

## Remuneration – overview and trends



# Let's start with the average package



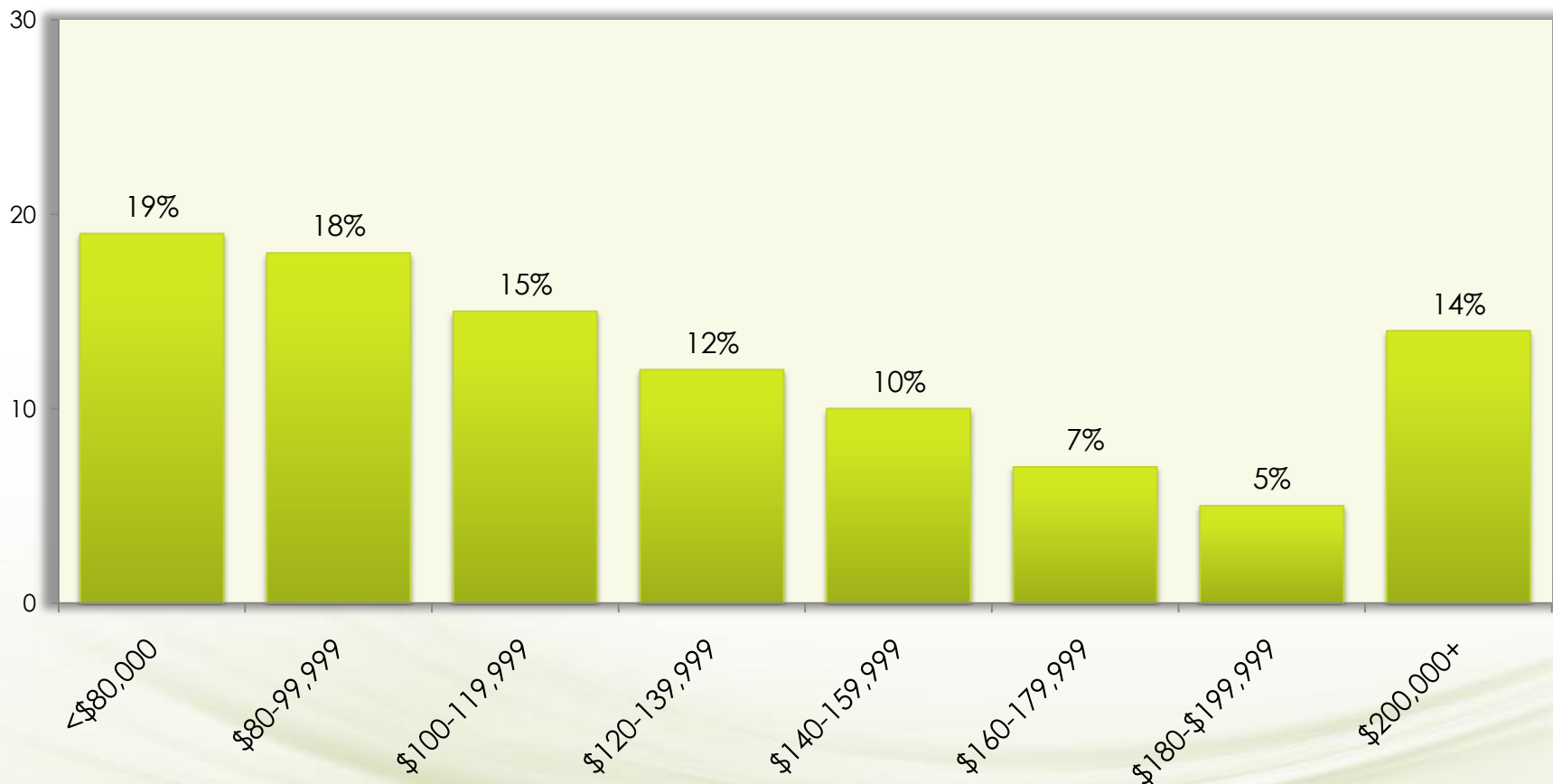
	CA		ACA		AT	
	2011	2010	2011	2010	2011	2010
Base	\$116,688	\$118,055	\$93,025	\$89,383	\$70,529	\$69,317
Bonus	\$9,460	\$10,344	\$6,208	\$5,218	\$2,027	\$1,697
Vehicle*	\$2,496	\$3,973	\$1,754	\$2,726	\$1,194	\$2,185
Kiwisaver / superannuation	\$2,358	\$1,426	\$1,496	\$962	\$1,217	\$612
Other	\$4,348	\$5,279	\$2,980	\$2,816	\$2,445	\$1,812
<b>Total</b>	<b>\$135,350</b>	<b>\$139,077</b>	<b>\$105,463</b>	<b>\$101,105</b>	<b>\$77,412</b>	<b>\$75,623</b>



\* Includes cash allowance for vehicle.

Base: Full-time permanent employees in New Zealand, CA n=4,045, ACA n=709, AT n=226.

# Of course the average disguises the variability in the remuneration of CAs



# These are the averages amongst provisional members



	PCA		PACA		PAT	
	2011	2010	2011	2010	2011	2010
Base	\$57,452	\$57,090	\$58,002	\$55,352	\$55,171	\$54,917
Bonus	\$934	\$1,320	\$899	\$1,132	\$769	\$1,294
Vehicle*	\$393	\$739	\$911	\$1,259	\$232	244
Kiwisaver / superannuation	\$623	\$274	\$772	\$197	\$732	370
Other	\$1,574	\$1,319	\$1,772	\$979	\$1,230	\$1,184
<b>Total</b>	<b>\$60,976</b>	<b>\$60,742</b>	<b>\$62,356</b>	<b>\$58,919</b>	<b>\$58,134</b>	<b>\$58,008</b>

\* Includes cash allowance for vehicle.

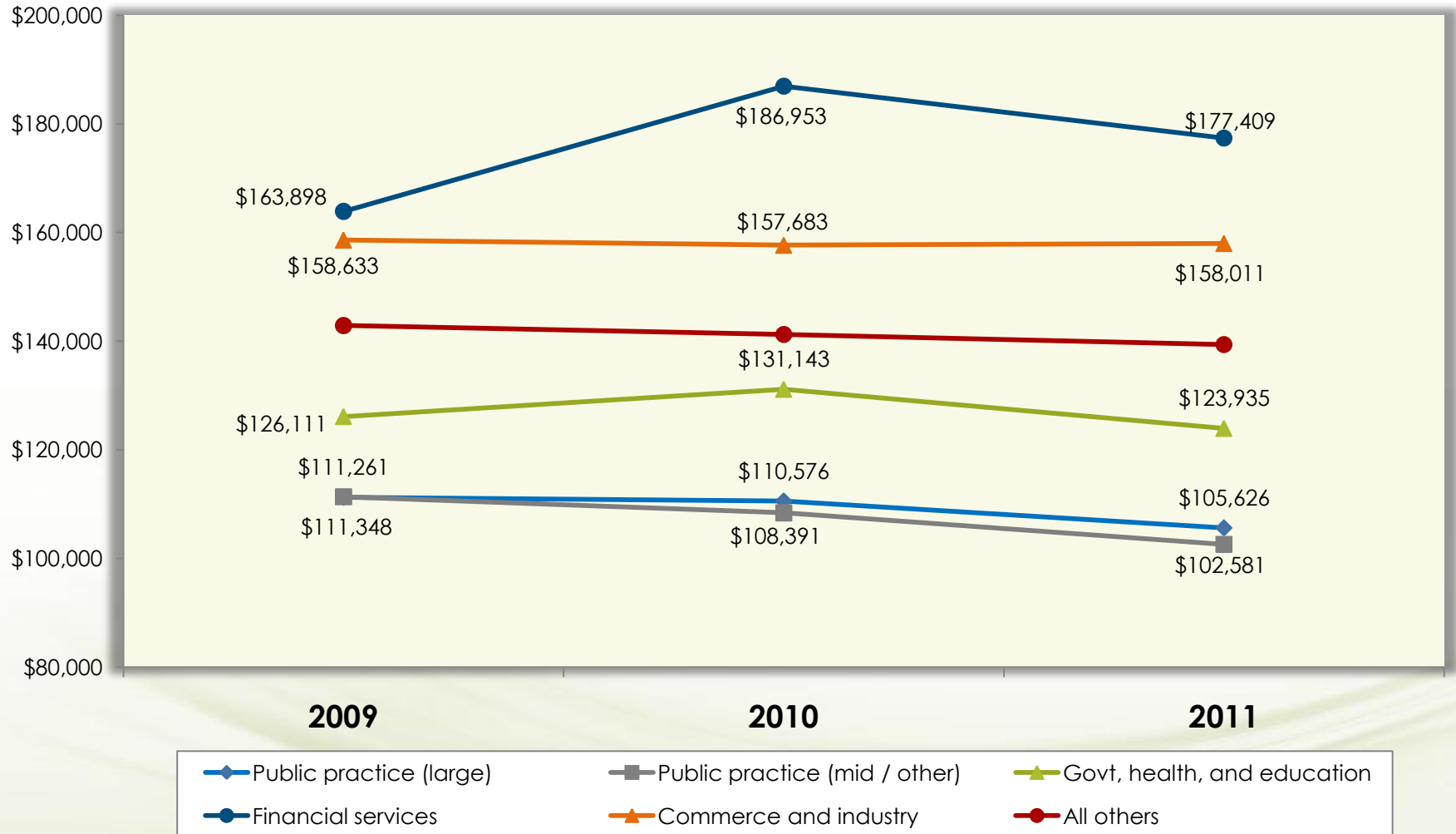
Base: Full-time permanent employees in New Zealand, PCA n=1,044, PACA n=197, PAT n=113.

# Trends in CA remuneration by location



Base: Full-time permanent employees with CA in New Zealand, Auckland (incl Ak region) n=1,705, Wellington (incl Wgtn region) n=804, Canterbury n=406, North Island regional n=820, South Island regional n=310.

# Trends in CA remuneration by industry



# CA remuneration by role



Base: Full-time permanent employees with CA in New Zealand. Only those roles with more than 20 CAs are shown, with the exception of Partner CA Firm – Large, n=8.

# CA remuneration by role, cont.

