



CHARTERED  
ACCOUNTANTS  
IRELAND  
LEINSTER SOCIETY

**SALARY SURVEY**

**2022**



**BARDEN**

# KEY FINDINGS

## SALARY PACKAGE IN LEINSTER SOCIETY

€119,270

## SALARY PACKAGE FOR NEWLY QUALIFIED ACCOUNTANT IN INDUSTRY

(EXCLUDING FINANCIAL SERVICES, THOSE QUALIFIED IN 2021-2022)

€63,309

## SALARY PACKAGE FOR 5 YEARS POST QUALIFIED IN INDUSTRY

(EXCLUDING FINANCIAL SERVICES, THOSE QUALIFIED IN 2017)

€100,238

## SALARY PACKAGE FOR NEWLY QUALIFIED ACCOUNTANT IN ALL SECTORS

(THOSE QUALIFIED IN 2021-2022)

€58,967

## AVERAGE BASIC SALARY FOR NEWLY QUALIFIED ACCOUNTANT IN ALL SECTORS

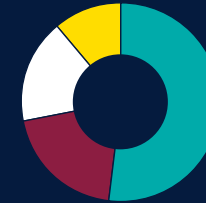
(THOSE QUALIFIED IN 2021-2022)

€55,455

## SALARY PACKAGE FOR 5 YEARS POST QUALIFIED IN ALL SECTORS

(THOSE QUALIFIED IN 2017)

€99,185



52% INDUSTRY

20% FINANCIAL SERVICES

17% PRACTICE

11% NOT-FOR-PROFIT, PUBLIC SERVICE/GOVT



51%

RECEIVED PROMOTIONS IN THE LAST 3 YEARS



25%

MOVED JOBS TO A NEW ORGANISATION IN THE PAST 12 MONTHS



95%

EMPLOYED FULL-TIME PERMANENTLY

# INTRODUCTION

Firstly, on behalf of Chartered Accountants Ireland Leinster Society, I would like to extend a sincere thank you to the over 1,000 members who participated in the Salary Survey 2022. The survey results are only as good as the responses received and as such, your input is invaluable. We greatly appreciate the time and effort that goes into responding to the survey and welcome this strong engagement from our members.

I would also like to thank the Chartered Accountants Ireland staff, in particular Stephen Molloy and Anastasia Myachina, Coyne Research and our partner Barden for all the efforts in producing this survey and its findings.

While the survey at its core is about informing members, prospective Chartered Accountants, employers and representative bodies as to remuneration trends in the market, the survey has over the years broadened its reach to assess other aspects of compensation and employment benefits. This year was no different, with focus shifting towards understanding the impact of the pandemic on current working arrangements and the future of work, as well as preparedness for the new Gender Pay Gap reporting.

The survey has shown some really positive trends over the year including an increase in the average salary of respondents, greater flexibility being afforded to employees in terms of hybrid working structures thus promoting work-life balance, buoyancy in the market with an increase in the number of respondents changing role and an assessment that automation and productivity tools, such as Teams and Sharepoint, have positively impacted careers. It would appear that it is still early days in terms of the knowledge and information on Gender Pay Gap reporting, however, with the recent introduction of new reporting requirements, it is likely to become much further developed in the year ahead.

It is worth noting that the over 1,000 respondents represent a reasonable proportion of our members who were all invited to participate in the survey and while these results are of statistical value, they cannot be taken to definitively reflect the overall profile or position of Leinster-based Chartered Accountants. The numbers of parties opting in and out of the survey annually, as well as the representative sample versus total population should be considered in reviewing these results.

I hope you find the survey results interesting and beneficial.

## **Ann-Marie Costello**

Chairperson 2022/2023

Chartered Accountants Ireland – Leinster Society



# WELCOME FROM BARDEN



BARDEN

## Dear Leinster Society Members,

It's a privilege for myself and the team in Barden, Ireland's leading Recruitment Firm, to have partnered for the 5th year with the Leinster Society on this key publication for Chartered Accountants Ireland and its members.

In Barden we are consumed with supporting companies that really know the value of their people. We also work directly with, and support, professional accountants at every stage of their career. For us it's critical that we can provide the best up-to-date and cutting-edge insights when it comes to reward so that our clients, and the professionals we work with, can make the most informed and strategic decisions for their teams and professional futures.

The positive signs we identified in last year's survey bore out in 2022 but many other unpredictable events have contrived to ensure that both change and uncertainty have remained a constant. However, there is little doubt from the results of this year's survey that as a profession we are managing and navigating these uncertain times in a very positive manner and that, come what may, Chartered Accountants will continue to enjoy strong career development and reward. For example:

- 80% of members cite their total remuneration has increased in the past 3 years, with 40% claiming an increase of over 25%
- 50% of members have been promoted in the past 3 years, with 25% having moved job in the past 12 months and 79% perceive the jobs market for accountants to be buoyant (up from 67% in 2021)
- 80% of members expect their remuneration to increase in the coming 12 months.

### EMERGING TRENDS OF NOTE:

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

**Hybrid working:** a pattern has clearly been established over 2022 with 73% of members currently in a hybrid working arrangement. Slight outliers do exist

with fully remote (13%) and fully in office (14%), but hybrid working is now a key consideration for talent and is an expectation for the vast majority. In a related point, hybrid working has driven an increase in risk for many with cyber security and tech infrastructure underinvestment being identified as the risks that have increased most in recent years.

**Talent retention and attraction:** with 25% of respondents having moved jobs in the last 12 months it is no surprise that 50% of leaders have seen a deterioration in their ability to retain talent and 40% have seen a reduction in their ability to attract talent.

**Benefits:** the survey revealed a number of nuances when it comes to benefits that companies provide that could be useful for benchmarking purposes. Headlines include: 1) average of 25 days annual leave, 2) 50% of companies provide healthcare, 3) 80% provide a pension and cover subscriptions and 4) pension was cited as a more important benefit than healthcare.

A final observation relates to the fact that 42% of respondents did not know if their company was required to complete Gender Pay Gap reporting and 45% did not know who in their organisation was responsible for Gender Pay Gap reporting. More work likely needs to be done in this area over the coming months ahead of impending requirements in this space.

Thank you to all of the over 1,000 members who completed this survey to allow us to collate these interesting findings, and of course, to Ann-Marie Costello and the Leinster Society of Chartered Accountants Ireland for all of their help and support in the creation of this publication. This partnership is a natural fit for us, and one we're extremely proud of.

### Elaine Brady

Managing Partner | Barden Dublin

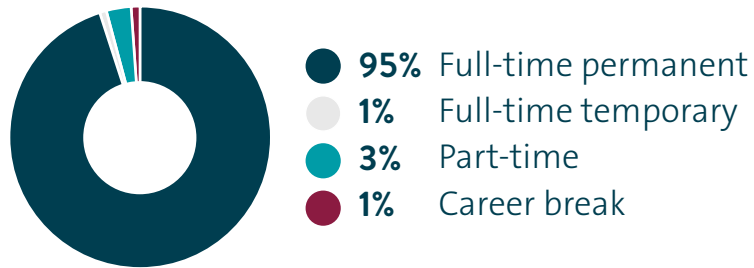




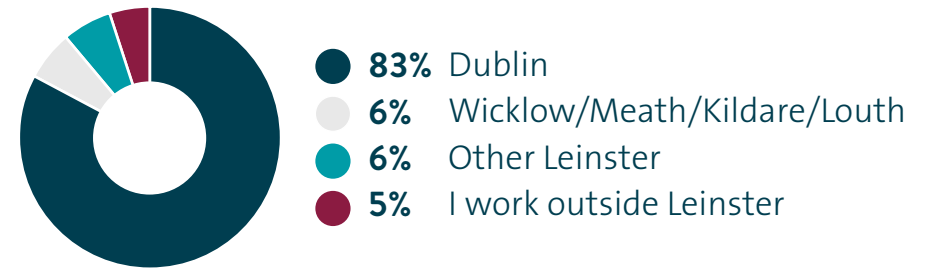
# KEY INSIGHTS



## EMPLOYMENT STATUS



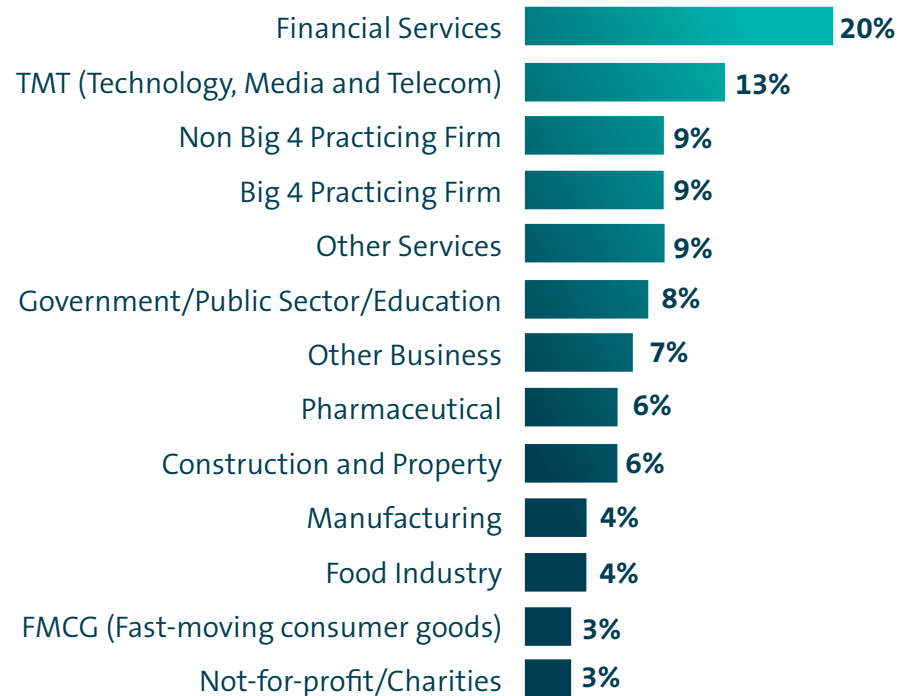
## WHERE IS YOUR WORKPLACE SITUATED?



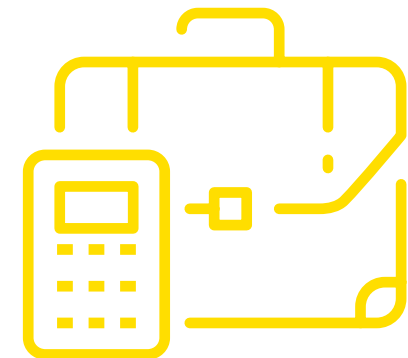
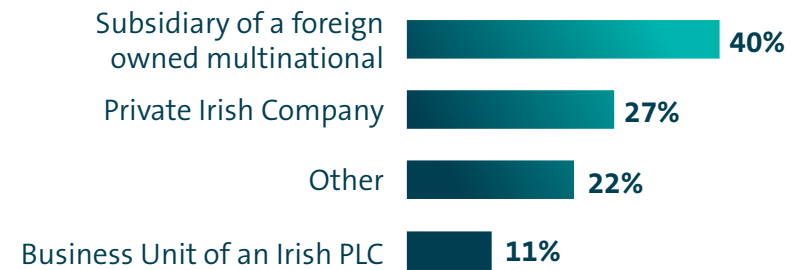
## GENDER



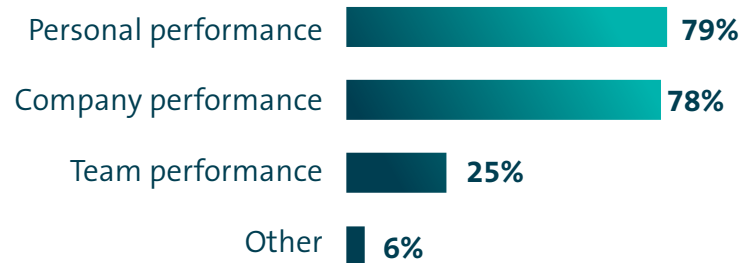
## IN WHAT SECTOR ARE YOU EMPLOYED?



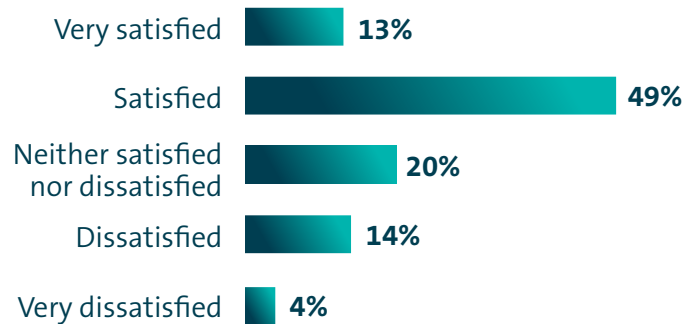
## OWNERSHIP OF COMPANY IF NOT IN PRACTICE



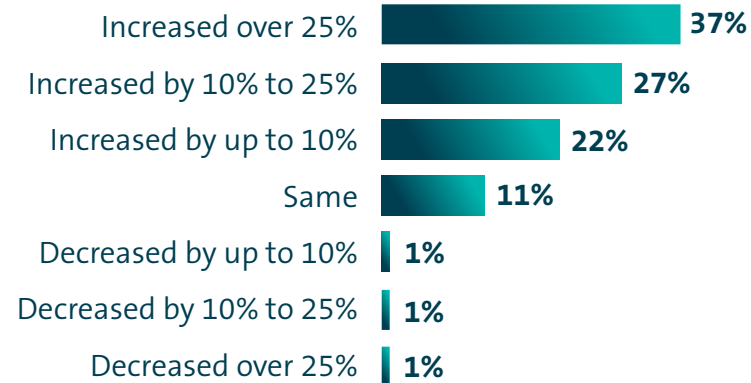
## HOW IS YOUR BONUS CALCULATED?



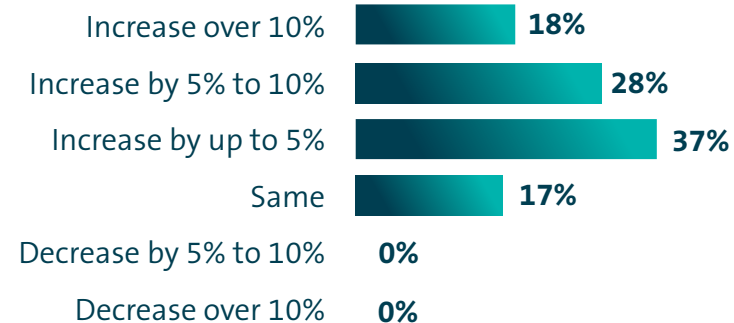
## HOW SATISFIED ARE YOU WITH THE SALARY YOU RECEIVE?



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

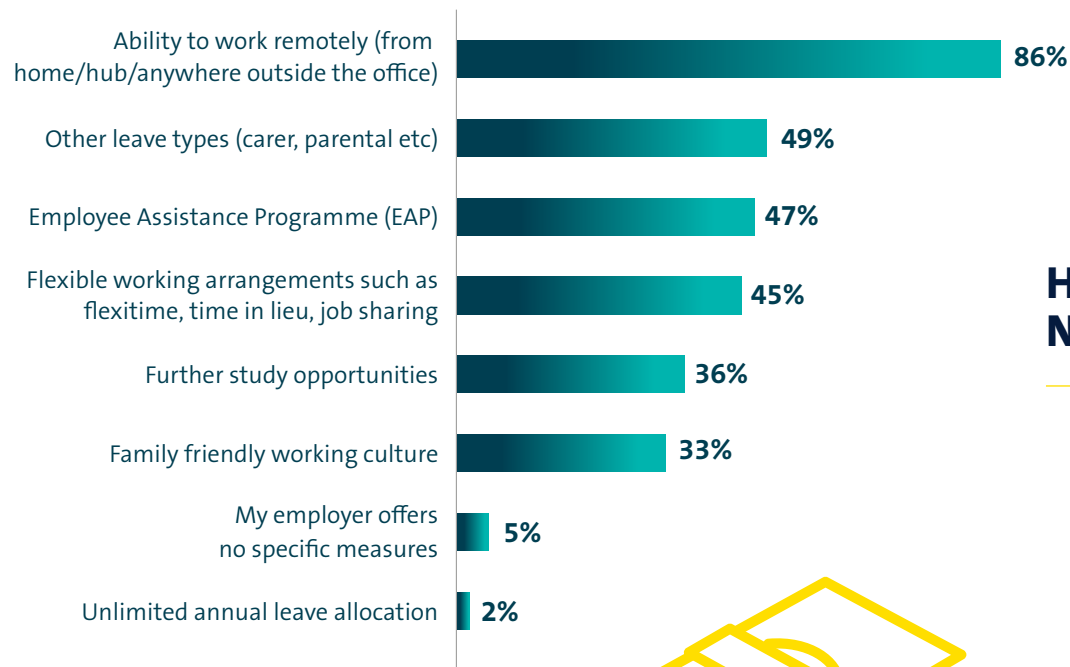


## HOW MUCH DO YOU EXPECT YOUR TOTAL REMUNERATION TO CHANGE IN THE NEXT 12 MONTHS?

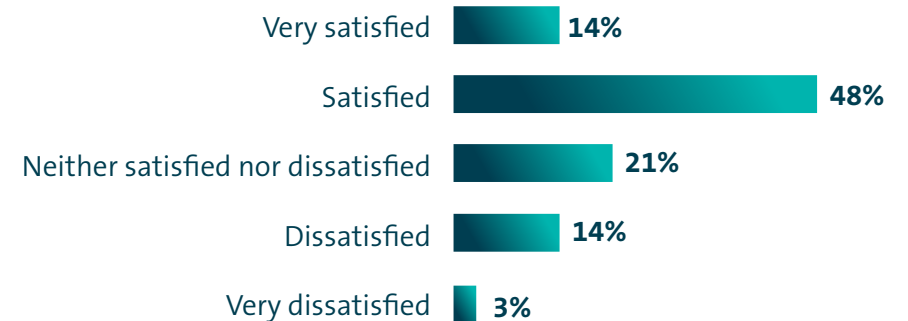




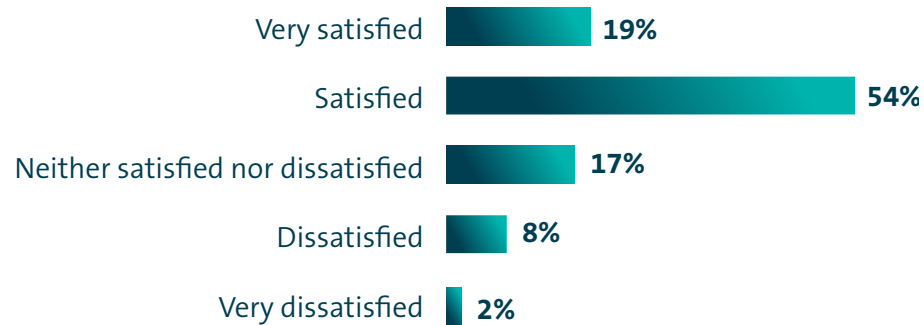
## IN WHICH OF THE FOLLOWING NON-MONETARY WAYS DOES YOUR EMPLOYER TRY TO FACILITATE A HEALTHY WORK-LIFE BALANCE?



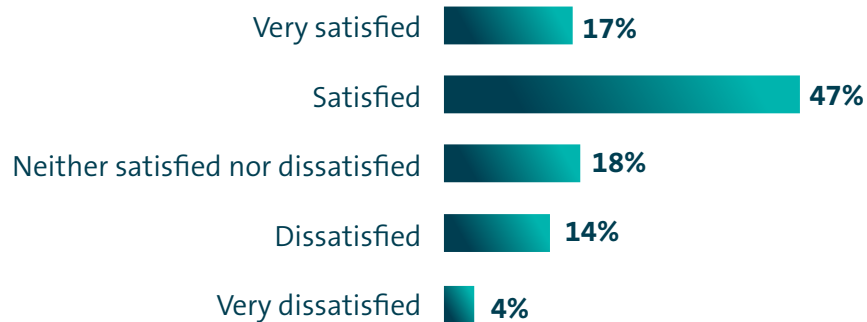
## HOW SATISFIED ARE YOU WITH THE NON-MONETARY ASPECTS OF YOUR JOB?



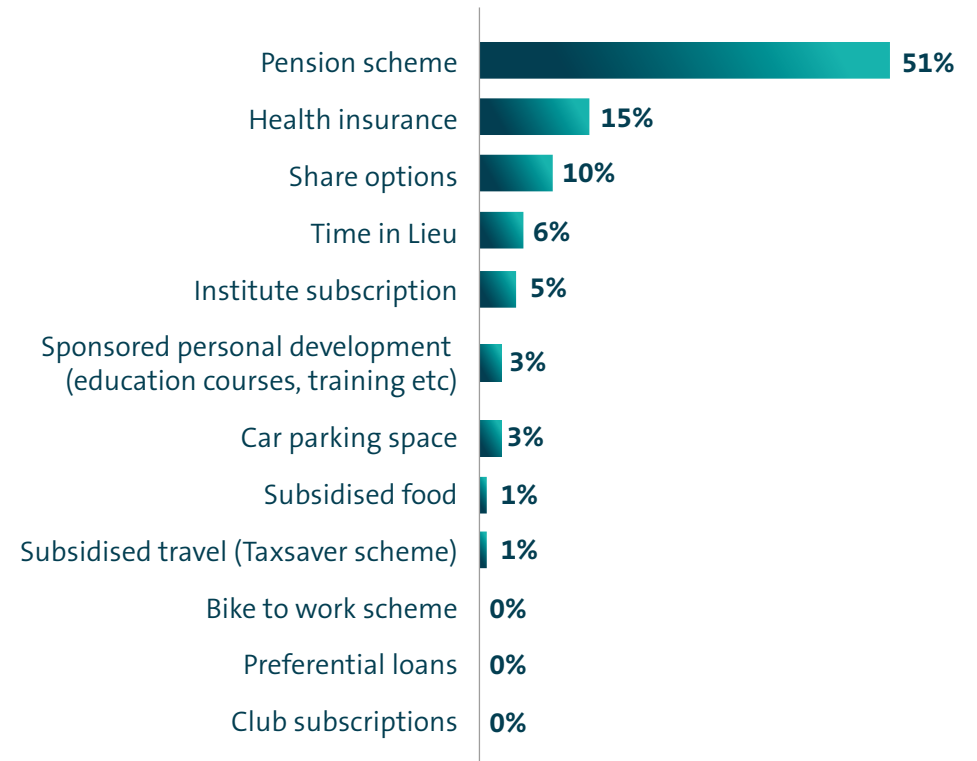
## HOW SATISFIED ARE YOU WITH YOUR WORK ENVIRONMENT?



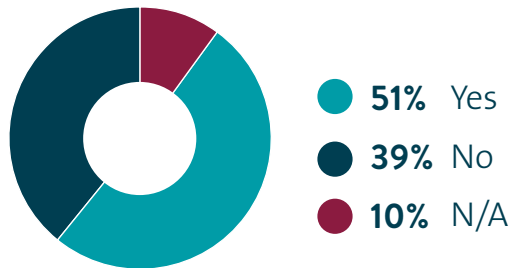
## HOW SATISFIED ARE YOU WITH YOUR WORK/LIFE BALANCE?



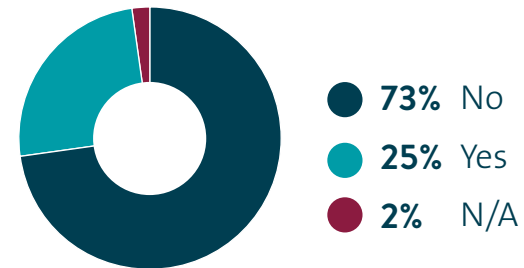
## AFTER YOUR BASIC SALARY, WHAT PART OF YOUR REMUNERATION PACKAGE DO YOU VALUE THE MOST?



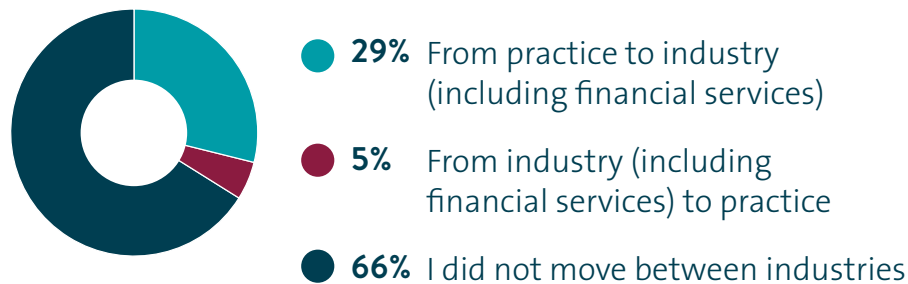
## HAVE YOU BEEN PROMOTED IN THE LAST 3 YEARS?



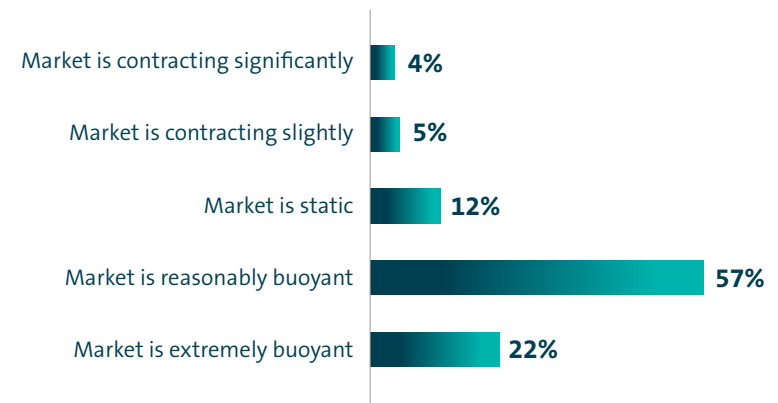
## HAVE YOU MOVED JOB (TO A ROLE IN A NEW ORGANISATION) IN THE PAST 12 MONTHS?



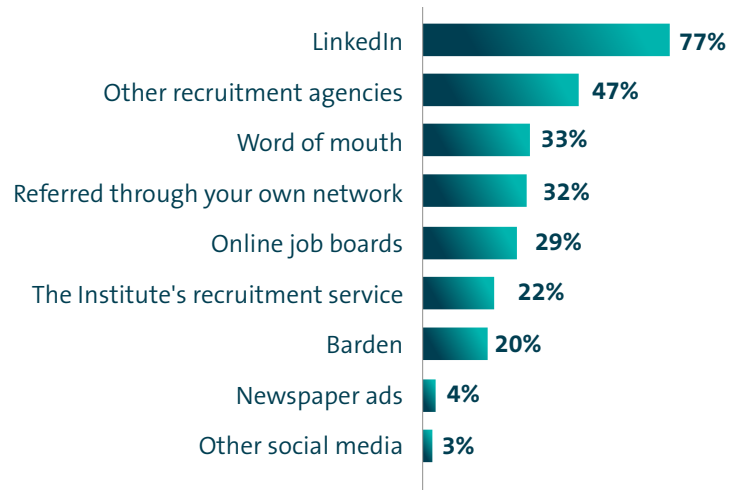
## DID YOU MOVE BETWEEN INDUSTRIES?



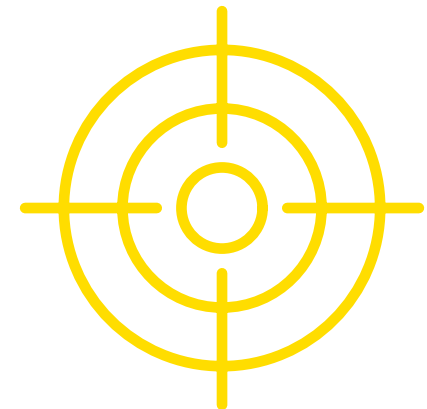
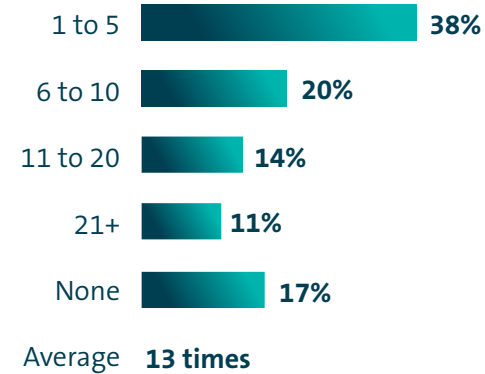
## HOW WOULD YOU DESCRIBE THE STATE OF THE EMPLOYMENT MARKET FOR CHARTERED ACCOUNTANTS IN LEINSTER CURRENTLY?



## IF MOVING ROLES, HOW DO YOU SEARCH FOR A NEW JOB?



## IN THE LAST 12 MONTHS, HOW MANY TIMES HAVE YOU BEEN APPROACHED BY RECRUITERS FOR EXTERNAL JOBS?

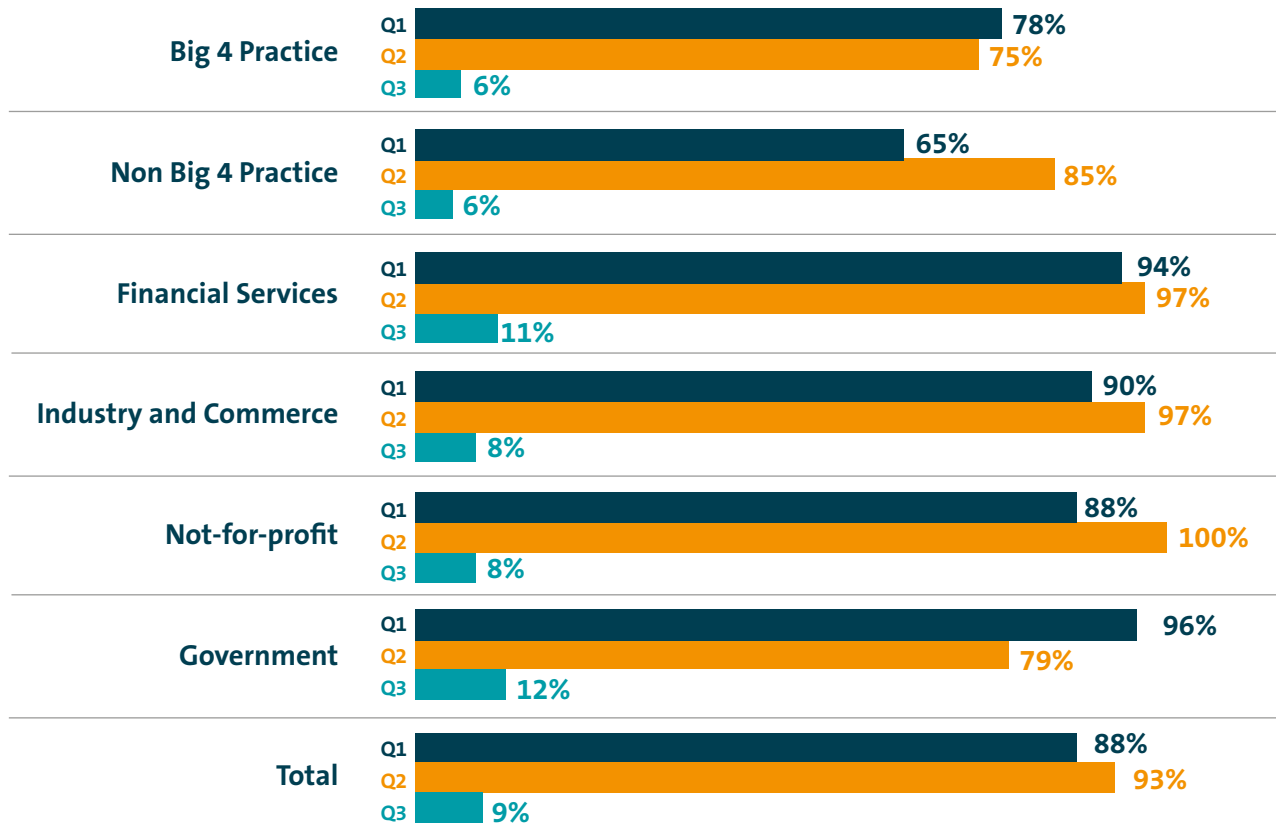


## PENSIONS

**Q1: Do you have a pension?**

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

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



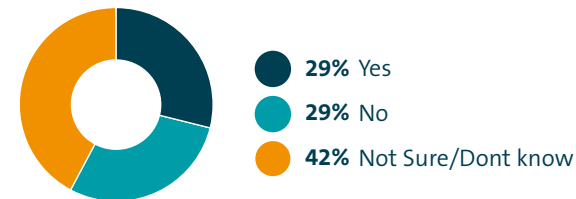


THE GENDER PAY GAP INFORMATION ACT 2021 REQUIRES ORGANISATIONS TO REPORT ON THEIR HOURLY GENDER PAY GAP ACROSS A RANGE OF METRICS.

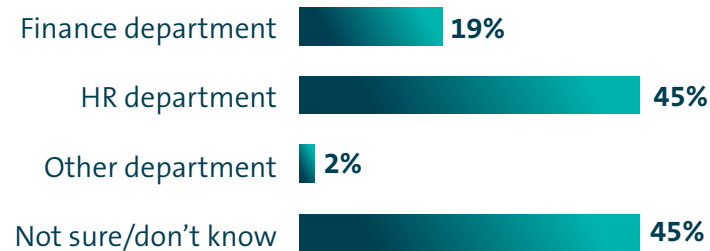
THE GENDER PAY GAP IS THE DIFFERENCE IN THE AVERAGE HOURLY WAGE OF MEN AND WOMEN ACROSS A WORKFORCE.

ORGANISATIONS WITH OVER 250 EMPLOYEES ARE BEING ASKED TO REPORT ON THEIR GENDER PAY GAP FOR THE FIRST TIME IN 2022.

## IS YOUR EMPLOYER REQUIRED TO CALCULATE AND REPORT THE GENDER PAY GAP STARTING FROM THIS YEAR?

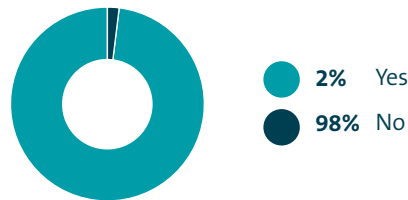


## WHO IS RESPONSIBLE FOR CALCULATING THE GENDER PAY GAP IN YOUR ORGANISATION?



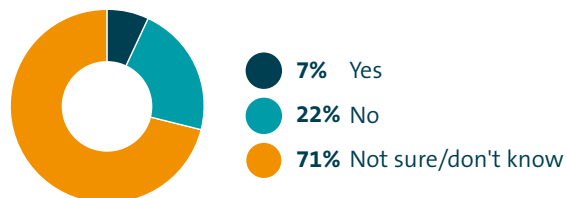
## ARE YOU RESPONSIBLE FOR ADVISING CLIENTS ON MEETING THE NEW GENDER PAY GAP REPORTING REQUIREMENTS?

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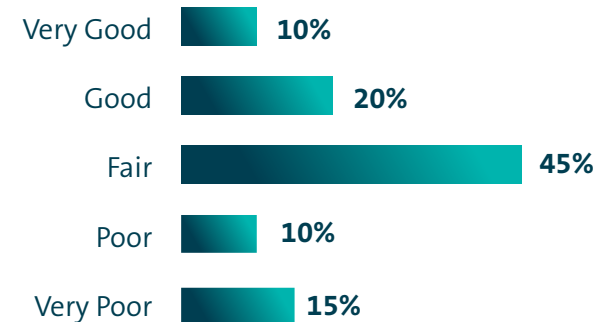
## DID YOUR EMPLOYER SELECT A 'SNAPSHOT' DATE IN JUNE 2022 FOR REPORTING IN DECEMBER 2022 (REGARDLESS OF BEING REQUIRED BY LAW)?

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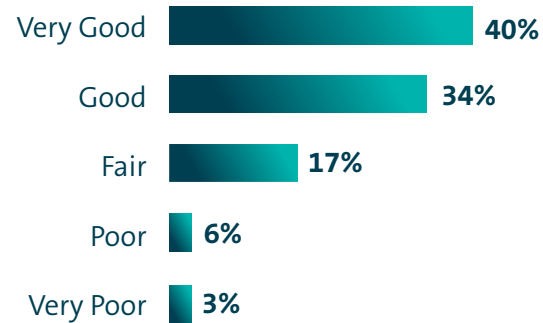


## IF YOU ARE INVOLVED (WHETHER IN YOUR OWN ORGANISATION OR AS AN ADVISOR) HOW GOOD AN UNDERSTANDING DO YOU HAVE TO DATE OF THE LEGISLATION/ REQUIREMENTS FOR THE GENDER PAY GAP?

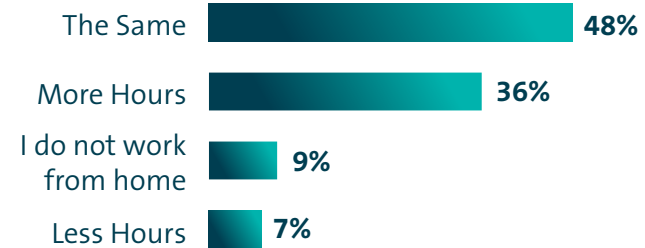
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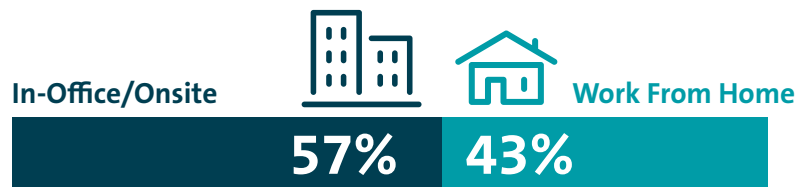
## HOW WOULD YOU RATE YOUR EMPLOYER IN ADAPTING TO REMOTE/HYBRID WORKING ARRANGEMENTS?



## ARE YOU WORKING MORE, LESS OR THE SAME HOURS FROM HOME/HUB/ ANYWHERE OUTSIDE THE OFFICE AS YOU WERE IN THE OFFICE?

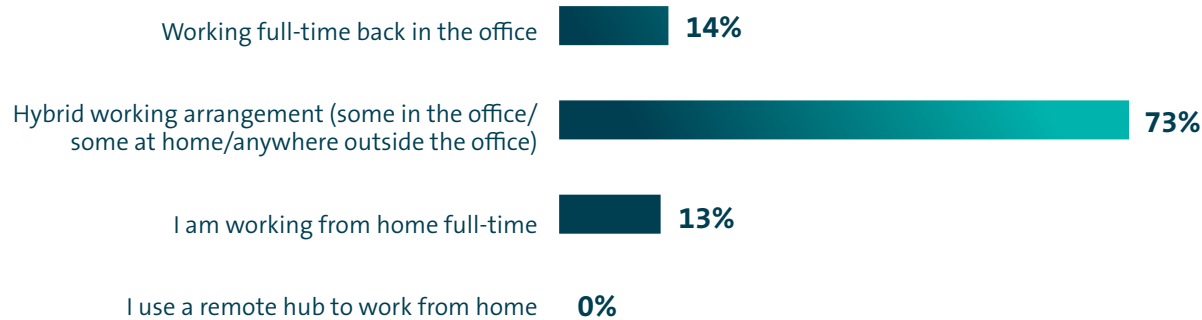


## WHAT PROPORTION DO YOU CURRENTLY WORK REMOTELY VERSUS IN-OFFICE/ONSITE?



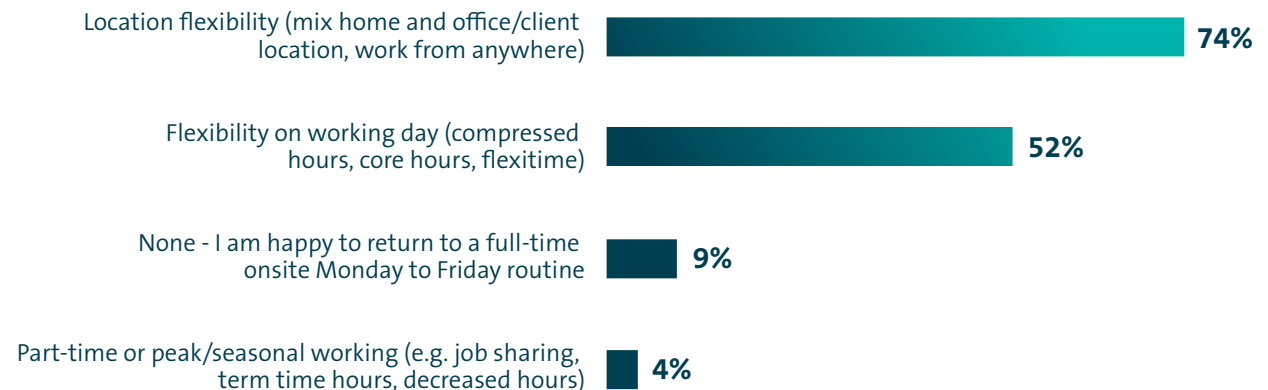
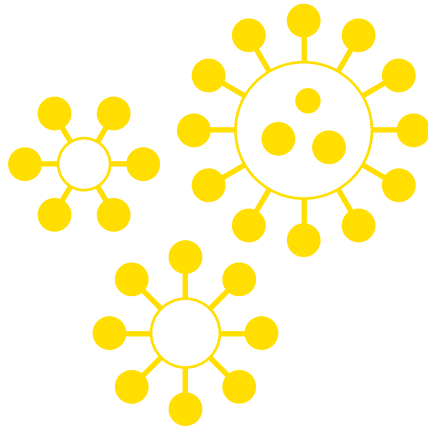
## WHAT ARE YOUR CURRENT WORKING ARRANGEMENTS?

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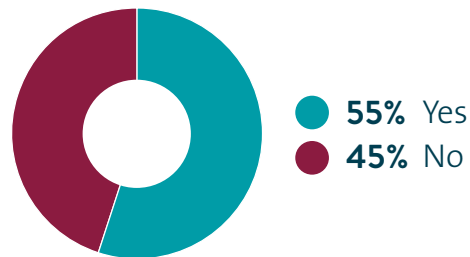


## WHAT ASPECTS OF FLEXIBLE/HYBRID WORKING DO YOU FIND MOST VALUABLE IN THE POST-COVID ENVIRONMENT?

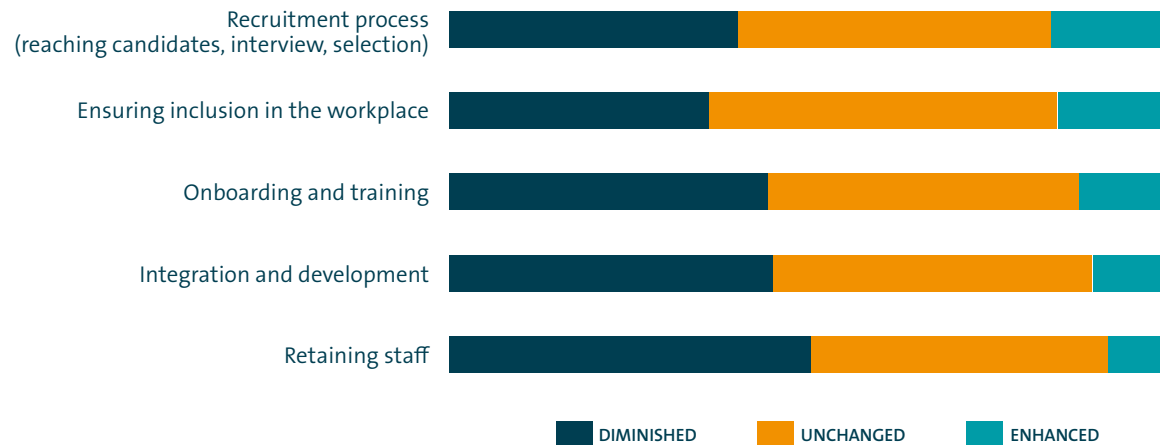
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## DO YOU MANAGE A TEAM? I.E. DEAL WITH RECRUITMENT/ TRAINING/DEVELOPMENT/RETAINING STAFF/ETC.?

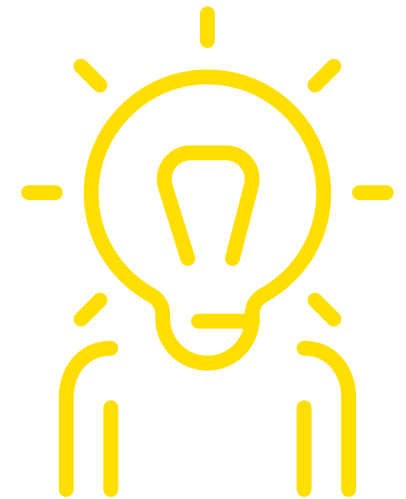
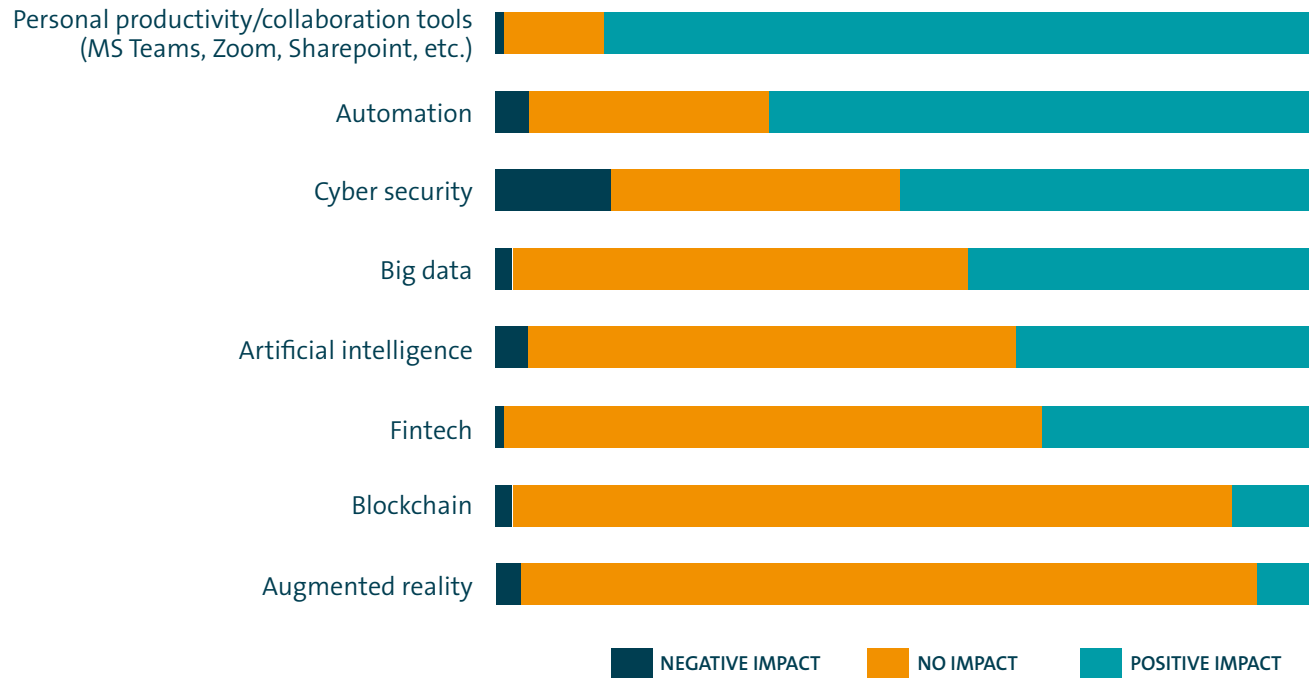


## HOW ARE YOU FINDING RECRUITMENT AND RETENTION OF STAFF IN THE POST-COVID ENVIRONMENT?

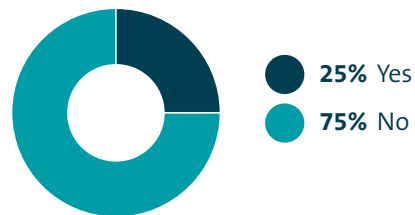




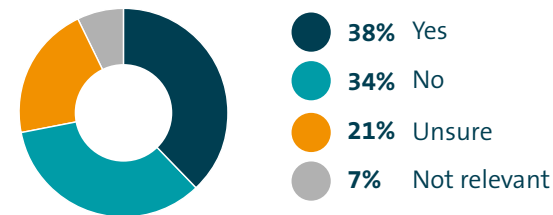
## IN WHAT WAY IF ANY, WILL THE FOLLOWING TECHNOLOGIES POSITIVELY OR NEGATIVELY IMPACT YOUR CAREER?



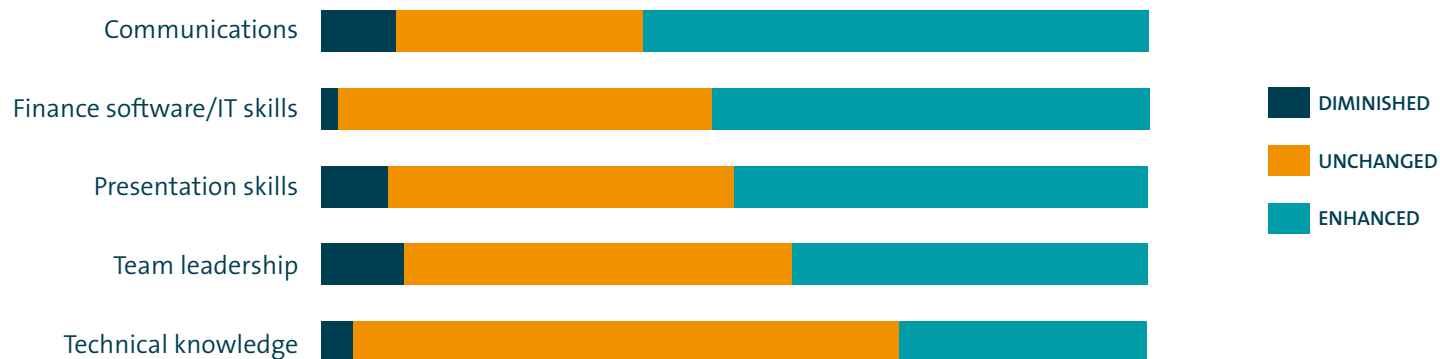
## HAS THE PANDEMIC FUNDAMENTALLY CHANGED YOUR WORK AS A CHARTERED ACCOUNTANT IN YOUR ORGANISATION?



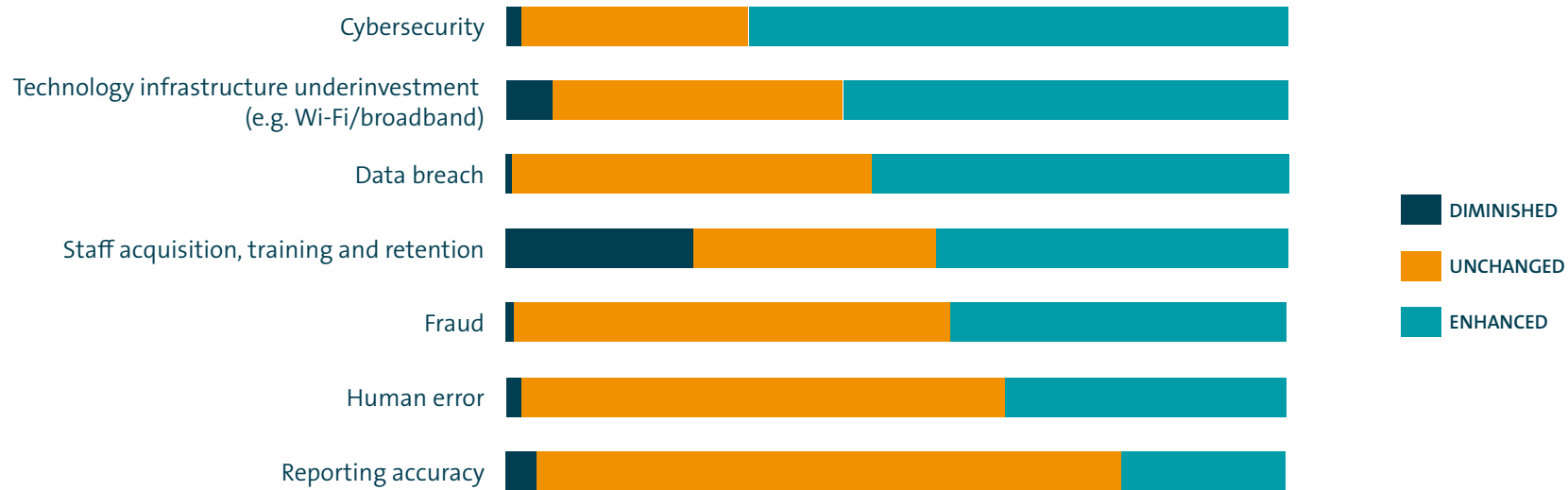
## WILL (HAS) WORKING REMOTELY RESULTED IN MORE AUTOMATION OF PROCESSES?



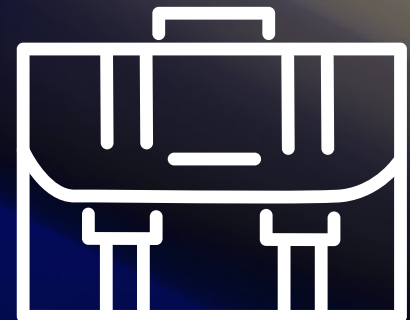
## HAS THE MOVE TO HYBRID/REMOTE WORKING HAD AN IMPACT ON THE SKILLS/COMPETENCIES YOU NEED FOR YOUR WORK AS A CHARTERED ACCOUNTANT IN YOUR ORGANISATION?



## WHAT IMPACT HAS THE PANDEMIC HAD ON THE FOLLOWING RISK AREAS?



# APPENDICES - SUPPORTING TABLES



## INTERPRETING THE TABLES

### EXAMPLE TABLE: TABLE 4

#### REMUNERATION OF HEAD OF FINANCE DEPT. - INDUSTRY & COMMERCE (BASE = 37)

Employees	Average Base Salary	% Who Expect to Receive Bonus	Average Bonus	% Receiving a Car Allowance	Average Car Allowance	% With Cars	Average YOQ	Average Salary Package	Lowest Package	Highest Package	% With Pension
	€	%	€	%	€	%	Year	€	€	€	%
1-50	€113,268	62%	€66,608	11%	€7,175	14%	2003	€157,070	€45,000	870,600	81%

- Employees 1- 50 - 37 people responded who work in companies employing a maximum of 50 people.
- Average Base Salary - €113,268 – total of the 37 respondents’ base salaries in this category, divided by 37.
- % who received bonus - 62% - 23 respondents got a bonus, so percentage is 62%.
- Average bonus received - €66,608 – The average bonus received by the 23 respondents who received a bonus.
- % receiving a car allowance - 11% – Percentage of total number of respondents (4) from the 37 respondents who received a car allowance.
- Average car allowance received - €7,175 – The average car allowance received by the 4 respondents who received a car allowance.
- % with cars – In this example five respondents had a company car (as opposed to receiving a car allowance), so the percentage is 14%.
- Average YOQ – Average year of qualification.
- Average Salary Package - €157,070 – The total compensation (base salary, bonuses, car allowances and cars, allocating a value of €12,000 per company car) of all 37 respondents divided by total number of respondents.

Where someone receives a car as distinct from a car allowance, we have given it a value of €12,000.

For example, someone on a basic salary of €60,000, a bonus of €5,000 and a company car, the total salary package is: €77,000 (€60,000 + €5,000 + €12,000).



**TABLE 1**

**AVERAGE SALARY PACKAGE FOR ALL CHARTERED ACCOUNTANTS – TEN YEAR SUMMARY**

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
	€	€	€	€	€	€	€	€	€	€
<b>INDUSTRY &amp; COMMERCE</b>										
Head of Finance	173,240	158,773	144,277	146,842	138,438	152,550	155,647	139,149	136,318	129,961
No.2 in Finance	121,026	105,057	101,531	99,903	105,000	104,852	96,355	96,148	91,445	84,475
No.3 in Finance	85,389	85,010	82,040	86,040	80,537	81,593	78,129	73,498	74,099	74,790
Managing Director	320,767	275,105	292,469	251,780	261,700	244,330	239,341	196,399	205,340	179,793
<b>FINANCIAL SERVICES</b>										
Head of Finance	207,084	204,334	180,850	190,952	182,981	176,410	140,898	140,942	165,890	147,858
No.2 in Finance	123,793	115,432	111,030	110,871	123,717	117,817	121,329	104,011	102,060	99,892
No.3 in Finance	91,688	85,345	86,258	82,834	85,849	83,496	79,332	78,837	75,729	72,204
Managing Director	397,571	301,624	262,639	290,871	275,815	331,987	331,548	252,200	256,210	203,499
<b>BIG 4 FIRMS</b>										
Seniors/Assistant Managers	48,733	49,543	50,500	52,500	51,142	48,548	47,989	45,824	46,871	44,602
Audit Managers and Directors	92,945	88,872	82,286	83,025	110,446	78,499	87,317	81,629	86,747	77,805
Tax Managers and Directors	99,783	90,845	90,610	106,255	99,953	81,223	88,933	83,062	79,034	80,407
Other Managers and Special	121,428	104,360	87,318	106,040	86,615	94,402	115,241	90,463	89,596	101,739
<b>NON BIG 4 FIRMS</b>										
Seniors/Assistant Managers	47,099	47,435	48,729	50,242	47,762	51,378	46,727	45,094	38,606	44,555
Managers	81,108	78,832	77,835	70,852	72,136	77,063	72,958	73,451	73,783	79,757
<b>OTHER (NOT-FOR-PROFIT &amp; GOVERNMENT)*</b>										
Head of Finance (26)	97,958	-	-	-	-	-	-	-	-	-
No:2 in Finance (15)	86,553	-	-	-	-	-	-	-	-	-
No:3 in Finance (12)	66,863	-	-	-	-	-	-	-	-	-
Managing Director (6)	165,104	-	-	-	-	-	-	-	-	-

\* Average salary package for Chartered Accountants in not-for-profit and Government sectors was measured separately for the first time in 2022

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

(BASE = 1,018)

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
	%	%	%	%	%	%	%	%	%	%	%
Institute Subscription	78	80	82	82	85	84	79	79	79	78	83
Pension Scheme	78	74	76	81	76	73	71	70	69	70	76
Health Insurance	57	55	52	50	48	47	44	44	47	46	46
Share Options	24	22	21	21	18	19	18	17	15	15	19
Club Subscriptions	11	11	14	14	14	12	12	10	14	13	12
Subsidised Loans	1	2	2	3	3	3	4	4	5	5	3
Company Cars	-	3	4	5	3	5	5	5	6	6	7
Car Allowances	-	14	15	18	20	19	17	13	19	20	21
Car Parking	43	42	46	49	50	48	47	48	50	49	53
Sponsored Personal Development*	50	57	57	62	62	54	51	48	48	45	-
Subsidised food**	26	-	-	-	-	-	-	-	-	-	-
Subsidised travel (Tax saver scheme)**	28	-	-	-	-	-	-	-	-	-	-
Bike to work scheme**	61	-	-	-	-	-	-	-	-	-	-
Time in Lieu**	15	-	-	-	-	-	-	-	-	-	-

\* The percentage of respondents receiving Sponsored Personal Development was measured separately for the first time in 2013

\*\* Measured separately for the first time in 2022

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

	Industry & Commerce	Financial Services	Practice	Not-for-profit/Government
Year of Qualification	€	€	€	€
<b>2022</b>	<b>€62,126 (base=21)</b>	<b>€70,694 (base = 9)</b>	<b>€49,551 (base=36)</b>	<b>€55,922 (base=3)</b>
2021	€64,389 (base=23)	€73,915 (base = 10)	€55,797 (base=27)	€52,750 (base=2)
2020	€66,436 (base=23)	€78,478 (base=10)	€62,960 (base=15)	€66,049 (base=4)
2019	€79,605 (base =33)	€82,669 (base=16)	€75,799 (base=15)	€56,667 (base=3)
2018	€81,838 (base = 42)	€133,581 (base=4)	€79,050 (base=10)	€73,500 (base=3)
2017	€100,238 (base = 30)	€96,250 (base=4)	€102,571 (base=7)	€84,667 (base=3)
2016	€94,032 (base = 32)	€121,191 (base=11)	€95,695 (base=4)	€80,667 (base=3)
2015	€118,126 (base = 27)	€94,875 (base=10)	€91,459 (base=11)	€94,000 (base=2)
2014	€99,200 (base = 10)	€118,111 (base=10)	€104,625 (base=10)	€68,335 (base=3)
2013	€120,166 (base = 21)	€113,191 (base=8)	€101,083 (base=6)	€84,375 (base=5)
2012	€131,585 (base = 17)	€148,294 (base=8)	€81,833 (base=3)	€75,000 (base=2)
2011	€143,022 (base = 28)	€145,003 (base=4)	€109,158 (base=3)	€79,349 (base=2)
2006-2010	€148,125 (base = 64)	€151,489 (base=35)	€108,612 (base=17)	€78,169 (base=14)
2001-2005	€151,202 (base = 50)	€140,437(base=21)	€112,056 (base=9)	€99,085 (base=7)
1996-2000	€262,634 (base = 28)	€201,375 (base=16)	€147,250 (base=4)	€117,325 (base=14)
1986-1995	€218,129 (base = 59)	€262,477 (base=18)	€82,900 (base=4)	€103,204 (base=35)
1966-1985	€158,081 (base = 16)	€217,418 (base=4)	€73,000 (base=2)	€96,033 (base=7)
<b>Total Base per sector</b>	<b>524</b>	<b>199</b>	<b>183</b>	<b>112</b>

**TABLE 4**

**REMUNERATION OF HEAD OF FINANCE DEPT. - INDUSTRY & COMMERCE** (BASE = 121)

	Average Base Salary	% Who Expect to Receive Bonus	Average Bonus	% Receiving a Car Allowance	Average Car Allowance	% With Cars	Average YOQ	Average Salary Package	Lowest Package	Highest Package	% With Pension
	€	%	€	%	€	%	Year	€	€	€	%
1-50 (base=37)	€113,268	62%	€66,608	11%	€7,175	14%	2003	€157,070	€45,000	€870,600	81%
51-100 (base=21)	€112,063	72%	€28,056	38%	€12,665	19%	1995	€139,214	€41,200	€225,000	90%
101-250 (base=17)	€124,323	65%	€20,566	18%	€14,000	12%	2002	€141,513	€70,455	€282,000	82%
251-500 (base=13)	€135,008	85%	€47,291	46%	€10,350	23%	1999	€182,570	€90,000	€298,000	92%
501-1000 (base=4)	€230,000	50%	€47,500	25%	€10,000	0%	1996	€256,250	€110,000	€450,000	75%
1000+ (base=29)	€162,081	97%	€53,039	48%	€12,669	17%	2000	€221,476	€70,415	€500,000	93%
Overall 2022 (base=121)	€132,505	74%	€47,549	30%	€11,708	16%	2000	€173,240	€41,200	€870,600	87%

TABLE 5

**REMUNERATION OF NO.2 POSITION IN FINANCE DEPT. - INDUSTRY & COMMERCE** (BASE = 115)

	Average Base Salary	% Who Expect to Receive Bonus	Average Bonus	% Receiving a Car Allowance	Average Car Allowance	% With Cars	Average YOQ	Average Salary Package	Lowest Package	Highest Package	% With Pension
	€	%	€	%	€	%	Year	€	€	€	%
1-50 (base=21)	€87,766	90%	€20,584	0%	€0	0%	2013	€106,390	€35,000	€198,400	81%
51-100 (base=14)	€81,107	93%	€13,400	0%	€0	0%	2015	€93,550	€55,000	€232,000	71%
101-250 (base=13)	€90,801	77%	€12,208	31%	€12,625	15%	2008	€105,922	€58,000	€193,880	85%
251-500 (base=20)	€101,475	75%	€24,717	15%	€11,833	5%	2008	€122,388	€50,000	€322,000	95%
501-1000 (base=5)	€119,440	100%	€18,040	20%	€9,000	0%	2010	€139,280	€90,400	€186,000	100%
1000+ (base=42)	€110,018	88%	€29,086	26%	€12,000	5%	2010	€139,355	€52,500	€318,000	93%
Overall 2022 (base=115)	€99,186	86%	€22,470	17%	€11,947	4%	2011	€121,026	€35,000	€322,000	88%



TABLE 6

**REMUNERATION OF NO.3 POSITION IN FINANCE DEPT. - INDUSTRY & COMMERCE** (BASE = 82)

	Average Base Salary	% Who Expect to Receive Bonus	Average Bonus	% Receiving a Car Allowance	Average Car Allowance	% With Cars	Average YOQ	Average Salary Package	Lowest Package	Highest Package	% With Pension
	€	%	€	%	€	%	Year	€	€	€	%
1-50 (base=0)	-	-	-	-	-	-	-	-	-	-	-
51-100 (base=5)	€69,480	60%	€11,667	0%	€0	0%	2019	€76,480	€61,000	€102,000	80%
101-250 (base=9)	€72,911	63%	€11,650	0%	€0	0%	2017	€79,383	€50,000	€132,250	75%
251-500 (base=10)	€74,000	90%	€10,861	0%	€0	0%	2015	€83,775	€52,000	€161,500	100%
501-1000 (base=12)	€73,375	92%	€8,586	0%	€0	0%	2017	€81,245	€53,300	€109,000	92%
1000+ (base=46)	€77,802	76%	€12,971	11%	€9,500	2%	2016	€88,965	€36,000	€206,100	93%
Overall 2022 (base=82)	€75,646	77%	€11,737	6%	€9,500	1%	2016	€85,389	€36,000	€206,100	90%

**TABLE 7**

**REMUNERATION OF OTHER POSITIONS - INDUSTRY & COMMERCE** (BASE = 206 TOTAL)

		Average Base Salary	% Who Expect to Receive Bonus	Average Bonus	% Receiving a Car Allowance	Average Car Allowance	% With Cars	Average YOQ	Average Salary Package	Lowest Package	Highest Package
		€	%	€	%	€	%	Year	€	€	€
Managing Directors (base=18)	<b>2022</b>	<b>€211,611</b>	<b>83%</b>	<b>€123,333</b>	<b>28%</b>	<b>€13,360</b>	<b>22%</b>	<b>1994</b>	<b>€320,767</b>	<b>€74,000</b>	<b>€250,000</b>
	2021	€204,500	60%	€103,500	35%	€14,014	30%	1996	€275,105	€90,000	€533,000
	2020	177,594	69%	47,778	19%	11,333	13%	1992	235,300	48,000	650,000
	2019	183,975	90%	66,583	40%	15,200	15%	1994	251,780	110,000	650,000
	2018	188,077	77%	78,800	69%	14,789	23%	1989	261,700	60,000	750,000
	2017	177,999	78%	73,440	25%	14,825	44%	1994	244,330	50,000	912,000
	2016	166,024	82%	80,643	29%	15,480	24%	1992	239,341	60,000	735,000
	2015	146,164	70%	61,063	30%	15,486	30%	1989	196,399	76,200	444,000
Other Categories (base=188)	<b>2022</b>	<b>€92,073</b>	<b>85%</b>	<b>€23,318</b>	<b>14%</b>	<b>€11,463</b>	<b>3%</b>	<b>2013</b>	<b>€114,242</b>	<b>€38,000</b>	<b>€420,000</b>
	2021	€86,747	78%	€18,225	14%	€12,400	1%	2012	€96,186	€10,920	€340,000
	2020	90,208	66%	17,771	14%	11,327	4%	2010	100,372	40,000	454,000
	2019	90,332	87%	21,224	18%	11,609	5%	2009	111,439	37,000	662,000
	2018	86,567	79%	19,895	21%	11,408	2%	2008	105,001	48,000	737,000
	2017	85,357	80%	18,377	24%	11,592	3%	2007	103,137	30,500	649,500
	2016	87,666	83%	17,439	19%	11,078	4%	2006	106,602	45,000	531,000
	2015	77,505	63%	14,262	11%	10,971	6%	2005	88,313	30,000	377,500

Other Categories include: Internal Auditors, Consultants, Treasurers, etc.

TABLE 8

**ANNUAL LEAVE AND FRINGE BENEFITS - INDUSTRY AND COMMERCE** (BASE = 524)

	Institute Subscription	Sponsored Personal Development	Pension Scheme	Health Insurance	Share Options	Club Subscriptions	Preferential Loans	Cars	Car Allowance	Car Parking	Annual Leave	Subsidised Food	Subsidised Travel	Bike to Work Scheme	Time in Lieu
	%	%	%	%	%	%	%	%	%	%	days	%	%	%	%
Head of Finance (base=121)	83%	43%	76%	61%	31%	11%	2%	16%	30%	59%	24	19%	14%	55%	10%
No.2 Finance (base=115)	81%	46%	81%	59%	21%	5%	2%	4%	17%	59%	24	17%	24%	63%	13%
No.3 Finance (base=82)	70%	51%	88%	72%	26%	8%	1%	1%	6%	49%	24	41%	29%	63%	11%
Managing Directors (base=18)	72%	22%	67%	44%	28%	6%	6%	22%	28%	83%	25	6%	6%	50%	11%
Other (base=188)	83%	53%	88%	76%	50%	16%	0%	3%	14%	44%	26	40%	29%	64%	17%

TABLE 9

**REMUNERATION OF HEAD OF FINANCE DEPT. - FINANCIAL SERVICES** (BASE = 27)

	Average Base Salary	% Who Expect to Receive Bonus	Average Bonus	% Receiving a Car Allowance	Average Car Allowance	% With Cars	Average YOQ	Average Salary Package	Lowest Package	Highest Package	% With Pension
	€	%	€	%	€	%	Year	€	€	€	%
1-50 (base=7)	€111,000	71%	€191,400	0%	€0	0%	2003	€247,714	€43,000	€1,150,000	100%
51-100 (base=3)	€141,667	33%	€20,000	67%	€14,500	0%	1998	€158,000	€142,000	€170,000	100%
101-250 (base=2)	€135,500	100%	€41,500	0%	€0	0%	2000	€177,000	€164,000	€190,000	100%
251-500 (base=1)	€125,000	100%	€20,000	0%	€0	0%	2012	€145,000	€0	€0	100%
501-1000 (base=5)	€195,000	100%	€71,400	40%	€12,750	0%	2002	€271,500	€190,000	€455,000	80%
1000+ (base=9)	€134,244	100%	€30,109	44%	€11,900	0%	2005	€169,641	€133,000	€220,000	100%
Overall 2022 (base=27)	€140,044	85%	€74,260	30%	€12,763	0%	2003	€207,084	€43,000	€1,150,000	96%

TABLE 10

**REMUNERATION OF NO.2 POSITION IN FINANCE DEPT. - FINANCIAL SERVICES** (BASE = 39)

	Average Base Salary	% Who Expect to Receive Bonus	Average Bonus	% Receiving a Car Allowance	Average Car Allowance	% With Cars	Average YOQ	Average Salary Package	Lowest Package	Highest Package	% With Pension
	€	%	€	%	€	%	Year	€	€	€	%
1-50 (base=7)	€83,214	86%	€16,000	0%	€0	0%	2014	€96,929	€75,000	€136,000	86%
51-100 (base=4)	€75,750	50%	€15,000	0%	€0	0%	2018	€83,250	€80,000	€85,000	100%
101-250 (base=1)	€98,000	0%	€0	0%	€0	0%	2015	€98,000	€98,000	€98,000	100%
251-500 (base=2)	€93,500	100%	€8,750	0%	€0	0%	2011	€102,250	€82,500	€122,000	100%
501-1000 (base=2)	€123,975	100%	€22,500	100%	€9,500	0%	2005	€155,975	€149,950	€162,000	100%
1000+ (base=23)	€110,366	91%	€28,851	17%	€14,425	0%	2009	€139,217	€66,000	€250,000	100%
Overall 2022 (base=39)	€101,458	85%	€24,072	15%	€12,783	0%	2011	€123,793	€66,000	€250,000	97%

**TABLE 11**

**REMUNERATION OF OTHER POSITIONS - FINANCIAL SERVICES** (BASE = 133)

		Average Base Salary	% Who Expect to Receive Bonus	Average Bonus	% Receiving a Car Allowance	Average Car Allowance	% With Cars	Average YOQ	Average Salary Package	Lowest Package	Highest Package
	Year	€	%	€	%	€	%	Year	€	€	€
No.3 in Finance (base=32)	<b>2022</b>	<b>€81,031</b>	<b>81%</b>	<b>€11,439</b>	<b>9%</b>	<b>€14,533</b>	<b>0%</b>	<b>2014</b>	<b>€91,688</b>	<b>€62,000</b>	<b>€197,700</b>
	2021	€77,691	68%	€8,093	18%	€11,750	0%	2011	€85,345	€52,000	€133,000
	2020	78,904	62%	9,265	14%	11,333	0%	2011	86,258	55,000	125,000
	2019	75,887	71%	7,091	18%	11,000	0%	2011	82,834	35,300	128,000
	2018	75,743	62%	12,169	21%	12,333	0%	2010	85,849	52,000	145,000
	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 (base=7)	<b>2022</b>	<b>€254,286</b>	<b>85%</b>	<b>€162,500</b>	<b>29%</b>	<b>€14,000</b>	<b>0%</b>	<b>1995</b>	<b>€397,571</b>	<b>€90,000</b>	<b>€1,018,000</b>
	2021	€232,851	64%	€97,143	45%	€12,900	9%	1997	€301,624	€119,500	€743,000
	2020	191,367	60%	112,222	33%	9,418	7%	1996	262,693	110,000	528,000
	2019	198,819	91%	94,700	45%	10,717	9%	1994	290,871	144,000	550,000
	2018	189,133	87%	78,165	60%	30,231	7%	1993	275,815	100,000	500,000
	2017	214,736	85%	129,705	42%	14,457	12%	1994	331,987	95,500	1,042,500
	2016	193,000	92%	139,175	62%	16,378	0%	1991	331,548	120,000	1,033,000
	2015	187,133	87%	6,7962	47%	11,786	7%	1991	252,200	96,000	518,000
Other Categories (base=94)	<b>2022</b>	<b>€97,670</b>	<b>78%</b>	<b>€28,555</b>	<b>17%</b>	<b>€12,678</b>	<b>0%</b>	<b>2010</b>	<b>€122,613</b>	<b>€35,000</b>	<b>€425,000</b>
	2021	€95,833	65%	€19,921	18%	€13,945	1%	2010	€111,478	€45,000	€365,000
	2020	104,259	61%	24,206	24%	12,560	2%	2007	122,232	59,000	360,000
	2019	99,659	71%	25,012	28%	11,581	2%	2007	120,728	48,000	405,000
	2018	93,510	65%	24,014	31%	11,836	1%	2005	113,059	47,000	432,000
	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	293,600
	2015	89,734	64%	21,246	32%	11,341	4%	2004	107,296	45,000	350,000

**TABLE 12**

**ANNUAL LEAVE AND FRINGE BENEFITS - FINANCIAL SERVICES** (BASE = 199)

	Institute Subscription	Sponsored Personal Development	Pension Scheme	Health Insurance	Share Options	Club Subscriptions	Preferential Loans	Cars	Car Allowance	Car Parking	Annual Leave	Subsidised Food	Subsidised Travel	Bike to Work Scheme	Time in Lieu
	%	%	%	%	%	%	%	%	%	%	days	%	%	%	%
Head of Finance (base=27)	85%	44%	85%	70%	44%	22%	0%	0%	30%	52%	26 days	19%	30%	63%	11%
No.2 Finance (base=39)	90%	56%	85%	74%	31%	18%	10%	0%	15%	41%	25 days	23%	49%	72%	15%
No.3 Finance (base=32)	75%	53%	81%	69%	28%	16%	6%	0%	9%	16%	26 days	44%	31%	81%	13%
Managing Directors (base=7)	100%	71%	86%	86%	14%	29%	0%	0%	29%	71%	28 days	14%	14%	43%	29%
Other (base=94)	76%	53%	89%	75%	23%	17%	2%	0%	17%	23%	26 days	29%	41%	66%	12%

**TABLE 13**

**SALARIES IN PRACTICING FIRMS** (BASE = 183)

		Average Salary Package	Lowest Salary Package	Highest Salary Package
		€	€	€
Big 4 Seniors & Assistant Managers (base=27)	2022	€48,733	€35,000	€75,000
Big 4 Audit Managers (base=17)	2022	€84,174	€50,000	€109,320
Big 4 Tax Managers (base=9)	2022	€81,082	€47,250	€100,000
Big 4 Other Managers (base=12)	2022	€87,779	€64,000	€112,600
Big 4 Audit Directors (base=5)	2022	€122,270	€114,350	€129,000
Big 4 Tax Directors (base=6)	2022	€127,833	€86,000	€185,000
Big 4 Other Directors (base=11)	2022	€158,136	€105,500	€255,000
Non Big 4 Seniors & Assistant Managers (base=30)	2022	€47,099	€15,000	€62,000
Non Big 4 Managers (base=45)	2022	€67,027	€16,000	€103,000
Non Big 4 Directors (base=21)	2022	€111,281	€24,000	€180,000



TABLE 14

**ANNUAL LEAVE AND FRINGE BENEFITS – PRACTICING FIRMS** (BASE = 207)

	Institute Subscription	Sponsored Personal Development	Pension Scheme	Health Insurance	Club Subscriptions	Cars	Car Allowance	Car Parking	Annual Leave	Subsidised Food	Subsidised Travel	Bike to Work Scheme	Time in Lieu
	%	%	%	%	%	%	%	%	days	%	%	%	%
Big 4 Seniors & Assistant Managers (base=27)	67%	30%	33%	30%	11%	0%	0%	7%	23 days	26%	30%	41%	59%
Big 4 Audit Managers (base=17)	65%	52%	65%	59%	12%	0%	0%	35%	26 days	47%	41%	71%	11%
Big 4 Tax Managers (base=9)	78%	22%	55%	78%	11%	0%	0%	11%	24 days	0%	11%	78%	0%
Big 4 Other Managers (base=12)	92%	58%	50%	67%	8%	0%	0%	33%	26 days	33%	58%	67%	8%
Big 4 Audit Directors (base=5)	100%	40%	100%	60%	20%	0%	0%	60%	28 days	20%	20%	40%	0%
Big 4 Tax Directors (base=6)	67%	33%	67%	83%	33%	0%	17%	50%	27 days	0%	33%	50%	0%
Big 4 Other Directors (base=11)	91%	64%	100%	100%	54%	0%	9%	91%	28 days	45%	36%	91%	9%
Non Big 4 Seniors & Assistant Managers (base=30)	60%	33%	20%	17%	0%	0%	3%	10%	20 days	7%	13%	27%	20%
Non Big 4 Managers (base=38)	71%	60%	56%	22%	7%	0%	4%	24%	23 days	4%	22%	33%	22%
Non Big 4 Directors (base=22)	86%	62%	67%	24%	10%	0%	0%	57%	25 days	14%	33%	52%	5%



CHARTERED  
ACCOUNTANTS  
IRELAND  
LEINSTER SOCIETY



BARDEN

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RESEARCH