



CHARTERED
ACCOUNTANTS
IRELAND
LEINSTER SOCIETY

SALARY SURVEY 2023



BARDEN

KEY FINDINGS

AVERAGE SALARY PACKAGE IN LEINSTER SOCIETY

€118,578

AVERAGE SALARY PACKAGE FOR NEWLY QUALIFIED ACCOUNTANT IN INDUSTRY

(THOSE QUALIFIED IN 2022-2023; EXCLUDING FINANCIAL SERVICES)

€68,258

AVERAGE SALARY PACKAGE FOR 5 YEARS POST QUALIFIED IN INDUSTRY

(THOSE QUALIFIED IN 2018; EXCLUDING FINANCIAL SERVICES)

€93,725

AVERAGE SALARY PACKAGE FOR NEWLY QUALIFIED ACCOUNTANT IN ALL SECTORS

(THOSE QUALIFIED IN 2022-2023)

€62,866

AVERAGE BASIC SALARY FOR NEWLY QUALIFIED ACCOUNTANT IN ALL SECTORS

(THOSE QUALIFIED IN 2022-2023)

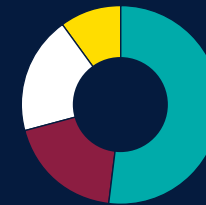
€59,089

AVERAGE SALARY PACKAGE FOR 5 YEARS POST QUALIFIED IN ALL SECTORS

(THOSE QUALIFIED IN 2018)

€93,007

EMPLOYMENT SECTOR



- 52% INDUSTRY
- 19% FINANCIAL SERVICES
- 19% PRACTICE
- 10% NOT-FOR-PROFIT, PUBLIC SERVICE/GOVT



MALE: 60%

PREFER NOT TO SAY: 1%

FEMALE: 39%



51%

RECEIVED PROMOTIONS IN THE LAST 3 YEARS



23%

MOVED JOBS TO A NEW ORGANISATION IN THE PAST 12 MONTHS



97%

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 almost 1,000 members who participated in the Salary Survey 2023.

As a fellow member in practice with more years PQE than I would like to admit, the results, in my opinion are a strong endorsement of the Chartered Accountancy qualification and display a positive trend over the last number of years with salary increases, promotions and flexible working arrangements being cited.

Some of the highlights of the report that jumped out at me include:

- 98% of respondents are in full time employment
- 8 out of 10 are working outside of practice, namely in industry, public sector and charity/not for profit sectors
- The average salary package is over €118,000
- The most valued benefit for respondents is a pension scheme with 9 out of 10 members enjoying an employer contributed scheme
- 4 out of 5 cite working from home as a way employers can assist with work/life balance
- Half of respondents claim to have been promoted in the last 3 years.

The results should be read in the context that approximately 1,000 members responded from a pool of over 16,000 members of the Leinster Society and whilst that represents a reasonable proportion of our members who were invited to participate the results cannot reflect the entire Leinster Society membership base.

I would also like to thank, in particular Stephen Molloy and Jill Farrelly of Chartered Accountant's Ireland, Coyne Research and our partner Barden for all their efforts in producing this survey and its findings.

Des Gibney

Chairperson 2023/2024

Chartered Accountants Ireland – Leinster Society



WELCOME FROM BARDEN



BARDEN

Dear Leinster Society Members,

It's a privilege for myself and the team in Barden, Ireland's leading Talent Advisory & Recruitment Firm, to have partnered for the 6th year with the Leinster Society on this key publication for Chartered Accountants Ireland and its members.

In Barden, data informs all our decisions and underpins the range of talent advisory and recruitment services we provide to our customers nationally. Accurate, verifiable data on extrinsic and intrinsic reward for accountants in Ireland does not exist in any other form outside the Leinster Society Salary Survey, which is what makes this publication so important, and why it is something that we are very proud to be a part of creating.

Despite the backdrop of almost constant uncertainty over the past 12 months, the demand for accounting talent seen in 2022 continued almost unabated. Companies, large and small, have struggled in many instances to attract accounting talent, something that has been felt most acutely at the 0-5 years PQE level. The long tail of the pandemic is most certainly a factor with a material percentage of Chartered Accountants at this level opting for time overseas rather than opportunity in the local market. The domino effect has resulted in key gaps in many finance teams and a reduced supply of relevant talent in the local market. It's no surprise then that the highest growth in salaries has been seen at this level also.

Ultimately this kink in the system will resolve itself, but it could be another 12-18 months before we see better equilibrium between supply of and demand for accounting talent at this level.

Accurate data on reward can create competitive advantage for those who chose to use it, especially in times such as these. In Barden we hope that this publication will help you have more constructive conversations internally, help you craft competitive reward structures to aid talent retention and to understand what is required when looking to attract talent externally.

Some of the highlights from the 2023 survey include:

- Almost 90% of members have had total remuneration increases in the last 2 years, with 40% claiming increases of over 25% in the past two years.
- 10% of members are working fully remotely, while 75% of members have hybrid working arrangements.
- 50% of members have been promoted in the last 3 years; with 20% having moved jobs in the last 12 months.

EMERGING TRENDS OF NOTE

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

Hybrid working: The pattern established in 2022 has become embedded in the system during 2023, with 75% (+2% on 2022) of members now enjoying hybrid working arrangements. The number of members working remotely has dropped to 10% (-3%). Hybrid working is here to stay. Companies that mandate 5 days in the office have been, and will continue to be, at a significant competitive disadvantage when trying to attract accounting talent. To mandate 5 days in the office is to effectively reduce the talent pool available to you by 85%.

Talent retention and attraction: 20% of respondents moved jobs in the last 12 months which is 20% lower than the 25% that moved jobs in 2022. Uncertainty creates the perception of risk which is never a good thing when it comes to the supply of talent. This tallies with a drop (79% in 2022 vs 69% in 2023) in the number of members that view the market as buoyant. This is good news with regard to talent retention, but it is further compounding the challenges with talent attraction.

Benefits: the survey revealed a number of consistencies when it comes to benefits that companies provide which could be useful for benchmarking purposes. Headlines include 1) average of 25 days leave, 2) 88% provide a pension (up 10% on 2022) with an average employer contribution of 9% and 3) pension was cited as the most important element of non-salary extrinsic reward.

A final observation relates to the fact that almost 40% of respondents cited a gender pay gap in their organisation, with just under 60% being unaware of what gender pay gap their organisation reported this year. While these number might appear to be low, they represent a definite increase of awareness on previous years around Gender Pay Gap reporting, but with more work to be done.

Thank you to all of the approximately 1,000 members who completed this survey to allow us to collate these interesting findings, and of course, to team in Chartered Accountants Ireland and the Leinster Society of Chartered Accountants for all of their help and support in the creation of this publication. We sincerely hope that these findings will help companies across Leinster make more informed decisions about attracting and retaining accounting talent and help individuals understand the value the market puts on their skills and their experience.

Elaine Brady

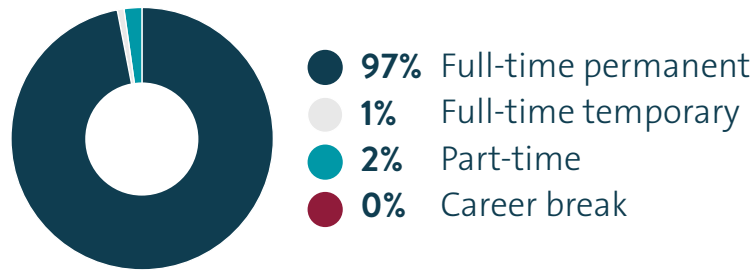
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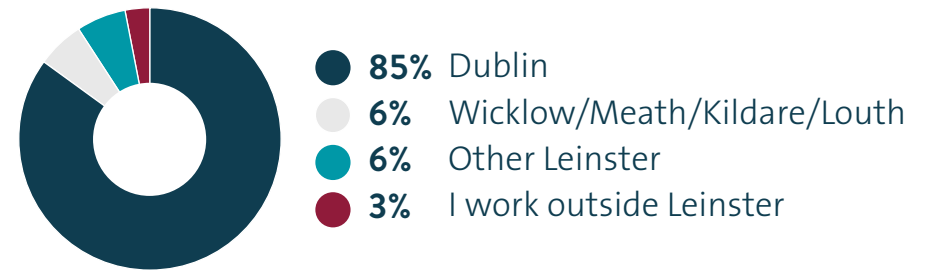


KEY INSIGHTS

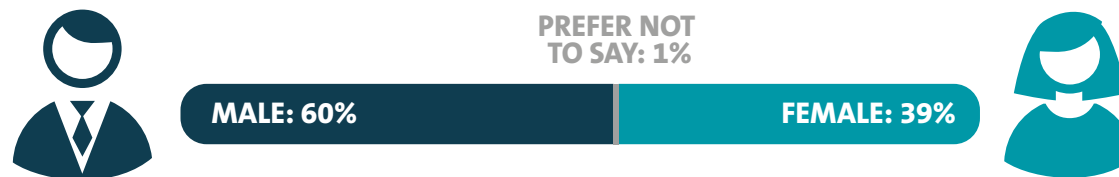
EMPLOYMENT STATUS



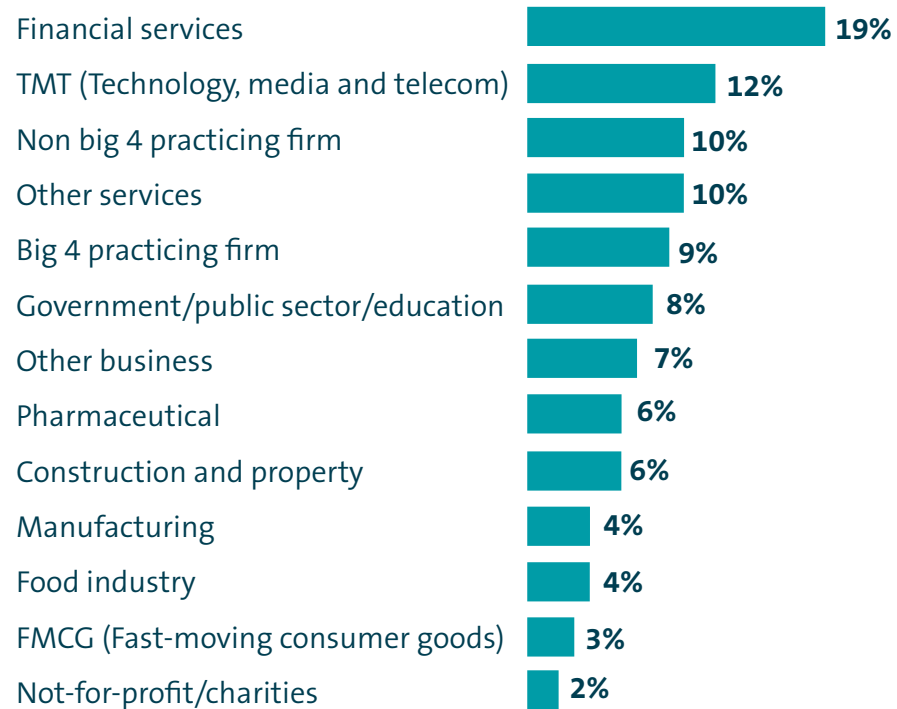
WHERE IS YOUR WORKPLACE SITUATED?



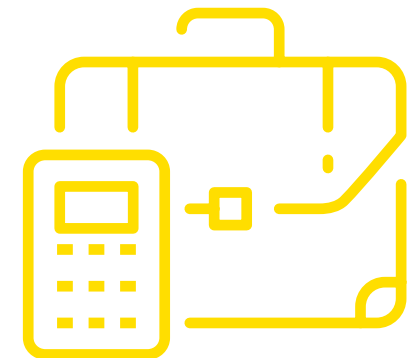
GENDER



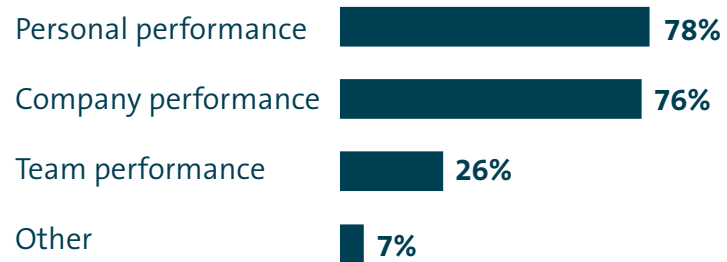
IN WHAT SECTOR ARE YOU EMPLOYED?



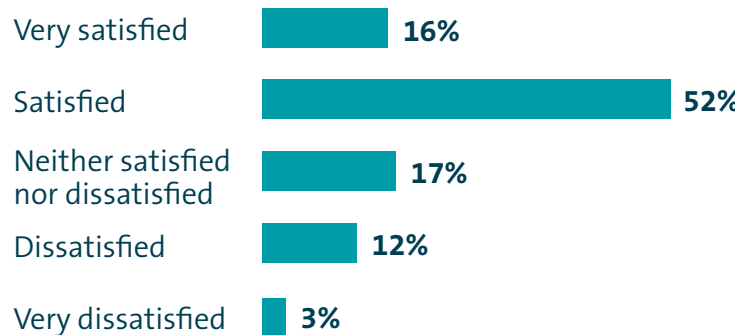
OWNERSHIP OF COMPANY IF NOT IN PRACTICE



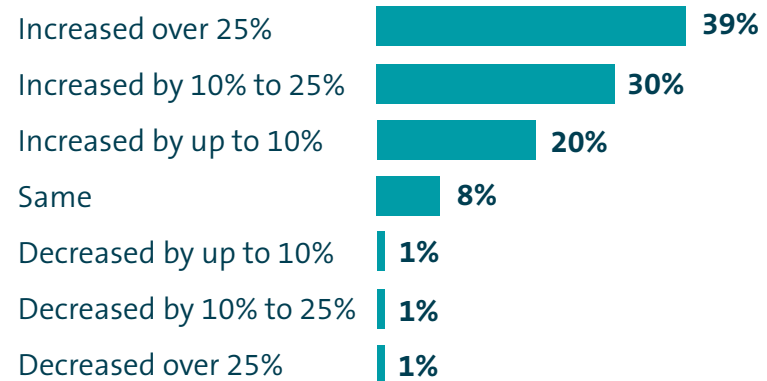
HOW IS YOUR BONUS CALCULATED?



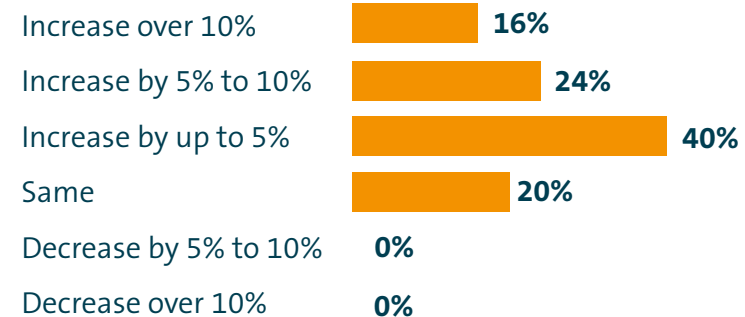
HOW SATISFIED ARE YOU WITH THE SALARY YOU RECEIVE?



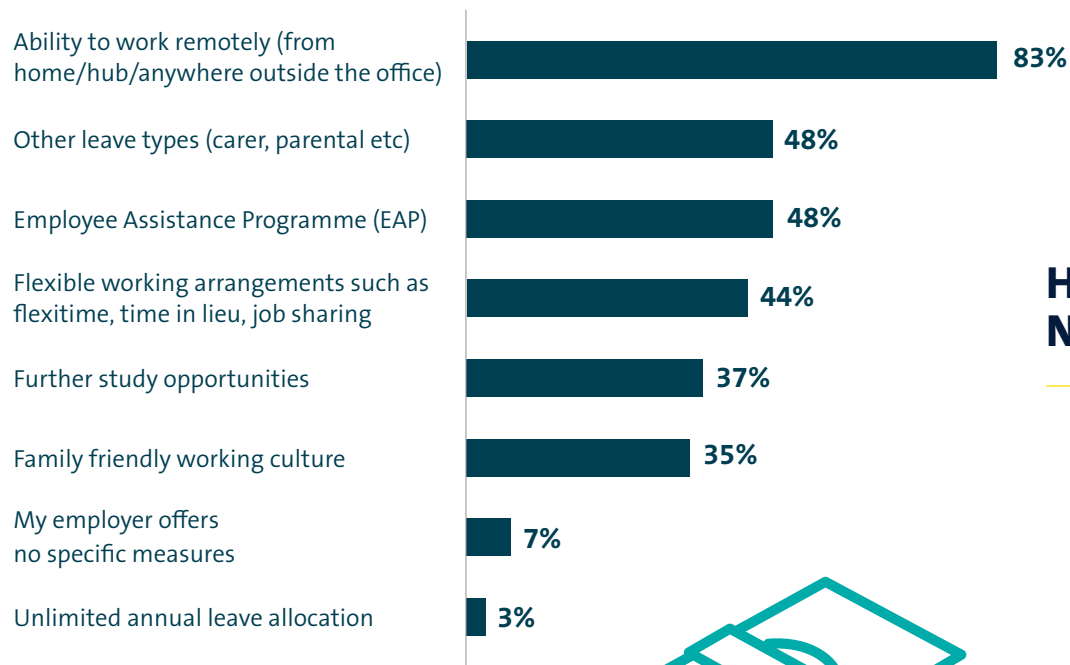
HOW MUCH HAS YOUR TOTAL REMUNERATION CHANGED IN THE LAST THREE YEARS?



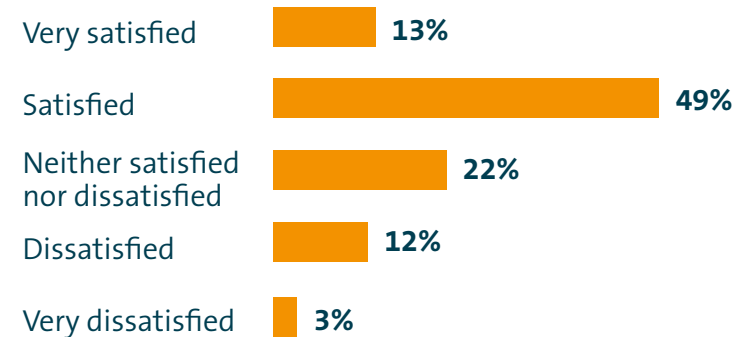
HOW MUCH DO YOU EXPECT YOUR TOTAL REMUNERATION TO CHANGE IN THE NEXT 12 MONTHS?



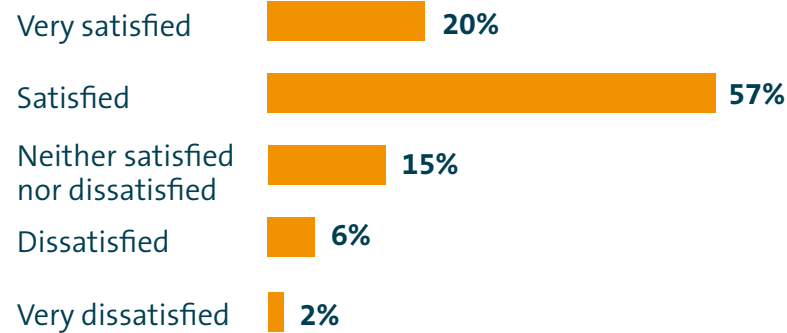
IN WHICH OF THE FOLLOWING NON-MONETARY WAYS DOES YOUR EMPLOYER TRY TO FACILITATE A HEALTHY WORK-LIFE BALANCE?



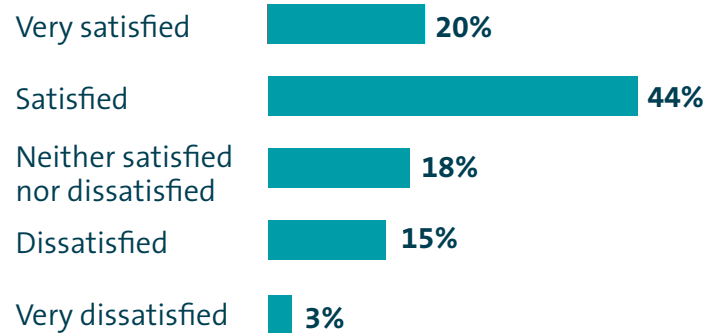
HOW SATISFIED ARE YOU WITH THE NON-MONETARY ASPECTS OF YOUR JOB?



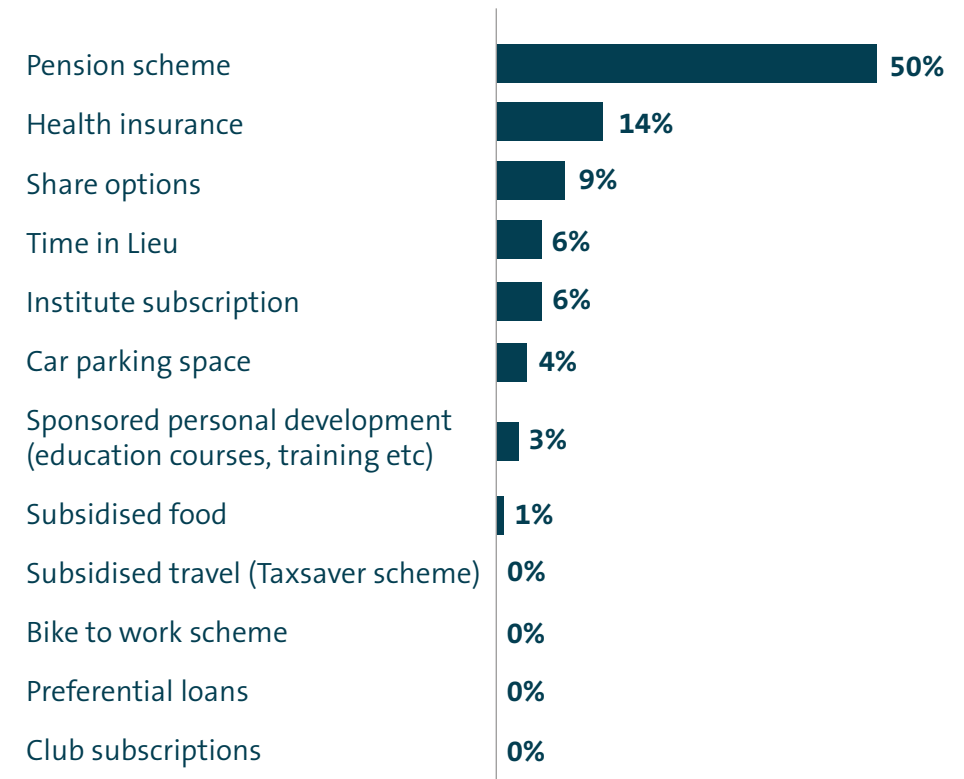
HOW SATISFIED ARE YOU WITH YOUR WORK ENVIRONMENT?



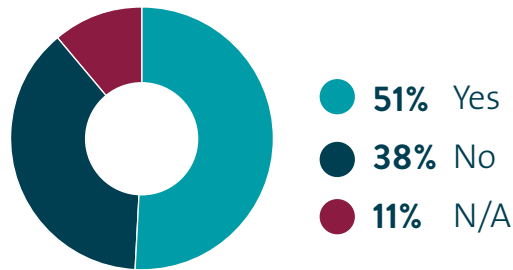
HOW SATISFIED ARE YOU WITH YOUR WORK/LIFE BALANCE?



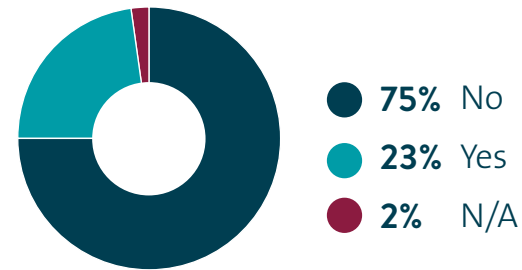
AFTER YOUR BASIC SALARY, WHAT PART OF YOUR REMUNERATION PACKAGE DO YOU VALUE THE MOST?



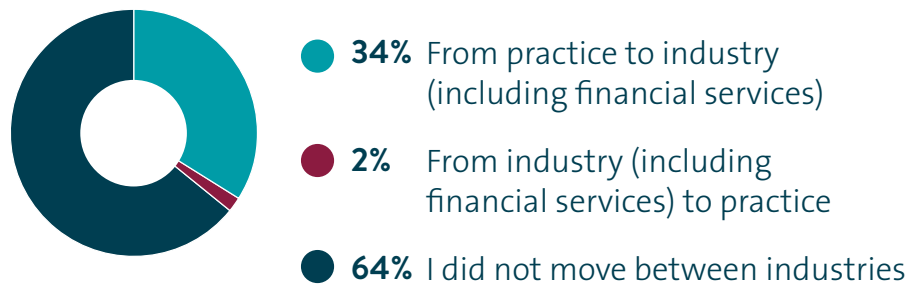
HAVE YOU BEEN PROMOTED IN THE LAST 3 YEARS?



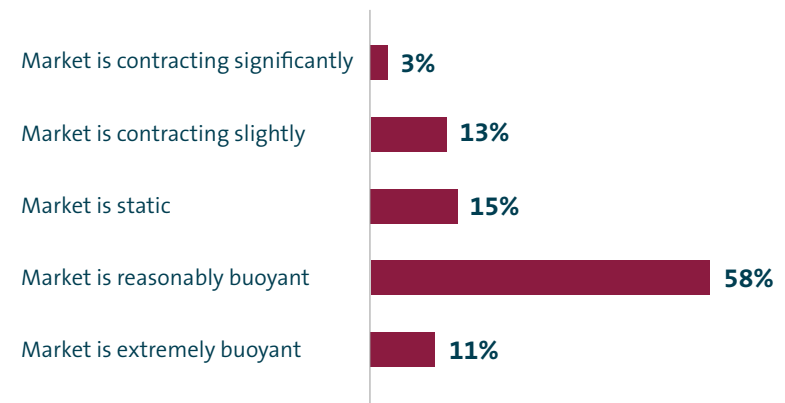
HAVE YOU MOVED JOB (TO A ROLE IN A NEW ORGANISATION) IN THE PAST 12 MONTHS?



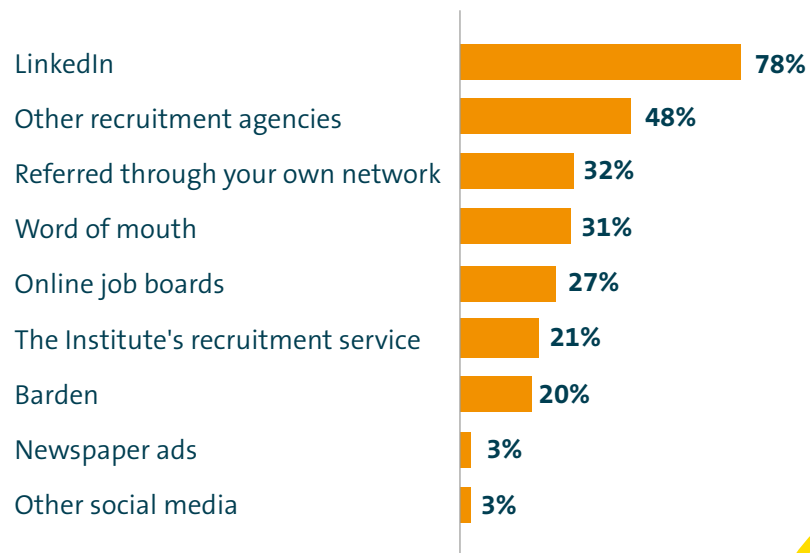
DID YOU MOVE BETWEEN INDUSTRIES?



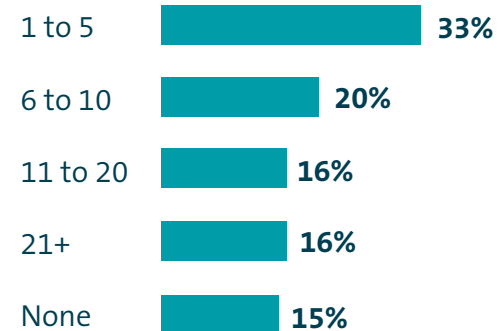
HOW WOULD YOU DESCRIBE THE STATE OF THE EMPLOYMENT MARKET FOR CHARTERED ACCOUNTANTS IN LEINSTER CURRENTLY?



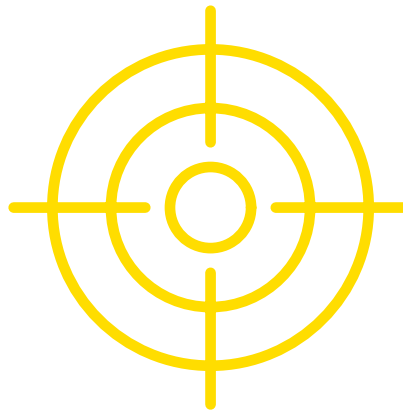
IF MOVING ROLES, HOW DO YOU SEARCH FOR A NEW JOB?



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



**Average:
16 times**

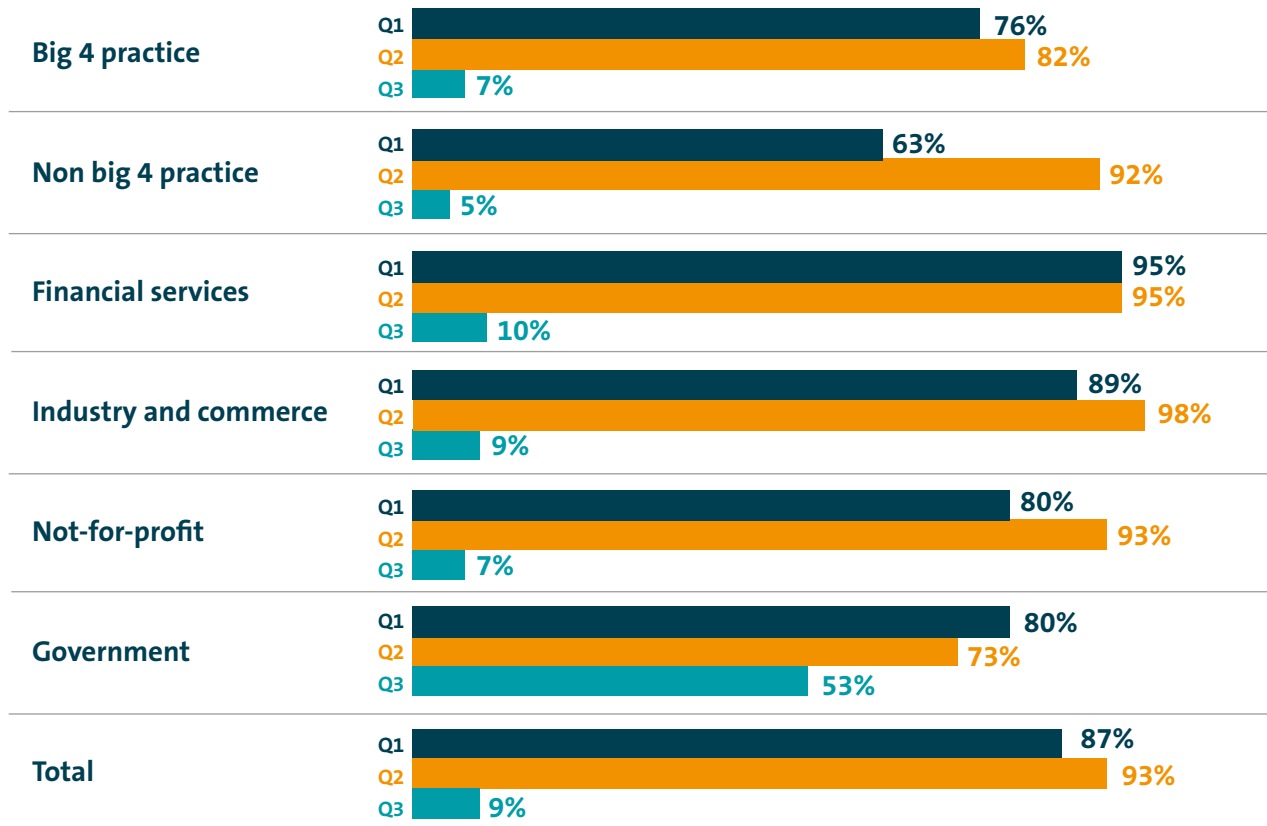


PENSIONS

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)

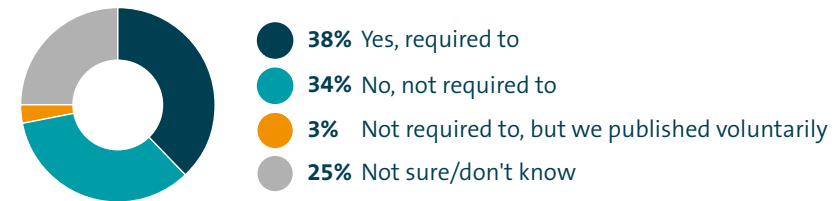


The Gender Pay Gap Information Act 2021 requires organisations to report on their gender pay gap across a range of metrics.

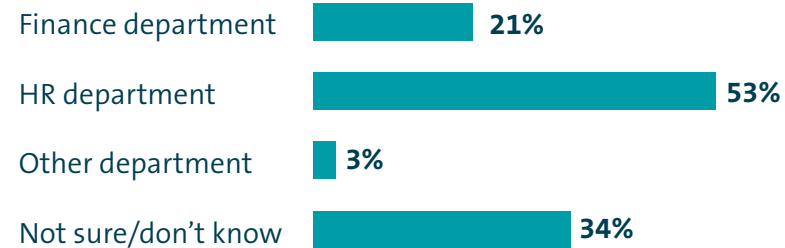
Organisations with over 250 employees were asked to report on their gender pay gap for the first time in 2022.

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

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



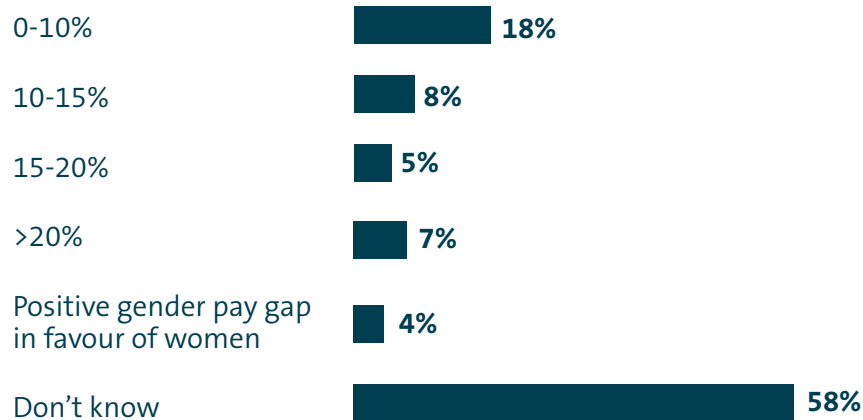
WHO IS RESPONSIBLE FOR CALCULATING THE GENDER PAY GAP IN YOUR ORGANISATION?



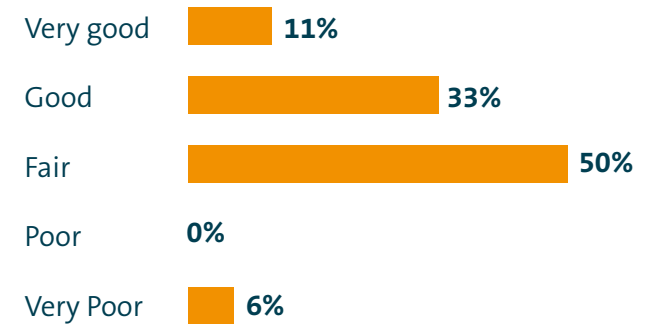
ARE YOU RESPONSIBLE FOR ADVISING CLIENTS ON MEETING THE NEW GENDER PAY GAP REPORTING REQUIREMENTS?



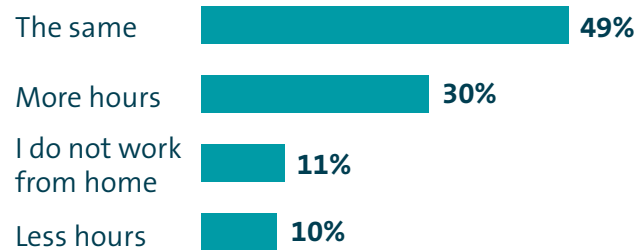
WHAT GENDER PAY GAP DID YOUR ORGANISATION REPORT THIS YEAR?



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?



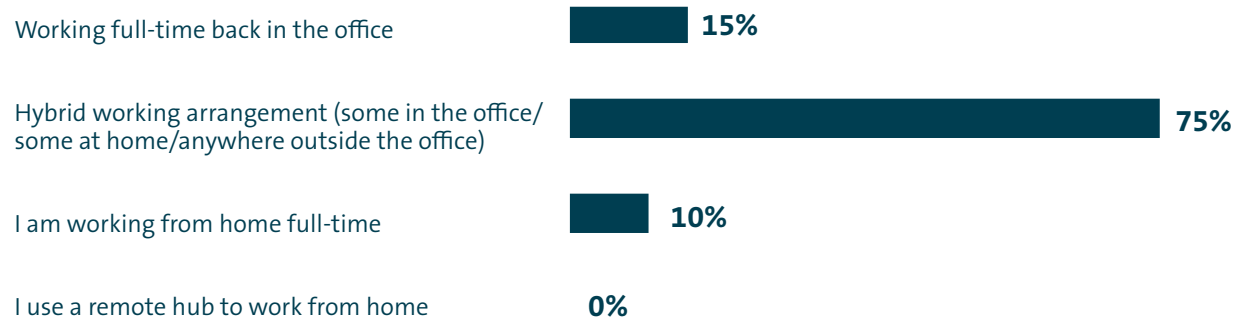
ARE YOU WORKING MORE, LESS OR THE SAME HOURS FROM HOME/HUB/ANYWHERE OUTSIDE THE OFFICE AS YOU WERE IN THE OFFICE?



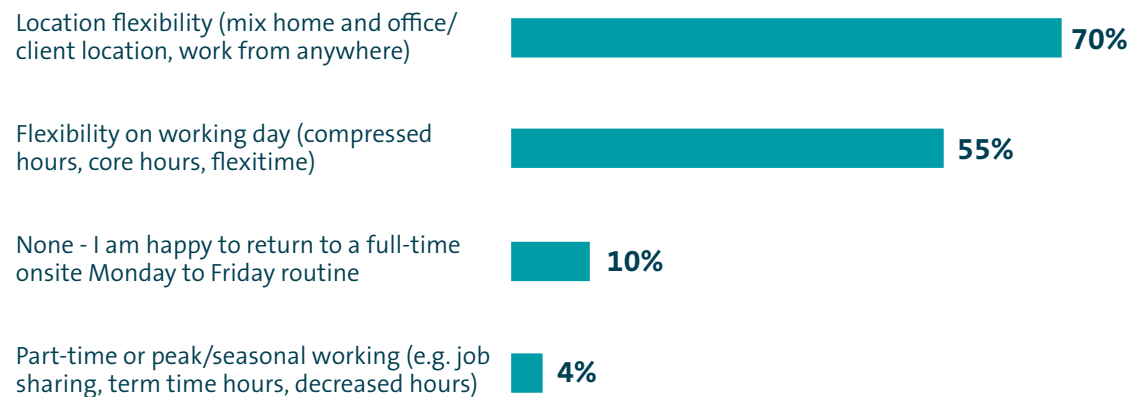
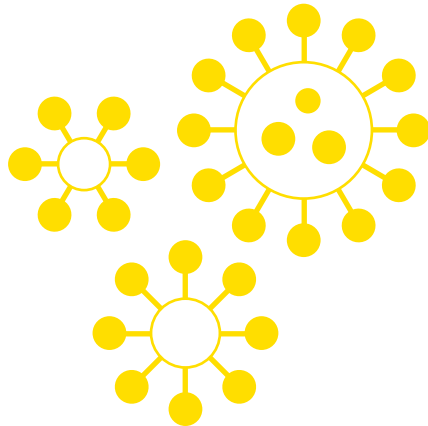
WHAT PROPORTION DO YOU CURRENTLY WORK REMOTELY VERSUS IN-OFFICE/ONSITE?



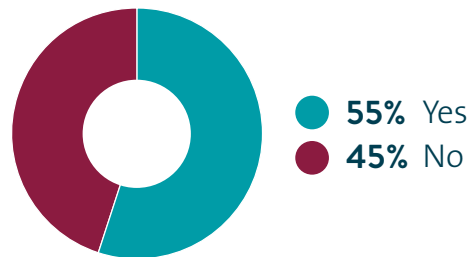
WHAT ARE YOUR CURRENT WORKING ARRANGEMENTS?



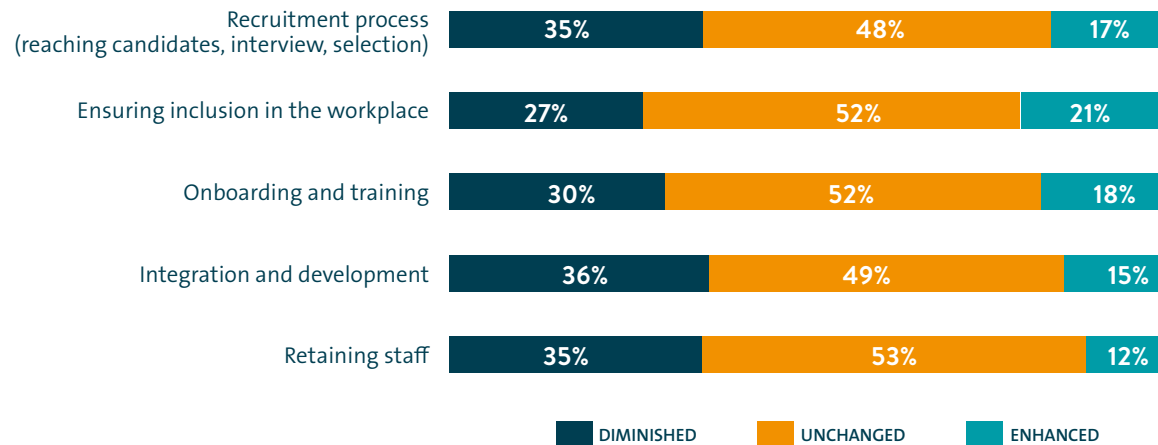
WHAT ASPECTS OF FLEXIBLE/HYBRID WORKING DO YOU FIND MOST VALUABLE IN THE POST-COVID ENVIRONMENT?



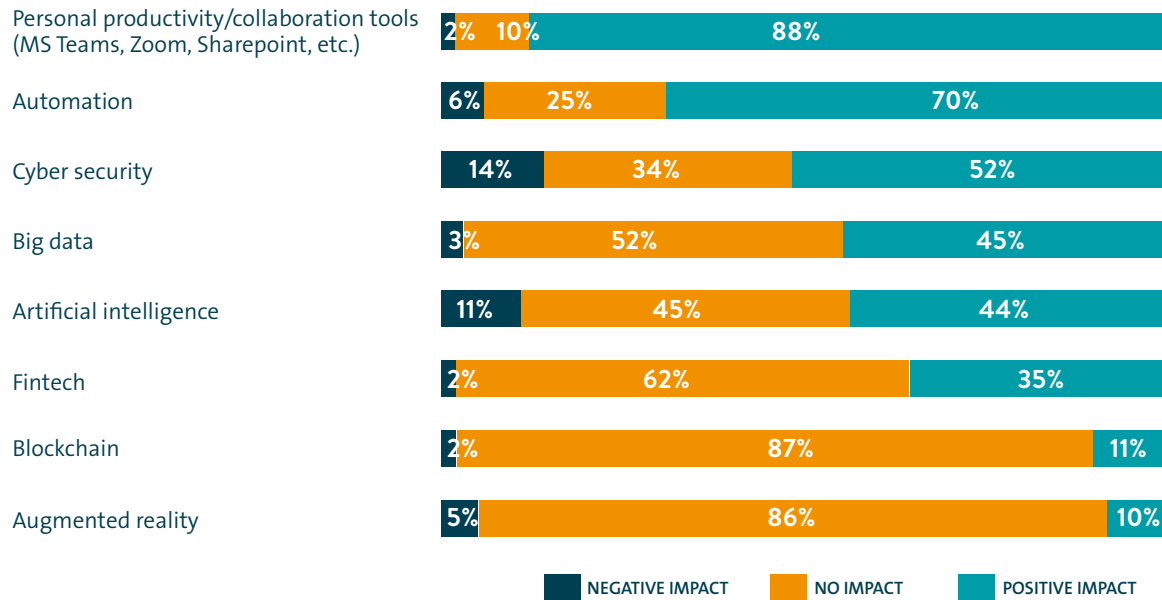
DO YOU MANAGE A TEAM? I.E. DEAL WITH RECRUITMENT/ TRAINING/DEVELOPMENT/RETAINING STAFF/ETC.?



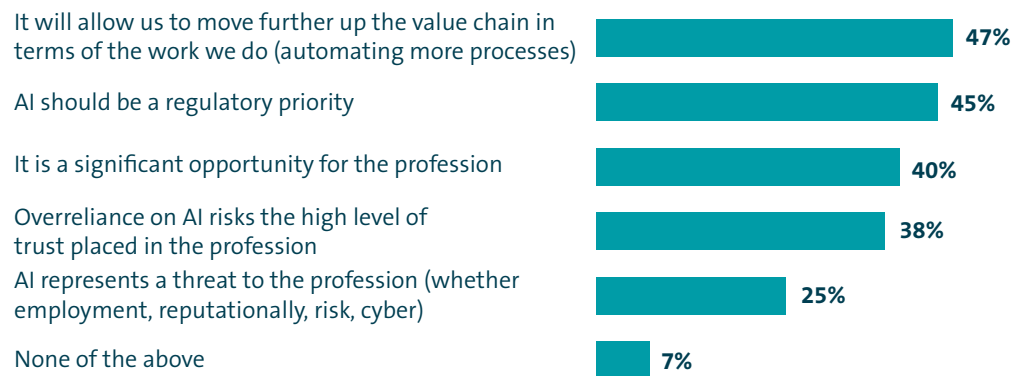
HOW ARE YOU FINDING RECRUITMENT AND RETENTION OF STAFF IN THE POST-COVID ENVIRONMENT?



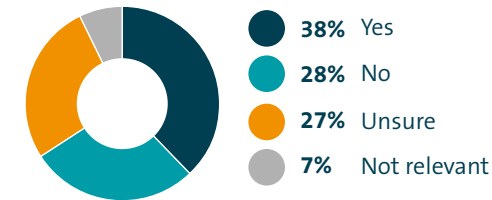
IN WHAT WAY IF ANY, WILL THE FOLLOWING TECHNOLOGIES POSITIVELY OR NEGATIVELY IMPACT YOUR CAREER?



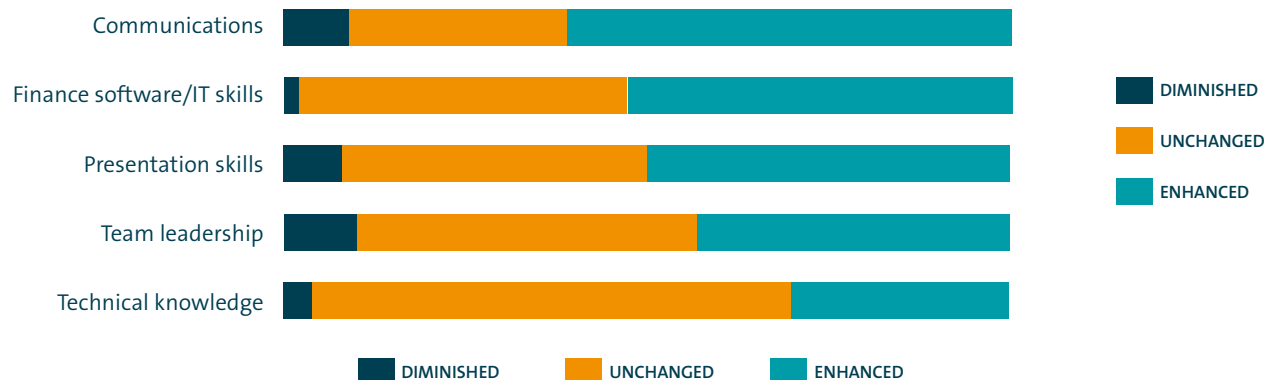
WHICH OF THE FOLLOWING STATEMENTS DO YOU AGREE WITH REGARDING THE GROWTH OF ARTIFICIAL INTELLIGENCE?



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?





APPENDICES - SUPPORTING TABLES

INTERPRETING THE TABLES

EXAMPLE TABLE: 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=51)	€127,689	69%	€50,616	10%	€10,059	8%	2001	€164,353	€45,000	€900,000	80%

- Employees 1- 50 - 51 people responded who work in companies employing a maximum of 50 people.
- Average Base Salary - €164,353 – total of the 51 respondents’ base salaries in this category, divided by 51.
- % who received bonus - 69% - 35 respondents got a bonus, so percentage is 69%.
- Average bonus received - €50,616 – The average bonus received by the 35 respondents who received a bonus.
- % receiving a car allowance - 8% – Percentage of total number of respondents (4) from the 37 respondents who received a car allowance.
- Average car allowance received - €10,059 – The average car allowance received by the 4 respondents who received a car allowance.
- Average YOQ – Average year of qualification.
- Average Salary Package - €164,353 – The total compensation (base salary, bonuses, car allowances and cars, allocating a value of €12,000 per company car) of all 51 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

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
	€	€	€	€	€	€	€	€	€	€	€
INDUSTRY & COMMERCE											
Head of finance (134)	176,497	173,240	158,773	144,277	146,842	138,438	152,550	155,647	139,149	136,318	129,961
No.2 in finance (105)	112,076	121,026	105,057	101,531	99,903	105,000	104,852	96,355	96,148	91,445	84,475
No.3 in finance (92)	92,786	85,389	85,010	82,040	86,040	80,537	81,593	78,129	73,498	74,099	74,790
Managing director (18)	251,272	320,767	275,105	292,469	251,780	261,700	244,330	239,341	196,399	205,340	179,793
FINANCIAL SERVICES											
Head of finance (21)	203,800	207,084	204,334	180,850	190,952	182,981	176,410	140,898	140,942	165,890	147,858
No.2 in finance (48)	124,695	123,793	115,432	111,030	110,871	123,717	117,817	121,329	104,011	102,060	99,892
No.3 in finance (25)	95,010	91,688	85,345	86,258	82,834	85,849	83,496	79,332	78,837	75,729	72,204
Managing director (5)	216,050	397,571	301,624	262,639	290,871	275,815	331,987	331,548	252,200	256,210	203,499
BIG 4 FIRMS											
Seniors/assistant managers (26)	51,292	48,733	49,543	50,500	52,500	51,142	48,548	47,989	45,824	46,871	44,602
Audit managers and directors (27)	91,358	92,945	88,872	82,286	83,025	110,446	78,499	87,317	81,629	86,747	77,805
Tax managers and directors (13)	89,600	99,783	90,845	90,610	106,255	99,953	81,223	88,933	83,062	79,034	80,407
Other managers and special (24)	106,625	121,428	104,360	87,318	106,040	86,615	94,402	115,241	90,463	89,596	101,739
NON BIG 4 FIRMS											
Seniors/assistant managers (24)	53,265	47,099	47,435	48,729	50,242	47,762	51,378	46,727	45,094	38,606	44,555
Managers (74)	83,412	81,108	78,832	77,835	70,852	72,136	77,063	72,958	73,451	73,783	79,757
OTHER (NOT-FOR-PROFIT & GOVERNMENT)*											
Head of finance (26)	107,630	97,958	-	-	-	-	-	-	-	-	-
No:2 in finance (15)	86,687	86,553	-	-	-	-	-	-	-	-	-
No:3 in finance (7)	69,293	66,863	-	-	-	-	-	-	-	-	-
Managing director (2)	175,925	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 = 986)

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
	%	%	%	%	%	%	%	%	%	%	%	%
Institute subscription	78	78	80	82	82	85	84	79	79	79	78	83
Pension scheme	78	78	74	76	81	76	73	71	70	69	70	76
Health insurance	55	57	55	52	50	48	47	44	44	47	46	46
Share options	22	24	22	21	21	18	19	18	17	15	15	19
Club subscriptions	13	11	11	14	14	14	12	12	10	14	13	12
Preferential loans	1	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	44	43	42	46	49	50	48	47	48	50	49	53
Sponsored personal Development	48	50	57	57	62	62	54	51	48	48	45	-
Subsidised food	28	26	-	-	-	-	-	-	-	-	-	-
Subsidised travel (Tax saver scheme)	25	28	-	-	-	-	-	-	-	-	-	-
Bike to work scheme	59	61	-	-	-	-	-	-	-	-	-	-
Time in lieu	16	15	-	-	-	-	-	-	-	-	-	-

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

	Industry & Commerce	Financial Services	Practice	Not-for-profit/Government
Year of Qualification	€	€	€	€
2023	€61,789 (base=18)	€59,697 (base=9)	€52,452 (base=44)	€60,000 (base=1)
2022	€71,585 (base=35)	€87,523 (base = 11)	€60,372 (base=23)	€59,512 (base=3)
2021	€71,953 (base=29)	€89,241 (base = 11)	€67,929 (base=24)	€59,087 (base=3)
2020	€83,913 (base=22)	€111,875 (base=6)	€78,990 (base=12)	€68,950 (base=3)
2019	€85,346 (base =28)	€96,677 (base=12)	€91,483 (base=15)	€60,135 (base=2)
2018	€93,725 (base = 31)	€144,677 (base=3)	€74,264 (base=7)	€77,650 (base=3)
2017	€102,693 (base = 21)	€113,460 (base=10)	€102,800 (base=5)	€72,067 (base=3)
2016	€110,801 (base = 25)	€124,578 (base=10)	€95,786 (base=7)	€66,569 (base=2)
2015	€134,073 (base = 27)	€134,767 (base=9)	€95,153 (base=7)	€89,122 (base=2)
2014	€126,943 (base = 14)	€113,512 (base=5)	€106,500 (base=2)	(base=0)
2013	€119,335 (base = 24)	€105,533 (base=6)	€111,125 (base=8)	€75,000 (base=1)
2012	€122,315 (base = 13)	€147,446 (base=7)	€117,500 (base=1)	€73,778 (base=3)
2011	€131,631 (base = 16)	€126,500 (base=5)	€82,000 (base=2)	€80,133 (base=2)
2006-2010	€151,757 (base = 72)	€167,213 (base=29)	€111,278 (base=14)	€117,099 (base=9)
2001-2005	€158,106 (base = 47)	€156,448 (base=18)	€120,625 (base=6)	€97,057 (base=12)
1996-2000	€225,265 (base = 25)	€203,114 (base=18)	€119,361 (base=9)	€93,240 (base=5)
1986-1995	€206,683 (base = 55)	€173,147 (base=14)	(base=0)	€105,983 (base=30)
1966-1985	€120,760 (base = 12)	€223,386 (base=7)	€89,100 (base=2)	€106,845 (base=10)
Total Base per sector	514	190	188	94

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=51)	€127,689	69%	€50,616	10%	€10,059	8%	2001	€164,353	€45,000	€900,000	80%
51-100 (base=19)	€121,369	84%	€24,180	26%	€13,564	0%	2001	€145,300	€42,600	€268,500	100%
101-250 (base=18)	€103,694	72%	€21,134	39%	€9,457	17%	2004	€124,621	€73,000	€194,000	78%
251-500 (base=9)	€137,389	78%	€38,571	44%	€9,250	0%	2002	€171,500	€99,000	€275,000	100%
501-1000 (base=10)	€156,500	90%	€43,611	40%	€13,350	20%	2003	€203,490	€124,000	€352,000	100%
1000+ (base=27)	€177,211	100%	€59,785	44%	€14,950	33%	2003	€247,640	€68,975	€697,000	96%
Overall 2023 (base=134)	€136,349	80%	€44,015	28%	€12,273	14%	2002	€176,497	€42,600	€900,000	89%

TABLE 5

REMUNERATION OF NO.2 POSITION IN FINANCE DEPT. - INDUSTRY & COMMERCE (BASE = 105)

	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=17)	€96,251	77%	€23,433	0%	€0	0%	2014	€114,171	€66,000	€225,000	59%
51-100 (base=9)	€81,611	78%	€11,424	11%	€500	0%	2016	€90,552	€68,500	€135,000	89%
101-250 (base=11)	€81,387	82%	€9,089	0%	€0	18%	2010	€91,006	€62,500	€130,500	73%
251-500 (base=13)	€92,927	62%	€17,675	0%	€0	0%	2009	€103,804	€60,000	€168,900	100%
501-1000 (base=8)	€87,250	75%	€9,887	0%	€0	0%	2016	€94,665	€59,000	€141,120	75%
1000+ (base=47)	€103,346	87%	€19,729	36%	€11,888	6%	2011	€125,622	€50,000	€324,200	94%
Overall 2023 (base=105)	€95,518	80%	€17,571	17%	€11,947	5%	2012	€112,076	€50,000	€324,200	85%

TABLE 6

REMUNERATION OF NO.3 POSITION IN FINANCE DEPT. - INDUSTRY & COMMERCE (BASE = 92)

	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=6)	€57,500	100%	€5,467	0%	€0	0%	2020	€62,967	€70,000	€82,800	100%
51-100 (base=4)	€71,384	50%	€8,000	0%	€0	0%	2020	€75,348	€60,000	€96,000	50%
101-250 (base=9)	€74,638	44%	€10,025	0%	€0	0%	2018	€79,093	€58,000	€126,000	78%
251-500 (base=10)	€71,373	60%	€13,550	0%	€0	0%	2020	€79,503	€60,000	€140,000	90%
501-1000 (base=9)	€92,969	89%	€11,059	11%	€12,500	11%	2015	€105,522	€71,000	€199,500	100%
1000+ (base=54)	€87,680	93%	€14,270	15%	€8,875	4%	2016	€100,010	€43,000	€230,000	89%
Overall 2023 (base=92)	€82,471	72%	€12,568	10%	€9,278	3%	2017	€92,786	€43,000	€230,000	88%

TABLE 7
REMUNERATION OF OTHER POSITIONS - INDUSTRY & COMMERCE

		Average base salary	% who expect to receive bonus	Average bonus	% receiving a car allowance	Average car allowance	% with cars	Average YOQ	Average salary package	Lowest package	Highest package
		€	%	€	%	€	%	Year	€	€	€
Managing Directors (base=18)	2023	€182,794	83%	€75,714	56%	€13,660	17%	1995	€251,272	€104,000	€818,000
	2022	€211,611	83%	€123,333	28%	€13,360	22%	1994	€320,767	€74,000	€250,000
	2021	€204,500	60%	€103,500	35%	€14,014	30%	1996	€275,105	€90,000	€533,000
	2020	177,594	69%	47,778	19%	11,333	13%	1992	235,300	48,000	650,000
	2019	183,975	90%	66,583	40%	15,200	15%	1994	251,780	110,000	650,000
	2018	188,077	77%	78,800	69%	14,789	23%	1989	261,700	60,000	750,000
	2017	177,999	78%	73,440	25%	14,825	44%	1994	244,330	50,000	912,000
	2016	166,024	82%	80,643	29%	15,480	24%	1992	239,341	60,000	735,000
	2015	146,164	70%	61,063	30%	15,486	30%	1989	196,399	76,200	444,000
Other Categories (base=165)	2023	€90,344	83%	€20,484	16%	€10,537	3%	2015	€109,440	€29,500	€810,000
	2022	€92,073	85%	€23,318	14%	€11,463	3%	2013	€114,242	€38,000	€420,000
	2021	€86,747	78%	€18,225	14%	€12,400	1%	2012	€96,186	€10,920	€340,000
	2020	90,208	66%	17,771	14%	11,327	4%	2010	100,372	40,000	454,000
	2019	90,332	87%	21,224	18%	11,609	5%	2009	111,439	37,000	662,000
	2018	86,567	79%	19,895	21%	11,408	2%	2008	105,001	48,000	737,000
	2017	85,357	80%	18,377	24%	11,592	3%	2007	103,137	30,500	649,500
	2016	87,666	83%	17,439	19%	11,078	4%	2006	106,602	45,000	531,000
	2015	77,505	63%	14,262	11%	10,971	6%	2005	88,313	30,000	377,500

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

TABLE 8

ANNUAL LEAVE AND FRINGE BENEFITS - INDUSTRY AND COMMERCE (BASE = 514)

	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=134)	74%	47%	75%	53%	25%	8%	1%	13%	28%	67%	24 days	14%	14%	61%	14%
No.2 Finance (base=105)	82%	44%	83%	69%	21%	8%	2%	5%	17%	50%	24 days	16%	21%	70%	13%
No.3 Finance (base=92)	82%	47%	80%	75%	32%	14%	0%	3%	10%	34%	27 days	37%	26%	58%	11%
Managing Directors (base=18)	78%	44%	83%	33%	22%	17%	0%	17%	56%	72%	25 days	11%	11%	50%	17%
Other (base=165)	81%	52%	87%	61%	41%	15%	1%	3%	16%	45%	25 days	44%	29%	59%	15%

TABLE 9

REMUNERATION OF HEAD OF FINANCE DEPT. - FINANCIAL SERVICES (BASE = 21)

	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=6)	€114,467	50%	€58,583	17%	€12,000	0%	2003	€145,708	€80,750	€308,500	100%
51-100 (base=1)	€95,000	100%	€3,000	0%	€0	0%	2010	€98,000	€98,000	€98,000	100%
101-250 (base=1)	€138,000	100%	€30,000	0%	€0	0%	2004	€168,000	€168,000	€168,000	100%
251-500 (base=1)	€110,000	100%	€30,000	0%	€0	0%	2015	€140,000	€140,000	€140,000	100%
501-1000 (base=1)	€331,200	100%	€178,000	100%	€15,000	0%	1985	€524,200	€524,200	€524,200	100%
1000+ (base=11)	€162,216	91%	€62,028	46%	€14,140	0%	2022	€225,032	€70,000	€472,000	100%
Overall 2023 (base=21)	€149,765	81%	€61,002	33%	€13,957	0%	2003	€203,800	€70,000	€524,200	100%

TABLE 10

REMUNERATION OF NO.2 POSITION IN FINANCE DEPT. - FINANCIAL SERVICES (BASE = 48)

	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=6)	€82,333	83%	€43,200	0%	€0	0%	2018	€118,333	€66,000	€180,000	83%
51-100 (base=7)	€96,033	86%	€21,411	0%	€0	14%	2011	€116,099	€50,000	€215,000	100%
101-250 (base=4)	€94,075	100%	€22,125	0%	€0	0%	2012	€116,200	€97,000	€160,500	100%
251-500 (base=3)	€137,208	100%	€46,200	67%	€14,500	0%	2010	€193,075	€86,000	€345,000	100%
501-1000 (base=4)	€114,147	100%	€16,375	25%	€10,000	0%	2010	€133,022	€109,000	€170,588	100%
1000+ (base=24)	€101,422	83%	€19,084	21%	€14,144	0%	2010	€120,272	€47,000	€219,000	96%
Overall 2023 (base=48)	€100,935	88%	€24,256	17%	€13,715	2%	2011	€124,695	€47,000	€345,000	96%

TABLE 11

REMUNERATION OF OTHER POSITIONS - FINANCIAL SERVICES (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
	Year	€	%	€	%	€	%	Year	€	€	€
No.3 in Finance (base=25)	2023	€84,392	76%	€11,392	20%	€9,800	0%	2013	€95,010	€37,460	€217,000
	2022	€81,031	81%	€11,439	9%	€14,533	0%	2014	€91,688	€62,000	€197,700
	2021	€77,691	68%	€8,093	18%	€11,750	0%	2011	€85,345	€52,000	€133,000
	2020	78,904	62%	9,265	14%	11,333	0%	2011	86,258	55,000	125,000
	2019	75,887	71%	7,091	18%	11,000	0%	2011	82,834	35,300	128,000
	2018	75,743	62%	12,169	21%	12,333	0%	2010	85,849	52,000	145,000
Managing Directors (base=5)	2023	€175,650	60%	€51,667	40%	€17,500	20%	1997	€216,050	€142,000	€387,000
	2022	€254,286	85%	€162,500	29%	€14,000	0%	1995	€397,571	€90,000	€1,018,000
	2021	€232,851	64%	€97,143	45%	€12,900	9%	1997	€301,624	€119,500	€743,000
	2020	191,367	60%	112,222	33%	9,418	7%	1996	262,693	110,000	528,000
	2019	198,819	91%	94,700	45%	10,717	9%	1994	290,871	144,000	550,000
	2018	189,133	87%	78,165	60%	30,231	7%	1993	275,815	100,000	500,000
Other Categories (base=91)	2023	€111,162	80%	€33,292	20%	€13,772	0%	2010	€140,593	€50,000	€652,500
	2022	€97,670	78%	€28,555	17%	€12,678	0%	2010	€122,613	€35,000	€425,000
	2021	€95,833	65%	€19,921	18%	€13,945	1%	2010	€111,478	€45,000	€365,000
	2020	104,259	61%	24,206	24%	12,560	2%	2007	122,232	59,000	360,000
	2019	99,659	71%	25,012	28%	11,581	2%	2007	120,728	48,000	405,000
	2018	93,510	65%	24,014	31%	11,836	1%	2005	113,059	47,000	432,000

TABLE 12

ANNUAL LEAVE AND FRINGE BENEFITS - FINANCIAL SERVICES (BASE = 190)

	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=21)	86%	62%	91%	76%	43%	24%	5%	0%	33%	62%	26 days	29%	29%	76%	24%
No.2 Finance (base=48)	83%	52%	92%	73%	21%	25%	42%	2%	17%	25%	26 days	25%	29%	60%	10%
No.3 Finance (base=25)	80%	60%	92%	52%	20%	20%	0%	0%	20%	24%	26 days	44%	52%	80%	20%
Managing Directors (base=5)	100%	60%	60%	80%	0%	0%	0%	20%	40%	60%	30 days	20%	20%	40%	40%
Other (base=91)	74%	47%	80%	73%	29%	22%	3%	0%	20%	32%	26 days	34%	31%	57%	14%

TABLE 13

SALARIES IN PRACTICING FIRMS (BASE = 188)

		Average Salary Package	Lowest Salary Package	Highest Salary Package
		€	€	€
Big 4 seniors & assistant managers (base=26)	2023	€51,292	€45,000	€60,500
Big 4 audit managers (base=19)	2023	€78,904	€56,000	€140,000
Big 4 tax managers (base=10))	2023	€73,570	€55,000	€108,000
Big 4 other managers (base=15)	2023	€82,400	€55,900	€111,000
Big 4 audit directors (base=8)	2023	€120,938	€100,000	€140,000
Big 4 tax directors (base=3)	2023	€143,033	€104,000	€180,100
Big 4 other directors (base=9)	2023	€147,000	€86,250	€194,000
Non big 4 seniors & assistant managers (base=24)	2023	€53,265	€31,500	€90,000
Non big 4 managers (base=57)	2023	€74,824	€33,000	€164,000
Non big 4 directors (base=17)	2023	€112,206	€67,000	€142,000

TABLE 14

ANNUAL LEAVE AND FRINGE BENEFITS – PRACTICING FIRMS (BASE = 188)

	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=26)	69%	23%	30%	35%	4%	0%	0%	8%	23 days	39%	15%	27%	62%
Big 4 Audit Managers (base=19)	63%	37%	63%	53%	32%	0%	5%	21%	27 days	53%	26%	68%	11%
Big 4 Tax Managers (base=10)	90%	30%	80%	90%	30%	0%	10%	20%	25 days	10%	20%	50%	10%
Big 4 Other Managers (base=15)	80%	53%	67%	60%	27%	0%	0%	13%	26 days	27%	15%	73%	67%
Big 4 Audit Directors (base=8)	88%	25%	75%	75%	13%	0%	0%	50%	27 days	13%	38%	50%	0%
Big 4 Tax Directors (base=3)	67%	67%	67%	67%	33%	0%	0%	67%	26 days	100%	33%	67%	0%
Big 4 Other Directors (base=9)	89%	78%	100%	56%	44%	0%	0%	89%	28 days	89%	44%	67%	22%
Non Big 4 Seniors & Assistant Managers (base=24)	58%	29%	33%	17%	42%	0%	0%	21%	21 days	83%	83%	21%	25%
Non Big 4 Managers (base=57)	77%	46%	53%	16%	70%	0%	0%	26%	24 days	70%	25%	47%	18%
Non Big 4 Directors (base=17)	94%	77%	82%	41%	59%	0%	0%	71%	25 days	18%	35%	53%	0%



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