



**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF MANITOBA  
SURVEY OF INCOME  
AS OF NOVEMBER 1, 2004**

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<b>RESPONSE BY LOCATION</b>				
	<b>LOCATION OF EMPLOYMENT AS OF NOVEMBER 1, 2004</b>			
	<b>Total</b>	<b>Winnipeg</b>	<b>Other Manitoba</b>	<b>Outside Manitoba</b>
Number of Members	1,973	1,314	244	415
Number of Respondents	385	274	45	66
Percentage Response	19.5%	20.9%	18.4%	15.9%
Percentage Response 2003	23.7%	25.6%	19.1%	20.2%

<b>RESPONSE BY OCCUPATION</b>						
	<b>RESPONSE BY OCCUPATION AS OF NOVEMBER 1, 2004</b>					
	<b>Total</b>	<b>Industry</b>	<b>Public Practice</b>		<b>Government</b>	<b>Education &amp; Other</b>
			<b>Partner</b>	<b>Employee</b>		
Winnipeg	274	133	40	60	30	11
Other Manitoba	45	11	15	13	3	3
Outside Manitoba	66	27	20	7	4	8
Total	385	171	75	80	37	22
Number of Members	1,973	972	433	331	178	59
Percentage Response	19.5%	17.6%	17.3%	24.2%	20.8%	37.3%
Percentage Response 2003	23.7%	21.8%	22.1%	25.3%	27.1%	51.1%

<b>MEMBERS IN INDUSTRY</b>									
<b>LOCATION</b>	<b>YEAR OF ADMISSION</b>								
	<b>2003-2004</b>	<b>2000-2002</b>	<b>1996-99</b>	<b>1992-95</b>	<b>1988-91</b>	<b>1984-87</b>	<b>1980-83</b>	<b>1976-79</b>	<b>Prior to 1976</b>
<b>WINNIPEG</b>									
Number of Respondents	12	18	23	19	14	21	8	6	8
High	155,000	85,000	160,000	188,300	260,000	950,000	275,000	619,000	400,000
Low	46,500	49,500	57,500	72,000	65,000	65,000	85,000	90,000	90,000
Median	52,000	64,500	84,000	102,000	108,500	145,000	147,500	187,500	126,000
Average	61,300	64,400	87,300	110,200	128,300	189,400	152,400	260,700	168,900
<b>OTHER MANITOBA</b>									
Number of Respondents	1	3	1	2	2	1	-	-	-
High	46,000	80,000	118,000	83,000	250,000	112,000			
Low		72,000		80,000	190,000				
Median		90,000		81,500	220,000				
Average		72,000							
<b>OUTSIDE MANITOBA</b>									
Number of Respondents	1	6	4	5	2	1	5	1	1
High	130,000	130,000	220,000	154,000	880,000	135,000	575,000	400,000	90,000
Low		65,500	100,000	60,000	100,400		120,000		
Median		95,000	130,000	130,000	490,200		150,000		
Average		97,900	145,000	116,800			277,000		
<b>TOTAL</b>									
Number of Respondents	14	27	28	26	18	23	13	7	9
High	155,000	130,000	220,000	188,300	880,000	950,000	575,000	619,000	400,000
Low	46,000	49,500	57,500	60,000	65,000	65,000	85,000	90,000	90,000
Median	52,000	67,000	87,000	103,500	110,000	140,000	150,000	240,000	122,000
Average	65,100	72,700	96,600	109,300	178,700	183,700	200,300	280,600	160,100

<b>MEMBERS IN PUBLIC PRACTICE - PARTNER / SOLE PRACTITIONER</b>									
<b>LOCATION</b>	<b>YEAR OF ADMISSION</b>								
	<b>2003-2004</b>	<b>2000-2002</b>	<b>1996-99</b>	<b>1992-95</b>	<b>1988-91</b>	<b>1984-87</b>	<b>1980-83</b>	<b>1976-79</b>	<b>Prior to 1976</b>
<b>WINNIPEG</b>									
Number of Respondents	5	6	3	3	3	4	2	1	11
High	60,000	83,000	101,500	137,500	156,000	300,000	200,000	300,000	245,000
Low	44,000	43,500	58,500	112,000	96,000	110,000	120,000		40,000
Median	48,000	68,800	73,500	124,000	125,000	155,000	160,000		125,000
Average	50,400	66,200	77,800	124,500	125,700	180,000			140,500
<b>OTHER MANITOBA</b>									
Number of Respondents	-	1	2	-	2	3	4	-	2
High		30,000	185,000		130,000	285,000	170,000		100,000
Low			70,000		105,000	205,000	50,000		85,000
Median			127,500		117,500	240,000	136,000		92,500
Average						243,300	123,000		
<b>OUTSIDE MANITOBA</b>									
Number of Respondents	3	2	1	-	2	2	2	3	5
High	80,000	85,000	120,000		165,000	505,000	305,000	148,000	550,000
Low	36,000	75,000			145,000	450,000	175,000	106,000	125,000
Median	74,000	80,000			155,000	477,500	240,000	125,000	150,000
Average	63,300							126,300	228,000
<b>TOTAL</b>									
Number of Respondents	8	9	6	3	7	9	8	4	18
High	80,000	85,000	185,000	137,500	165,000	505,000	305,000	300,000	550,000
Low	36,000	30,000	58,500	112,000	96,000	110,000	50,000	106,000	40,000
Median	51,000	72,500	87,500	124,000	130,000	240,000	156,000	136,500	137,500
Average	55,300	65,200	101,400	124,500	131,700	267,200	161,500	169,800	159,400

<b>MEMBERS IN PUBLIC PRACTICE - EMPLOYEE</b>									
<b>LOCATION</b>	<b>YEAR OF ADMISSION</b>								
	<b>2003-2004</b>	<b>2000-2002</b>	<b>1996-99</b>	<b>1992-95</b>	<b>1988-91</b>	<b>1984-87</b>	<b>1980-83</b>	<b>1976-79</b>	<b>Prior to 1976</b>
<b>WINNIPEG</b>									
Number of Respondents	13	23	13	3	3	-	3	-	-
High	58,000	85,800	120,000	120,000	135,000	-	109,000	-	-
Low	37,000	52,000	72,000	94,000	74,000	-	72,000	-	-
Median	49,500	65,000	83,000	95,000	95,000	-	100,000	-	-
Average	49,600	65,300	88,600	103,000	101,300	-	93,700	-	-
<b>OTHER MANITOBA</b>									
Number of Respondents	1	9	1	-	1	-	-	-	-
High	45,000	69,000	83,000	-	40,000	-	-	-	-
Low	-	48,800	-	-	-	-	-	-	-
Median	-	56,000	-	-	-	-	-	-	-
Average	-	57,600	-	-	-	-	-	-	-
<b>OUTSIDE MANITOBA</b>									
Number of Respondents	2	3	2	-	-	-	-	-	-
High	81,000	105,000	89,700	-	-	-	-	-	-
Low	53,500	72,000	77,600	-	-	-	-	-	-
Median	67,300	95,000	83,700	-	-	-	-	-	-
Average	-	90,700	-	-	-	-	-	-	-
<b>TOTAL</b>									
Number of Respondents	16	35	16	3	4	-	3	-	-
High	81,000	105,000	120,000	120,000	135,000	-	109,000	-	-
Low	37,000	48,800	72,000	94,000	40,000	-	72,000	-	-
Median	50,800	64,500	83,000	95,000	84,500	-	100,000	-	-
Average	51,500	65,500	87,600	103,000	86,000	-	93,700	-	-

<b>MEMBERS IN GOVERNMENT</b>									
<b>LOCATION</b>	<b>YEAR OF ADMISSION</b>								
	<b>2003-2004</b>	<b>2000-2002</b>	<b>1996-99</b>	<b>1992-95</b>	<b>1988-91</b>	<b>1984-87</b>	<b>1980-83</b>	<b>1976-79</b>	<b>Prior to 1976</b>
<b>WINNIPEG</b>									
Number of Respondents	2	8	1	4	8	3	2	1	1
High	56,000	64,400	67,000	87,000	105,000	85,000	102,000	132,000	300,000
Low	50,000	53,300	-	74,500	60,000	63,000	82,000	-	-
Median	53,000	59,100	-	78,800	78,000	75,200	92,000	-	-
Average	-	59,100	-	79,800	81,100	74,400	-	-	-
<b>OTHER MANITOBA</b>									
Number of Respondents	-	-	1	-	-	-	1	-	1
High	-	-	79,000	-	-	-	75,300	-	79,000
Low	-	-	-	-	-	-	-	-	-
Median	-	-	-	-	-	-	-	-	-
Average	-	-	-	-	-	-	-	-	-
<b>OUTSIDE MANITOBA</b>									
Number of Respondents	-	1	-	-	-	2	-	1	-
High	-	80,000	-	-	-	137,500	-	83,000	-
Low	-	-	-	-	-	113,000	-	-	-
Median	-	-	-	-	-	125,200	-	-	-
Average	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>									
Number of Respondents	2	9	2	4	8	5	3	2	2
High	56,000	80,000	79,000	87,000	105,000	137,500	102,000	132,000	300,000
Low	50,000	53,300	67,000	74,500	60,000	63,000	75,300	83,000	79,000
Median	53,000	60,300	73,000	78,800	78,000	85,000	82,000	107,500	189,500
Average	-	61,400	-	79,800	81,100	94,700	86,400	-	-

<b>MEMBERS IN EDUCATION - OTHER</b>									
<b>LOCATION</b>	<b>YEAR OF ADMISSION</b>								
	<b>2003-2004</b>	<b>2000-2002</b>	<b>1996-99</b>	<b>1992-95</b>	<b>1988-91</b>	<b>1984-87</b>	<b>1980-83</b>	<b>1976-79</b>	<b>Prior to 1976</b>
<b>WINNIPEG</b>									
Number of Respondents	-	1	1	3	2	-	1	1	2
High		66,600	60,000	145,000	96,500		56,000	94,500	125,000
Low				60,000	72,500				115,000
Median				85,000	84,500				120,000
Average				96,700					
<b>OTHER MANITOBA</b>									
Number of Respondents	-	-	-	-	-	1	1	1	-
High						75,000	72,500	67,000	
Low									
Median									
Average									
<b>OUTSIDE MANITOBA</b>									
Number of Respondents	-	1	-	-	1	-	1	-	5
High		60,000			124,000		62,000		146,300
Low									20,000
Median									100,000
Average									94,700
<b>TOTAL</b>									
Number of Respondents	-	2	1	3	3	1	3	2	7
High		66,600	60,000	145,000	124,000	75,000	72,500	94,500	146,300
Low		60,000		60,000	72,500		56,000	67,000	20,000
Median		63,300		85,000	96,500		62,000	80,800	115,000
Average				96,700	97,700		63,500		101,900

<b>ALL MEMBERS</b>									
<b>LOCATION</b>	<b>YEAR OF ADMISSION</b>								
	<b>2003-2004</b>	<b>2000-2002</b>	<b>1996-99</b>	<b>1992-95</b>	<b>1988-91</b>	<b>1984-87</b>	<b>1980-83</b>	<b>1976-79</b>	<b>Prior to 1976</b>
<b>WINNIPEG</b>									
Number of Respondents	32	56	40	32	30	28	16	9	22
High	155,000	85,800	160,000	188,300	260,000	950,000	275,000	619,000	400,000
Low	37,000	45,000	57,500	60,000	60,000	63,000	56,000	90,000	40,000
Median	52,000	63,500	83,000	96,800	96,000	142,500	105,500	135,000	125,000
Average	46,900	65,000	89,800	96,000	102,700	132,900	138,200	155,500	166,100
<b>OTHER MANITOBA</b>									
Number of Respondents	2	13	5	2	5	5	6	1	3
High	46,000	80,000	185,000	83,000	250,000	285,000	170,000	67,000	100,000
Low	45,000	30,000	70,000	80,000	40,000	75,000	50,000		79,000
Median	45,500	58,000	83,000	81,500	130,000	205,000	102,700		85,000
Average		49,300	109,100		112,300	136,200			88,000
<b>OUTSIDE MANITOBA</b>									
Number of Respondents	6	13	7	5	5	5	8	5	11
High	130,000	130,000	220,000	154,000	880,000	505,000	575,000	400,000	550,000
Low	36,000	60,000	77,600	60,000	100,400	113,000	62,000	83,000	20,000
Median	77,000	93,000	120,000	130,000	145,000	137,500	162,500	125,000	140,000
Average	71,300	77,800	107,200	160,500	194,300	178,000	194,400	120,200	167,800
<b>TOTAL</b>									
Number of Respondents	40	82	52	39	40	38	30	15	36
High	155,000	130,000	220,000	188,300	880,000	950,000	575,000	619,000	550,000
Low	36,000	30,000	57,500	60,000	40,000	63,000	50,000	67,000	20,000
Median	52,000	65,000	84,000	97,500	103,000	142,500	125,000	132,000	125,000
Average	49,600	64,800	94,100	110,100	124,400	140,300	155,500	151,100	162,300

**SALARY BY SALES VOLUME (INDUSTRY ONLY)**

SALES	YEAR OF ADMISSION								
	2003-2004	2000-2002	1996-99	1992-95	1988-91	1984-87	1980-83	1976-79	Prior to 1976
<b><i>\$0 - \$1 MILLION</i></b>									
Replies	-	1	-	1	1	1	1	1	5
Average				112,000	110,000	75,000	130,000	619,000	108,000
Median		57,000							115,000
<b><i>\$1 - \$5 MILLION</i></b>									
Replies	-	-	1	1	2	4	2	-	3
Average			72,000	97,500	73,200	147,000	86,000		108,800
Median									90,000
<b><i>\$5 - \$15 MILLION</i></b>									
Replies	2	4	3	3	3	2	2	-	-
Average		65,600	109,000	108,300	105,000				
Median	50,800	62,000	118,000	83,000	100,000	115,000	113,500		
<b><i>\$15 - \$50 MILLION</i></b>									
Replies	3	3	4	2	5	3	2	2	3
Average	49,300	61,200	74,100		276,100	185,300			144,000
Median	50,000	63,000	66,500	88,000	107,000	171,000	282,500	267,500	122,000
<b><i>\$50 + MILLION</i></b>									
Replies	11	24	22	24	11	15	9	5	8
Average	68,000	73,100	98,600	112,100	141,800	197,400	204,000	188,400	161,000
Median	54,000	69,000	87,000	112,500	110,000	140,000	150,000	132,000	135,000

<b>SALARY BY SIZE OF ORGANIZATION</b>					
<b>TYPE OF EMPLOYMENT</b>	<b>NUMBER OF PERSONNEL IN ORGANIZATION</b>				
	<b>1 - 25</b>	<b>26 - 50</b>	<b>51 - 100</b>	<b>101 - 200</b>	<b>201 +</b>
<b>INDUSTRY</b>					
Replies	14	8	12	22	109
Average	141,400	96,000	131,500	128,500	135,000
Median	87,500	91,500	116,000	82,500	102,000
<b>PUBLIC PRACTICE - SOLE PRACTITIONER / PARTNER</b>					
Replies	32	6	9	7	18
Average	142,300	82,100	98,100	104,900	195,400
Median	125,000	80,500	80,000	60,000	157,500
<b>PUBLIC PRACTICE - EMPLOYEE</b>					
Replies	12	3	9	28	25
Average	72,200	87,200	68,400	72,000	67,700
Median	68,500	95,000	60,500	67,500	67,500
<b>GOVERNMENT, OTHER CROWN CORPORATIONS AND AGENCIES</b>					
Replies	2	6	2	2	25
Average	97,800	57,700	76,500	69,500	90,600
Median		56,000			80,000
<b>OTHER, INCLUDING EDUCATION</b>					
Replies	9	1	1	1	9
Average	83,000	100,000	94,500	96,500	90,200
Median	72,500				72,500

<b>SALARY BY LOCATION OF EMPLOYMENT</b>					
<b>LOCATION</b>	<b>NUMBER OF PERSONNEL IN ORGANIZATION</b>				
	<b>1 - 25</b>	<b>26 - 50</b>	<b>51 - 100</b>	<b>101 - 200</b>	<b>200+</b>
<b>WINNIPEG</b>					
Replies	43	19	27	54	122
Average	124,900	81,100	101,400	82,600	113,700
Median	100,000	87,000	90,000	69,000	84,000
<b>OTHER MANITOBA LOCATION</b>					
Replies	11	2	4	3	22
Average	87,400	100,500	87,800	103,300	106,000
Median	75,000		75,500	80,000	73,900
<b>OUTSIDE MANITOBA LOCATION</b>					
Replies	15	3	2	3	42
Average	346,800	75,300	117,500	346,800	161,900
Median	125,000	90,000		95,000	122,000

<b>SALARY BY YEAR CA OBTAINED</b>					
<b>YEAR CA OBTAINED</b>	<b>1 - 25</b>	<b>26 - 50</b>	<b>51 - 100</b>	<b>101 - 200</b>	<b>200+</b>
<b>2003 - 2004</b>					
Replies	2	4	5	11	18
Average		46,500	47,800	51,100	66,500
Median	49,300	47,000	48,000	50,000	53,800
<b>2000 - 2002</b>					
Replies	12	4	8	19	39
Average	60,600	61,400	71,200	65,400	70,200
Median	58,000	60,500	72,300	64,000	67,000
<b>1996 - 1999</b>					
Replies	5	2	4	12	29
Average	114,500		79,400	82,700	95,200
Median	105,000	109,800	74,500	77,800	85,000
<b>1992 - 1995</b>					
Replies	5	3	4	2	25
Average	99,900	90,300	134,400		106,800
Median	97,500	93,000	128,800	77,300	102,000
<b>1988 - 1991</b>					
Replies	5	6	3	11	15
Average	85,100	88,700	154,700	182,500	133,000
Median	74,000	95,500	130,000	110,000	105,000
<b>1984 - 1987</b>					
Replies	8	-	4	2	24
Average	175,100		125,000		200,500
Median	143,800		125,000	232,500	142,500
<b>1980 - 1983</b>					
Replies	7	2	1	2	18
Average	122,400				180,400
Median	130,000	87,000	140,000	104,500	157,500
<b>1976- 1979</b>					
Replies	5	-	1	-	9
Average	259,600				180,800
Median	148,000		94,500		132,000
<b>Prior to 1976</b>					
Replies	20	3	3	1	9
Average	123,200	113,300	154,000		217,700
Median	120,000	100,000	122,000	179,000	140,000

**SURVEY OF BENEFITS PROVIDED AS OF NOVEMBER 1, 2004**

	Industry		Public Practice				Government		Education & Other	
	Replies	%	Partner / Owner		Employee		Replies	%	Replies	%
			Replies	%	Replies	%				
<b>Institute Membership Fees</b>										
Yes	161	94%	71	95%	80	100%	29	78%	14	64%
Partial	10	6%							2	9%
No			4	5%			8	22%	6	27%
Total	171	100%	75	100%	80	100%	37	100%	22	100%
<b>PD Course Fees</b>										
Yes	156	91%	71	95%	77	96%	31	84%	18	82%
Partial	5	3%			1	1%	4	11%	2	9%
No	10	6%	4	5%	2	3%	2	5%	2	9%
Total	171	100%	75	100%	80	100%	37	100%	22	100%
<b>Loans at Reduced Rates</b>										
Yes	34	20%	10	13%	23	29%	3	8%	1	5%
Partial	8	5%	2	3%	3	4%	1	3%		
No	129	75%	63	84%	54	68%	33	89%	21	95%
Total	171	100%	75	100%	80	100%	37	100%	22	100%
<b>Car Allowance</b>										
Yes	42	25%	15	20%	6	8%	9	24%	3	14%
Partial	8	5%			4	5%	1	3%		
No	121	71%	60	80%	70	88%	27	73%	19	86%
Total	171	100%	75	100%	80	100%	37	100%	22	100%
<b>Parking</b>										
Yes	94	55%	48	64%	47	59%	6	16%	13	59%
Partial	15	9%	2	3%	10	13%	6	16%	1	5%
No	62	36%	25	33%	23	29%	25	68%	8	36%
Total	171	100%	75	100%	80	100%	37	100%	22	100%
<b>Pension Plan</b>										
Yes	113	66%	27	36%	44	55%	34	92%	14	64%
Partial	11	6%			7	9%	2		4	18%
No	47	27%	48	64%	29	36%	1	3%	4	18%
Total	171	100%	75	100%	80	100%	37	95%	22	100%
<b>LTD Insurance</b>										
Yes	122	71%	43	57%	58	73%	34	92%	12	55%
Partial	28	16%	6	8%	13	16%	2	5%	5	23%
No	21	12%	26	35%	9	11%	1	3%	5	23%
Total	171	100%	75	100%	80	100%	37	100%	22	100%
<b>Group Life Insurance</b>										
Yes	129	75%	45	60%	57	71%	32	86%	12	55%
Partial	30	18%	8	11%	17	21%	4	11%	7	32%
No	12	7%	22	29%	6	8%	1	3%	3	14%
Total	171	100%	75	100%	80	100%	37	100%	22	100%
<b>Health Care Insurance</b>										
Yes	131	77%	41	55%	54	68%	32	86%	13	59%
Partial	32	19%	9	12%	22	28%	4	11%	5	23%
No	8	5%	25	33%	4	5%	1	3%	4	18%
Total	171	100%	75	100%	80	100%	37	100%	22	100%
<b>Business Social &amp; Service Club</b>										
Yes	38	22%	25	33%	31	39%	3	8%	6	27%
Partial	13	8%	6	8%	11	14%	1	3%		
No	120	70%	44	59%	38	48%	33	89%	16	73%
Total	171	100%	75	100%	80	100%	37	100%	22	100%

**SURVEY OF BENEFITS PROVIDED AS OF NOVEMBER 1, 2004**

	Industry		Public Practice				Government		Education & Other	
	Replies	%	Partner / Owner		Employee		Replies	%	Replies	%
			Replies	%	Replies	%				
<b>Stock Options</b>										
Yes	33	19%	1	1%	1	1%				
Partial	6	4%			2	3%				
No	132	77%	74	99%	77	96%	37	100%	22	100%
Total	171	100%	75	100%	80	100%	37	100%	22	100%
<b>Bonus or Profit Sharing</b>										
Yes	132	77%	33	44%	53	66%	2	5%	1	5%
Partial	7	4%	1	1%	6	8%			1	5%
No	32	19%	41	55%	21	26%	35	95%	20	91%
Total	171	100%	75	100%	80	100%	37	100%	22	100%
<b>Dental Plan</b>										
Yes	129	75%	37	49%	50	63%	33	89%	10	45%
Partial	34	20%	7	9%	20	25%	4	11%	7	32%
No	8	5%	31	41%	10	13%			5	23%
Total	171	100%	75	100%	80	100%	37	100%	22	100%

VACATION					
Number of Weeks Vacation Provided	Public Practice				Education & Other
	Industry	Partner / Owner	Employee	Government	
<i>Number of respondents with less than 2 years service with current employer:</i>					
3 Weeks	39	3	1	6	2
4 Weeks	21	5	7	3	1
5 Weeks	2	-	-	-	-
6 Weeks or Over	1	-	-	-	3
<i>Number of respondents with 2 - 4 years with current employer:</i>					
3 Weeks	16	5	-	-	-
4 Weeks	19	2	7	6	1
5 Weeks	6	1	11	1	1
6 Weeks or Over	-	-	-	-	2
<i>Number of respondents with 5 - 10 years with current employer:</i>					
3 Weeks	10	4	15	-	-
4 Weeks	17	8	29	7	2
5 Weeks	8	3	2	3	1
6 Weeks or Over	2	1	-	2	4
<i>Number of respondents with over 10 years with current employer:</i>					
3 Weeks	1	7	-	-	-
4 Weeks	18	15	7	3	-
5 Weeks	5	12	-	4	2
6 Weeks or Over	3	6	-	2	1

PART-TIME					
Type of Employment	Number of Respondents	Hourly Earnings			
		High	Low	Median	Average
<i>Public Practice</i>					
Partner / Sole Practitioner	3	44	35	36	38
Employee	3	30	30	30	30
<i>Industry, Education, Government and Other</i>	4	53	36	47	46