016 Salary Guide, which features a forecast of salary ranges for positions across the accounting and finance fields. I hope you will find it helpful as you grow your organization in 2016.

For more about compensation and staffing, please visit our Salary Centre at roberthalf.ca/salary-centre.

Sincerely,

Max Messmer
Chairman and CEO
Understanding the Salary Guide

For decades, the Salary Guide from Robert Half has been a highly regarded resource for employers — and for good reason. Competitive compensation is a company’s best line of defence against losing top talent.

The 2016 Salary Guide features salary ranges for more than 175 positions in corporate and public accounting, finance, banking, and financial services. Each year, employers use the guide to set compensation levels for new hires, plan budgets and better understand the hiring environment.

The salary figures in the 2016 edition are based on a number of sources, most notably the thousands of full-time, temporary and project placements our recruiting and staffing professionals make each year. Our experts interact with hiring managers and job seekers daily, which gives us unique real-world insight into the latest compensation trends.

Other sources include:

• Our surveys of chief financial officers (CFOs) and hiring managers in Canada

• An in-depth analysis of the hiring environment and an extrapolation of current trends into 2016

• Local insights from our recruiting and staffing teams throughout our global branch network

The projected salaries for each position reflect starting pay only. Bonuses, incentives and other forms of compensation are not taken into account. The ranges represent national averages and can be adjusted for your market by using the local variance numbers found immediately after the salary tables.

Visit our Salary Centre at roberthalf.ca/salary-centre for more information and resources.
Companies are capitalizing on growth opportunities and launching new revenue-generating initiatives. Success depends on having the right people in place, and that adds up to good news for job seekers.

But top accounting, finance and business systems professionals are hard to find. And those with the most sought-after skills are often already employed.

Many firms have found that turnover, too, is on the rise as financial professionals realize they have a greater number of job opportunities. This is especially true for workers who may feel they’re overdue for a significant raise or promotion. If they leave, employers have to staff their positions at a time when they must draw from an increasingly shallow talent pool.

To recruit and hire the best talent, companies are adopting a number of strategies:

- **Higher salaries**
  Many companies are adjusting compensation to make sure their offers are in line with or above local averages. They’re also enhancing bonuses and perks to retain valued employees.

- **Recruiting incentives**
  Firms are offering additional perks such as telecommuting, flexible hours, additional vacation days, tuition reimbursement and relocation assistance.

- **Offers and counteroffers**
  It’s now common for a single candidate to receive multiple employment offers, adding urgency to the hiring process. Counteroffers, although generally ineffective, are also being extended as firms struggle to keep employees.
• **Entry-level hiring**
  Companies seek employees they can groom for roles of greater responsibility. In the absence of experience, employers focus more on a candidate’s work ethic and fit with the corporate culture.

• **Flexible staffing**
  Companies are bringing in interim professionals to complete projects and maintain productivity while continuing to search for full-time employees. Businesses are also turning to project professionals to access expertise for strategic initiatives. In addition, organizations are using temporary-to-hire arrangements to evaluate interim workers firsthand for full-time positions.

### WHERE THE JOBS ARE

#### ACCOUNTING AND FINANCE
Business growth is driving healthy demand for accountants in both the corporate and public accounting sectors. General accounting skills are in demand, and payroll, billing and other areas that support business growth continue to see steady hiring activity as well.

Companies continue to hire financial and business analysts to help them identify growth opportunities. They also seek accountants with specialized experience in revenue recognition, generally accepted accounting principles and International Financial Reporting Standards (IFRS). In addition, professionals with risk and compliance backgrounds are seeing steady demand for their expertise, especially in the financial services sector.

#### TECHNOLOGY-RELATED ROLES
Businesses are struggling to keep pace with technology and understand the associated risks and opportunities. In response, they seek individuals proficient in enterprise resource planning (ERP) systems, integrated financial reporting systems, cloud-computing platforms, and information security and data-mining tools, as well as professionals to help with systems conversion projects.
HOT POSITIONS

- Accounting manager
- Business analyst
- Business systems analyst
- Compliance officer
- Financial analyst
- Information technology auditor
- Internal auditor
- Payroll professional
- Risk/compliance manager
- Senior accountant
- Staff accountant

IN-DEMAND SKILLS

- Advanced Excel skills
- ERP experience (e.g., SAP, Oracle)
- Expertise in data analytics, advanced modelling techniques and SQL
- Knowledge of business intelligence software (e.g., IBM Cognos)
- Aptitude with Hyperion (for analyst and financial reporting roles)
- Microsoft VisualBasic skills
- Cloud-based software experience
- Knowledge of QuickBooks (for positions with small and midsize firms)
- Risk and compliance expertise
- Strong communication abilities
- Project management skills
- Collaborative personality
- Multilingualism

IN-DEMAND CREDENTIALS

- CFA (chartered financial analyst)
- CGMA (chartered global management accountant)
- CPA (chartered professional accountant)
- CPA, CA (chartered accountant)
- CPA, CGA (certified general accountant)
- CPA, CMA (certified management accountant)
- CPM (certified payroll manager)
- PCP (payroll compliance practitioner)
- PMP (project management professional)
- MBA (master of business administration)

Fifty-eight per cent of CFOs polled in a Robert Half survey said staying current with technology is the greatest pressure facing accounting and finance teams.

Source: Robert Half survey of 270 CFOs in Canada
After years of anticipating baby boomer retirements, companies are now seeing an accelerating number of these experienced workers depart. The results are vacant senior-level positions and lost institutional knowledge. Does your company have a new crop of experienced professionals at the ready?

If not, consider these suggestions:

• **Allow phased retirement options.** Boomers may prefer to ease into retirement by scaling back their schedules. These arrangements can include consulting, part-time work, flexible hours, telecommuting or specialized project work. Not only does phased retirement often appeal to longtime employees, but having these veterans work with and train their successors also helps companies ensure the transfer of valuable organizational and professional knowledge.

• **Focus on all levels.** Senior-level openings often result in vacancies at other levels as people advance. Consider whether there’s a pipeline of capable successors for key roles at all levels.

• **Groom high-potential individuals.** To close knowledge and skill gaps, high-potential employees may need additional career development through mentoring, hands-on experience and continuing professional education. This effort should begin now.

• **Keep an open mind.** The best future leaders may not be those workers who are next in line for promotion. Many employees have more advanced skills than their job titles suggest. Survey your team for hidden exceptional characteristics and future potential. Your next rising star may just need some cultivating and polish.

Succession planning isn’t just good insurance that your business will be able to go on; it also helps in recruiting and retaining employees. In-demand candidates are drawn to companies known for developing their people and promoting from within. Likewise, top performers are more likely to stay with you if they see a path for advancement.
PUBLIC ACCOUNTING OVERVIEW
As partner-level professionals retire in larger numbers and business opportunities expand, hiring has taken on a greater sense of urgency at public accounting firms. National and regional firms are hiring at all levels. Much of the activity is focused on adding professionals in audit and tax roles, but firms are also looking for expertise in risk, compliance, and mergers and acquisitions.

Experienced and entry-level candidates are in demand. Businesses are seeking senior-level professionals to take on leadership roles. Recent graduates are needed in the talent pipeline, and firms are more open to investing in training new recruits than they have been in recent years.

The fierce competition for talent between public accounting firms and corporate employers continues at all skill levels. To enhance recruiting and retention efforts, public accounting firms are boosting compensation, offering sign-on bonuses and, where they can, providing greater flexibility in work arrangements and hours.

FINANCIAL SERVICES TRENDS
Business growth and the demanding regulatory environment are driving hiring in the financial services industry. Activity is robust across all sectors.

To ensure compliance, institutions are hiring risk, compliance and internal audit professionals. Many firms seek candidates with expertise in areas such as:

- Anti-money laundering (AML)
- Know your customer (KYC)
- Financial Industry Regulatory Authority (FINRA)
- Foreign Account Tax Compliance Act (FATCA)
- Comprehensive Capital Analysis and Review (CCAR)
- The Dodd-Frank Wall Street Reform and Consumer Protection Act
Candidates proficient in risk model validation methods are in especially high demand as firms aim to pass recently implemented stress tests and comply with capital standards.

An improved lending environment marked by loosening of credit requirements is fuelling a rebound in commercial banking. From small community institutions to national firms, banks are adding staff to handle relationship management, business development and credit analysis. Continued low interest rates are also stimulating hiring for operations and compliance positions in the mortgage sector.

Expanding business for investment banking firms is prompting more hiring in that sector. In-demand specialties include private equity accounting, hedge fund accounting, fund administration, trade clearance and settlement operations, asset management, and collateral and derivatives expertise.

Financial institutions are facing the same talent shortages as other accounting and finance sectors. As part of their hiring strategies, many employers are boosting base salaries, offering sign-on bonuses, and emphasizing the potential for generous merit raises and bonuses. Firms also are increasing current employees’ compensation to improve retention.
Local Hiring Trend Highlights

Because the hiring environment in Alberta is closely tied to the oil and gas industry, a steady decline in that sector in recent years has suppressed hiring and increased unemployment.

Strength in construction, manufacturing and property management has helped to offset the oil and gas downturn. Healthcare, education and tourism are other stable hiring areas.

Certain core accounting and finance positions remain in demand. They include:

• Credit/collections and bookkeeping roles, as companies focus on improving cash flow and day-to-day business tasks
• Accounting staff and controller roles to help with basic functions and cost containment
• Business analysts who can help companies realize greater profitability and efficiency
• Risk management professionals to help ensure regulatory compliance and risk mitigation

In addition, new revenue recognition rules and the implementation of the updated COSO Internal Control—Integrated Framework should contribute to sustained hiring of senior-level accounting and finance candidates. The use of interim professionals is also on the upswing as companies seek to maintain a flexible approach to staffing.
LOCAL HIRING TREND HIGHLIGHTS

BRITISH COLUMBIA

With its diversified industry base, British Columbia is home to a healthy employment environment across many sectors, providing numerous opportunities for job seekers at all levels.

The province is seeing growth in technology, property development and management, construction, light manufacturing, financial services, and the nonprofit sector. Some of the most in-demand roles include tax managers, internal auditors, business analysts, controllers (especially those with IFRS experience) and senior accountants with industry-specific knowledge. Candidates with a CPA designation (unification of CA, CMA and CGA) and public accounting backgrounds are preferred for senior-level accounting and finance roles.

Project professionals are also seeing increased demand as companies initiate system implementations and upgrades; perform business process reviews to gain efficiencies; and bring in specialists in areas such as taxes, internal auditing, risk management and compliance.

The strong hiring environment has sparked a shortage of skilled professionals. Companies must offer top candidates competitive compensation packages at the outset and move quickly to hire them. As opportunities expand, more employed professionals are looking for new, more attractive positions, making retention a major priority for companies.

MANITOBA

Manufacturing and distribution businesses are fuelling hiring activity in Manitoba. Companies are focused on finding growth opportunities and identifying areas for business improvement. Low unemployment among skilled accounting and finance professionals is intensifying candidate shortages, especially for in-demand roles such as financial and business analyst, controller, CFO, and senior accountant. Employers are responding by offering salary increases, enhanced bonuses and more flexible work environments in an effort to recruit and retain skilled professionals.
Companies in Ontario are increasingly looking to hire but face a shortage of skilled candidates for many accounting and finance positions. This scenario is leading businesses to offer higher salaries to the most highly skilled candidates. Bonuses and salary increases are also more common, as is “soft compensation” in the form of more flexible schedules and telecommuting options.

Businesses are eager to bring in professionals at all levels, including the entry level. Among the sectors responsible for the most hiring are construction, property management and service-based industries (professional services, financial services and hospitality). In-demand roles include business analyst; controller; compliance professional; audit and tax professional; and back-office positions in areas such as collections, accounts payable and payroll. Professionals who speak both French and English may have a hiring edge.

An active regulatory environment in the financial services industry is keeping demand high for professionals with risk and compliance expertise in anti-money laundering (AML) and know your customer (KYC) requirements. Employers place a premium on individuals who have the certified anti-money laundering specialist (CAMS) designation.

The pace of hiring temporary professionals has increased in Quebec, as companies are relying heavily on these experts to supply specialized skills and address staffing shortfalls.

The manufacturing, financial services and real estate industries are bright spots. Businesses are hiring controllers, financial and business analysts, and internal auditors. Small and midsize businesses continue to need accounting staff in roles such as bookkeeper and payroll/accounts payable. Candidates who have industry experience and are bilingual in French and English often have a hiring advantage.
## Accounting and Finance Salaries

### CORPORATE ACCOUNTING

<table>
<thead>
<tr>
<th>Title/Experience</th>
<th>2015</th>
<th>2016</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chief Financial Officer&lt;sup&gt;a&lt;/sup&gt;</td>
<td>Company Revenue in Millions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$250+</td>
<td>$186,500 - $294,000</td>
<td>$195,000 - $304,000</td>
<td>3.9%</td>
</tr>
<tr>
<td>$100 to $250</td>
<td>$148,250 - $204,500</td>
<td>$154,000 - $212,500</td>
<td>3.9%</td>
</tr>
<tr>
<td>$50 to $100</td>
<td>$131,250 - $177,750</td>
<td>$137,000 - $183,750</td>
<td>3.8%</td>
</tr>
</tbody>
</table>

(The above category assumes there is a corporate controller who reports to the CFO.)

| Treasurer<sup>a</sup> – Company Revenue in Millions | | |
|------------------------------------------------------|-----------|-----------|----------|
| $250+                                                | $174,000 - $273,750 | $181,250 - $284,250 | 4.0%     |
| $100 to $250                                        | $132,750 - $192,500 | $139,500 - $198,250 | 3.8%     |
| $50 to $100                                         | $105,250 - $150,250 | $109,500 - $156,000 | 3.9%     |

### Vice President of Finance<sup>a</sup> – Company Revenue in Millions

| $250+                                                | $160,000 - $237,500 | $167,500 - $245,500 | 3.9%     |
| $100 to $250                                        | $135,500 - $183,000 | $141,000 - $189,500 | 3.8%     |
| $50 to $100                                         | $121,750 - $164,000 | $128,250 - $168,500 | 3.9%     |
| Up to $50                                           | $112,500 - $150,250 | $117,500 - $155,000 | 3.7%     |

### Controller<sup>a</sup> – Company Revenue in Millions

| $250+                                                | $132,500 - $182,250 | $139,500 - $187,500 | 3.9%     |
| $100 to $250                                        | $113,000 - $153,000 | $118,500 - $157,750 | 3.9%     |
| $50 to $100                                         | $96,750 - $132,000  | $101,000 - $136,500 | 3.9%     |
| Up to $50                                           | $79,250 - $117,500  | $84,000 - $120,250  | 3.8%     |

### Assistant Controller<sup>a</sup> – Company Revenue in Millions

| $250+                                                | $104,750 - $144,250 | $109,500 - $149,000 | 3.8%     |
| $100 to $250                                        | $91,000 - $116,750  | $94,750 - $121,000  | 3.9%     |
| $50 to $100                                         | $81,250 - $100,250  | $85,250 - $103,250  | 3.9%     |
| Up to $50                                           | $68,500 - $85,500   | $72,750 - $87,000   | 3.7%     |

### Assistant Treasurer<sup>a</sup> – Company Revenue in Millions

| $250+                                                | $102,250 - $145,500 | $107,750 - $149,500 | 3.8%     |
| $100 to $250                                        | $87,000 - $116,750  | $91,750 - $120,000  | 3.9%     |
| $50 to $100                                         | $78,500 - $100,500  | $82,000 - $104,000  | 3.9%     |
| Up to $50                                           | $71,250 - $91,250   | $75,250 - $93,500   | 3.9%     |

### Tax Manager<sup>a</sup> – Company Revenue in Millions

| $250+                                                | $130,250 - $203,500 | $136,500 - $210,000 | 3.8%     |
| $100 to $250                                        | $108,000 - $154,250 | $113,500 - $158,500 | 3.7%     |

### Financial Reporting – Large Companies<sup>b</sup>

| Manager                                             | $102,000 - $135,250 | $106,750 - $139,000 | 3.6%     |
| Senior                                              | $92,500 - $111,500  | $96,250 - $115,000  | 3.6%     |
| 1 to 3 Years                                        | $75,000 - $90,000   | $77,750 - $93,000   | 3.5%     |
| Up to 1 Year                                        | $65,750 - $74,750   | $68,250 - $77,000   | 3.4%     |

a. Bonuses and incentives reflect an increasingly large part of overall pay at this level and are not included in the salary ranges listed above. Advanced degrees or professional designations also are assumed at this level.

Unless otherwise noted (see footnote “a”), add 5 to 15 per cent for graduate degrees or professional designations.
## CORPORATE ACCOUNTING

<table>
<thead>
<tr>
<th>Title/Experience</th>
<th>2015</th>
<th>2016</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Financial Reporting</strong> – Midsize/Small Companies&lt;sup&gt;b&lt;/sup&gt;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manager</td>
<td>$ 103,500 - $ 124,000</td>
<td>$ 107,750 - $ 128,500</td>
<td>3.9%</td>
</tr>
<tr>
<td>Senior</td>
<td>$ 86,500 - $ 105,000</td>
<td>$ 90,000 - $ 108,750</td>
<td>3.8%</td>
</tr>
<tr>
<td>1 to 3 Years</td>
<td>$ 68,750 - $ 81,000</td>
<td>$ 72,250 - $ 83,250</td>
<td>3.8%</td>
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<tr>
<td>Up to 1 Year</td>
<td>$ 63,250 - $ 74,250</td>
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<td><strong>Accountant</strong> – Large Companies&lt;sup&gt;b&lt;/sup&gt;</td>
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<tr>
<td>Manager</td>
<td>$ 84,500 - $ 108,000</td>
<td>$ 88,500 - $ 112,500</td>
<td>4.4%</td>
</tr>
<tr>
<td>Senior</td>
<td>$ 65,750 - $ 85,750</td>
<td>$ 69,500 - $ 88,750</td>
<td>4.5%</td>
</tr>
<tr>
<td>1 to 3 Years</td>
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<tr>
<td>Up to 1 Year</td>
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<td>$ 42,750 - $ 50,000</td>
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<tr>
<td><strong>Accountant</strong> – Midsize/Small Companies&lt;sup&gt;b&lt;/sup&gt;</td>
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<tr>
<td>Manager</td>
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<td>$ 78,500 - $ 94,500</td>
<td>4.4%</td>
</tr>
<tr>
<td>Senior</td>
<td>$ 61,750 - $ 78,250</td>
<td>$ 64,250 - $ 82,000</td>
<td>4.5%</td>
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<tr>
<td>1 to 3 Years</td>
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<tr>
<td>Manager</td>
<td>$ 91,250 - $ 122,750</td>
<td>$ 96,000 - $ 127,000</td>
<td>4.2%</td>
</tr>
<tr>
<td>Senior</td>
<td>$ 72,250 - $ 95,000</td>
<td>$ 77,000 - $ 97,250</td>
<td>4.2%</td>
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<tr>
<td>1 to 3 Years</td>
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<td>$ 53,000 - $ 74,000</td>
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<tr>
<td>Up to 1 Year</td>
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<tr>
<td>Manager</td>
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<tr>
<td>Senior</td>
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<td>4.1%</td>
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<tr>
<td>1 to 3 Years</td>
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<td>$ 49,750 - $ 64,250</td>
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<tr>
<td>Up to 1 Year</td>
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<tr>
<td><strong>Data Analyst</strong> – Large Companies&lt;sup&gt;b&lt;/sup&gt;</td>
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<tr>
<td>Manager</td>
<td>$ 82,250 - $ 107,250</td>
<td>$ 85,750 - $ 111,500</td>
<td>4.1%</td>
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<tr>
<td>Senior</td>
<td>$ 67,500 - $ 85,500</td>
<td>$ 71,250 - $ 88,000</td>
<td>4.1%</td>
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<td>1 to 3 Years</td>
<td>$ 47,750 - $ 64,750</td>
<td>$ 49,750 - $ 67,250</td>
<td>4.0%</td>
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<tr>
<td>Up to 1 Year</td>
<td>$ 43,000 - $ 51,500</td>
<td>$ 45,250 - $ 53,250</td>
<td>4.2%</td>
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<td>Manager</td>
<td>$ 75,000 - $ 92,500</td>
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<tr>
<td>Senior</td>
<td>$ 65,000 - $ 79,250</td>
<td>$ 67,250 - $ 83,000</td>
<td>4.2%</td>
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<td>1 to 3 Years</td>
<td>$ 48,500 - $ 62,000</td>
<td>$ 51,000 - $ 64,250</td>
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<tr>
<td>Up to 1 Year</td>
<td>$ 42,500 - $ 47,000</td>
<td>$ 42,750 - $ 50,500</td>
<td>4.2%</td>
</tr>
</tbody>
</table>

<sup>b</sup> Large companies = $250+ million in revenue
Midsize/small companies = up to $250 million in revenue

Unless otherwise noted (see footnote “a”), add 5 to 15 per cent for graduate degrees or professional designations.
### CORPORATE ACCOUNTING

<table>
<thead>
<tr>
<th>Title/Experience</th>
<th>2015</th>
<th>2016</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Business Systems Analyst – Large Companies</strong>&lt;sup&gt;b&lt;/sup&gt;</td>
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<td>Manager</td>
<td>$105,250 - $124,250</td>
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<td>Senior</td>
<td>$79,750 - $97,500</td>
<td>$83,500 - $102,000</td>
<td>4.7%</td>
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<tr>
<td>1 to 3 Years</td>
<td>$66,000 - $79,750</td>
<td>$69,750 - $82,500</td>
<td>4.5%</td>
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<td>Up to 1 Year</td>
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<td>4.6%</td>
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<td><strong>Business Systems Analyst – Midsize/Small Companies</strong>&lt;sup&gt;b&lt;/sup&gt;</td>
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<tr>
<td>Manager</td>
<td>$98,250 - $113,250</td>
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<td>4.5%</td>
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<td>Senior</td>
<td>$80,750 - $95,250</td>
<td>$84,500 - $99,250</td>
<td>4.4%</td>
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<tr>
<td>1 to 3 Years</td>
<td>$68,750 - $79,250</td>
<td>$72,250 - $82,500</td>
<td>4.6%</td>
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<tr>
<td>Up to 1 Year</td>
<td>$55,750 - $65,750</td>
<td>$58,250 - $68,750</td>
<td>4.5%</td>
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<td><strong>Financial Systems – Large Companies</strong>&lt;sup&gt;b&lt;/sup&gt;</td>
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<td>Director</td>
<td>$104,750 - $128,750</td>
<td>$109,000 - $134,500</td>
<td>4.3%</td>
</tr>
<tr>
<td>Manager</td>
<td>$81,500 - $104,500</td>
<td>$86,500 - $107,500</td>
<td>4.3%</td>
</tr>
<tr>
<td>Project Manager</td>
<td>$66,750 - $86,000</td>
<td>$71,000 - $88,250</td>
<td>4.3%</td>
</tr>
<tr>
<td>Administrator</td>
<td>$53,500 - $61,250</td>
<td>$53,500 - $66,000</td>
<td>4.1%</td>
</tr>
<tr>
<td><strong>Financial Systems – Midsize/Small Companies</strong>&lt;sup&gt;b&lt;/sup&gt;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Director</td>
<td>$94,250 - $113,250</td>
<td>$97,250 - $119,250</td>
<td>4.3%</td>
</tr>
<tr>
<td>Manager</td>
<td>$78,250 - $93,250</td>
<td>$82,000 - $97,000</td>
<td>4.2%</td>
</tr>
<tr>
<td>Project Manager</td>
<td>$62,250 - $77,250</td>
<td>$65,250 - $80,250</td>
<td>4.3%</td>
</tr>
<tr>
<td>Administrator</td>
<td>$49,000 - $58,000</td>
<td>$50,500 - $61,000</td>
<td>4.2%</td>
</tr>
<tr>
<td><strong>Business Intelligence Analyst – Large Companies</strong>&lt;sup&gt;b&lt;/sup&gt;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manager</td>
<td>$108,000 - $134,000</td>
<td>$112,750 - $139,750</td>
<td>4.3%</td>
</tr>
<tr>
<td>Senior</td>
<td>$94,500 - $113,250</td>
<td>$98,500 - $118,000</td>
<td>4.2%</td>
</tr>
<tr>
<td>1 to 3 Years</td>
<td>$76,750 - $86,250</td>
<td>$80,000 - $89,750</td>
<td>4.1%</td>
</tr>
<tr>
<td>Up to 1 Year</td>
<td>$61,250 - $73,500</td>
<td>$63,750 - $76,500</td>
<td>4.1%</td>
</tr>
<tr>
<td><strong>Business Intelligence Analyst – Midsize/Small Companies</strong>&lt;sup&gt;b&lt;/sup&gt;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manager</td>
<td>$94,750 - $116,500</td>
<td>$98,250 - $122,250</td>
<td>4.4%</td>
</tr>
<tr>
<td>Senior</td>
<td>$76,250 - $90,250</td>
<td>$79,750 - $94,000</td>
<td>4.4%</td>
</tr>
<tr>
<td>1 to 3 Years</td>
<td>$63,500 - $74,750</td>
<td>$65,750 - $78,250</td>
<td>4.2%</td>
</tr>
<tr>
<td>Up to 1 Year</td>
<td>$54,500 - $63,500</td>
<td>$56,750 - $66,000</td>
<td>4.0%</td>
</tr>
<tr>
<td><strong>Internal Auditor – Large Companies</strong>&lt;sup&gt;b&lt;/sup&gt;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manager</td>
<td>$105,500 - $146,000</td>
<td>$109,250 - $152,750</td>
<td>4.2%</td>
</tr>
<tr>
<td>Senior</td>
<td>$86,000 - $110,000</td>
<td>$89,250 - $114,750</td>
<td>4.1%</td>
</tr>
<tr>
<td>1 to 3 Years</td>
<td>$70,000 - $88,250</td>
<td>$73,500 - $91,250</td>
<td>4.1%</td>
</tr>
<tr>
<td>Up to 1 Year</td>
<td>$58,750 - $70,500</td>
<td>$61,750 - $72,750</td>
<td>4.1%</td>
</tr>
</tbody>
</table>

b. Large companies = $250+ million in revenue  
Midsize/small companies = up to $250 million in revenue  
Unless otherwise noted (see footnote “a”), add 5 to 15 per cent for graduate degrees or professional designations.
### CORPORATE ACCOUNTING

<table>
<thead>
<tr>
<th>Title/Experience</th>
<th>2015</th>
<th>2016</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Internal Auditor</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manager – Midsize/Small Companies b</td>
<td>$94,500 - $127,750</td>
<td>$99,500 - $132,000</td>
<td>4.2%</td>
</tr>
<tr>
<td>Senior</td>
<td>$80,250 - $99,500</td>
<td>$82,750 - $104,500</td>
<td>4.2%</td>
</tr>
<tr>
<td>1 to 3 Years</td>
<td>$65,000 - $78,500</td>
<td>$67,500 - $82,000</td>
<td>4.2%</td>
</tr>
<tr>
<td>Up to 1 Year</td>
<td>$51,500 - $64,250</td>
<td>$54,000 - $66,500</td>
<td>4.1%</td>
</tr>
<tr>
<td><strong>IT Auditor</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manager – Large Companies</td>
<td>$105,000 - $145,750</td>
<td>$109,500 - $152,500</td>
<td>4.5%</td>
</tr>
<tr>
<td>Senior</td>
<td>$85,500 - $114,000</td>
<td>$89,250 - $119,000</td>
<td>4.4%</td>
</tr>
<tr>
<td>1 to 3 Years</td>
<td>$73,500 - $91,750</td>
<td>$77,500 - $95,000</td>
<td>4.4%</td>
</tr>
<tr>
<td>Up to 1 Year</td>
<td>$59,750 - $72,750</td>
<td>$63,250 - $75,000</td>
<td>4.3%</td>
</tr>
<tr>
<td><strong>IT Auditor</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manager – Midsize/Small Companies b</td>
<td>$89,750 - $130,750</td>
<td>$93,750 - $136,000</td>
<td>4.2%</td>
</tr>
<tr>
<td>Senior</td>
<td>$79,250 - $98,250</td>
<td>$82,750 - $102,250</td>
<td>4.2%</td>
</tr>
<tr>
<td>1 to 3 Years</td>
<td>$64,000 - $79,000</td>
<td>$66,750 - $82,250</td>
<td>4.4%</td>
</tr>
<tr>
<td>Up to 1 Year</td>
<td>$53,250 - $65,750</td>
<td>$55,500 - $68,500</td>
<td>4.2%</td>
</tr>
<tr>
<td><strong>Credit and Collections</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manager – Large Companies</td>
<td>$75,750 - $106,000</td>
<td>$78,750 - $110,000</td>
<td>3.9%</td>
</tr>
<tr>
<td>Senior</td>
<td>$55,000 - $72,750</td>
<td>$58,500 - $74,000</td>
<td>3.7%</td>
</tr>
<tr>
<td>1 to 3 Years</td>
<td>$40,750 - $51,500</td>
<td>$42,500 - $53,250</td>
<td>3.8%</td>
</tr>
<tr>
<td>Up to 1 Year</td>
<td>$35,500 - $43,000</td>
<td>$37,250 - $44,250</td>
<td>3.8%</td>
</tr>
<tr>
<td><strong>Credit and Collections</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manager – Midsize/Small Companies b</td>
<td>$63,000 - $82,750</td>
<td>$67,250 - $84,250</td>
<td>4.0%</td>
</tr>
<tr>
<td>Senior</td>
<td>$51,750 - $63,000</td>
<td>$54,250 - $65,000</td>
<td>3.9%</td>
</tr>
<tr>
<td>1 to 3 Years</td>
<td>$39,000 - $49,250</td>
<td>$41,500 - $50,250</td>
<td>4.0%</td>
</tr>
<tr>
<td>Up to 1 Year</td>
<td>$35,000 - $42,500</td>
<td>$37,000 - $43,500</td>
<td>3.9%</td>
</tr>
<tr>
<td><strong>Bookkeeper/General Accounting</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts Payable/Accounts Receivable Supervisor</td>
<td>$55,000 - $73,750</td>
<td>$57,750 - $76,500</td>
<td>4.3%</td>
</tr>
<tr>
<td>Full Charge Bookkeeper</td>
<td>$49,500 - $65,500</td>
<td>$52,500 - $67,250</td>
<td>4.1%</td>
</tr>
<tr>
<td>Bookkeeper/Assistant</td>
<td>$43,250 - $52,250</td>
<td>$45,500 - $54,000</td>
<td>4.2%</td>
</tr>
<tr>
<td>Accounting Clerk</td>
<td>$35,000 - $45,000</td>
<td>$37,250 - $46,000</td>
<td>4.1%</td>
</tr>
<tr>
<td><strong>Payroll</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manager</td>
<td>$74,250 - $104,750</td>
<td>$77,750 - $109,000</td>
<td>4.3%</td>
</tr>
<tr>
<td>Supervisor</td>
<td>$63,000 - $76,250</td>
<td>$66,500 - $78,750</td>
<td>4.3%</td>
</tr>
<tr>
<td>Coordinator</td>
<td>$47,250 - $59,750</td>
<td>$49,000 - $62,500</td>
<td>4.2%</td>
</tr>
<tr>
<td>Administrator</td>
<td>$40,250 - $51,750</td>
<td>$43,000 - $53,000</td>
<td>4.4%</td>
</tr>
</tbody>
</table>

b. Large companies = $250+ million in revenue
Midsize/small companies = up to $250 million in revenue

Unless otherwise noted (see footnote “a”), add 5 to 15 per cent for graduate degrees or professional designations.
ACCOUNTING AND FINANCE SALARIES

### PUBLIC ACCOUNTING

<table>
<thead>
<tr>
<th>Title/Experience</th>
<th>2015</th>
<th>2016</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Public Accountant – Large Firms</strong>&lt;sup&gt;c&lt;/sup&gt;&lt;sup&gt;d&lt;/sup&gt;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manager&lt;sup&gt;a&lt;/sup&gt;</td>
<td>$ 97,250 - $ 140,750</td>
<td>$ 101,500 - $ 147,500</td>
<td>4.6%</td>
</tr>
<tr>
<td>Supervisor&lt;sup&gt;a&lt;/sup&gt;</td>
<td>$ 83,250 - $ 103,750</td>
<td>$ 87,500 - $ 108,000</td>
<td>4.6%</td>
</tr>
<tr>
<td>Senior</td>
<td>$ 71,000 - $ 87,500</td>
<td>$ 73,500 - $ 92,000</td>
<td>4.4%</td>
</tr>
<tr>
<td>1 to 3 Years</td>
<td>$ 56,250 - $ 71,500</td>
<td>$ 59,250 - $ 74,250</td>
<td>4.5%</td>
</tr>
<tr>
<td>Up to 1 Year</td>
<td>$ 45,000 - $ 54,500</td>
<td>$ 47,250 - $ 56,750</td>
<td>4.5%</td>
</tr>
<tr>
<td><strong>Public Accountant – Midsize/Small Firms</strong>&lt;sup&gt;c&lt;/sup&gt;&lt;sup&gt;d&lt;/sup&gt;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manager&lt;sup&gt;a&lt;/sup&gt;</td>
<td>$ 86,750 - $ 125,000</td>
<td>$ 92,750 - $ 129,000</td>
<td>4.7%</td>
</tr>
<tr>
<td>Supervisor&lt;sup&gt;a&lt;/sup&gt;</td>
<td>$ 75,750 - $ 95,500</td>
<td>$ 78,750 - $ 100,250</td>
<td>4.5%</td>
</tr>
<tr>
<td>Senior</td>
<td>$ 62,250 - $ 78,750</td>
<td>$ 65,750 - $ 81,750</td>
<td>4.6%</td>
</tr>
<tr>
<td>1 to 3 Years</td>
<td>$ 48,250 - $ 61,750</td>
<td>$ 51,500 - $ 63,500</td>
<td>4.6%</td>
</tr>
<tr>
<td>Up to 1 Year</td>
<td>$ 41,250 - $ 50,750</td>
<td>$ 44,000 - $ 52,000</td>
<td>4.4%</td>
</tr>
<tr>
<td><strong>Public Tax Accountant – Large Firms</strong>&lt;sup&gt;c&lt;/sup&gt;&lt;sup&gt;d&lt;/sup&gt;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>International&lt;sup&gt;a&lt;/sup&gt;</td>
<td>$ 142,500 - $ 210,000</td>
<td>$ 149,500 - $ 219,000</td>
<td>4.5%</td>
</tr>
<tr>
<td>Manager&lt;sup&gt;a&lt;/sup&gt;</td>
<td>$ 103,250 - $ 159,250</td>
<td>$ 107,750 - $ 165,750</td>
<td>4.2%</td>
</tr>
<tr>
<td>Senior</td>
<td>$ 80,000 - $ 105,000</td>
<td>$ 85,250 - $ 107,750</td>
<td>4.3%</td>
</tr>
<tr>
<td>1 to 3 Years</td>
<td>$ 64,750 - $ 81,500</td>
<td>$ 68,500 - $ 84,250</td>
<td>4.4%</td>
</tr>
<tr>
<td><strong>Public Tax Accountant – Midsize/Small Firms</strong>&lt;sup&gt;c&lt;/sup&gt;&lt;sup&gt;d&lt;/sup&gt;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manager&lt;sup&gt;a&lt;/sup&gt;</td>
<td>$ 95,750 - $ 141,750</td>
<td>$ 99,000 - $ 149,500</td>
<td>4.6%</td>
</tr>
<tr>
<td>Senior</td>
<td>$ 77,000 - $ 95,250</td>
<td>$ 79,750 - $ 99,750</td>
<td>4.2%</td>
</tr>
<tr>
<td>1 to 3 Years</td>
<td>$ 58,250 - $ 74,750</td>
<td>$ 59,750 - $ 78,750</td>
<td>4.1%</td>
</tr>
</tbody>
</table>

---

**a.** Bonuses and incentives reflect an increasingly large part of overall pay at this level and are not included in the salary ranges listed above. Advanced degrees or professional designations also are assumed at this level.

**c.** Large firms = $250+ million in revenue

**Midsize/small firms = up to $250 million in revenue**

**d.** Salary does not reflect overtime or bonuses, which are significant portions of compensation for these positions.

Unless otherwise noted (see footnote “a”), add 5 to 15 per cent for graduate degrees or professional designations.
### ACCOUNTING AND FINANCE SALARIES

#### FINANCIAL SERVICES

<table>
<thead>
<tr>
<th>Title</th>
<th>2015</th>
<th>2016</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Banking and Financial Markets</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Managing Director/Partner – Sell Side</td>
<td>$ 215,000 - $ 275,500</td>
<td>$ 225,000 - $ 283,000</td>
<td>3.6%</td>
</tr>
<tr>
<td>Vice President – Sell Side</td>
<td>$ 176,000 - $ 227,750</td>
<td>$ 182,000 - $ 236,000</td>
<td>3.5%</td>
</tr>
<tr>
<td>Associate – Sell Side</td>
<td>$ 93,500 - $ 130,500</td>
<td>$ 97,500 - $ 134,000</td>
<td>3.3%</td>
</tr>
<tr>
<td>Analyst – Sell Side</td>
<td>$ 81,000 - $ 98,750</td>
<td>$ 84,500 - $ 101,750</td>
<td>3.6%</td>
</tr>
<tr>
<td>Managing Director/Partner – Buy Side</td>
<td>$ 205,750 - $ 266,000</td>
<td>$ 213,500 - $ 275,000</td>
<td>3.6%</td>
</tr>
<tr>
<td>Vice President – Buy Side</td>
<td>$ 166,750 - $ 218,750</td>
<td>$ 175,750 - $ 223,500</td>
<td>3.6%</td>
</tr>
<tr>
<td>Associate – Buy Side</td>
<td>$ 86,000 - $ 109,000</td>
<td>$ 89,500 - $ 112,500</td>
<td>3.6%</td>
</tr>
<tr>
<td>Analyst – Buy Side</td>
<td>$ 71,000 - $ 91,500</td>
<td>$ 73,750 - $ 94,500</td>
<td>3.5%</td>
</tr>
<tr>
<td>Fund Manager</td>
<td>$ 96,250 - $ 129,000</td>
<td>$ 99,250 - $ 134,000</td>
<td>3.8%</td>
</tr>
<tr>
<td>Portfolio Manager</td>
<td>$ 95,750 - $ 128,000</td>
<td>$ 99,500 - $ 133,000</td>
<td>3.9%</td>
</tr>
<tr>
<td>Private Banker</td>
<td>$ 58,250 - $ 96,250</td>
<td>$ 61,000 - $ 98,750</td>
<td>3.4%</td>
</tr>
<tr>
<td>Business Development Officer</td>
<td>$ 87,250 - $ 139,000</td>
<td>$ 91,500 - $ 142,500</td>
<td>3.4%</td>
</tr>
<tr>
<td>Consumer/Residential Lending Officer</td>
<td>$ 66,750 - $ 97,250</td>
<td>$ 69,500 - $ 100,000</td>
<td>3.4%</td>
</tr>
<tr>
<td>Commercial Lending Officer</td>
<td>$ 72,000 - $ 103,500</td>
<td>$ 76,000 - $ 106,000</td>
<td>3.7%</td>
</tr>
<tr>
<td>Product Development Specialist</td>
<td>$ 92,500 - $ 129,000</td>
<td>$ 95,250 - $ 134,750</td>
<td>3.8%</td>
</tr>
<tr>
<td>Quantitative Analyst</td>
<td>$ 80,750 - $ 111,000</td>
<td>$ 83,500 - $ 115,500</td>
<td>3.8%</td>
</tr>
<tr>
<td>Credit Analyst</td>
<td>$ 65,750 - $ 80,750</td>
<td>$ 68,000 - $ 84,000</td>
<td>3.8%</td>
</tr>
<tr>
<td>Investor Relations Professional</td>
<td>$ 83,000 - $ 107,750</td>
<td>$ 85,250 - $ 112,000</td>
<td>3.4%</td>
</tr>
<tr>
<td>Wholesaler</td>
<td>$ 87,750 - $ 134,500</td>
<td>$ 92,500 - $ 137,000</td>
<td>3.3%</td>
</tr>
<tr>
<td>Insurance Underwriter</td>
<td>$ 47,000 - $ 66,500</td>
<td>$ 48,500 - $ 69,500</td>
<td>4.0%</td>
</tr>
</tbody>
</table>

#### Finance and Accounting

<table>
<thead>
<tr>
<th>Title</th>
<th>2015</th>
<th>2016</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Controller – Sell Side</td>
<td>$ 188,750 - $ 218,500</td>
<td>$ 196,750 - $ 225,500</td>
<td>3.7%</td>
</tr>
<tr>
<td>Controller – Buy Side</td>
<td>$ 161,500 - $ 195,500</td>
<td>$ 165,750 - $ 204,500</td>
<td>3.7%</td>
</tr>
<tr>
<td>Investment Accountant</td>
<td>$ 57,000 - $ 84,750</td>
<td>$ 58,000 - $ 88,500</td>
<td>3.4%</td>
</tr>
<tr>
<td>Financial Analyst</td>
<td>$ 67,750 - $ 98,000</td>
<td>$ 69,750 - $ 102,750</td>
<td>4.1%</td>
</tr>
<tr>
<td>Regulatory Reporting Specialist</td>
<td>$ 87,750 - $ 98,750</td>
<td>$ 91,250 - $ 102,750</td>
<td>4.0%</td>
</tr>
<tr>
<td>Product Control Manager</td>
<td>$ 73,000 - $ 100,000</td>
<td>$ 76,500 - $ 103,500</td>
<td>4.0%</td>
</tr>
<tr>
<td>Profit and Loss Analyst</td>
<td>$ 54,750 - $ 89,000</td>
<td>$ 56,750 - $ 92,750</td>
<td>4.0%</td>
</tr>
<tr>
<td>Hedge Fund Accountant</td>
<td>$ 53,750 - $ 107,500</td>
<td>$ 57,750 - $ 110,000</td>
<td>4.0%</td>
</tr>
<tr>
<td>Mutual Fund Accountant</td>
<td>$ 41,250 - $ 65,000</td>
<td>$ 43,000 - $ 67,500</td>
<td>4.0%</td>
</tr>
</tbody>
</table>

Unless otherwise noted (see footnote “a”), add 5 to 15 per cent for graduate degrees or professional designations.
## ACCOUNTING AND FINANCE SALARIES

### FINANCIAL SERVICES

<table>
<thead>
<tr>
<th>Title</th>
<th>2015</th>
<th>2016</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Risk and Compliance</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chief Risk Officer</td>
<td>$167,000 - $208,000</td>
<td>$175,000 - $216,000</td>
<td>4.3%</td>
</tr>
<tr>
<td>Market Risk Manager</td>
<td>$80,750 - $126,500</td>
<td>$85,250 - $130,500</td>
<td>4.1%</td>
</tr>
<tr>
<td>Market Risk Analyst</td>
<td>$69,750 - $82,500</td>
<td>$72,500 - $86,000</td>
<td>4.1%</td>
</tr>
<tr>
<td>Operational Risk Manager</td>
<td>$81,500 - $117,500</td>
<td>$85,750 - $121,000</td>
<td>3.9%</td>
</tr>
<tr>
<td>Operational Risk Analyst</td>
<td>$70,000 - $78,250</td>
<td>$73,500 - $80,500</td>
<td>3.9%</td>
</tr>
<tr>
<td>Credit Risk Manager</td>
<td>$83,750 - $121,000</td>
<td>$88,250 - $125,000</td>
<td>4.2%</td>
</tr>
<tr>
<td>Credit Risk Analyst</td>
<td>$67,250 - $81,250</td>
<td>$69,500 - $85,250</td>
<td>4.2%</td>
</tr>
<tr>
<td>Chief Compliance Officer</td>
<td>$144,000 - $184,000</td>
<td>$150,000 - $192,000</td>
<td>4.3%</td>
</tr>
<tr>
<td>Compliance Manager</td>
<td>$104,500 - $145,000</td>
<td>$110,750 - $149,500</td>
<td>4.3%</td>
</tr>
<tr>
<td>Compliance Analyst/Officer</td>
<td>$73,250 - $103,500</td>
<td>$77,500 - $107,000</td>
<td>4.4%</td>
</tr>
<tr>
<td>Chief Anti-Money Laundering Officer</td>
<td>$142,750 - $191,500</td>
<td>$149,750 - $198,750</td>
<td>4.3%</td>
</tr>
<tr>
<td>Fraud Investigator</td>
<td>$63,500 - $98,500</td>
<td>$66,750 - $102,000</td>
<td>4.2%</td>
</tr>
<tr>
<td>Auditor</td>
<td>$82,000 - $104,750</td>
<td>$85,750 - $108,500</td>
<td>4.0%</td>
</tr>
<tr>
<td><strong>Operations</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hedge Fund Operations Manager</td>
<td>$82,500 - $105,000</td>
<td>$85,750 - $108,750</td>
<td>3.7%</td>
</tr>
<tr>
<td>Hedge Fund Administrator</td>
<td>$45,750 - $50,000</td>
<td>$47,250 - $51,500</td>
<td>3.1%</td>
</tr>
<tr>
<td>Mutual Fund Operations Manager</td>
<td>$78,000 - $104,500</td>
<td>$82,500 - $106,500</td>
<td>3.6%</td>
</tr>
<tr>
<td>Mutual Fund Administrator</td>
<td>$45,500 - $49,250</td>
<td>$47,000 - $51,000</td>
<td>3.4%</td>
</tr>
<tr>
<td>Portfolio Administrator</td>
<td>$47,250 - $66,750</td>
<td>$48,000 - $70,000</td>
<td>3.5%</td>
</tr>
<tr>
<td>Trade Settlement/Reconciliation Specialist</td>
<td>$42,000 - $54,000</td>
<td>$43,500 - $55,500</td>
<td>3.1%</td>
</tr>
<tr>
<td>Corporate Actions Specialist</td>
<td>$46,000 - $68,250</td>
<td>$47,500 - $70,750</td>
<td>3.5%</td>
</tr>
<tr>
<td>Treasury/Liquidity Operations Specialist</td>
<td>$72,250 - $86,750</td>
<td>$75,500 - $89,500</td>
<td>3.8%</td>
</tr>
<tr>
<td>Treasury Manager</td>
<td>$87,500 - $125,000</td>
<td>$91,500 - $128,500</td>
<td>3.5%</td>
</tr>
<tr>
<td>Pricing/Valuation Analyst</td>
<td>$55,000 - $84,250</td>
<td>$58,500 - $86,000</td>
<td>3.8%</td>
</tr>
<tr>
<td>Investor Services Representative</td>
<td>$59,750 - $76,250</td>
<td>$62,500 - $78,500</td>
<td>3.7%</td>
</tr>
<tr>
<td>Client Services Manager</td>
<td>$78,250 - $103,000</td>
<td>$81,000 - $106,500</td>
<td>3.4%</td>
</tr>
<tr>
<td>Client Services Representative</td>
<td>$41,500 - $48,750</td>
<td>$42,750 - $50,750</td>
<td>3.6%</td>
</tr>
<tr>
<td>Mortgage Underwriter</td>
<td>$48,500 - $68,000</td>
<td>$51,500 - $68,750</td>
<td>3.2%</td>
</tr>
<tr>
<td>Mortgage Administrator</td>
<td>$41,000 - $52,500</td>
<td>$42,500 - $54,500</td>
<td>3.7%</td>
</tr>
<tr>
<td>Loan Underwriter</td>
<td>$48,000 - $69,000</td>
<td>$49,500 - $71,750</td>
<td>3.6%</td>
</tr>
<tr>
<td>Loan Administrator</td>
<td>$43,000 - $61,250</td>
<td>$44,250 - $63,750</td>
<td>3.6%</td>
</tr>
</tbody>
</table>

Unless otherwise noted (see footnote “a”), add 5 to 15 per cent for graduate degrees or professional designations.
Customizing Salaries for Local Markets

National salary ranges can be customized for select Canadian cities by using the local variances below. Factors that may affect actual compensation include company size, employee benefits, a candidate’s skill set and market trends.

The salary information is supported by data from Robert Half’s Canadian offices, independent research, and our company’s ongoing surveys of CFOs and other senior business leaders.

To determine the estimated salary range for a position in your area, move the decimal point in the variance number two places to the left, then multiply this figure by the low and high ends of the position’s national average.

Salaries can be customized for additional markets using our Salary Calculator at roberthalf.ca/salary-centre.

Source: City index figures are reflective of all industries and are not specific to accounting and finance. For more information on average starting salaries in your city, please contact the Robert Half office nearest you.
Why Today’s Businesses Need a Flexible Staffing Strategy

Companies are relying on interim professionals as part of their staffing mix to a greater extent than ever before. Firms use this approach for a number of reasons, but primarily to avoid hiring full-time employees for tasks that don’t require full-time attention.

Rigid staffing structures are expensive and inefficient. They don’t allow firms to respond quickly and strategically. In order for businesses to have the right people in the right places at the right time, flexibility is required.

Your full-time staff will always be the backbone of your workforce.

But augmenting this core group with interim professionals as needed gives you more control over labour costs and helps keep morale high. You can rapidly increase or reduce staff in response to customer demand while lightening the load for employees who are stretched thin.

Today’s project professionals possess a range of in-demand skills. That gives you the flexibility to address staffing gaps across your organization or access senior-level expertise for initiatives that are critical but of limited duration.
Other reasons flexible staffing should be at the heart of your year-round personnel strategy include:

- Relief for overburdened employees at risk of burnout — or leaving your firm altogether
- Minimized overtime expenses
- Reduced recruiting and hiring costs
- Support for core employees temporarily dedicated to special initiatives but whose regular jobs can’t go unattended
- Greater job stability for full-time workers who’ll be largely protected from cycles of hiring and layoffs as business needs fluctuate

And when you do need to hire full time, you’ll already have a potential candidate in place. Because you know the person’s strengths firsthand, you can save time and money while maintaining optimum productivity, since you won’t need to embark on a long recruiting process.

An increasing number of talented professionals are working on a project basis because of the opportunity to gain experience in different industries and expand their skill set. Taking full advantage of this trend will give you the flexibility your company needs to succeed in today’s business environment.
Robert Half is the world’s leading specialized staffing service. Through our Accountemps, Robert Half Finance & Accounting and Robert Half Management Resources divisions, we place highly skilled accounting, finance and business systems professionals on a temporary, full-time and senior-level project basis, respectively. In addition, Robert Half Financial Services specializes in providing highly skilled financial services professionals on a temporary, interim and full-time basis.

We also offer a full spectrum of consulting services through our Protiviti subsidiary, a global consulting firm that helps companies solve problems in finance, technology, operations, governance, risk and internal audit.

Here are just a few of the benefits you enjoy when you let Robert Half assist with your staffing needs:

**Immediate attention** — Time is money when you’re seeking reinforcements for your team. Our staffing specialists, who commonly possess accounting and finance experience, are trained to help find our clients professionals who can start right away. We have access to both active and passive job seekers so you can receive highly skilled candidates best suited to your needs and workplace culture.
Deep networks — Through our extensive internal networks, our staffing professionals collaborate with colleagues near and far to find the best available matches. We also have access to candidates other staffing firms don’t because of our alliances and relationships with leading professional associations such as Chartered Professional Accountants of Canada, Financial Executives International Canada, Canadian Payroll Association and the Credit Institute of Canada.

Turnkey results — We can handle all aspects of the hiring process for you — from candidate sourcing and interviews to skills evaluations.

Personalized solutions — Posting a job online is easy and doesn’t cost much. But it takes a lot more than a computer to find candidates suited to your needs. While we, too, take full advantage of the latest technology tools, no e-solution can replace the one-on-one attention you receive when sitting down with a skilled recruiter to discuss your hiring needs.

Contact Robert Half at roberthalf.ca or 1.855.405.9937 to learn more about how we can help you find skilled talent for your organization.

ADDITIONAL HIRING AND MANAGEMENT RESOURCES

- roberthalf.ca/workplace-research
- blog.roberthalf.ca
Office Locations

Call 1.855.405.9937 or visit roberthalf.ca/locations to contact the office nearest you.

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- Calgary – Suburban
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BRITISH COLUMBIA
- Fraser Valley
- Vancouver

MANITOBA
- Winnipeg

ONTARIO
- Brampton
- Burlington
- Kitchener-Waterloo
- Markham
- Mississauga
- North York
- Ottawa
- Toronto
- Vaughan

QUEBEC
- Laval
- Montreal
- Quebec City
- West Island

UNITED STATES

ALABAMA
- Birmingham

ARIZONA
- Chandler
- Phoenix
- Phoenix – West
- Tucson

ARKANSAS
- Fayetteville
- Little Rock

CALIFORNIA
- Bakersfield
- Burbank
- Carlsbad
- Cerritos
- City of Industry
- Fairfield
- Fremont
- Fresno
- Irvine
- La Jolla
- Laguna Niguel
- Long Beach
- Los Angeles
- Los Angeles – LAX
- Modesto
- Monterey
- Oakland
- Ontario
- Orange
- Oxnard
- Palm Springs
- Palo Alto
- Pasadena
- Pleasanton
- Rancho Bernardo
- Rancho Cordova
- Riverside
- Sacramento
- San Diego
- San Francisco
- San Jose
- San Mateo
- Santa Barbara
- Santa Clara
- Santa Rosa
- Stockton
- Torrance
- Visalia
- Walnut Creek
- Westlake Village
- Westwood
- Woodland Hills

COLORADO
- Boulder
- Colorado Springs
- Denver
- Englewood
- Fort Collins
- Lakewood

CONNECTICUT
- Danbury
- Hartford
- New Haven
- Shelton
- Stamford

DELAWARE
- Wilmington

DISTRICT OF COLUMBIA
- Washington

FLORIDA
- Boca Raton
- Brandon
- Coral Gables
- Fort Lauderdale
- Fort Myers
- Heathrow
- Jacksonville
- Miami – Downtown
- Orlando
- St. Petersburg
- Tampa
- West Palm Beach

GEORGIA
- Alpharetta
- Atlanta – Buckhead
- Atlanta – Galleria
- Atlanta – South
- Gwinnett
- Macon
- Savannah

HAWAII
- Honolulu

IDAHO
- Boise

ILLINOIS
- Chicago
- Gurnee
- Hoffman Estates
- Naperville
- Northbrook
- Oakbrook Terrace
- Rosemont
- Tinley Park

INDIANA
- Fishers
- Fort Wayne
- Indianapolis – Downtown
- Indianapolis – West
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- Davenport
- Des Moines
- West Des Moines

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- St. Cloud
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- Rutherford
- Saddle Brook
- Woodbridge

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Houston – Downtown
Houston – Galleria
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Plano
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Richmond – West
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