

2009 REMUNERATION SURVEY

Chartered Accountants - Overseas		Proportion of Respondents receiving benefits			
Benefits	EUR				
	All	<€36 k	€36 - €68 k	> €68 k	
Base Salary	100.0%	100.0%	100.0%	100.0%	
Vehicle	13.9%	4.2%	6.1%	17.3%	
Bonus	19.4%	8.3%	6.5%	24.7%	
Cash Allowance for Car	67.8%	25.0%	44.3%	78.2%	
Professional Development	36.6%	16.7%	32.5%	38.9%	
New Zealand Institute of Chartered Accountants Membership Fees	69.1%	54.2%	67.9%	70.1%	
Health Insurance	40.4%	0.0%	24.8%	47.8%	
Mobile Phone	38.5%	8.3%	20.3%	46.5%	
Home Telephone	5.1%	4.2%	2.8%	6.0%	
Petrol Allowance	4.4%	4.2%	4.5%	4.3%	
Life Insurance	19.5%	0.0%	13.8%	22.4%	
Employee Share Scheme	9.8%	0.0%	1.6%	13.3%	
Superannuation	54.2%	16.7%	51.6%	56.6%	
Car Park	10.5%	8.3%	6.5%	12.0%	
Gym Membership	8.9%	0.0%	8.1%	9.6%	
Other	11.3%	4.2%	7.7%	13.0%	

Chartered Accountants - Overseas		Benefit Analysis			
Benefits	EUR				
	All	< €36 k	€36 - €68 k	> €68 k	
Base Salary	71.4%	93.7%	88.3%	68.9%	
Vehicle	1.0%	1.2%	0.9%	1.0%	
Bonus	1.2%	0.1%	0.7%	1.3%	
Cash Allowance for Car	17.8%	1.8%	3.7%	19.8%	
Professional Development	0.6%	0.7%	0.5%	0.6%	
New Zealand Institute of Chartered Accountants Membership Fees	0.2%	0.6%	0.4%	0.1%	
Health Insurance	0.7%	0.0%	0.5%	0.7%	
Mobile Phone	0.3%	0.1%	0.2%	0.3%	
Home Telephone	0.0%	0.0%	0.0%	0.0%	
Petrol Allowance	0.1%	0.1%	0.1%	0.1%	
Life Insurance	0.2%	0.0%	0.1%	0.2%	
Employee Share Scheme	1.2%	0.0%	0.0%	1.3%	
Superannuation	3.7%	1.1%	3.9%	3.7%	
Car Park	0.2%	0.2%	0.1%	0.2%	
Gym Membership	0.1%	0.0%	0.1%	0.1%	
Other	1.6%	0.2%	0.5%	1.8%	

*Insufficient data for analysis. For more information please contact: Suzanne Boyd, Randstad 04 494-1345.