



Leinster Society of  
Chartered Accountants

**SALARY SURVEY – 2009**



**THE Accountants PANEL**

## **Introduction from the Chairman of the Leinster Society of Chartered Accountants**

In May 2009, those members of the Leinster Society of Chartered Accountants who were in salaried employment (i.e. excluding self-employed accountants) were sent a [questionnaire](#) asking for details of their salary as of 31st January 2009. We received 1,134 valid responses from accountants in full-time employment.

We received responses from 41 unemployed accountants compared to 10 last year; 10 people on career breaks; and 57 accountants employed on a part-time basis compared to 45 last year. These responses were excluded from the results.

We are indebted to Brendan Burgess of The Accountants Panel for his assistance in compiling the survey.

### **Findings**

- 1) There has been a decline of between 10% and 20% in salaries for chartered accountants between January 2008 and January 2009. Some accountants have had their basic salaries reduced over the past 12 months and respondents are expecting lower bonuses for 2009. This shows that no sector or profession is immune from the current economic problems.
- 2) The number of unemployed accountants responding has increased from 10 to 41.
- 3) The main factors influencing the salaries of chartered accountants are the size of the company, the position held within the company and the year of qualification. More experienced chartered accountants invariably are in more senior positions and as a consequence, earn higher salaries.
- 4) It appears that both financial services and industry firms continue to pay better than practice. However, partners in practising firms have been excluded from the survey, and we believe that if they were included then the average earnings from practice would be higher.
- 5) The number of people receiving fringe benefits has declined gradually over the past 6 years, but particularly so over the past twelve months. Less than half the respondents now receive health insurance from their employer, which presumably is due to the less favourable tax treatment of this benefit. The decline in share options is interesting to note. From employees' perspective, this is disappointing as getting share options at the current low levels for many stocks should compensate them for the reduction in their salaries in the medium to long term.

We trust that you will find the enclosed survey of interest.



David Connolly  
Chairperson  
Leinster Society of Chartered Accountants  
June 2009

**THE LEINSTER SOCIETY OF CHARTERED ACCOUNTANTS – SALARY SURVEY 2009**  
**In association with: THE ACCOUNTANTS PANEL**

|                         |  |
|-------------------------|--|
| <a href="#">Table 1</a> | Average Package for all Chartered Accountants - 6 Year Summary |
| <a href="#">Table 2</a> | Percentage of Total Respondents Receiving Fringe Benefits      |
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#### **INDUSTRY AND COMMERCE**

|                         |  |
|-------------------------|--|
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#### **FINANCIAL SERVICES**

|                          |  |
|--------------------------|--|
| <a href="#">Table 9</a>  | Remuneration of Head of Finance Department           |
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#### **PRACTISING FIRMS**

|                          |                                  |
|--------------------------|----------------------------------|
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#### **INTERPRETING THESE FIGURES**

**Average Salary** is the total of the basic salary plus overtime plus expected annual bonuses. Where a respondent had a car allowance as distinct from a company car, the car allowance is added to their salary.

**Average Package** equals average salary plus €10,000 for those with cars. For example, from Table 4, the average salary of the Head of Finance is €123,600 and 26% have cars. The average package in Table 1 is €126,200 (€123,600 +26% of €10,000).

**Year of Qualification** is the year in which the person was admitted to the Institute as distinct from the year in which they passed their final exam.

We have provided the information in as detailed a format as possible. **As a result, sample sizes are small in some categories and caution should be exercised when interpreting these figures.**

The survey covers members employed throughout the Leinster region, but the majority of the responses would be from the greater Dublin area. There may be regional differences in salaries between Dublin and other areas within Leinster.

If you require clarification of these figures, please contact Brendan Burgess at The Accountants Panel by telephone on 01 603 0891 or email [brendan@thepanel.com](mailto:brendan@thepanel.com).

**THE LEINSTER SOCIETY OF CHARTERED ACCOUNTANTS – SALARY SURVEY 2009**  
**In association with: THE ACCOUNTANTS PANEL**

**TABLE 1**  
**AVERAGE PACKAGE FOR ALL CHARTERED ACCOUNTANTS – 6 YEAR SUMMARY**

| <b>INDUSTRY &amp; COMMERCE</b>    | <b>2009</b> | <b>2008</b> | <b>2007</b> | <b>2006</b>             | <b>2005</b> | <b>2004</b> |
|-----------------------------------|-------------|-------------|-------------|-------------------------|-------------|-------------|
|                                   | €           | €           | €           | €                       | €           | €           |
| Head of Finance (170)             | 126,200     | 143,600     | 150,100     | 129,000                 | 120,400     | 110,500     |
| No.2 in Finance (112)             | 96,200      | 109,200     | 92,700      | 87,300                  | 84,500      | 84,100      |
| No.3 in Finance (50)              | 74,700      | 85,100      | 86,800      | 71,800                  | 66,100      | 71,000      |
| Managing Directors (34)           | 146,600     | 190,900     | 195,600     | 160,600                 | 166,500     | 177,500     |
| <b>FINANCIAL SERVICES</b>         |             |             |             |                         |             |             |
| Head of Finance (37)              | 168,200     | 192,700     | 175,800     | 171,900                 | 140,500     | 140,500     |
| No.2 in Finance (45)              | 98,700      | 115,500     | 112,700     | 106,100                 | 87,900      | 102,100     |
| No.3 in Finance (14)              | 85,800      | 82,700      | 86,800      | Not analysed separately |             |             |
| Managing Director (8)             | 186,600     | 261,100     | 257,600     | Not analysed separately |             |             |
| <b>BIG 4 FIRMS</b>                |             |             |             |                         |             |             |
| Audit Seniors/Assistant Mgrs (17) | 52,600      | 59,900      | 58,800      | 52,800                  | 48,100      | 48,400      |
| Tax Seniors/Assistant Mgrs (8)    | 51,500      | 57,500      | 50,500      | Not analysed separately |             |             |
| Audit Managers & Directors (58)   | 80,900      | 105,100     | 93,500      | 89,600                  | 82,800      | 89,500      |
| Tax Managers & Directors (25)     | 83,300      | 102,800     | 93,900      | 78,700                  | 82,800      | 101,000     |
| Other Managers (24)               | 79,000      | 124,400     | 102,000     | Not analysed separately |             |             |
| <b>NON BIG 4 FIRMS</b>            |             |             |             |                         |             |             |
| Seniors/Assistant Mgrs (75)       | 46,800      | 51,000      | 49,100      | 44,000                  | 47,100      | 45,000      |
| Managers (113)                    | 75,300      | 78,600      | 73,400      | 77,200                  | 71,000      | 70,000      |

Average Package = Average Salary + €10,000 for those with cars

Figures in brackets represent the number of responses in that category received in 2009.

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**TABLE 2**  
**PERCENTAGE OF TOTAL RESPONDENTS RECEIVING FRINGE BENEFITS**

|                        | <b>2009</b> | <b>2008</b> | <b>2007</b> | <b>2006</b>                          | <b>2005</b> | <b>2004</b> |
|------------------------|-------------|-------------|-------------|--------------------------------------|-------------|-------------|
|                        | %           | %           | %           | %                                    | %           | %           |
| Institute Subscription | 82          | 85          | 87          | 87                                   | 90          | 93          |
| Pension Scheme         | 69          | 74          | 76          | 79                                   | 82          | 88          |
| Health Insurance       | 44          | 52          | 53          | 54                                   | 56          | 60          |
| Share Options          | 18          | 25          | 26          | 29                                   | 31          | 31          |
| Club Subscriptions     | 17          | 22          | 23          | 23                                   | 24          | 24          |
| Subsidised Loans       | 6           | 10          | 10          | 7                                    | 12          | 13          |
| Company Cars           | 11          | 12          | 14          | 14                                   | 17          | 17          |
| Car Parking            | 48          | 52          | 54          | Information not collected previously |             |             |

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**In association with: THE ACCOUNTANTS PANEL**

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

| <b>Year of Qualification</b> | <b>Industry &amp; Commerce<br/>€</b> | <b>Financial Services<br/>€</b> | <b>Practice<br/>€</b> | <b>Not for Profit<br/>€</b> |
|------------------------------|--------------------------------------|---------------------------------|-----------------------|-----------------------------|
| 2009                         | 62,226                               | 87,214                          | 49,500                | -                           |
| 2008                         | 67,922                               | 77,154                          | 55,000                | 54,900                      |
| 2007                         | 64,486                               | 65,867                          | 54,300                | 54,500                      |
| 2006                         | 73,771                               | 67,256                          | 64,800                | 55,800                      |
| 2005                         | 75,688                               | 78,733                          | 67,800                | -                           |
| 2000 – 2004                  | 91,400                               | 97,700                          | 79,000                | 71,500                      |
| 1995 – 1999                  | 134,300                              | 155,200                         | 96,900                | 86,600                      |
| 1990 – 1994                  | 159,400                              | 170,700                         | 106,500               | 94,800                      |
| 1985 – 1989                  | 149,600                              | 168,000                         | 91,500                | 103,800                     |
| 1980 – 1984                  | 167,300                              | 132,800                         | 110,000               | 98,100                      |
| 1970 – 1979                  | 163,500                              | 158,000                         | 104,500               | 122,500                     |
| Number of responses          | 494                                  | 245                             | 320                   | 75                          |

Average Package = Average Salary + €10,000 for those with cars

“Not for Profit” includes chartered accountants working in voluntary bodies, hospitals, colleges and the public service. It was not meaningful to analyse these responses separately. Chartered accountants working in not for profit organisations earn less than their colleagues in commerce and practice. They also get fewer fringe benefits. However, they have better pension schemes and significantly better holidays.

**THE LEINSTER SOCIETY OF CHARTERED ACCOUNTANTS – SALARY SURVEY 2009**  
**In association with: THE ACCOUNTANTS PANEL**

**TABLE 4**  
**REMUNERATION OF HEAD OF FINANCE DEPARTMENT –**  
**INDUSTRY AND COMMERCE**  
**(170 RESPONSES)**

| EMPLOYEES           | AVERAGE YEAR OF QUALIFICATION | <u>AVERAGE SALARY</u><br>€ | % WITH CARS | LOWEST PACKAGE<br>€ | HIGHEST PACKAGE<br>€ |
|---------------------|-------------------------------|----------------------------|-------------|---------------------|----------------------|
| 1 to 50             | 1996                          | 97,400                     | 13%         | 40,000              | 225,000              |
| 51 to 100           | 1993                          | 110,000                    | 35%         | 45,000              | 150,000 + car        |
| 101 to 250          | 1993                          | 138,000                    | 33%         | 45,000              | 291,000              |
| 251 to 500          | 1992                          | 164,000                    | 40%         | 76,000              | 250,000              |
| 501 to 1000         | 1993                          | 153,000                    | 38%         | 82,000              | 320,000              |
| 1001+               | 1994                          | 198,400                    | 36%         | 105,000             | 436,000              |
| <b>Overall 2009</b> | <b>1994</b>                   | <b>123,600</b>             | <b>26%</b>  | <b>40,000</b>       | <b>436,000</b>       |
| Overall 2008        | 1992                          | 140,800                    | 28%         | 47,500              | 800,000              |

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**TABLE 5**  
**REMUNERATION OF NO. 2 POSITION IN FINANCE DEPARTMENT –**  
**INDUSTRY AND COMMERCE**  
**(112 RESPONSES)**

| EMPLOYEES           | AVERAGE YEAR OF QUALIFICATION | <u>AVERAGE SALARY</u><br>€ | % WITH CARS | LOWEST PACKAGE<br>€ | HIGHEST PACKAGE<br>€ |
|---------------------|-------------------------------|----------------------------|-------------|---------------------|----------------------|
| 1 to 50             | 2003                          | 86,000                     | 5%          | 45,000              | 150,000              |
| 51 to 100           | 2002                          | 69,900                     | 6%          | 50,000              | 98,000               |
| 101 to 250          | 2002                          | 83,900                     | 6%          | 45,000              | 165,000 + car        |
| 251 to 500          | 2002                          | 92,700                     | 26%         | 64,000              | 155,000              |
| 501 to 1000         | 1996                          | 99,600                     | 10%         | 55,000              | 154,000              |
| 1001+               | 1998                          | 121,700                    | 14%         | 50,000              | 240,000 + car        |
| <b>Overall 2009</b> | <b>2000</b>                   | <b>95,000</b>              | <b>12%</b>  | <b>45,000</b>       | <b>240,000 + car</b> |
| Overall 2008        | 2000                          | 107,800                    | 14%         | 44,100              | 300,000 + car        |

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**TABLE 6**  
**REMUNERATION OF NO. 3 POSITION IN FINANCE DEPARTMENT –**  
**INDUSTRY AND COMMERCE**  
**(50 RESPONSES)**

| EMPLOYEES           | AVERAGE YEAR OF QUALIFICATION | <u>AVERAGE SALARY</u><br>€ | % WITH CARS | LOWEST PACKAGE<br>€ | HIGHEST PACKAGE<br>€ |
|---------------------|-------------------------------|----------------------------|-------------|---------------------|----------------------|
| 1 to 50             | 2006                          | 72,100                     | 17%         | 50,000              | 94,000               |
| 51 to 100           | 1999                          | 73,600                     | 0%          | 42,900              | 142,000              |
| 101 to 500          | 2006                          | 64,900                     | 0%          | 45,100              | 84,000               |
| 501 to 1000         | 2005                          | 64,400                     | 0%          | 44,000              | 77,500               |
| 1001+               | 2001                          | 83,200                     | 21%         | 50,000              | 173,500              |
| <b>Overall 2009</b> | <b>2003</b>                   | <b>73,500</b>              | <b>12%</b>  | <b>42,900</b>       | <b>173,500</b>       |
| Overall 2008        | 2002                          | 84,800                     | 3%          | 46,125              | 246,000              |

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**TABLE 7**  
**REMUNERATION OF OTHER POSITIONS – INDUSTRY AND COMMERCE**

|                           |             | AVERAGE YEAR OF QUALIFICATION | <u>AVERAGE SALARY</u><br>€ | % WITH CARS | LOWEST PACKAGE<br>€ | HIGHEST PACKAGE<br>€ |
|---------------------------|-------------|-------------------------------|----------------------------|-------------|---------------------|----------------------|
| <b>Managing Directors</b> | <b>2009</b> | <b>1987</b>                   | <b>143,000</b>             | <b>36%</b>  | <b>50,000</b>       | <b>400,000</b>       |
|                           | 2008        | 1987                          | 187,700                    | 32%         | 50,000              | 500,000              |
| <b>Other Categories</b>   | <b>2009</b> | <b>1984</b>                   | <b>100,600</b>             | <b>13%</b>  | <b>41,000</b>       | <b>1,250,000</b>     |
|                           | 2008        | 1998                          | 119,900                    | 20%         | 52,000              | 500,000              |

Number of Responses – Managing Directors: 34; Other Categories: 128  
 Other Categories include: Internal Auditors, Consultants, Treasurers, etc.

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**TABLE 8**  
**ANNUAL LEAVE AND FRINGE BENEFITS – INDUSTRY AND COMMERCE**

|                           | INSTITUTE SUBS | PENSION SCHEME | HEALTH INSURANCE | SHARE OPTIONS | CLUB SUBS | LOANS | CAR PARKING | ANNUAL LEAVE |
|---------------------------|----------------|----------------|------------------|---------------|-----------|-------|-------------|--------------|
|                           | %              | %              | %                | %             | %         | %     | %           | days         |
| <b>Head of Finance</b>    | 83             | 71             | 48               | 24            | 10        | 1     | 52          | 24           |
| <b>No.2 – Finance</b>     | 84             | 56             | 56               | 27            | 8         | 0     | 64          | 23           |
| <b>No.3 – Finance</b>     | 82             | 78             | 53               | 24            | 10        | 0     | 43          | 23           |
| <b>Managing Directors</b> | 80             | 74             | 34               | 11            | 29        | 6     | 43          | 25           |
| <b>Other</b>              | 89             | 83             | 51               | 37            | 7         | 2     | 56          | 23           |

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**TABLE 9**  
**REMUNERATION OF HEAD OF FINANCE DEPARTMENT –**  
**FINANCIAL SERVICES**  
**(37 RESPONSES)**

| <b>EMPLOYEES</b>    | <b>AVERAGE YEAR OF QUALIFICATION</b> | <b><u>AVERAGE SALARY</u></b><br>€ | <b>% WITH CARS</b> | <b>LOWEST PACKAGE</b><br>€ | <b>HIGHEST PACKAGE</b><br>€ |
|---------------------|--------------------------------------|-----------------------------------|--------------------|----------------------------|-----------------------------|
| 1 to 50             | 1993                                 | 157,800                           | 0%                 | 61,500                     | 488,000                     |
| 51 to 100           | 1997                                 | 126,500                           | 22%                | 67,250                     | 219,000 + car               |
| 101 to 500          | 1989                                 | 217,900                           | 13%                | 144,000                    | 320,000                     |
| 501+                | 1994                                 | 182,900                           | 60%                | 117,500                    | 300,000 + car               |
| <b>Overall 2009</b> | <b>1993</b>                          | <b>166,600</b>                    | <b>16%</b>         | <b>61,500</b>              | <b>488,000</b>              |
| Overall 2008        | 1993                                 | 190,400                           | 23%                | 57,600                     | 530,000 + car               |

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**TABLE 10**  
**REMUNERATION OF NO. 2 POSITION IN FINANCE DEPARTMENT –**  
**FINANCIAL SERVICES (45 RESPONSES)**

| <b>EMPLOYEES</b>    | <b>AVERAGE YEAR OF QUALIFICATION</b> | <b><u>AVERAGE SALARY</u></b><br>€ | <b>% WITH CARS</b> | <b>LOWEST PACKAGE</b><br>€ | <b>HIGHEST PACKAGE</b><br>€ |
|---------------------|--------------------------------------|-----------------------------------|--------------------|----------------------------|-----------------------------|
| 1 to 50             | 2002                                 | 96,400                            | 7%                 | 45,000                     | 195,000                     |
| 51 to 250           | 2000                                 | 97,600                            | 22%                | 66,000                     | 155,000 + car               |
| 251 to 500          | 1998                                 | 126,000                           | 25%                | 61,000                     | 132,000                     |
| 501 to 1000         | 1999                                 | 103,200                           | 0%                 | 60,000                     | 102,000                     |
| 1001+               | 1997                                 | 106,200                           | 7%                 | 60,000                     | 260,000                     |
| <b>Overall 2009</b> | <b>2000</b>                          | <b>97,600</b>                     | <b>11%</b>         | <b>45,000</b>              | <b>260,000</b>              |
| Overall 2008        | 1999                                 | 114,800                           | 7%                 | 58,000                     | 227,000                     |

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**TABLE 11**  
**REMUNERATION OF OTHER POSITIONS – FINANCIAL SERVICES**

|                           |             | AVERAGE YEAR OF QUALIFICATION | <u>AVERAGE SALARY</u><br>€ | % WITH CARS | LOWEST PACKAGE<br>€ | HIGHEST PACKAGE<br>€ |
|---------------------------|-------------|-------------------------------|----------------------------|-------------|---------------------|----------------------|
| <b>No.3 in Finance</b>    | <b>2009</b> | <b>2003</b>                   | <b>85,100</b>              | <b>7%</b>   | <b>50,000</b>       | <b>139,000 + car</b> |
|                           | 2008        | 2003                          | 82,700                     | 0%          | 52,000              | 142,000              |
| <b>Managing Directors</b> | <b>2009</b> | <b>1990</b>                   | <b>185,400</b>             | <b>12%</b>  | <b>100,000</b>      | <b>351,000</b>       |
|                           | 2008        | 1990                          | 259,700                    | 17%         | 139,000             | 425,000              |
| <b>Other Categories</b>   | <b>2009</b> | <b>1998</b>                   | <b>111,800</b>             | <b>8%</b>   | <b>37,000</b>       | <b>230,000</b>       |
|                           | 2008        | 1997                          | 141,800                    | 14%         | 45,000              | 604,000              |

Number of Responses – No 3: 14; Managing Directors: 8; Other Categories: 141  
 Other Categories include: Internal Auditors, Consultants, Treasurers, etc.

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**TABLE 12**  
**ANNUAL LEAVE AND FRINGE BENEFITS IN FINANCIAL SERVICES**

|                           | INSTITUTE SUBS | PENSION SCHEME | HEALTH INSURANCE | SHARE OPTIONS | CLUB SUBS | LOANS | CAR PARKING | ANNUAL LEAVE |
|---------------------------|----------------|----------------|------------------|---------------|-----------|-------|-------------|--------------|
|                           | %              | %              | %                | %             | %         | %     | %           | days         |
| <b>Head of Finance</b>    | 95             | 95             | 73               | 22            | 30        | 24    | 73          | 26           |
| <b>No.2 – Finance</b>     | 96             | 100            | 76               | 18            | 42        | 18    | 51          | 26           |
| <b>No.3 – Finance</b>     | 100            | 100            | 64               | 43            | 36        | 14    | 50          | 25           |
| <b>Managing Directors</b> | 75             | 100            | 88               | 38            | 38        | 0     | 88          | 26           |
| <b>Other</b>              | 91             | 91             | 58               | 35            | 50        | 33    | 48          | 26           |

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| <b>TABLE 13 SALARIES IN PRACTISING FIRMS</b>  |                            |                    |                     |
|---|----------------------------|--------------------|---------------------|
|   | <u>AVERAGE SALARY</u><br>€ | LOWEST SALARY<br>€ | HIGHEST SALARY<br>€ |
| <b>Big 4 Audit Seniors/Assistant Managers</b>   |                            |                    |                     |
| 2009  | 52,600                     | 48,000             | 56,700              |
| 2008  | 59,900                     | 49,500             | 76,000              |
| <b>Big 4 Tax Seniors/Assistant Managers</b>   |                            |                    |                     |
| 2009  | 51,500                     | 45,000             | 55,000              |
| 2008  | 57,500                     | 53,000             | 73,000              |
| <b>Big 4 Audit Managers &amp; Directors</b>   |                            |                    |                     |
| 2009  | 80,900                     | 57,000             | 144,500             |
| 2008  | 105,100                    | 64,000             | 295,000             |
| <b>Big 4 Tax Managers &amp; Directors</b>   |                            |                    |                     |
| 2009  | 83,300                     | 51,000             | 180,000             |
| 2008  | 102,800                    | 68,000             | 200,000             |
| <b>Big 4 Other Managers &amp; Directors</b>   |                            |                    |                     |
| 2009  | 79,000                     | 62,000             | 188,000             |
| 2008  | 124,400                    | 71,250             | 200,000             |
| <b>Non Big 4 Seniors/Assistant Managers</b>   |                            |                    |                     |
| 2009  | 46,800                     | 26,000             | 70,000              |
| 2008  | 51,000                     | 36,000             | 78,000              |
| <b>Non Big 4 Managers</b>   |                            |                    |                     |
| 2009  | 75,300                     | 42,500             | 230,000             |
| 2008  | 78,600                     | 45,000             | 150,000             |
| Number of Responses: Big 4 Audit Snrs/Asst Mgrs: 17; Big 4 Tax Snrs/Asst Mgrs: 8; Big 4 Audit Mgrs/Dirs: 58; Big 4 Tax Mgrs/Dirs: 25; Big 4 Other Mgrs/Dirs: 24; Non Big 4 Snrs/Asst Mgrs: 75; Non Big 4 Mgrs: 113<br>Partners in practising firms were not included in the survey as they are employers and not employees. |                            |                    |                     |
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| <b>TABLE 14 ANNUAL LEAVE AND FRINGE BENEFITS – PRACTISING FIRMS</b> |                |                |                  |           |             |              |
|---|----------------|----------------|------------------|-----------|-------------|--------------|
|   | INSTITUTE SUBS | PENSION SCHEME | HEALTH INSURANCE | CLUB SUBS | CAR PARKING | ANNUAL LEAVE |
|   | %              | %              | %                | %         | %           | days         |
| <b>Big 4 Seniors/ Assistant Mgrs</b>                                | 75             | 56             | 44               | 6         | 0           | 22           |
| <b>Big 4 Tax Seniors/ Assistant Mgrs</b>                            | 75             | 63             | 50               | 0         | 0           | 22           |
| <b>Big 4 Audit Managers &amp; Directors</b>                         | 88             | 77             | 84               | 25        | 45          | 25           |
| <b>Big 4 Tax Managers &amp; Directors</b>                           | 88             | 68             | 52               | 24        | 52          | 24           |
| <b>Big 4 Other Managers &amp; Directors</b>                         | 96             | 84             | 64               | 32        | 44          | 25           |
| <b>Non Big 4 Seniors/ Assistant Mgrs</b>                            | 55             | 16             | 5                | 0         | 23          | 21           |
| <b>Non Big 4 Managers</b>   | 76             | 21             | 2                | 0         | 36          | 23           |
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**Appendix 1 Salary Survey 2009 questions:**

**1. In what year did you pass the final exam?**

**2. In what year were you admitted to the Institute as a member?**

**3. What is your employment status?**

Full time  
Part time  
Unemployed  
Career Break

**4. Sex**

**5. In what sector are you employed?**

Big 4 practising firm/Non Big 4 practising firm/Financial Services/Manufacturing /Construction & Property/Other Services/FMCG/IT & Telco/Other Business/Non for profit (government, education)

**6. Number of employees?**

**7. Ownership of company (e.g. subsidiary of a foreign owned multinational, private Irish company, Business unit of an Irish plc, etc.)**

**8. For those employed in practice, your title:**

Audit Senior in a practicing firm/Tax Senior in a practicing firm/Other Senior in a practicing firm  
Audit Manager/Director in a practicing firm/Tax Manager/Director in a practicing firm/  
Other Manager/Director in a practicing firm

**9. Your level of responsibility (for those not employed in practice):**

Managing Director/Head of Finance/No 2 in Finance reporting to No 1 in Finance/No 3 in Finance  
Other

**10. What was your basic salary as at 31st January 2009?**

**11. Do you have a company car?**

**12. If you have a car allowance, how much is it?**

**13. What is your expected bonus for 2009?**

**14. What is your expected overtime?**

**15. How many days of annual leave are you entitled to (excluding public holidays):**

**16. Which of the following fringe benefits do you have? (please tick all that apply)**

Car parking space/Preferential Loans/Health Insurance/Club Subscriptions  
Pension Scheme/Share Options/Institute Sub