

2009 REMUNERATION SURVEY

Chartered Accountants - Overseas

Proportion of Respondents receiving benefits

Benefits	USD			
	All	< \$47 k	\$47 - \$88 k	> \$88 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	USD			
	All	< \$47 k	\$47 - \$88 k	> \$88 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%