

**ACCOUNTANCY& UCATION/PHARM** MA/CONSTRUCTI TY/CONTACT CEN CONTACT CENTR **URING & OPERATI** ATIONS/EDUCATI ON TECHNOLOGY **HNOLOGY/LEGAL** NT/HEALTH & SAF SAFETY/POLICY& NKING/RESOURC **OURCES & MINING INSURANCE/ENG** NGINEERING/HU **RESOURCES/LOG** LOGISTICS/FACILITIES MANAGEMENT/FINANCIAL CIAL SERVICES/SOCIAL CARE/SALES & MARKETI ING/ENERGY/OFFICE SUPPORT/RESPONSE MANA **HEÁLTHCARÉ/OIL & GAS/ARCHITECTURE/ASSESS** & DEVELOPMENT/PUBLIC SERVICES/ACCOUNTAN NCY & FINANCE/EDUCATION/PHARMA/CONSTRU NSTRUCTION & PROPERTY/RESOURCE MANAGEM MENT/MANUFACTURING & OPERATIONS/RETAIL/I INFORMATION TECHNOLOGY/SALES & MARKETING RATEGY/BANKIN PUBLIC SERVICES **MARKETING/ENE RESOURCES&MIN INING/TELECOMS ENGINEERING/H CONTACT CENTRI HUMAN RESOURC** TRES/FINANCIAL **ES/SOCIAL CARE** PHARMA/MANUF **NG/ENERGY/HEA HEALTHCARE/AR OFFICE SUPPORT LEGAL/OIL & GAS** PROCUREMENT/H

# 2012 HAYS SALARY GUIDE SHARING OUR EXPERTISE

#### YEARS OF EXPERIENCE

36

**LOCATIONS IN THE REGION** 

38

CONSULTANTS IN AUSTRALIA & NEW ZEALAND

850+

TEMPORARY & CONTRACT STAFF ENGAGED WEEKLY

12,000

PEOPLE PLACED IN PERMANENT JOBS EACH YEAR

15,000

#### **THANK YOU**

Hays would like to express our gratitude to all those organisations that participated in our online survey and provided such invaluable feedback, which we feel has contributed to making this the most accurate and up to date survey of its kind in Australia and New Zealand. A list of all contributors who kindly gave their permission to be named as participants can be found on our website.

This Guide is reproduced in full in PDF format and can be requested from our website – hays.com.au and hays.net.nz

#### FEEDBACK

We welcome any feedback or comments regarding this guide whether positive or negative to ensure that it continues to be relevant to Australian and New Zealand organisations across all industries. Please address any suggestions to your local Hays office or to:

Hays Level 11, Chifley Tower, 2 Chifley Square Sydney NSW 2000 E: salaryguide@hays.com.au

#### **DISCLAIMER**

The Hays Salary Guide is representative of a value added service to our clients, prospective clients and candidates. Whilst every care is taken in the collection and compilation of data, the guide is interpretive and indicative, not conclusive.

Therefore information should be used as a guideline only and should not be reproduced in total or by section without written prior permission from Hays.

#### **CONTENTS**

#### **EMPLOYER QUESTIONNAIRE RESULTS**

#### 4 Market Overview & Trends

#### **SALARY INFORMATION**

#### 29 Accountancy & Finance

- 31 Commerce & Industry Financial Executives
- 38 Commerce & Industry Financial Services
- 40 Commerce & Industry Accounting Support
- 44 Professional Practice
- 59 Banking
- 71 Insurance
- 77 Office Support
- 82 Contact Centres
- 86 Human Resources
- 89 Sales & Marketing
- 93 Retail
- 95 Logistics
- 98 Procurement
- 100 Legal
- 105 Life Sciences
- 107 Healthcare
- 109 Education
- 110 Policy & Strategy
- 112 Information Technology
- 120 Construction, Architecture & Engineering
- 122 Architecture
- 123 Engineering
- 126 Construction
- 128 Local Government

#### 129 Property & Facilities Management

- 130 Property
- 132 Facilities Management
- 133 Manufacturing & Operations
- 135 Energy
- 136 Design Engineering
- 137 Operations & Maintenance
- 138 Project Development
- 139 Resources & Mining
- 148 Oil & Gas
- 149 Project Development
- 152 Operations & Maintenance
- 153 Geosciences & Petroleum Engineering

Western Australia, Queensland and the Northern Territory are firmly in the express lanes of Australia's economy and there is no denying that the surging staffing needs of organisations involved in Australia's resources boom have driven the jobs market forward over the past year.

They have also, to some degree, insulated Australia from economic woes in the Eurozone and volatility in the world's major stock markets. New Zealand's economy meanwhile continues to recover from the Christchurch earthquake and employers are now more positive in their outlook.

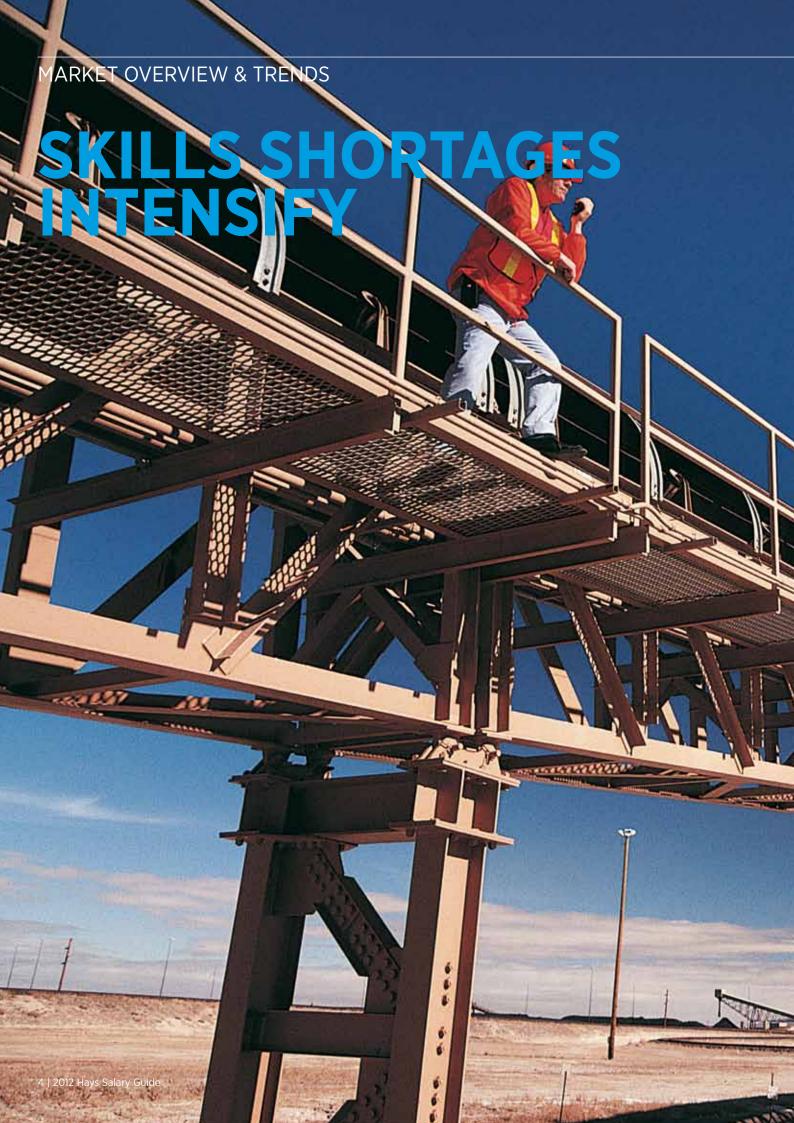
Employers involved in Australia's resources boom are not the only ones hiring. Despite a barrage of negative headlines in the media, the reality is that organisations across Australia and New Zealand are hiring and specialist professionals remain in short supply – both within and outside our mining and resources industry.

There is also a wide-ranging understanding from employers in all industries that to find and retain the best people remains a challenge. Often the candidates that are available do not match all the requirements employers have. There is still a shortage of the right candidates to fill vacancies and competition for the top talent remains.

For the most part, candidates with skills in demand have more realistic salary expectations compared to last year. While some employers will increase salaries, the savvier amongst them are designing a comprehensive retention and engagement package that includes not only a realistic salary but also a development pathway and a range of innovative benefits to compete for candidates with the unique combination of skills needed.

#### **Nick Deligiannis**

Managing Director, Hays Australia & New Zealand





The demand for candidates in a broad range of industries across Australia and New Zealand can be easily overshadowed by the colossal staffing needs of those involved in Australia's resources boom. Our survey clearly shows that not only are employers across most industries continuing to register both permanent and temporary jobs, but for positions in demand skills shortages have intensified over the past year in both countries.

According to our survey of employers, skills shortages are most prominent at the junior to mid management level for operations staff (up ten per cent year-on-year), followed by technical (up ten per cent), accountancy & finance (up four per cent), sales & marketing (up seven per cent) and engineering (up nine per cent). Compared to last year's findings, these skills shortages have clearly become more intense over the year.

Perhaps that's why 59 per cent of employers would consider employing or sponsoring a qualified overseas candidate in skill-short areas.

In terms of vacancy activity, 39 per cent of employers increased permanent staff levels in their department over the last 12 months. Over the coming year, 40 per cent expect permanent staff levels to increase, of which the overwhelming majority will be full-time staff.

Meanwhile 15 per cent of employers said they employ temporary or contract staff on a regular ongoing basis and a further 45 per cent said they employ them for special projects or workloads. Looking ahead, 17 per cent expect their use of temporary and contract staff to increase.

In response, employers are increasing salaries, albeit moderately. According to our survey, 44 per cent increased salaries in their last review less than three per cent, while 46 per cent increased between three and six per cent. A lucky 10 per cent received increases above six per cent.

It should come as no surprise that the mining and resources industry led the way when it came to salary increases; 55 per cent of employers increased salaries between three and six per cent while a further 20 per cent increased above six per cent.

This was closely followed by professional services, where 53 per cent of employers increased salaries between three and six per cent and 17 per cent increased above six per cent.

Looking ahead, the mining and resources industry has the highest expectations for future salaries increases, followed by professional services.

In other key findings, 84 per cent of workplaces allow for flexible work practices, with part-time employment and flexible working hours or compressed working weeks the most popular options, followed by flex-place (such as working from home or alternative location).

Staff turnover increased in 30 per cent of organisations, indicating that candidates have become more confident about seeking new challenges, while business activity increased in 60 per cent of organisations and remained steady in a further 22 per cent.

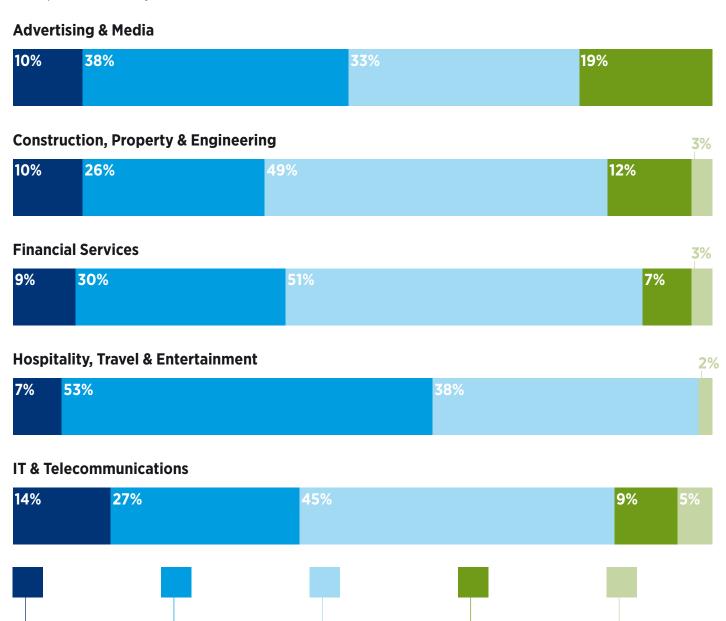
### MARKET OVERVIEW & TRENDS SALARY POLICY

#### 1. On average in your last review, by what percentage did you increase salaries?

Across all industries:



For specific industry:



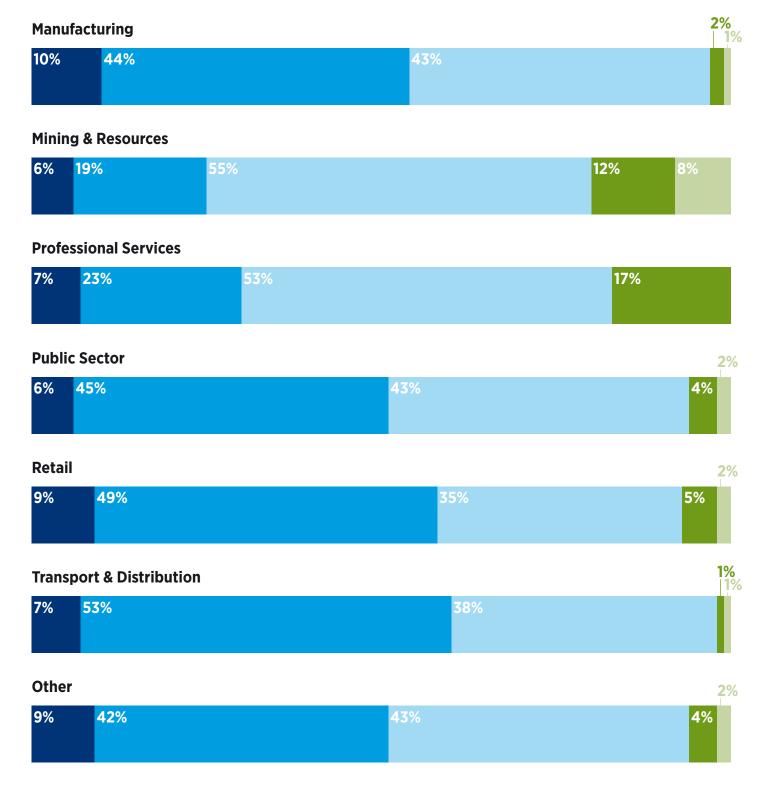
From 6%

to 10%

Nil

Less than

#### For specific industry continued:



### MARKET OVERVIEW & TRENDS SALARY POLICY

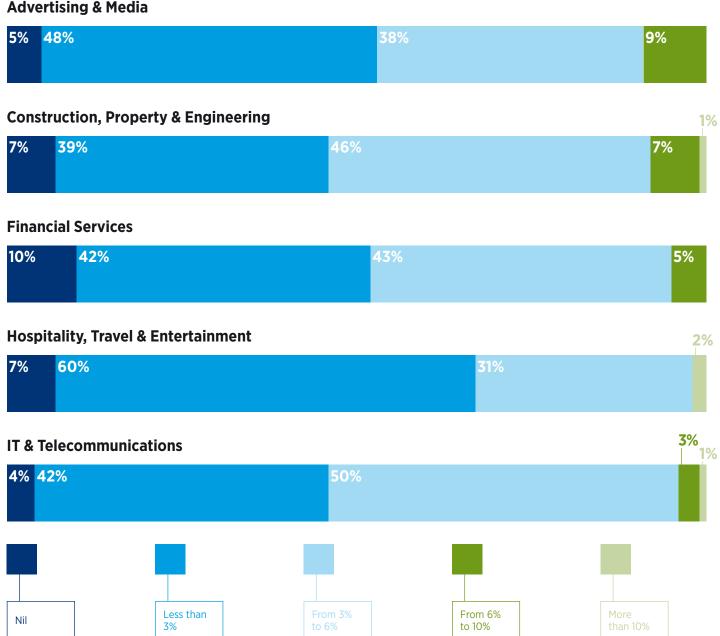
#### 2. When you next review, by what percentage do you intend to increase salaries?

Across all industries:

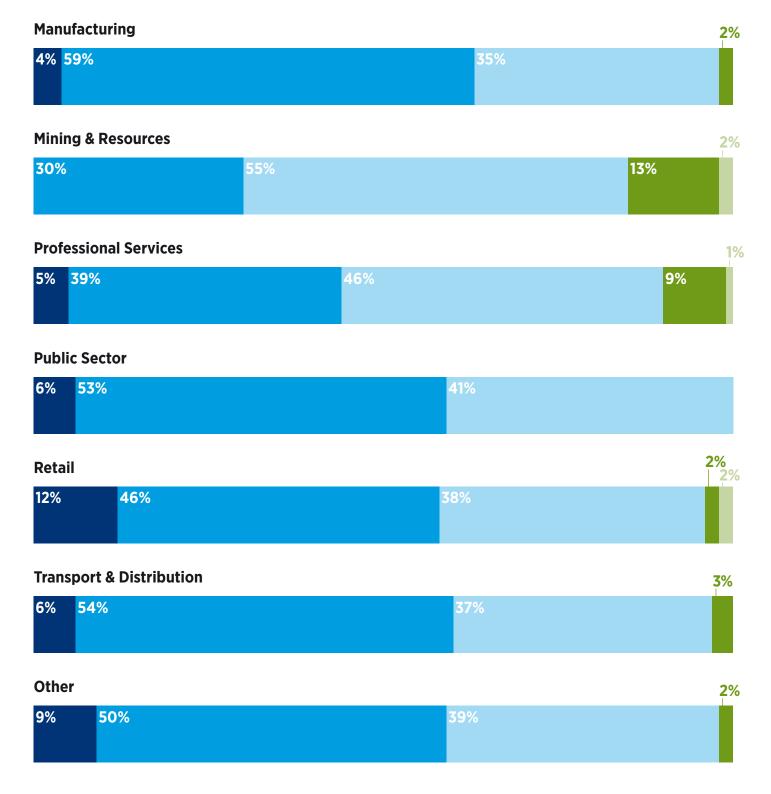


For specific industry:

#### **Advertising & Media**



For specific industry continued:



## MARKET OVERVIEW & TRENDS SALARY POLICY

### 3. Does your company offer flexible salary packaging?

Yes 77%	No 23%

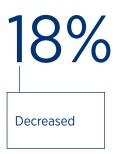
Of those who answered yes, the following benefits were indicated as being commonly offered to...

	All employees	More than 50%	Less than 50%	Few employees
Car	12%	9%	25%	54%
Bonuses	28%	18%	21%	33%
Private health insurance	28%	5%	9%	58%
Parking	39%	13%	15%	33%
Salary sacrifice	53%	9%	12%	26%
Above mandatory superannuation	31%	6%	11%	52%
Private expenses	13%	5%	14%	68%

### MARKET OVERVIEW & TRENDS RECRUITMENT TRENDS

#### 4. Over the last 12 months, have permanent staff levels in your department...

Across all departments:







For specific departments:

#### **Accountancy & Finance**



#### **Engineering**

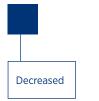


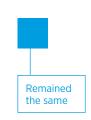
#### **Human Resources**



#### **Information Technology**









### MARKET OVERVIEW & TRENDS RECRUITMENT TRENDS

For specific departments continued:





#### **Operations**



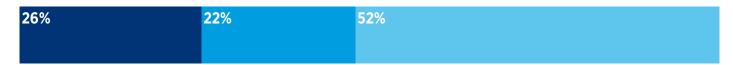
### **Project Management**



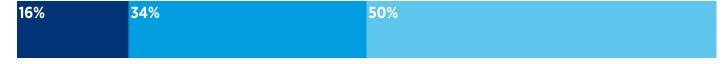
#### **Purchasing**

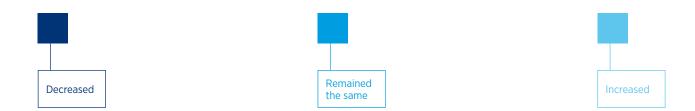


#### **Sales**



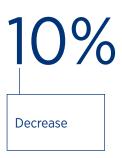
#### Other



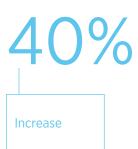


#### 5. Over the coming year, do you expect permanent staff levels to...

Across all departments:







For specific departments:

#### **Accountancy & Finance**



#### **Engineering**

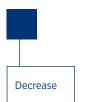


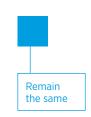
#### **Human Resources**



#### **Information Technology**









### MARKET OVERVIEW & TRENDS RECRUITMENT TRENDS

For specific departments continued:





#### **Operations**



### **Project Management**



#### **Purchasing**

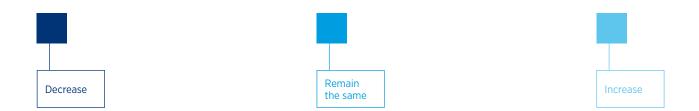


#### **Sales**



#### Other





#### 6. If you expect staffing levels to increase, please specify how:



Temporary/contractors (through an employment consultancy)

Note: Multiple choices permitted.

18%

Employment of part-time staff

3%
Job sharing

15%

Employment of casual staff (on your payroll)

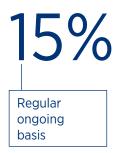
2%

Mixture, other (inc. overseas recruitment, acquisitions)

### MARKET OVERVIEW & TRENDS RECRUITMENT TRENDS

#### 7. How often do you employ temporary/contract staff?

Across all departments:

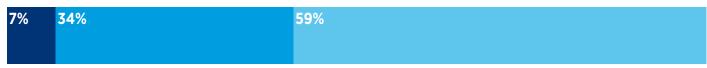






For specific departments:

#### **Accountancy & Finance**



#### **Engineering**



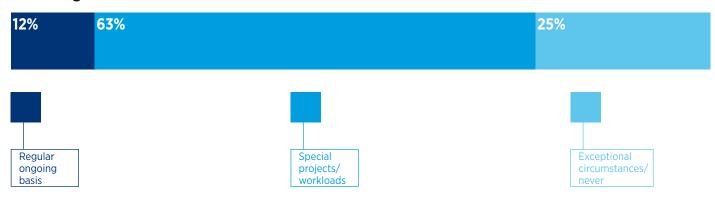
#### **Human Resources**



#### **Information Technology**



#### Marketing



For specific departments continued:

### **Operations**

16%	45%	39%

### **Project Management**



### Purchasing



#### Sales



#### Other



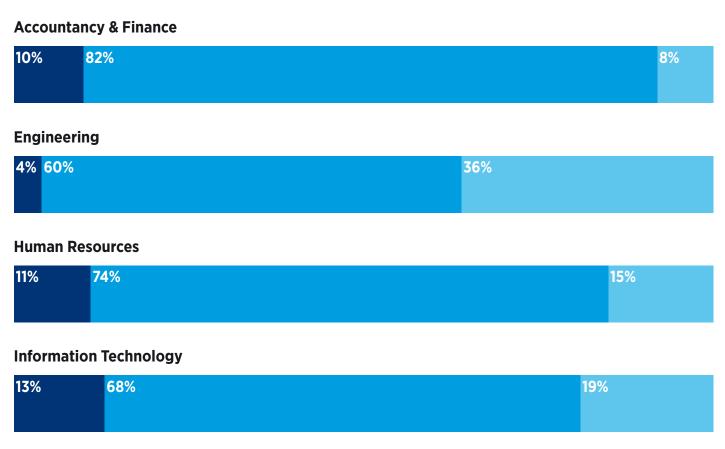
### MARKET OVERVIEW & TRENDS RECRUITMENT TRENDS

#### 8. In the next 12 months, do you expect your use of temporary/contract staff to...

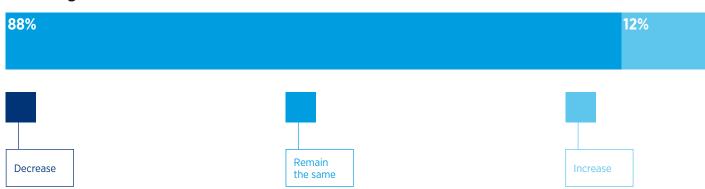
Across all departments:



For specific departments:



#### Marketing



For specific departments continued:

#### **Operations**



#### **Project Management**



#### **Purchasing**



#### **Sales**



#### Other



### 9a. Do you think that skill shortages are likely to impact the effective operation of your business/department?



### MARKET OVERVIEW & TRENDS RECRUITMENT TRENDS

### 9b. In skill-short areas, would you consider employing or sponsoring a qualified overseas candidate?

Yes 59%	No 41%

#### 10. For which areas have you recently found it difficult to recruit?

	Junior to mid managemen	Senior t management		Junior to mid management	Senior management
Accountancy & Finance	19%	11%	Operations	21%	11%
Distribution	4%	1%	Purchasing	4%	1%
Engineering	18%	11%	Sales & Marketing	18%	9%
Human Resources	5%	3%	Technical	19%	9%
IT	14%	5%	Other	18%	6%

#### 11. Does your workplace allow for flexible work practices?

Yes 84%	No 16%



### MARKET OVERVIEW & TRENDS HUMAN RESOURCES TRENDS

#### 13. Has overtime/extra hours in your organisation over the last 12 months...



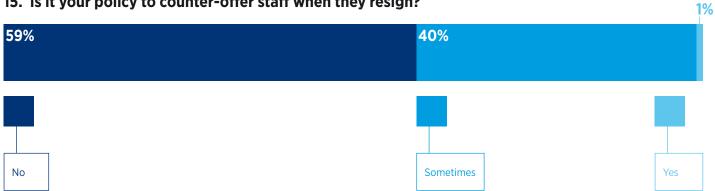
#### By how much?

	Per week	Month end	Year end
None	16%	27%	31%
5 hours or less	33%	19%	11%
5 - 10 hours	41%	30%	17%
More than 10 hours	10%	24%	41%

#### 14. For non-award staff in your organisation, is overtime/extra hours worked...

Paid 37%	Unpaid 63%

#### 15. Is it your policy to counter-offer staff when they resign?

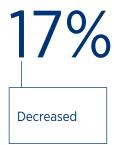


#### Of those you counter-offered, on average, did they....

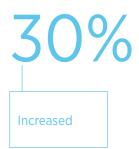


### MARKET OVERVIEW & TRENDS HUMAN RESOURCES TRENDS

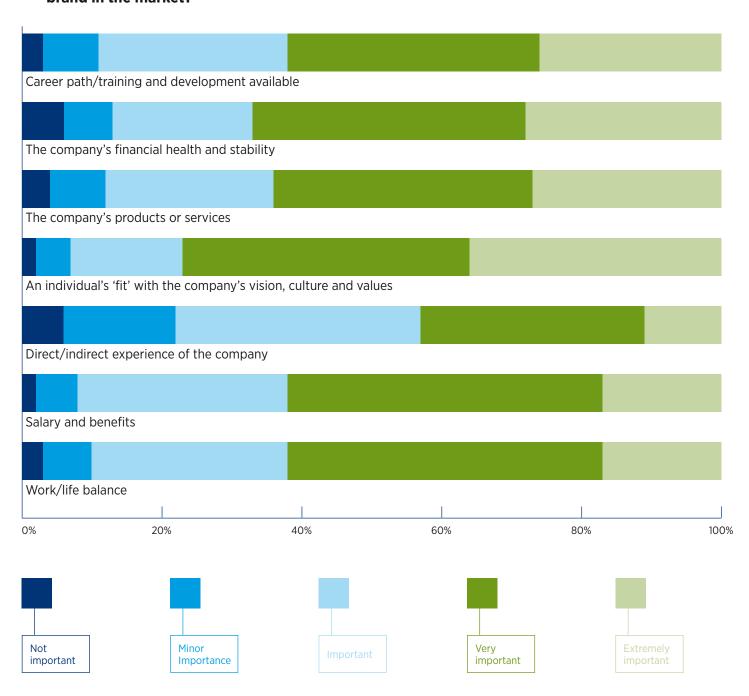
#### 16. Over the last 12 months has your staff turnover rate:



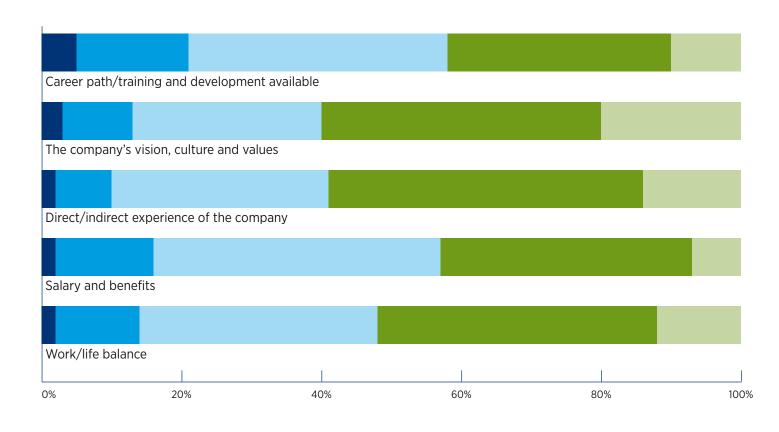




### 17. Which factors do you think have the most impact on your organisation's employment brand in the market?



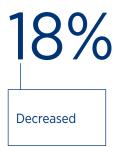
#### 18. How well do you think your organisation rates in terms of perception on the following factors?



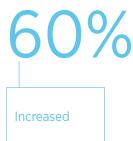


### MARKET OVERVIEW & TRENDS ECONOMIC OUTLOOK

#### 19. In the past 12 months, has business activity...

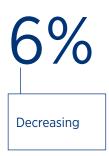






#### 20. In the next 12 months, do you envisage business activity...

Across all industries:

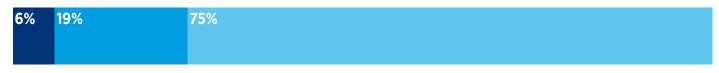






For specific industries:

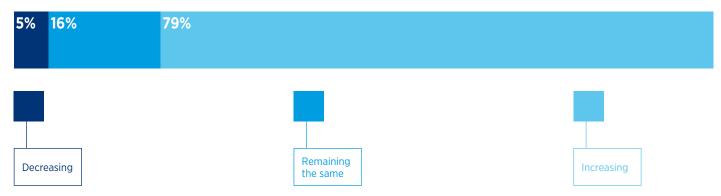
#### **Advertising & Media**



#### **Construction, Property & Engineering**



#### **Financial Services**

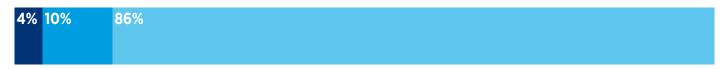


For specific industries continued:

### **Hospitality, Travel & Entertainment**



#### **IT & Telecommunications**



### Manufacturing

16%	19%	65%

#### **Mining & Resources**



#### **Professional Services**



#### **Public Sector**



#### Retail



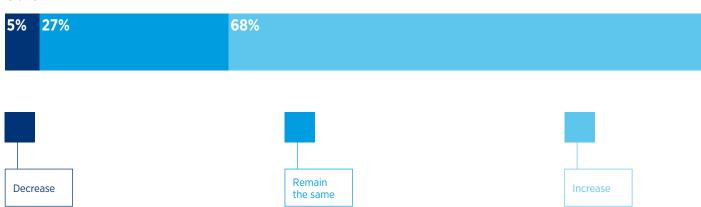
### MARKET OVERVIEW & TRENDS ECONOMIC OUTLOOK

For specific industries continued:

#### **Transport & Distribution**



#### Other



#### 21. What are the key factors driving your business activity?

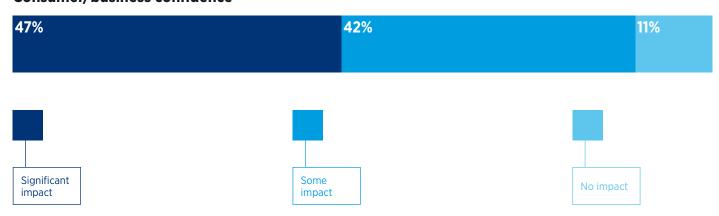
#### **Interest rates**



#### **Currency/forex rates**



#### **Consumer/business confidence**



#### 21. What are the key factors driving your business activity? (continued)

Capex investment (by customers)



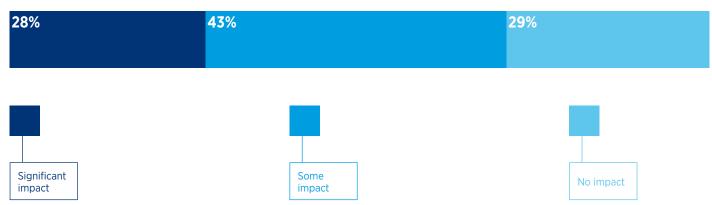
**Projects driven** (by Federal or State Government)



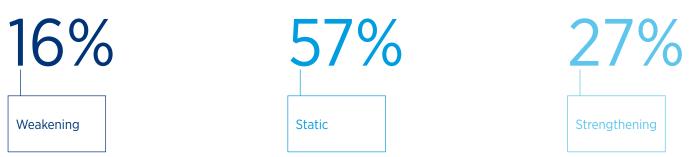
#### **Current economic conditions**



Natural disaster restoration (New Zealand and Queensland only)



### 22. Do you see the general outlook for the economy in the forthcoming 6-12\* months as...



<sup>\*</sup>This data was collected during March 2012.

### ACCOUNTANCY & FINANCE SECTOR OVERVIEW

#### **AUSTRALIA**

In a labour market that is increasingly underpinned by fluctuating confidence and globalisation, organisations are looking for efficiencies and strategic advantages in their market segments. As a result, candidates with expertise in stakeholder management and strong capability in driving growth and cost rationalisation are sought for business success.

In addition, volatile stock markets coupled with Europe's financial crisis have increased the pressure on businesses to compete for talent capable of providing critical decision support information. Some of this demand has been met by an influx of returning and expatriate skilled professionals who are lured by Australia's relative economic safe haven.

In other areas of demand, large commercial organisations continue to seek qualified Accountants with multinational, Big 4 and chartered experience along with strong technical experience in financial reporting, audit and tax.

Multinationals exposed to challenges abroad continue in their efforts to mitigate local risk, leading to demand for operational risk management, business controls and audit professionals.

The SME sector is taking advantage of the increased availability of Finance Managers and Controllers. An ongoing demand still exists for Finance Managers, reporting specialists and Cost Analysts for short-term assignments. Businesses are enjoying a more plentiful supply of higher calibre skilled permanent professionals in these areas.

As the use of technology increases, candidates with a strong appreciation for management information systems (MIS) or business intelligence (BI) tools are in greater demand. Organisations are, more than ever, looking for decision support capability and an increased level of financial acumen in candidates.

Perth is experiencing a high demand for experienced qualified Accountants. There is acute demand for site-based residential Accountants or fly-in, fly-out (FIFO) Site Accountants across Western Australia. Some demand is being met by migration from the eastern states and overseas, but a shortfall remains.

The accountancy support market is experiencing acute shortages of Payrollers with specific HRIS experience. The drive for efficient cash collection has increased demand for collections candidates and Credit Controllers.

A continued increase in SME business activity and an ageing skilled accountancy support market will ensure demand for Bookkeepers, Accounts Payable Officers and Assistant Accountants remains high. Larger corporates continue to seek specialised skills and to build their talent pools in these areas. Adding to demand are the number of companies implementing large ERP systems and seeking high volume transactional processing candidates with specific systems experience.

We have also seen significant spikes in demand for Credit Controllers and Accounts Payable candidates with high volume transaction processing and specific ERP experience. SAP, Oracle and Pronto feature prominently. All regions are experiencing acute shortages of Chris 21 and Meridian Preceda Payrollers.

Across the profession a shortage of good quality candidates remains. Senior recovery and reorganisation, entry-level audit, specialist tax and corporate advisory professionals have experienced the biggest spike in demand.

Demand for business services staff continues, particularly at intermediate through to supervisor and assistant manager levels. The consolidation of practices in certain regions has provided some supply relief, however boutique and mid tier firms have been increasing their business services hiring to support private client divisions. Interestingly, external audit as a line of service has seen the least amount of supply pressure in recent months.

In localised trends, Melbourne has seen increased demand in business services and Sydney needs recovery and reorganisations and audit professionals. In Queensland, many organisations are expanding their insolvency line of service. Firms are finding it increasingly difficult to compete with the mining sector for intermediate and senior candidates. Perth is consistently in short supply of all segments and, notwithstanding some consolidation of practices, demand is still very high for audit and business services staff in Tasmania.

ACT needs Internal and External Auditors and candidates have moved interstate for opportunities. In the Northern Territory many firms have been busy across all lines of service, in particular business services. South Australia has also had a strong demand in this space, but with more emphasis on management level positions.

Within the public sector, demand has increased for temporary finance candidates as employers struggle to attract candidates from the private sector where salaries are higher. Demand exists for Internal Auditors, Statutory Reporting Managers and candidates with strong leadership skills. Also in demand are Payrollers with government experience and a working knowledge of Aurion, SAP, CHRIS21 and Peoplesoft. Salaries are at a premium in these areas.

Technical Management Accountants are in great demand across the public sector which is driving salaries upwards for temporary staff.

We have seen an influx of experienced public sector candidates becoming available due to recent restructures within some areas of government.

In terms of salary trends, qualified Accountants did not see widespread salary increases this year. The exception was for specialised candidates such as Management Accountants, financial reporting specialists, tax specialists, Financial Controllers and Cost Analysts. Those prepared to travel to remote sites or consider FIFO opportunities in the mining sector received some of the greatest salary increases.

Senior executive salaries remain stable. The exceptions have been in niche industries including mining and resources, energy, utilities and retail. Specific technical, regulatory, growth and change management professionals have enjoyed solid salary increases.

At the accounting support level, payroll specialists will see the highest level of salary increases as demand continues unabated. Accounts Payable and Credit Controllers with strong specific systems experience will remain in high demand, which will continue to create salary pressure.

Similar to the commercial sector, the profession has not seen any significant widespread salary increases, although we have seen moderate growth in business services, insolvency and tax.

Government salaries will increase in line with newly bargained enterprise agreements. In addition, salary levels for some NFP's have increased slightly however benefits remain the key to attracting candidates. State and local government salaries remain steady.

Innovation around attraction and retention has seen employers across commerce, the profession and the public sector improve benefits. Consequently it is not uncommon for an employer to offer flexible working arrangements, part time hours, gym memberships, study support, salary packaging, access to training and development programmes, career succession, improved remote site living conditions and benefits, life, health or salary continuance insurance and allocated parking. Performance bonus structures are increasingly common as are retention bonuses in certain markets.

Looking ahead, across the commercial, professional practice and public sectors we expect demand to outstrip supply. When you add the insatiable demand of the resources and mining sector, the race for talent will become more competitive in the year ahead.

With this in mind, those organisations able to design and promote their Employee Value Proposition (EVP) and action nimble and flexible recruitment processes will succeed in procuring the best talent.

We also advise employers to promote their work/life balance initiatives since this is of great interest to candidates. Candidates also want to work for successful and financially secure organisations that offer real career advancement opportunities.

Businesses prepared to invest in training will reap the rewards from up-skilling, particularly in the payroll, credit control and accounts payable disciplines. Employing based on cultural fit as well as taking soft skills into account will help minimise poor hiring decisions. Seeing the value of the mature-aged workforce and being open to considering global labour markets will significantly enhance an organisation's talent acquisition prospects.

Finally, succession planning has become increasingly important in any well rounded talent retention and acquisition strategy.

### ACCOUNTANCY & FINANCE SECTOR OVERVIEW

#### **NEW ZEALAND**

The last twelve months have seen many businesses in New Zealand regain optimism and confidence and increase their headcount once more, although many are keeping staff numbers relatively lean.

Demand for accountancy and finance specialists remained steady in the last two quarters of 2011, and started to increase in the first half of 2012. Demand for experienced Analysts and newly qualified Financial Accountants increased significantly in the last quarter, driving salaries upwards.

In terms of geographical trends, the increase in demand in the Christchurch market following the earthquake has put pressure on both the Auckland and regional talent pools.

In Wellington, despite the optimistic economic outlook, headcount within finance teams is not increasing. Recent public sector cuts have without doubt affected the recruitment landscape in Wellington. We are seeing a number of job seekers utilising their previous private sector experience to gain roles. Candidates who have previously commanded high salaries and senior positions in the public sector are dropping their expectations to secure employment.

Due to recent candidate movements, particularly newly qualified Accountants and Analysts moving overseas for their "Big OE", many companies have had to focus on attracting new talent. Many businesses who are looking at growing their headcount are currently barely keeping up with the number of positions to be backfilled.

Analysts in particular are in high demand, as are candidates who can assist in executive decision making and immediately impact on the bottom line. Professionals with sound experience in performance analysis as well as operational reporting have been highly sought after. Credit Controllers and collections specialists are also sought to manage credit risk and collect bad debt.

Management Accountants, Cost Accountants and Financial or Performance Analysts with a NZCA Qualification are in high demand, particularly those with extensive experience within the services industries. Financial Accountants with knowledge of IFRS and technical accounting remain in great demand.

Within professional practice, demand has picked up for business advisory services as well as audit specialists across all levels. The larger firms have also started to ramp up their graduate recruitment programmes to bring new talent on board and ensure good succession planning.

In Wellington, the internal audit, compliance and risk market has seen some movement. There are shortages of Internal Auditors at all levels.

But we have seen some relief to the candidate shortage. The poor economic performance abroad has seen some expatriate Kiwis returning and a number of overseas candidates emigrating to New Zealand. This has provided employers with more high calibre experienced individuals to fill roles were candidates are in short supply.

We have also observed an increase in the use of contractors, allowing organisations to cover positions while they look for the ideal permanent employee.

While demand has started to pick up and certain professions are in short supply, employers are still very cautious in their hiring practices. This is reflected in a slowdown of the recruitment process, from interview and selection to offer stage. But companies that can quickly identify, interview and hire candidates are securing the very best talent.

In addition to a longer process, businesses are looking for industry specific expertise or proficiency in particular systems. Employers expect interviewing candidates to have done extensive preparation and research on the company.

Many businesses are ensuring that they secure the very best talent in the market, which is reflected in an increase in salaries. While salary and monetary benefits remain the main enticement for candidates, high demand for experienced Financial Accountants and Financial Analysts has driven employers to be more flexible. As a result, they will consider candidates with strong experience but no professional qualification.

Employers are also focusing on hiring candidates who can make a positive impact on business performance and are offering performance-based bonuses. Other typical benefits include healthcare, car or car allowances.

'Organisations are, more than ever, looking for decision support capability and an increased level of financial acumen in candidates.'

# ACCOUNTANCY & FINANCE COMMERCE & INDUSTRY | FINANCIAL EXECUTIVES

SENIOR QUALIFIED ACCOUNTANTS	Finance Director/CFO (Turnover up to \$50m)	Finance Director/CFO (Turnover \$50m - \$150m)	Finance Director/CFO (Turnover > \$150m)
NSW - Sydney	<b>175</b> 140 - 200	<b>220</b> 170 - 240	<b>260</b> 230+
NSW - Regional	<b>140</b> 130 - 160	<b>150</b> 130 - 160	<b>170</b> 150+
VIC - Melbourne	<b>175</b> 115 - 225	<b>225</b> 155 - 260	<b>255</b> 230+
VIC - Regional	<b>140</b> 125 - 150	<b>150</b> 130 - 170	<b>180</b> 170+
QLD - Brisbane, Gold Coast & Sunshine Coast	140	<b>185</b> 120 - 210	<b>250</b> 180+
QLD - Regional	<b>120</b> 90 - 140	<b>160</b> 110 - 180	<b>190</b> 170+
SA - Adelaide	<b>145</b> 120 - 155	<b>175</b> 145 - 180	<b>200</b> 180+
WA - Perth	<b>160</b> 120 - 180	<b>200</b> 160 - 250	<b>260</b> 200+
ACT - Canberra	<b>160</b> 150 - 180	<b>175</b> 160 - 200	<b>220</b> 200+
TAS - Hobart	115 100 - 150	<b>145</b> 130 - 170	<b>180</b> 170+
NT - Darwin	<b>130</b> 120 - 145	<b>150</b> 170 135 - 160	<b>165</b> 135+
NZ - Auckland	<b>130</b> 90 - 150	150 110 - 180	<b>190</b> 140 - 250
NZ - Wellington	<b>130</b> 90 - 180	<b>155</b> 110 - 200	<b>190</b> 140 - 270
NZ - Christchurch	<b>120</b> 100 - 130	<b>155</b> 150 - 200	190 190 180 - 280
	Financial Controller (Turnover up to \$50m)	Financial Controller (Turnover \$50m - \$150m)	Financial Controller (Turnover > \$150m)
NSW - Sydney	<b>135</b> 100 - 150	<b>155</b> 125 - 170	<b>200</b> 150 - 250
NSW - Sydney NSW - Regional	135	155	200
	135 100 - 150 125 115 - 135 130	155 125 - 170 135 120 - 145 135	200 150 - 250 <b>150</b> 130 - 160+ <b>170</b>
NSW - Regional	135 100 - 150 125 115 - 135 130 110-160	155 125 - 170 135 120 - 145 135 120 - 165 125	200 150 - 250 150 130 - 160+ 170 150 - 240
NSW - Regional  VIC - Melbourne  VIC - Regional	135 100 - 150 125 115 - 135 130 110-160 110 95 - 125	155 125 - 170 135 120 - 145 135 120 - 165 125 110 - 140 130	200 150 - 250 150 130 - 160+ 170 150 - 240 150 130 - 180
NSW - Regional VIC - Melbourne	135 100 - 150 125 115 - 135 130 110-160 110 95 - 125 120 90 - 125 105	155 125 - 170 135 120 - 145 135 120 - 165 125 110 - 140 130 100 - 140 120	200 150 - 250 150 130 - 160+ 170 150 - 240 150 130 - 180 170 120 - 190
NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast	135 100 - 150 125 115 - 135 130 110-160 110 95 - 125 120 90 - 125 105 80 - 120	155 125 - 170 135 120 - 145 135 120 - 165 125 110 - 140 130 100 - 140 120 100 - 140 130	200 150 - 250 150 130 - 160+ 170 150 - 240 150 130 - 180 170 120 - 190 140 110 - 180
NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional	135 100 - 150 125 115 - 135 130 110-160 110 95 - 125 120 90 - 125 105 80 - 120 110 95 - 125	155 125 - 170 135 120 - 145 135 120 - 165 125 110 - 140 130 100 - 140 120 100 - 140 130 110 - 140	200 150 - 250 150 130 - 160+ 170 150 - 240 150 130 - 180 170 120 - 190 140 110 - 180 160 130 - 180
NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide	135 100 - 150 125 115 - 135 130 110-160 110 95 - 125 120 90 - 125 105 80 - 120 110 95 - 125 130 110 - 150 115	155 125 - 170 135 120 - 145 135 120 - 165 125 110 - 140 130 100 - 140 120 100 - 140 130 110 - 140 130 110 - 140	200 150 - 250 150 130 - 160+ 170 150 - 240 150 130 - 180 170 120 - 190 140 110 - 180 160 130 - 180 180 160 - 220+
NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth	135 100 - 150 125 115 - 135 130 110-160 110 95 - 125 120 90 - 125 105 80 - 120 110 95 - 125 130 110 - 150 115 100 - 125 110	155 125 - 170 135 120 - 145 135 120 - 165 125 110 - 140 130 100 - 140 120 100 - 140 130 110 - 140 150 130 - 180 140 120 - 160 120 - 160	200 150 - 250 150 130 - 160+ 170 150 - 240 150 130 - 180 170 120 - 190 140 110 - 180 160 130 - 180 180 160 - 220+ 150 140 - 200
NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra	135 100 - 150 125 115 - 135 130 110-160 110 95 - 125 120 90 - 125 105 80 - 120 110 95 - 125 130 110 - 150 115 100 - 125 110 80 - 115	155 125 - 170 135 120 - 145 135 120 - 165 125 110 - 140 130 100 - 140 120 100 - 140 130 110 - 140 150 130 - 180 140 120 - 160 125 90 - 140 130	200 150 - 250 150 130 - 160+ 170 150 - 240 150 130 - 180 170 120 - 190 140 110 - 180 160 130 - 180 180 160 - 220+ 150 140 - 200 140 105 - 150
NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra  TAS - Hobart	135 100 - 150 125 115 - 135 130 110-160 110 95 - 125 120 90 - 125 105 80 - 120 110 95 - 125 130 110 - 150 115 100 - 125 110 80 - 115 120 110 - 130 120	155 125 - 170 135 120 - 145 135 120 - 165 125 110 - 140 130 100 - 140 120 100 - 140 130 110 - 140 150 130 - 180 140 120 - 160 125 90 - 140 130 120 - 150 130	200 150 - 250 150 130 - 160+ 170 150 - 240 150 130 - 180 170 120 - 190 140 110 - 180 160 130 - 180 180 160 - 220+ 150 140 - 200 145 125 - 160 150
NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra  TAS - Hobart  NT - Darwin	135 100 - 150 125 115 - 135 130 110-160 110 95 - 125 120 90 - 125 105 80 - 120 110 95 - 125 130 110 - 150 115 100 - 125 110 80 - 115 120 110 - 130 120 100 - 140 105	155 125 - 170 135 120 - 145 135 120 - 165 120 - 165 125 110 - 140 130 100 - 140 130 110 - 140 150 130 - 180 140 120 - 160 125 90 - 140 130 120 - 150 130 110 - 170 130	200 150 - 250 150 130 - 160+ 170 150 - 240 150 130 - 180 170 120 - 190 140 110 - 180 160 130 - 180 180 160 - 220+ 150 140 - 200 145 125 - 160 150 120 - 200
NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra  TAS - Hobart  NT - Darwin  NZ - Auckland	135 100 - 150 125 115 - 135 130 110-160 110 95 - 125 120 90 - 125 105 80 - 120 110 95 - 125 130 110 - 150 115 100 - 125 110 80 - 115 120 110 - 130 120 100 - 140	155 125 - 170 135 120 - 145 135 120 - 165 125 110 - 140 130 100 - 140 120 100 - 140 130 110 - 140 150 130 - 180 140 120 - 160 125 90 - 140 130 120 - 150 130 110 - 170	200 150 - 250 150 130 - 160+ 170 150 - 240 150 130 - 180 170 120 - 190 140 110 - 180 160 130 - 180 180 160 - 220+ 150 140 - 200 145 125 - 160 150 120 - 200

#### TYPICAL BENEFITS THAT MAY BE INCLUDED ON TOP OF BASE SALARIES SHOWN Professional membershipsSchool fees

- Additional super
   Health cover
   Interest free loans
   Car/car allowance
- Cash bonuses
- Study assistance Parking
  - Share options in company
     Laptops
  - Vehicle expenses

- All salaries shown exclude superannuation
- New Zealand salaries are represented in New Zealand dollars

### ACCOUNTANCY & FINANCE COMMERCE & INDUSTRY | FINANCIAL EXECUTIVES

SENIOR QUALIFIED ACCOUNTANTS	Finance Manager	Finance Manager	Finance Manager
	(Turnover up to \$50m)	(Turnover \$50m - \$150m)	(Turnover > \$150m)
NSW - Sydney	<b>130</b>	<b>145</b>	<b>160</b>
	100 - 140	110 - 160	140 - 180
NSW - Regional	<b>105</b>	<b>110</b>	<b>125</b>
	85 - 110	100 - 115	110 - 140
VIC - Melbourne	<b>125</b>	<b>135</b>	<b>150</b>
	95 - 130	100 - 150	120 - 160
VIC - Regional	<b>90</b>	<b>100</b>	<b>125</b>
	75 - 110	80 - 120	90 - 130
QLD - Brisbane, Gold Coast & Sunshine Coast	75 - 110	<b>120</b> 95 - 125	<b>140</b> 110 - 145
QLD - Regional	<b>90</b>	<b>120</b>	<b>135</b>
	75 - 110	85 - 130	100 - 150
SA - Adelaide	<b>95</b>	<b>120</b>	<b>140</b>
	85 - 105	100 - 135	125 - 150
WA - Perth	<b>120</b>	<b>140</b>	<b>160</b>
	100 - 140	110 - 160	130 - 180
ACT - Canberra	<b>110</b>	<b>125</b>	<b>140</b>
	100 - 120	110 - 135	120 - 160
TAS - Hobart	<b>90</b>	<b>100</b>	<b>130</b>
	70 - 100	70 - 110	90 - 130
NT - Darwin	<b>100</b>	<b>115</b>	<b>125</b>
	90 - 110	100 - 130	115 - 132.5
NZ - Auckland	<b>120</b> 100 - 140	<b>110</b> 100 - 130	<b>140</b> 120 - 160
NZ - Wellington	<b>100</b>	<b>110</b>	130
	80 - 110	90 - 130	100 - 150
NZ - Christchurch	<b>85</b>	<b>110</b>	<b>115</b>
	75 - 100	90 - 110	100 - 130

#### TYPICAL BENEFITS THAT MAY BE INCLUDED ON TOP OF BASE SALARIES SHOWN

- Additional super
- Additional super
  Health cover
  Interest free loans
  Car/car allowance
  Cash bonuses

- Study assistance
   Parking

- Share options in companyLaptopsVehicle expenses

- Professional memberships School fees

#### NOTES ON SALARIES

- All salaries shown exclude
- New Zealand salaries are represented in New Zealand dollars

#### Mine Accountant

QLD - Regional	<b>110</b> 80 - 140	
SA - Adelaide	<b>95</b> 85-110	
WA - Perth	<b>130</b> 110 - 140	
TAS - Hobart	<b>85</b> 70 - 100	
NT - Darwin	<b>100</b> 90 - 120	
NZ - Auckland	<b>90</b> 70 - 90	
NZ - Wellington	<b>90</b> 90 - 130	
NZ - Christchurch	<b>90</b> 80 - 180	

#### TYPICAL BENEFITS THAT MAY BE INCLUDED ON TOP OF BASE SALARIES SHOWN

- Subsidised accommodation/ accommodation provided LAFHA
- Bonus based on mine production and performance
- Flights home if overseas residential
- Rental/utilities allowance
- Health cover
- Relocation assistance
- Site allowance

- All salaries shown exclude superannuation
- New Zealand salaries are represented in New Zealand dollars

SENIOR QUALIFIED ACCOUNTANTS	Commercial Manager (Turnover up to \$50m)	Commercial Manager (Turnover \$50m - \$150m)	Commercial Manager (Turnover > \$150m)
NSW - Sydney	<b>140</b> 100 - 150	<b>165</b> 130 - 190	<b>200</b> 150 - 250+
NSW - Regional	<b>130</b> 100 - 140	<b>140</b> 130 - 150	<b>150</b> 130 - 190
VIC - Melbourne	<b>130</b> 100 - 135	<b>150</b> 120 - 190	<b>200</b> 155 - 250
VIC - Regional	<b>110</b> 100 - 135	<b>125</b> 115 - 160	<b>150</b> 140 - 200
QLD - Brisbane, Gold Coast & Sunshine Coast	170	<b>170</b> 130 - 180	<b>200</b> 150 - 220
QLD - Regional	<b>120</b> 100 - 140	<b>150</b> 110 - 160	<b>180</b> 130 - 250+
SA - Adelaide	<b>130</b> 110 - 135	<b>155</b> 130 - 160	<b>170</b> 165 - 190
WA - Perth	<b>150</b> 110 - 160	<b>180</b> 160 - 250	<b>230</b> 175 - 250+
ACT - Canberra	<b>125</b> 110 - 130	<b>140</b> 130 - 150	<b>160</b> 140 - 190
TAS - Hobart	<b>120</b> 100 - 135	<b>130</b> 115 - 160	<b>160</b> 140 - 200
NT - Darwin	<b>120</b> 110 - 130	<b>145</b> 120 - 160	<b>155</b> 140 - 170
NZ - Auckland	<b>110</b> 90 - 120	<b>130</b> 100 - 160	<b>160</b> 120 - 200
NZ - Wellington	<b>95</b> 80 - 110	110 90 - 120	<b>130</b> 110 - 170
NZ - Christchurch	<b>100</b> 90 - 110	<b>120</b> 90 - 130	<b>150</b> 120 - 170
	Group Accountant (Turnover up to \$100m)	Group Accountant (Turnover up to \$500m)	Group Accountant (Turnover > \$500m)
NSW - Sydney	<b>110</b> 90 - 120	<b>120</b> 90 - 140	<b>130</b> 100 - 150
NSW - Sydney  NSW - Regional	90 - 120 90 80 - 100	90 - 140 <b>100</b>	100 - 150 <b>110</b>
	90 - 120 90 80 - 100 100	90 - 140 100 90 - 110 115	110 - 150 110 90 - 120 130
NSW - Regional	90 - 120 <b>90</b> 80 - 100	90 - 140 100 90 - 110 115 100 - 130 90	100 - 150 110 90 - 120 130 115 - 140 105
NSW - Regional VIC - Melbourne	90 - 120 90 80 - 100 100 90 - 115 80 75 - 110	90 - 140 100 90 - 110 115 100 - 130 90 85 - 115 100	100 - 150 110 90 - 120 130 115 - 140 105 100 - 135 115
NSW - Regional  VIC - Melbourne  VIC - Regional	90 - 120 90 80 - 100 100 90 - 115 80 75 - 110 90 80 - 90	90 - 140 100 90 - 110 115 100 - 130 90 85 - 115 100 85 - 120	100 - 150 110 90 - 120 130 115 - 140 105 100 - 135 115 90 - 120
NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast	90 - 120 90 80 - 100 100 90 - 115 80 75 - 110 90 80 - 90 80 70 - 95	90 - 140 100 90 - 110 115 100 - 130 90 85 - 115 100 85 - 120 95 75 - 110	100 - 150 110 90 - 120 130 115 - 140 105 100 - 135 115 90 - 120 115 90 - 125 110
NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional	90 - 120 90 80 - 100 100 90 - 115 80 75 - 110 90 80 - 90 80 70 - 95	90 - 140 100 90 - 110 115 100 - 130 90 85 - 115 100 85 - 120 95 75 - 110 95 90 - 120 130	100 - 150 110 90 - 120 130 115 - 140 105 100 - 135 115 90 - 120 115 90 - 125 110 105 - 135 135
NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide	90 - 120 90 80 - 100 100 90 - 115 80 75 - 110 90 80 - 90 80 70 - 95 90 85 - 110 120 90 - 130	90 - 140 100 90 - 110 115 100 - 130 90 85 - 115 100 85 - 120 95 75 - 110 95 90 - 120 130 110 - 150	100 - 150 110 90 - 120 130 115 - 140 105 100 - 135 115 90 - 120 115 90 - 125 110 105 - 135 135 120 - 160
NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth	90 - 120 90 80 - 100 100 90 - 115 80 75 - 110 90 80 - 90 80 70 - 95 90 85 - 110 120 90 - 130	90 - 140  100  90 - 110  115  100 - 130  90  85 - 115  100  85 - 120  95  75 - 110  95  90 - 120  130  110 - 150  110  100 - 120  90	100 - 150 110 90 - 120 130 115 - 140 105 100 - 135 115 90 - 120 115 90 - 125 110 105 - 135 135 120 - 160
NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra	90 - 120 90 80 - 100 100 90 - 115 80 75 - 110 90 80 - 90 80 70 - 95 90 85 - 110 120 90 - 130 100 80 - 110 80 75 - 110	90 - 140  100  90 - 110  115  100 - 130  90  85 - 115  100  85 - 120  95  75 - 110  95  90 - 120  130  110 - 150  110  100 - 120  90  85 - 115	100 - 150  110  90 - 120  130  115 - 140  105  100 - 135  115  90 - 120  115  90 - 125  110  105 - 135  135  120 - 160  115  100 - 130  105  100 - 135
NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra  TAS - Hobart	90 - 120 90 80 - 100 100 90 - 115 80 75 - 110 90 80 - 90 80 70 - 95 90 85 - 110 120 90 - 130 100 80 - 110 80 75 - 110 95 90 - 100 90	90 - 140  100  90 - 110  115  100 - 130  90  85 - 115  100  85 - 120  95  75 - 110  95  90 - 120  130  110 - 150  110  100 - 120  90  85 - 115  110  100 - 120  95	100 - 150  110  90 - 120  130  115 - 140  105  100 - 135  115  90 - 120  115  90 - 125  110  105 - 135  135  120 - 160  115  100 - 130  105  100 - 135  120  115 - 125  110
NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra  TAS - Hobart  NT - Darwin	90 - 120 90 80 - 100 100 90 - 115 80 75 - 110 90 80 - 90 80 70 - 95 90 85 - 110 120 90 - 130 100 80 - 110 80 75 - 110 95 90 - 100 90 80 - 100	90 - 140  100  90 - 110  115  100 - 130  90  85 - 115  100  85 - 120  95  75 - 110  95  90 - 120  130  110 - 150  110  100 - 120  90  85 - 115  110  100 - 120  95  85 - 105	100 - 150  110  90 - 120  130  115 - 140  105  100 - 135  115  90 - 120  115  90 - 125  110  105 - 135  135  120 - 160  115  100 - 130  105  100 - 135  120  115 - 125  110  90 - 120  1110
NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra  TAS - Hobart  NT - Darwin  NZ - Auckland	90 - 120 90 80 - 100 100 90 - 115 80 75 - 110 90 80 - 90 80 70 - 95 90 85 - 110 120 90 - 130 100 80 - 110 80 75 - 110 95 90 - 100 90 80 - 100	90 - 140  100  90 - 110  115  100 - 130  90  85 - 115  100  85 - 120  95  75 - 110  95  90 - 120  130  110 - 150  110  100 - 120  90  85 - 115  110  100 - 120  95  85 - 105	100 - 150  110  90 - 120  130  115 - 140  105  100 - 135  115  90 - 120  115  90 - 125  110  105 - 135  135  120 - 160  115  100 - 130  105  100 - 135  120  115 - 125  110  90 - 120

### TYPICAL BENEFITS THAT MAY BE INCLUDED ON TOP OF BASE SALARIES SHOWN Additional super Health cover Parking School Schare options in company Car/car allowance Laptops Cash bonuses • Vehicle expenses Professional memberships School fees

- All salaries shown exclude superannuation
- New Zealand salaries are represented in New Zealand dollars

## ACCOUNTANCY & FINANCE COMMERCE & INDUSTRY | FINANCIAL EXECUTIVES

SENIOR QUALIFIED ACCOUNTANTS		Divisional Accountant (Turnover up to \$500m)		Project Accountant
NSW - Sydney	<b>95</b> 80 - 100	<b>110</b> 90 - 120	<b>120</b> 100 - 140	<b>115</b> 85 - 135
NSW - Regional	<b>90</b> 85 - 95	<b>100</b> 90 - 110	<b>110</b> 100 - 120	<b>95</b> 85 - 110
VIC - Melbourne	<b>90</b> 80 - 95	<b>100</b> 85 - 110	<b>110</b> 100 - 125	<b>110</b> 95 - 120
VIC - Regional	<b>70</b> 60 - 77	<b>75</b> 60 - 90	<b>85</b> 70 - 120	<b>85</b> 70 - 100
QLD - Brisbane, Gold Coast & Sunshine Coast	<b>85</b> 80 - 90	<b>98</b> 90 - 105	110 100 - 120	<b>95</b> 90 - 120
QLD - Regional	<b>75</b> 55 - 85	<b>85</b> 65 - 90	<b>100</b> 70 - 110	<b>95</b> 75 - 120
SA - Adelaide	<b>80</b> 70 - 90	<b>90</b> 80 - 110	<b>100</b> 90 - 115	110 85 - 115
WA - Perth	<b>100</b> 80 - 110	<b>110</b> 90 - 130	<b>120</b> 90 - 140	<b>120</b> 85 - 140
ACT - Canberra	<b>90</b> 80 - 95	<b>100</b> 90 - 110	115 110 - 130	<b>100</b> 80 - 120
TAS - Hobart	<b>70</b> 60 - 77	<b>75</b> 60 - 90	<b>85</b> 70 - 120	<b>85</b> 70 - 90
NT - Darwin	<b>80</b> 75 - 85	<b>85</b> 82.5 - 95	<b>95</b> 88 - 105	<b>100</b> 90 - 110
NZ - Auckland	<b>85</b> 75 - 95	<b>90</b> 80 - 100	<b>100</b> 80 - 120	<b>90</b> 80 - 110
NZ - Wellington	<b>80</b> 70 - 90 <b>80</b>	<b>90</b> 80 - 100 <b>90</b>	<b>100</b> 80 - 120 <b>100</b>	<b>85</b> 75 - 95 <b>85</b>
NZ - Christchurch	70 - 90	80 - 100	80 - 120	75 - 95
		Corporate Accountant (Turnover up to \$500m)		
NSW - Sydney	<b>110</b> 90 - 120	<b>120</b> 90 - 130	<b>135</b> 115 - 150	
NSW - Regional	<b>80</b> 75 - 85	<b>85</b> 75 - 95	<b>95</b> 80 - 110	
VIC - Melbourne	<b>95</b> 85 - 105	<b>110</b> 90 - 120	<b>120</b> 105 - 130	
VIC - Regional	<b>70</b> 60 - 80	<b>80</b> 70 - 90	<b>90</b> 80 - 100	
QLD - Brisbane, Gold Coast & Sunshine Coast	<b>95</b> 90 - 100	<b>110</b> 100 - 120	120	
			110 - 130	
QLD - Regional	<b>75</b> 60 - 90	<b>85</b> 70 - 100	<b>100</b> 75 - 110	
SA - Adelaide	<b>75</b> 60 - 90 <b>80</b> 70 - 90	<b>85</b> 70 - 100 <b>87</b> 80 - 100	<b>100</b> 75 - 110 <b>100</b> 90 - 115	
	75 60 - 90 80 70 - 90 100 90 - 110	<b>85</b> 70 - 100 <b>87</b> 80 - 100 <b>110</b> 100 - 130	100 75 - 110 100 90 - 115 120 100 - 140	
SA - Adelaide	75 60 - 90 80 70 - 90 100 90 - 110 90 80 - 100	85 70 - 100 87 80 - 100 110 100 - 130 100 90 - 110	100 75 - 110 100 90 - 115 120 100 - 140 105 100 - 120	
SA - Adelaide WA - Perth	75 60 - 90 80 70 - 90 100 90 - 110 90 80 - 100 70 60 - 80	85 70 - 100 87 80 - 100 110 100 - 130 100 90 - 110 80 70 - 90	100 75 - 110 100 90 - 115 120 100 - 140 105 100 - 120 95 80 - 100	
SA - Adelaide  WA - Perth  ACT - Canberra	75 60 - 90 80 70 - 90 100 90 - 110 90 80 - 100 70 60 - 80 80 70 - 85	85 70 - 100 87 80 - 100 110 100 - 130 100 90 - 110 80 70 - 90 85 80 - 95	100 75 - 110 100 90 - 115 120 100 - 140 105 100 - 120 95 80 - 100 95 90 - 105	
SA - Adelaide  WA - Perth  ACT - Canberra  TAS - Hobart	75 60 - 90 80 70 - 90 100 90 - 110 90 80 - 100 70 60 - 80 80 70 - 85 80 70 - 85	85 70 - 100 87 80 - 100 110 100 - 130 100 90 - 110 80 70 - 90 85 80 - 95 90 80 - 110	100 75 - 110 100 90 - 115 120 100 - 140 105 100 - 120 95 80 - 100 95 90 - 105 100 90 - 115	
SA - Adelaide  WA - Perth  ACT - Canberra  TAS - Hobart  NT - Darwin	75 60 - 90 80 70 - 90 100 90 - 110 90 80 - 100 70 60 - 80 80 70 - 85	85 70 - 100 87 80 - 100 110 100 - 130 100 90 - 110 80 70 - 90 85 80 - 95	100 75 - 110 100 90 - 115 120 100 - 140 105 100 - 120 95 80 - 100 95 90 - 105 100	

#### TYPICAL BENEFITS THAT MAY BE INCLUDED ON TOP OF BASE SALARIES SHOWN

- Additional super
   Vehicle expenses
   Professional memberships
   Car/car allowance

- Health cover

- Laptops
   Parking
   Cash bonuses
   Study assistance

- All salaries shown exclude superannuation
- New Zealand salaries are represented in New Zealand dollars

SENIOR QUALIFIED ACCOUNTANTS	Financial Accountant (Turnover up to \$50m)	Financial Accountant (Turnover \$50m - \$150m)	Financial Accountant (Turnover > \$150m)
	<b>85</b>	100	110
NSW - Sydney	70 - 90	85 - 105	90 - 120
NSW - Regional	<b>70</b> 68 - 76	<b>75</b> 70 - 80	<b>80</b> 75 - 85
VIC - Melbourne	<b>80</b> 75 - 90	<b>85</b> 80 - 105	<b>100</b> 85 - 120
VIC - Regional	<b>70</b> 60 - 85	<b>80</b> 70 - 100	90 75 - 120
QLD - Brisbane, Gold Coast & Sunshine Coast	80	90	100
QLD - Regional	<b>75</b>	80 - 100 <b>80</b>	90 - 120 <b>90</b>
	53 - 80 <b>75</b>	65 - 105 <b>80</b>	75 - 120 <b>90</b>
SA - Adelaide	65 - 85	75 - 110	80 - 120
WA - Perth	<b>85</b> 80 - 95	<b>90</b> 80 - 120	<b>110</b> 80 - 125
ACT - Canberra	<b>85</b> 75 - 95	<b>90</b> 80 - 100	<b>100</b> 95 - 110
TAS - Hobart	<b>70</b> 60 - 85	<b>80</b> 60 - 100	<b>90</b> 70 - 120
NT - Darwin	75	85	90
NZ - Auckland	70 - 80 <b>78</b>	80 - 95 <b>82</b>	82 - 98 <b>95</b>
NZ - Wellington	65 - 85 <b>80</b>	70 - 95 <b>85</b>	80 - 110 <b>100</b>
	70 - 90 <b>75</b>	75 - 95 <b>80</b>	85 - 110 <b>95</b>
NZ - Christchurch	65 - 85	70 - 90	90 - 100
	Management Accountant (Turnover up to \$50m)	Management Accountant (Turnover \$50m - \$150m)	Management Accountant (Turnover > \$150m)
NSW - Sydney	<b>85</b> 75 - 90	<b>105</b> 90 - 120	<b>120</b> 100 - 140
NSW - Regional	<b>77</b> 75 - 80	<b>90</b> 80 - 100	<b>105</b> 85 - 115
VIC - Melbourne	<b>85</b> 75 - 90	95	110
		80 - 110	
VIC - Regional	70	80 - 110 80	95 - 125 <b>90</b>
	60 - 85 <b>85</b>	<b>80</b> 65 - 100 <b>95</b>	95 - 125 90 80 - 120 110
QLD - Brisbane, Gold Coast & Sunshine Coast	60 - 85 <b>85</b> 75 - 90	<b>80</b> 65 - 100 <b>95</b> 90 - 110 <b>85</b>	95 - 125 90 80 - 120 110 100 - 125 100
QLD - Brisbane, Gold Coast & Sunshine Coast QLD - Regional	60 - 85 <b>85</b> 75 - 90	<b>80</b> 65 - 100 <b>95</b> 90 - 110	95 - 125 90 80 - 120 110 100 - 125
QLD - Regional SA - Adelaide	60 - 85 85 75 - 90 70 60 - 80 80 70 - 90	80 65 - 100 95 90 - 110 85 70 - 95 85 75 - 100	95 - 125 90 80 - 120 110 100 - 125 100 65 - 115 100 90 - 125
QLD - Brisbane, Gold Coast & Sunshine Coast QLD - Regional SA - Adelaide	60 - 85 85 75 - 90 70 60 - 80 80 70 - 90 90 80 - 100	80 65 - 100 95 90 - 110 85 70 - 95 85 75 - 100 95 80 - 120	95 - 125 90 80 - 120 110 100 - 125 100 65 - 115 100 90 - 125 120 95 - 135
QLD - Brisbane, Gold Coast & Sunshine Coast QLD - Regional SA - Adelaide WA - Perth	60 - 85 85 75 - 90 70 60 - 80 80 70 - 90 90 80 - 100 85 75 - 95	80 65 - 100 95 90 - 110 85 70 - 95 85 75 - 100 95 80 - 120 95 80 - 100	95 - 125 90 80 - 120 110 100 - 125 100 65 - 115 100 90 - 125 120 95 - 135 105 95 - 110
QLD - Brisbane, Gold Coast & Sunshine Coast QLD - Regional	60 - 85 85 75 - 90 70 60 - 80 80 70 - 90 90 80 - 100 85 75 - 95 70 60 - 85	80 65 - 100 95 90 - 110 85 70 - 95 85 75 - 100 95 80 - 120 95 80 - 100 80 60 - 100	95 - 125 90 80 - 120 110 100 - 125 100 65 - 115 100 90 - 125 120 95 - 135 105
QLD - Brisbane, Gold Coast & Sunshine Coast QLD - Regional SA - Adelaide WA - Perth ACT - Canberra TAS - Hobart	60 - 85 85 75 - 90 70 60 - 80 80 70 - 90 90 80 - 100 85 75 - 95 70 60 - 85	80 65 - 100 95 90 - 110 85 70 - 95 85 75 - 100 95 80 - 120 95 80 - 100	95 - 125 90 80 - 120 110 100 - 125 100 65 - 115 100 90 - 125 120 95 - 135 105 95 - 110 90 70 - 120
QLD - Brisbane, Gold Coast & Sunshine Coast QLD - Regional SA - Adelaide WA - Perth ACT - Canberra	60 - 85 85 75 - 90 70 60 - 80 80 70 - 90 90 80 - 100 85 75 - 95 70 60 - 85 90 75 - 95 75	80 65 - 100 95 90 - 110 85 70 - 95 85 75 - 100 95 80 - 120 95 80 - 100 80 60 - 100 95 80 - 100	95 - 125 90 80 - 120 110 100 - 125 100 65 - 115 100 90 - 125 120 95 - 135 105 95 - 110 90 70 - 120 105 95 - 116 100
QLD - Brisbane, Gold Coast & Sunshine Coast QLD - Regional SA - Adelaide WA - Perth ACT - Canberra TAS - Hobart NT - Darwin	60 - 85 85 75 - 90 70 60 - 80 80 70 - 90 90 80 - 100 85 75 - 95 70 60 - 85 90 75 - 95 75 70 - 80	80 65 - 100 95 90 - 110 85 70 - 95 85 75 - 100 95 80 - 120 95 80 - 100 80 60 - 100 95 80 - 100 85 75 - 95	95 - 125 90 80 - 120 110 100 - 125 100 65 - 115 100 90 - 125 120 95 - 135 105 95 - 110 90 70 - 120 105 95 - 116 100 90 - 110
QLD - Brisbane, Gold Coast & Sunshine Coast QLD - Regional SA - Adelaide WA - Perth ACT - Canberra TAS - Hobart NT - Darwin NZ - Auckland	60 - 85 85 75 - 90 70 60 - 80 80 70 - 90 90 80 - 100 85 75 - 95 70 60 - 85 90 75 - 95 75 70 - 80	80 65 - 100 95 90 - 110 85 70 - 95 85 75 - 100 95 80 - 120 95 80 - 100 80 60 - 100 95 80 - 100 85 75 - 95	95 - 125 90 80 - 120 110 100 - 125 100 65 - 115 100 90 - 125 120 95 - 135 105 95 - 110 90 70 - 120 105 95 - 116 100 90 - 110

# TYPICAL BENEFITS THAT MAY BE INCLUDED ON TOP OF BASE SALARIES SHOWN • Additional super • Laptops • Health cover • Study assistance • Cash bonuses

- NOTES ON SALARIES

   All salaries shown exclude superannuation
- New Zealand salaries are represented in New Zealand dollars

## ACCOUNTANCY & FINANCE COMMERCE & INDUSTRY | FINANCIAL EXECUTIVES

NSW - Sydney	SENIOR QUALIFIED ACCOUNTANTS	Financial Analyst (Turnover up to \$100m)	Financial Analyst (Turnover up to \$500m)	Financial Analyst (Turnover > \$500m)
NSW - Hegional   65 - 80   70 - 95   85 - 125	NSW - Sydney			
VIC Regional         65 65 80 80 100 100 125 80 - 90 80 - 100 80 - 1	NSW - Regional			
VIC. Regional   50 - 75   60 - 90   75 - 120     QLD - Brisbane, Gold Coast & Sunshine Coast   80 - 90   85 - 115   115     QLD - Regional   45 - 75   60 - 85   70 - 100     SA - Adelaide   80 - 100   85 - 100   90 - 110     WA - Perth   90   100   120     WA - Perth   75 - 100   80 - 120   90 - 150     ACT - Canberra   85   95   110     ACT - Canberra   75 - 95   80 - 100   100 - 120     TAS - Hobart   40 - 70   58 - 90   75 - 120     NT - Darwin   75 - 85   90 - 100   95 - 110     NZ - Auckland   65 - 65   70 - 100   85 - 115     NZ - Wellington   70 - 88   80 - 100   90 - 110     NZ - Christchurch   70 - 90   90 - 100     NSW - Sydney   70 - 95   75 - 110   90 - 120     NSW - Regional   70 - 80   80 - 90   100     NSW - Regional   60 - 75   75 - 90   90 - 120     VIC. Melbourne   70 - 88   95   110     VIC. Regional   45 - 77   60 - 90   60 - 120     VIC. Regional   50 - 90   50 - 90 - 100     VIC. Regional   50 - 90   50 - 90 - 120     VIC. Regional   70 - 88   95   90 - 120     VIC. Regional   70 - 90   80 - 100   90 - 130     VIC. Regional   70 - 90   80 - 90   100     VIC. Regional   70 - 90   80 - 90   100     VIC. Regional   70 - 90   80 - 90   100     VIC. Regional   70 - 90   80 - 90   100     VIC. Regional   70 - 90   80 - 90   100     VIC. Regional   70 - 90   80 - 90   100     VIC. Regional   70 - 90   80 - 90   100     VIC. Regional   70 - 90   80 - 90   100     VIC. Regional   70 - 90   80 - 90   100     VIC. Regional   70 - 90   80 - 90   90 - 120     VIC. Regional   70 - 90   80 - 90   90 - 120     VIC. Regional   70 - 90   80 - 90   90 - 120     VIC. Regional   70 - 90   80 - 90   90 - 120     VIC. Regional   70 - 90   80 - 90   90 - 120     VIC. Regional   70 - 90   80 - 90   90 - 120     VIC. Regional   70 - 90   80 - 90   90 - 120     VIC. Regional   70 - 90   80 - 90   90 - 120     VIC. Regional   70 - 90   80 - 90   90 - 120     VIC. Regional   70 - 90   80 - 90   90 - 120     VIC. Regional   70 - 90   80 - 90   90 - 120     VIC. Regional   70 - 90   80 - 90   90 - 120     VIC. Regiona	VIC - Melbourne			
ACL   Personale, Gold Coast & Sunshine Coast   80 - 90   85 - 115   115 + 1100	VIC - Regional			
ACT - Carebernal	QLD - Brisbane, Gold Coast & Sunshine Coast			
SA - Adelaide	QLD - Regional			
NA - Pert	SA - Adelaide			
TAS - Hobart	WA - Perth			
TAS - Hobart 40 - 70 58 - 80 75 - 120  NT - Darwin 75 - 85 90 - 100  NZ - Auckland 75 85 90 100  NZ - Auckland 65 - 85 70 - 100 85 - 115  NZ - Wellington 70 - 88 80 90 100  NZ - Christchurch 70 90 80 - 100  NSW - Sydney 70 100  NSW - Sydney 70 80 100  NSW - Regional 60 - 75 75 90 90 - 135  NSW - Regional 60 - 75 75 90 90 - 135  NSU - Regional 70 80 100  VIC - Melbourne 75 - 100 85 - 110 100 - 135  VIC - Regional 45 - 77 60 90 90 - 130  QLD - Brisbane, Gold Coast & Sunshine Coast 75 - 95 85 - 100  SA - Adelaide 75 90 90 - 120  VIA - Perth 75 - 90 90 - 120  VIA - Perth 75 - 90 90 - 120  VIA - Perth 75 - 90 90 - 120  VIA - Perth 75 - 90 90 - 120  VIA - Perth 75 - 90 90 - 120  VIA - Perth 75 - 90 90 - 120  VIA - Perth 75 - 90 90 - 120  VIA - Perth 75 - 90 90 - 120  VIA - Perth 75 - 90 90 - 120  VIA - Perth 75 - 90 90 - 120  VIA - Perth 75 - 90 90 - 120  VIA - Perth 75 - 90 90 - 120  VIA - Perth 75 - 90 90 - 120  VIA - Perth 75 - 90 90 - 120  VIA - Perth 75 - 90 90 - 120  VIA - Perth 75 - 90 90 - 120  VIA - Perth 75 - 90 90 - 120  VIA - Perth 75 - 90 90 - 120  VIA - Perth 75 - 90 90 - 120  VIA - Perth 75 - 90 90 - 120  VIA - Perth 75 - 90 90 - 120  VIA - Perth 75 - 90 90 - 120  VIA - Perth 75 - 90 90 - 120  VIA - Perth 75 - 90 90 - 120  VIA - Perth 75 - 90 90 - 120  VIA - Perth 75 - 90 90 - 120  VIA - Perth 75 - 90 90 - 120  VIA - Perth 75 - 90 90 - 120  VIA - Perth 75 - 90 90 - 120  VIA - Perth 75 - 90 90 - 120  VIA - Perth 75 - 90 90 - 120  VIA - Perth 75 - 90 90 90 - 140  VIA - Perth 75 - 90 90 90 - 140  VIA - Perth 75 - 90 90 90 - 140  VIA - Perth 75 - 90 90 90 - 140  VIA - Perth 75 - 90 90 90 - 140  VIA - Perth 75 - 90 90 90 90 90 90 90 90 90 90 90 90 90	ACT - Canberra	85	95	110
NT - Darwin 75 - 85 90 - 100 95 - 110  NZ - Auckland 65 - 85 70 - 100 85 - 110  NZ - Wellington 76 - 88 80 90 100  NZ - Wellington 70 - 88 80 - 100 90 - 110  NZ - Christchurch 80 90 100  NZ - Christchurch 70 - 90 80 - 100 90 - 110  Systems Accountant (Turnover up to \$500m) 70 - 90  NSW - Sydney 90 100 120  NSW - Sydney 70 - 95 75 - 110 90 - 135  NSW - Regional 60 - 75 75 - 90 90 - 120  VIC - Melbourne 90 100 110  VIC - Regional 45 - 77 60 - 90 60 - 120  VIC - Regional 70 80 90 100  VIC - Regional 45 - 77 60 - 90 60 - 120  VIC - Regional 70 80 90 100  VIC - Regional 70 80 90 100  VIC - Regional 70 80 90 100  VIC - Regional 70 80 90 90 100  VIC - Regional 70 80 90 100  VIC - Regional 70 85 100 90 - 130  VIC - Regional 70 80 90 100  VIC - Regional 70 85 90 110  VIC - Regional 70 85 90 100  VIC - Regional 75 90 80 - 95 90 - 120  VIC - Regional 75 90 80 - 95 90 - 120  VIC - Regional 75 90 80 - 95 90 - 120  VIC - Regional 75 90 80 - 95 95 - 110  VIC - Regional 75 90 80 - 95 95 - 110  VIC - Regional 75 80 90 90 100  VIC - Regional 75 80 90 90 100 90 100 90 100 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90 110 90	TAS - Hobart		80	95
NZ - Auckland  65 - 85  70 - 100  85 - 115  NZ - Wellington  75 90  80 - 100  NZ - Christchurch  80  70 - 90  80 - 100  80 - 100  90 - 110  Systems Accountant (Turnover up to \$100m)  NSW - Sydney  90  100  120  120  120  120  120  120	NT - Darwin		95	
NZ - Wellington  NZ - Christchurch  NZ - Auckland  NZ - Systems Accountant (Turnover up to \$500m)  NZ - Wellington  NZ - Systems Accountant (Turnover > \$500m)  NZ - Wellington  NZ - Systems Accountant (Turnover y to \$500m)  NZ - Wellington  NZ - Systems Accountant (Turnover > \$500m)  NZ - Wellington  NZ - Systems Accountant (Turnover > \$500m)  NZ - Wellington  NZ - Systems Accountant (Turnover y to \$500m)  NZ - Wellington  NZ - Systems Accountant (Turnover y to \$500m)  NZ - Wellington  NZ - Systems Accountant (Turnover y to \$500m)  NZ - Wellington  NZ - Systems Accountant (Turnover y to \$500m)  NZ - Wellington	NZ - Auckland		70 - 100	85 - 115
NZ - Christchurch   70 - 90   80 - 100   90 - 110	NZ - Wellington	70 - 88	80 - 100	90 - 110
NSW - Sydney   90   100   120   100   120   100   135   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   10	NZ - Christchurch			
NSW - Sydney 70 - 95 75 - 110 90 - 135  NSW - Regional 60 - 75 75 - 90 90 - 120  VIC - Melbourne 75 - 100 85 - 110 100 - 135  VIC - Regional 45 - 77 60 - 90 60 - 120  QLD - Brisbane, Gold Coast & Sunshine Coast 75 - 95 85 - 100 90 - 130  QLD - Regional 50 - 90 55 - 90 65 - 100  SA - Adelaide 75 - 90 80 - 95 90 - 120  WA - Perth 85 100 120  WA - Perth 75 - 90 80 - 120  WA - Perth 75 - 90 80 - 120  ACT - Canberra 90 - 100 90 - 110  TAS - Hobart 45 - 77 60 - 90 60 - 120  NT - Darwin 75 - 90 80 - 95 95 - 90  NT - Darwin 75 - 90 80 - 95 95 - 110  NZ - Auckland 65 - 80 75 - 85 80 - 100  NZ - Wellington 65 - 80 75 - 85 80 - 110  NZ - Wellington 75 85 90 80 - 110  NZ - Wellington 75 85 90 80 - 110  NZ - Wellington 65 - 80 75 - 95 80 - 110				
NSW - Regional 60 - 75 75 - 90 90 - 120  VIC - Melbourne 90 100 110  VIC - Regional 75 - 100 85 - 110 100 - 135  VIC - Regional 45 - 77 60 - 90 60 - 120  QLD - Brisbane, Gold Coast & Sunshine Coast 75 - 95 85 - 100 90 - 130  QLD - Regional 50 - 90 55 - 90 65 - 100  SA - Adelaide 75 - 90 80 - 95 90 - 120  WA - Perth 75 - 90 80 - 120  WA - Perth 75 - 90 80 - 120  ACT - Canberra 90 - 100 110  ACT - Canberra 90 - 100 90 - 110 100 - 130  TAS - Hobart 75 - 90 80 - 90 100  NT - Darwin 75 - 90 80 - 95 95 - 110  NZ - Auckland 65 - 80 75 - 85 80 90  NZ - Auckland 65 - 80 75 - 85 90  NZ - Wellington 65 - 80 75 - 95 80 - 110  NZ - Wellington 75 85 90  NZ - Christoburgh 75 85 90  NZ - Christoburgh 75 85 90			(Turnover up to \$500m)	
VIC - Melbourne         75 - 100         85 - 110         100 - 135           VIC - Regional         70         80         90           QLD - Brisbane, Gold Coast & Sunshine Coast         88         95         110           QLD - Brisbane, Gold Coast & Sunshine Coast         88         95         110           QLD - Regional         70         80         90           SA - Adelaide         85         90         110           SA - Adelaide         75 - 90         80 - 95         90 - 120           WA - Perth         75 - 90         80 - 120         90 - 140           ACT - Canberra         95         100         110           ACT - Canberra         90 - 100         90 - 110         100 - 130           TAS - Hobart         45 - 77         60 - 90         60 - 120           NT - Darwin         75 - 90         80 - 95         95 - 110           NZ - Auckland         75 - 80         80 - 95         95 - 110           NZ - Wellington         65 - 80         75 - 95         80 - 110           NZ - Christoblewale         75         85         90           NZ - Christoblewale         75         85         90	NSW - Sydney	(Turnover up to \$100m)  90	(Turnover up to \$500m)  100	(Turnover > \$500m)  120
VIC - Regional       45 - 77       60 - 90       60 - 120         QLD - Brisbane, Gold Coast & Sunshine Coast       88		(Turnover up to \$100m)  90  70 - 95  70	(Turnover up to \$500m)  100  75 - 110  80	(Turnover > \$500m)  120 90 - 135 100
QLD - Brisbane, Gold Coast & Sunshine Coast     75 - 95     85 - 100     90 - 130       QLD - Regional     70     80     90       SA - Adelaide     85     90     110       SA - Adelaide     75 - 90     80 - 95     90 - 120       WA - Perth     85     100     120       ACT - Canberra     95     100     110       ACT - Canberra     90 - 100     90 - 110     100 - 130       TAS - Hobart     45 - 77     60 - 90     60 - 120       NT - Darwin     75 - 90     80 - 95     95 - 110       NZ - Auckland     65 - 80     75 - 85     80 - 100       NZ - Wellington     75     85     90       NZ - Wellington     75     85     90       NZ - Christophurch     75     85     90	NSW - Regional	(Turnover up to \$100m)  90  70 - 95  70  60 - 75  90	(Turnover up to \$500m)  100  75 - 110  80  75 - 90  100	(Turnover > \$500m)  120 90 - 135 100 90 - 120 110
QLD - Regional       70       80       90         SA - Adelaide       85       90       110         SA - Adelaide       75 - 90       80 - 95       90 - 120         WA - Perth       85       100       120         WA - Perth       95       100       110         ACT - Canberra       90 - 100       90 - 110       100 - 130         TAS - Hobart       70       75       90         NT - Darwin       75 - 90       80 - 90       60 - 120         NT - Darwin       75 - 90       80 - 95       95 - 110         NZ - Auckland       65 - 80       75 - 85       80 - 100         NZ - Wellington       75       85       90         NZ - Wellington       75       85       90         NZ - Christophurels       75       85       90	NSW - Regional VIC - Melbourne	(Turnover up to \$100m)  90  70 - 95  70  60 - 75  90  75 - 100	(Turnover up to \$500m)  100 75 - 110 80 75 - 90 100 85 - 110	(Turnover > \$500m)  120 90 - 135 100 90 - 120 110 100 - 135 90
SA - Adelaide       85       90       110         WA - Perth       85       100       120         WA - Perth       75 - 90       80 - 120       90 - 140         ACT - Canberra       95       100       110         ACT - Canberra       90 - 100       90 - 110       100 - 130         TAS - Hobart       70       75       90         NT - Darwin       85       90       100         NT - Darwin       75 - 90       80 - 95       95 - 110         NZ - Auckland       65 - 80       75 - 85       80 - 100         NZ - Wellington       75       85       90         NZ - Wellington       75       85       90         NZ - Christophysich       75       85       90	NSW - Regional  VIC - Melbourne  VIC - Regional	(Turnover up to \$100m)  90  70 - 95  70  60 - 75  90  75 - 100  70  45 - 77	(Turnover up to \$500m)  100 75 - 110  80 75 - 90  100 85 - 110 80 60 - 90	(Turnover > \$500m)  120 90 - 135 100 90 - 120 110 100 - 135 90 60 - 120 110
WA - Perth       85       100       120         75 - 90       80 - 120       90 - 140         ACT - Canberra       95       100       110         ACT - Canberra       90 - 100       90 - 110       100 - 130         TAS - Hobart       70       75       90         NT - Darwin       85       90       100         NT - Darwin       75 - 90       80 - 95       95 - 110         NZ - Auckland       65 - 80       75 - 85       80 - 100         NZ - Wellington       75       85       90         NZ - Wellington       75 - 85       80 - 110         NZ - Christophysich       75       85       90	NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast	(Turnover up to \$100m)  90  70 - 95  70  60 - 75  90  75 - 100  70  45 - 77  88  75 - 95  70  50 - 90	(Turnover up to \$500m)  100 75 - 110 80 75 - 90 100 85 - 110 80 60 - 90 95 85 - 100 80	(Turnover > \$500m)  120 90 - 135 100 90 - 120 110 100 - 135 90 60 - 120 110 90 - 130
ACT - Canberra 90 - 100 90 - 110 100 - 130  TAS - Hobart 45 - 77 60 - 90 60 - 120  NT - Darwin 75 90 80 - 95 95 - 110  NZ - Auckland 65 - 80 75 - 85 80 - 100  NZ - Wellington 75 85 90  NZ - Wellington 75 85 90  NZ - Christopurch 75 85 90	NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional	(Turnover up to \$100m)  90  70 - 95  70  60 - 75  90  75 - 100  70  45 - 77  88  75 - 95  70  50 - 90	(Turnover up to \$500m)  100 75 - 110 80 75 - 90 100 85 - 110 80 60 - 90 95 85 - 100 80 55 - 90	(Turnover > \$500m)  120 90 - 135 100 90 - 120 110 100 - 135 90 60 - 120 110 90 - 130 90 65 - 100
TAS - Hobart       70       75       90         45 - 77       60 - 90       60 - 120         NT - Darwin       85       90       100         NZ - Auckland       75 - 90       80 - 95       95 - 110         NZ - Auckland       75 - 80       75 - 85       80 - 100         NZ - Wellington       75 - 85       80 - 110         NZ - Christophysels       75 - 95       80 - 110	NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide	(Turnover up to \$100m)  90 70 - 95 70 60 - 75 90 75 - 100 70 45 - 77 88 75 - 95 70 50 - 90 85 75 - 90	(Turnover up to \$500m)  100 75 - 110  80 75 - 90  100 85 - 110  80 60 - 90 95 85 - 100 80 55 - 90 90 80 - 95	(Turnover > \$500m)  120 90 - 135 100 90 - 120 110 100 - 135 90 60 - 120 110 90 - 130 90 65 - 100 110 90 - 120 120 90 - 140
NT - Darwin     85     90     100       75 - 90     80 - 95     95 - 110       NZ - Auckland     75     80     90       NZ - Wellington     75     85     80 - 100       NZ - Wellington     65 - 80     75 - 95     80 - 110       NZ - Christophysich     75     85     90       NZ - Christophysich     75     85     90	NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth	(Turnover up to \$100m)  90  70 - 95  70  60 - 75  90  75 - 100  70  45 - 77  88  75 - 95  70  50 - 90  85  75 - 90  95	(Turnover up to \$500m)  100 75 - 110  80 75 - 90  100 85 - 110  80 60 - 90 95 85 - 100 80 55 - 90 90 80 - 95 100 80 - 120	(Turnover > \$500m)  120 90 - 135 100 90 - 120 110 100 - 135 90 60 - 120 110 90 - 130 90 65 - 100 110 90 - 120 120 90 - 140 110
NZ - Auckland     75     80     90       65 - 80     75 - 85     80 - 100       NZ - Wellington     75     85     90       NZ - Christophysels     75     85     90 - 110       NZ - Christophysels     75     85     90	NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra	(Turnover up to \$100m)  90 70 - 95 70 60 - 75 90 75 - 100 70 45 - 77 88 75 - 95 70 50 - 90 85 75 - 90 95 90 - 100 70 45 - 77	(Turnover up to \$500m)  100 75 - 110  80 75 - 90  100 85 - 110  80 60 - 90 95 85 - 100 80 55 - 90 90 80 - 95 100 80 - 120 100 90 - 110 75 60 - 90	(Turnover > \$500m)  120 90 - 135 100 90 - 120 110 100 - 135 90 60 - 120 110 90 - 130 90 65 - 100 110 90 - 120 120 90 - 140 110 100 - 130 90
NZ - Wellington     75     85     90       65 - 80     75 - 95     80 - 110       NZ - Christophysels     75     85     90	NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra  TAS - Hobart	(Turnover up to \$100m)  90 70 - 95 70 60 - 75 90 75 - 100 70 45 - 77 88 75 - 95 70 50 - 90 85 75 - 90 85 75 - 90 95 90 - 100 70 45 - 77 85	(Turnover up to \$500m)  100 75 - 110  80 75 - 90  100 85 - 110  80 60 - 90 95 85 - 100 80 55 - 90 90 80 - 95 100 80 - 120 100 90 - 110 75 60 - 90	(Turnover > \$500m)  120 90 - 135 100 90 - 120 110 100 - 135 90 60 - 120 110 90 - 130 90 65 - 100 110 90 - 140 110 100 - 130 90 60 - 120 100
N7 Christophysch 75 85 90	NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra  TAS - Hobart  NT - Darwin	(Turnover up to \$100m)  90  70 - 95  70  60 - 75  90  75 - 100  70  45 - 77  88  75 - 95  70  50 - 90  85  75 - 90  95  90 - 100  70  45 - 77  85  75 - 90  75  65 - 80	(Turnover up to \$500m)  100 75 - 110  80 75 - 90  100 85 - 110  80 60 - 90 95 85 - 100 80 55 - 90 90 80 - 95 100 80 - 120 100 90 - 110 75 60 - 90 90 80 - 95 80 75 - 85	(Turnover > \$500m)  120 90 - 135 100 90 - 120 110 100 - 135 90 60 - 120 110 90 - 130 90 65 - 100 110 90 - 140 110 100 - 130 90 60 - 120 100 95 - 110
03 - 00 /3 - 33 00 - 110	NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra  TAS - Hobart  NT - Darwin  NZ - Auckland	(Turnover up to \$100m)  90  70 - 95  70  60 - 75  90  75 - 100  70  45 - 77  88  75 - 95  70  50 - 90  85  75 - 90  95  90 - 100  70  45 - 77  85  75 - 90  75  65 - 80	(Turnover up to \$500m)  100 75 - 110 80 75 - 90 100 85 - 110 80 60 - 90 95 85 - 100 80 55 - 90 90 80 - 95 100 80 - 120 100 90 - 110 75 60 - 90 90 80 - 95 80 75 - 85	(Turnover > \$500m)  120 90 - 135 100 90 - 120 110 100 - 135 90 60 - 120 110 90 - 130 90 65 - 100 110 90 - 140 110 100 - 130 90 60 - 120 100 95 - 110 90 80 - 100 90

#### TYPICAL BENEFITS THAT MAY BE INCLUDED ON TOP OF BASE SALARIES SHOWN

- Additional superLaptopsHealth coverStudy assistanceCash bonuses

- · Professional memberships

- All salaries shown exclude superannuation
- New Zealand salaries are represented in New Zealand dollars

CORPORATE TAX - COMMERCE	Tax Accountant	Senior Tax Accountant	Tax Manager
NSW - Sydney	85	100	160
	60 - 90 <b>80</b>	90 - 120 <b>95</b>	140 - 210 <b>120</b>
NSW - Regional	70 - 90	80 - 110	100 - 140
VIC - Melbourne	90	100	160
VIC - Meibourne	75 - 95	85 - 135	135 - 200
VIC - Regional	<b>68</b> 55 - 75	<b>82</b> 65 - 90	<b>110</b> 80 - 140
015 5:1	<b>85</b>	110	160
QLD - Brisbane, Gold Coast & Sunshine Coast	75 - 95	100 - 130	145+
QLD - Regional	70	80	100
	55 - 75 <b>75</b>	65 - 85 <b>90</b>	70 - 110 <b>125</b>
SA - Adelaide	65 - 85	85 - 110	100 - 150
WA - Perth	95	140	180
WA TOTAL	85 - 110	100 - 150	150 - 230+
ACT - Canberra	<b>90</b> 80 - 100	<b>100</b> 90 - 115	<b>135</b> 115 - 160
TAC III I	65	80	105
TAS - Hobart	55 - 75	65 - 87	80 - 120
NT - Darwin	75	95	110
	70 - 80 <b>75</b>	90 - 100 <b>85</b>	100 - 120 <b>110</b>
NZ - Auckland	65 - 85	70 - 100	85 - 130
NIZ Wellington	75	85	105
NZ - Wellington	65 - 85	80 - 100	90 - 120
NZ - Christchurch	<b>70</b> 60 - 80	<b>80</b> 70 - 100	<b>100</b> 85 - 120
	Treasury Accountant	Transury Accountant	Treasury Accountant
	rreasury Accountant	Treasury Accountant	neasury Accountant
	(Turnover up to \$100m)	(Turnover up to \$500m)	(Turnover > \$500m)
NSW - Sydney	(Turnover up to \$100m)  85	(Turnover up to \$500m)  95	(Turnover > \$500m) <b>130</b>
	(Turnover up to \$100m) <b>85</b> 72 - 90	(Turnover up to \$500m)  95 70 - 110	(Turnover > \$500m) <b>130</b> 90 - 150
NSW - Sydney NSW - Regional	(Turnover up to \$100m)  85	(Turnover up to \$500m)  95	(Turnover > \$500m) 130
NSW - Regional	(Turnover up to \$100m) <b>85</b> 72 - 90 <b>65</b> 55 - 70 <b>75</b>	(Turnover up to \$500m)  95 70 - 110 75 70 - 80 90	(Turnover > \$500m)  130 90 - 150 85 80 - 90 125
	(Turnover up to \$100m)  85 72 - 90 65 55 - 70 75 60 - 80	(Turnover up to \$500m)  95 70 - 110 75 70 - 80 90 80 - 105	(Turnover > \$500m)  130 90 - 150 85 80 - 90 125 110 - 150
NSW - Regional	(Turnover up to \$100m)  85 72 - 90 65 55 - 70 75 60 - 80	(Turnover up to \$500m)  95 70 - 110 75 70 - 80 90 80 - 105 75	(Turnover > \$500m)  130 90 - 150 85 80 - 90 125 110 - 150 90
NSW - Regional  VIC - Melbourne  VIC - Regional	(Turnover up to \$100m)  85 72 - 90 65 55 - 70 75 60 - 80 65 55 - 82	(Turnover up to \$500m)  95 70 - 110 75 70 - 80 90 80 - 105	(Turnover > \$500m)  130 90 - 150 85 80 - 90 125 110 - 150
NSW - Regional VIC - Melbourne	(Turnover up to \$100m)  85 72 - 90 65 55 - 70 75 60 - 80 65 55 - 82 80 72 - 90	(Turnover up to \$500m)  95 70 - 110 75 70 - 80 90 80 - 105 75 60 - 90 90 82 - 100	(Turnover > \$500m)  130 90 - 150 85 80 - 90 125 110 - 150 90 65 - 120 110 100 - 130
NSW - Regional  VIC - Melbourne  VIC - Regional	(Turnover up to \$100m)  85 72 - 90 65 55 - 70 75 60 - 80 65 55 - 82 80 72 - 90 70	(Turnover up to \$500m)  95 70 - 110 75 70 - 80 90 80 - 105 75 60 - 90 90 82 - 100 75	(Turnover > \$500m)  130 90 - 150 85 80 - 90 125 110 - 150 90 65 - 120 110 100 - 130 85
NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional	(Turnover up to \$100m)  85 72 - 90 65 55 - 70 75 60 - 80 65 55 - 82 80 72 - 90 70 50 - 75	(Turnover up to \$500m)  95 70 - 110 75 70 - 80 90 80 - 105 75 60 - 90 90 82 - 100 75 60 - 80	(Turnover > \$500m)  130 90 - 150 85 80 - 90 125 110 - 150 90 65 - 120 110 100 - 130 85 65 - 90
NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast	(Turnover up to \$100m)  85 72 - 90 65 55 - 70 75 60 - 80 65 55 - 82 80 72 - 90 70 50 - 75 70 65 - 75	(Turnover up to \$500m)  95 70 - 110 75 70 - 80 90 80 - 105 75 60 - 90 90 82 - 100 75	(Turnover > \$500m)  130 90 - 150 85 80 - 90 125 110 - 150 90 65 - 120 110 100 - 130 85
NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide	(Turnover up to \$100m)  85 72 - 90 65 55 - 70 75 60 - 80 65 55 - 82 80 72 - 90 70 50 - 75 70 65 - 75	(Turnover up to \$500m)  95 70 - 110 75 70 - 80 90 80 - 105 75 60 - 90 90 82 - 100 75 60 - 80 75 65 - 85	(Turnover > \$500m)  130 90 - 150 85 80 - 90 125 110 - 150 90 65 - 120 110 100 - 130 85 65 - 90 90 80 - 100
NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional	(Turnover up to \$100m)  85 72 - 90 65 55 - 70 75 60 - 80 65 55 - 82 80 72 - 90 70 50 - 75 70 65 - 75 85 80 - 90	(Turnover up to \$500m)  95 70 - 110 75 70 - 80 90 80 - 105 75 60 - 90 90 82 - 100 75 60 - 80 75 65 - 85 90 85 - 100	(Turnover > \$500m)  130 90 - 150 85 80 - 90 125 110 - 150 90 65 - 120 110 100 - 130 85 65 - 90 90 80 - 100 120 100 - 140
NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide	(Turnover up to \$100m)  85 72 - 90 65 55 - 70 75 60 - 80 65 55 - 82 80 72 - 90 70 50 - 75 70 65 - 75 85 80 - 90	(Turnover up to \$500m)  95 70 - 110 75 70 - 80 90 80 - 105 75 60 - 90 90 82 - 100 75 60 - 80 75 65 - 85 90 85 - 100	(Turnover > \$500m)  130 90 - 150 85 80 - 90 125 110 - 150 90 65 - 120 110 100 - 130 85 65 - 90 90 80 - 100 120 100 - 140
NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra	(Turnover up to \$100m)  85 72 - 90 65 55 - 70 75 60 - 80 65 55 - 82 80 72 - 90 70 50 - 75 70 65 - 75 85 80 - 90 80 68 - 90	(Turnover up to \$500m)  95 70 - 110 75 70 - 80 90 80 - 105 75 60 - 90 90 82 - 100 75 60 - 80 75 65 - 85 90 85 - 100 90 80 - 100	(Turnover > \$500m)  130 90 - 150 85 80 - 90 125 110 - 150 90 65 - 120 110 100 - 130 85 65 - 90 90 80 - 100 120 100 - 140 100 90 - 110 100
NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth	(Turnover up to \$100m)  85 72 - 90 65 55 - 70 75 60 - 80 65 55 - 82 80 72 - 90 70 50 - 75 70 65 - 75 85 80 - 90 80 68 - 90 70 55 - 82	(Turnover up to \$500m)  95 70 - 110 75 70 - 80 90 80 - 105 75 60 - 90 90 82 - 100 75 60 - 80 75 65 - 85 90 85 - 100 90 80 - 100 80 60 - 90	(Turnover > \$500m)  130 90 - 150 85 80 - 90 125 110 - 150 90 65 - 120 110 100 - 130 85 65 - 90 90 80 - 100 120 100 - 140 100 90 - 110 100 65 - 120
NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra	(Turnover up to \$100m)  85 72 - 90 65 55 - 70 75 60 - 80 65 55 - 82 80 72 - 90 70 50 - 75 70 65 - 75 85 80 - 90 80 68 - 90 70 55 - 82 70	(Turnover up to \$500m)  95 70 - 110 75 70 - 80 90 80 - 105 75 60 - 90 90 82 - 100 75 60 - 80 75 65 - 85 90 85 - 100 90 80 - 100 80 60 - 90	(Turnover > \$500m)  130 90 - 150 85 80 - 90 125 110 - 150 90 65 - 120 110 100 - 130 85 65 - 90 90 80 - 100 120 100 - 140 100 90 - 110 100 65 - 120 90
NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra  TAS - Hobart  NT - Darwin	(Turnover up to \$100m)  85 72 - 90 65 55 - 70 75 60 - 80 65 55 - 82 80 72 - 90 70 50 - 75 70 65 - 75 85 80 - 90 80 68 - 90 70 55 - 82 70 65 - 75	(Turnover up to \$500m)  95 70 - 110 75 70 - 80 90 80 - 105 75 60 - 90 90 82 - 100 75 60 - 80 75 65 - 85 90 85 - 100 90 80 - 100 80 60 - 90 80 65 - 83	(Turnover > \$500m)  130 90 - 150 85 80 - 90 125 110 - 150 90 65 - 120 110 100 - 130 85 65 - 90 90 80 - 100 120 100 - 140 100 90 - 110 100 65 - 120 90 85 - 100
NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra  TAS - Hobart	(Turnover up to \$100m)  85 72 - 90 65 55 - 70 75 60 - 80 65 55 - 82 80 72 - 90 70 50 - 75 70 65 - 75 85 80 - 90 80 68 - 90 70 55 - 82 70 65 - 75 70 55 - 80	(Turnover up to \$500m)  95 70 - 110 75 70 - 80 90 80 - 105 75 60 - 90 90 82 - 100 75 60 - 80 75 65 - 85 90 85 - 100 90 80 - 100 80 60 - 90	(Turnover > \$500m)  130 90 - 150 85 80 - 90 125 110 - 150 90 65 - 120 110 100 - 130 85 65 - 90 90 80 - 100 120 100 - 140 100 90 - 110 100 65 - 120 90 85 - 100 100 80 - 120
NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra  TAS - Hobart  NT - Darwin  NZ - Auckland	(Turnover up to \$100m)  85 72 - 90 65 55 - 70 75 60 - 80 65 55 - 82 80 72 - 90 70 50 - 75 70 65 - 75 85 80 - 90 80 68 - 90 70 55 - 82 70 65 - 75 70 55 - 80 75	(Turnover up to \$500m)  95 70 - 110 75 70 - 80 90 80 - 105 75 60 - 90 90 82 - 100 75 60 - 80 75 65 - 85 90 85 - 100 90 80 - 100 80 60 - 90 80 65 - 83 80 65 - 95	(Turnover > \$500m)  130 90 - 150 85 80 - 90 125 110 - 150 90 65 - 120 110 100 - 130 85 65 - 90 90 80 - 100 120 100 - 140 100 90 - 110 100 65 - 120 90 85 - 100 100 80 - 120 100 80 - 120
NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra  TAS - Hobart  NT - Darwin	(Turnover up to \$100m)  85 72 - 90 65 55 - 70 75 60 - 80 65 55 - 82 80 72 - 90 70 50 - 75 70 65 - 75 85 80 - 90 80 68 - 90 70 55 - 82 70 65 - 75 70 55 - 80 75 65 - 85	(Turnover up to \$500m)  95 70 - 110 75 70 - 80 90 80 - 105 75 60 - 90 90 82 - 100 75 60 - 80 75 65 - 85 90 85 - 100 90 80 - 100 80 60 - 90 80 65 - 83 80 65 - 95	(Turnover > \$500m)  130 90 - 150 85 80 - 90 125 110 - 150 90 65 - 120 110 100 - 130 85 65 - 90 90 80 - 100 120 100 - 140 100 90 - 110 100 65 - 120 90 85 - 100 100 90 - 120 100 90 - 110
NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra  TAS - Hobart  NT - Darwin  NZ - Auckland	(Turnover up to \$100m)  85 72 - 90 65 55 - 70 75 60 - 80 65 55 - 82 80 72 - 90 70 50 - 75 70 65 - 75 85 80 - 90 80 68 - 90 70 55 - 82 70 65 - 75 70 55 - 80 75	(Turnover up to \$500m)  95 70 - 110 75 70 - 80 90 80 - 105 75 60 - 90 90 82 - 100 75 60 - 80 75 65 - 85 90 85 - 100 90 80 - 100 80 60 - 90 80 65 - 83 80 65 - 95	(Turnover > \$500m)  130 90 - 150 85 80 - 90 125 110 - 150 90 65 - 120 110 100 - 130 85 65 - 90 90 80 - 100 120 100 - 140 100 90 - 110 100 65 - 120 90 85 - 100 100 80 - 120

# TYPICAL BENEFITS THAT MAY BE INCLUDED ON TOP OF BASE SALARIES SHOWN • Additional super • Laptops • Health cover • Study assistance • Cash bonuses

- NOTES ON SALARIES

   All salaries shown exclude superannuation
- New Zealand salaries are represented in New Zealand dollars

# ACCOUNTANCY & FINANCE COMMERCE & INDUSTRY | FINANCIAL SERVICES

PRODUCT AND FUNDS	Product Control	Product Control Manager	Fund/Investment Accountant	Senior Fund/ Investment Accountant	Fund/Investmer Accountant Acctg. Manager
NSW - Sydnov	100	130	85	100	120
NSW - Sydney	90 - 120	120 - 150	75 - 90	85 - 110	100 - 140
NSW - Regional	90	100	70	80	100
	<b>90</b>	90 - 110 <b>135</b>	60 - 75 <b>75</b>	70 - 85 <b>90</b>	80 - 110 <b>120</b>
/IC - Melbourne	80 - 100	120 - 150	65 - 90	80 - 110	110 - 150
/IC - Regional	80	90	70	80	100
/IC - Regional	60 - 85	85 - 100	60 - 80	75 - 85	85 - 110
QLD - Brisbane, Gold Coast & Sunshine Coast	90	120	<b>75</b>	85	110
·	80 - 100 <b>85</b>	110 - 130 <b>110</b>	65 - 90 <b>70</b>	80 - 100 <b>80</b>	90 - 130 <b>100</b>
QLD - Regional	80 - 95	90 - 120	60 - 85	70 - 100	90 - 120
SA Adoloido	75	90	60	72	100
5A - Adelaide	60 - 85	85 - 100	55 - 75	70 - 80	85 - 110
WA - Perth	80	95	80	90	110
	65 - 85	90 - 110	70 - 90 <b>80</b>	90 - 95 <b>100</b>	95 - 120 <b>120</b>
ACT - Canberra	N/A	N/A	68 - 90	90 - 110	100 - 130
FAC III-land	80	90	70	80	100
「AS - Hobart	60 - 85	85 - 100	60 - 80	75 - 85	85 - 110
NT - Darwin	80	90	70	90	110
	65 - 85 <b>75</b>	85 - 100 <b>85</b>	65 - 80 <b>75</b>	85 - 100 <b>85</b>	100 - 120 <b>105</b>
NZ - Auckland	65 - 85	75 - 95	70 - 80	80 - 90	85 - 115
17 147 112 1	70	80	70	80	90
NZ - Wellington	60 - 80	70 - 90	65 - 75	75 - 85	80 - 100
NZ - Christchurch	<b>70</b> 65 - 80	<b>80</b> 80 - 90	<b>70</b> 75 - 90	<b>85</b> 80 - 90	<b>100</b> 90 - 110
ITATUTORY AND TAX ISW - Sydney	Regulatory/Statutor Acctg. Manager	Tax Accountant <b>90</b>	Tax Manager		
	120 - 150	80 - 100	110 - 150		
NSW - Regional	<b>110</b> 100 - 115	<b>75</b> 70 - 80	<b>120</b> 110 - 130		
// A	130	90	130		
/IC - Melbourne	120 - 160	85 - 100	110 - 150		
/IC - Regional	100	78	110		
- Regional	85 - 110	70 - 85	100 - 150		
QLD - Brisbane, Gold Coast & Sunshine Coast	<b>115</b> 100 - 130	<b>90</b> 80 - 100	<b>135</b> 90 - 150		
OLD Degional	95	<b>75</b>	125		
QLD - Regional	85 - 110	70 - 85	100 - 150		
SA - Adelaide	95	80	120		
	85 - 110	65 - 85 <b>90</b>	100 - 150 <b>150</b>		
			130		
VA - Perth	<b>120</b> 90 - 140				
	90 - 140 <b>108</b>	75 - 105 <b>90</b>	120 - 200 <b>130</b>		
	90 - 140 <b>108</b> 95 - 120	75 - 105 <b>90</b> 80 - 105	120 - 200 <b>130</b> 110 - 140		
ACT - Canberra	90 - 140 <b>108</b> 95 - 120 <b>95</b>	75 - 105 <b>90</b> 80 - 105 <b>75</b>	120 - 200 130 110 - 140 120		
ACT - Canberra	90 - 140 <b>108</b> 95 - 120 <b>95</b> 85 - 110	75 - 105 <b>90</b> 80 - 105 <b>75</b> 70 - 85	120 - 200 130 110 - 140 120 100 - 150		
VA - Perth ACT - Canberra AS - Hobart NT - Darwin	90 - 140 108 95 - 120 95 85 - 110 90	75 - 105 90 80 - 105 75 70 - 85 85	120 - 200 130 110 - 140 120 100 - 150		
ACT - Canberra FAS - Hobart NT - Darwin	90 - 140 <b>108</b> 95 - 120 <b>95</b> 85 - 110	75 - 105 <b>90</b> 80 - 105 <b>75</b> 70 - 85	120 - 200 130 110 - 140 120 100 - 150		
ACT - Canberra AS - Hobart NT - Darwin	90 - 140 108 95 - 120 95 85 - 110 90 80 - 100 100 90 - 120	75 - 105 90 80 - 105 75 70 - 85 85 80 - 90 85 75 - 95	120 - 200 130 110 - 140 120 100 - 150 110 100 - 115 95 80 - 110		
ACT - Canberra  AS - Hobart  IT - Darwin  IZ - Auckland	90 - 140 108 95 - 120 95 85 - 110 90 80 - 100 100 90 - 120 100	75 - 105 90 80 - 105 75 70 - 85 85 80 - 90 85 75 - 95	120 - 200 130 110 - 140 120 100 - 150 110 100 - 115 95 80 - 110		
ACT - Canberra FAS - Hobart	90 - 140 108 95 - 120 95 85 - 110 90 80 - 100 100 90 - 120	75 - 105 90 80 - 105 75 70 - 85 85 80 - 90 85 75 - 95	120 - 200 130 110 - 140 120 100 - 150 110 100 - 115 95 80 - 110		

#### TYPICAL BENEFITS THAT MAY BE INCLUDED ON TOP OF BASE SALARIES SHOWN

· Professional memberships

- Additional superLaptopsHealth coverStudy assistanceCash bonuses

- All salaries shown exclude superannuation
- New Zealand salaries are represented in New Zealand dollars

			Operations	Operations
COMPLIANCE	Compliance Analysts		Risk Analyst	Risk Manager
NSW - Sydney	<b>100</b> 90 - 110	130	<b>95</b> 90 - 110	135
	<b>70</b>	110 - 150 <b>100</b>	<b>85</b>	120 - 150 <b>120</b>
NSW - Regional	60 - 80	90 - 115	75 - 90	110 - 135
VIC - Melbourne	90	140	95	140
- Melbourne	75 - 100	100 - 170	80 - 140	130 - 160
VIC - Regional	<b>75</b> 65 - 85	<b>110</b> 90 - 120	<b>85</b> 75 - 100	<b>120</b> 120 - 140
	90	120	90	140
QLD - Brisbane, Gold Coast & Sunshine Coast	75 - 100	100 - 140	80 - 120	120 - 150
QLD - Regional	70	100	80	110
	65 - 80 <b>70</b>	90 - 120 <b>90</b>	70 - 95 <b>75</b>	100 - 120 <b>100</b>
SA - Adelaide	60 - 80	85 - 100	65 - 85	95 - 120
M/A Douth	70	100	80	120
WA - Perth	65 - 80	90 - 120	70 - 95	100 - 130
ACT - Canberra	80	110	90	120
	70 - 90 <b>75</b>	100 - 120 <b>100</b>	80 - 105 <b>85</b>	110 - 135 <b>115</b>
TAS - Hobart	65 - 85	90 - 115	75 - 98	110 - 135
NT - Darwin	70	110	90	120
- Dal Will	65 - 80	90 - 120	75 - 95	110 - 130
NZ - Auckland	<b>72</b> 65 - 80	<b>100</b> 80 - 120	<b>80</b> 70 - 90	<b>110</b> 85 - 130
	60	80	<b>80</b>	95
NZ - Wellington	55 - 70	75 - 95	70 - 90	85 - 105
NZ - Christchurch	60	80	80	95
TVE CHIISCONICH	55 - 70	75 - 95	70 - 90	85 - 105
			and the second second	
INTERNAL AUDIT	Internal Arrelitar	Senior	Internal Audit	
INTERNAL AUDIT	Internal Auditor	Internal Auditor	Manager	
INTERNAL AUDIT  NSW - Sydney	90	Internal Auditor	Manager 140	
NSW - Sydney		Internal Auditor	Manager	
	<b>90</b> 75 - 95 <b>95</b> 90 - 105	Internal Auditor  100  90 - 110  105  95 - 115	Manager <b>140</b> 110 - 170 <b>120</b> 100 - 150	
NSW - Sydney	<b>90</b> 75 - 95 <b>95</b> 90 - 105 <b>95</b>	Internal Auditor  100  90 - 110  105  95 - 115  115	Manager 140 110 - 170 120 100 - 150	
NSW - Sydney  NSW - Regional  VIC - Melbourne	90 75 - 95 95 90 - 105 95 80 - 100	Internal Auditor  100  90 - 110  105  95 - 115  115  90 - 125	Manager  140 110 - 170 120 100 - 150 140 120 - 160	
NSW - Sydney NSW - Regional	90 75 - 95 95 90 - 105 95 80 - 100 62	Internal Auditor  100  90 - 110  105  95 - 115  115  90 - 125  78	Manager  140 110 - 170 120 100 - 150 140 120 - 160 115	
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional	90 75 - 95 95 90 - 105 95 80 - 100	Internal Auditor  100  90 - 110  105  95 - 115  115  90 - 125	Manager  140 110 - 170 120 100 - 150 140 120 - 160	
NSW - Sydney  NSW - Regional  VIC - Melbourne	90 75 - 95 95 90 - 105 95 80 - 100 62 55 - 75 85 70 - 95	Internal Auditor  100 90 - 110  105 95 - 115 115 90 - 125 78 70 - 90 100 90 - 110	Manager  140 110 - 170 120 100 - 150 140 120 - 160 115 90 - 130 140 120 - 150	
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional	90 75 - 95 95 90 - 105 95 80 - 100 62 55 - 75 85 70 - 95 75	Internal Auditor  100 90 - 110 105 95 - 115 115 90 - 125 78 70 - 90 100 90 - 110	Manager  140 110 - 170 120 100 - 150 140 120 - 160 115 90 - 130 140 120 - 150	
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional	90 75 - 95 95 90 - 105 95 80 - 100 62 55 - 75 85 70 - 95 75 55 - 80	Internal Auditor  100 90 - 110  105 95 - 115  115 90 - 125 78 70 - 90 100 90 - 110 90 65 - 100	Manager  140 110 - 170 120 100 - 150 140 120 - 160 115 90 - 130 140 120 - 150 120 95 - 180	
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast	90 75 - 95 95 90 - 105 95 80 - 100 62 55 - 75 85 70 - 95 75 55 - 80 75 65 - 80	Internal Auditor  100 90 - 110 105 95 - 115 115 90 - 125 78 70 - 90 100 90 - 110	Manager  140 110 - 170 120 100 - 150 140 120 - 160 115 90 - 130 140 120 - 150 120 95 - 180 110 85 - 120	
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide	90 75 - 95 95 90 - 105 95 80 - 100 62 55 - 75 85 70 - 95 75 55 - 80 75 65 - 80 85	Internal Auditor  100 90 - 110  105 95 - 115  115 90 - 125 78 70 - 90 100 90 - 110 90 65 - 100 85 75 - 90 100	Manager  140  110 - 170  120  100 - 150  140  120 - 160  115  90 - 130  140  120 - 150  120  95 - 180  110  85 - 120	
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional	90 75 - 95 95 90 - 105 95 80 - 100 62 55 - 75 85 70 - 95 75 55 - 80 75 65 - 80 85 75 - 90	Internal Auditor  100 90 - 110  105 95 - 115  115 90 - 125 78 70 - 90 100 90 - 110 90 65 - 100 85 75 - 90 100 90 - 120	Manager  140  110 - 170  120  100 - 150  140  120 - 160  115  90 - 130  140  120 - 150  120  95 - 180  110  85 - 120  140  120 - 180	
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide	90 75 - 95 95 90 - 105 95 80 - 100 62 55 - 75 85 70 - 95 75 55 - 80 75 65 - 80 85 75 - 90	Internal Auditor  100 90 - 110  105 95 - 115  115 90 - 125 78 70 - 90 100 90 - 110 90 65 - 100 85 75 - 90 100 90 - 120	Manager  140  110 - 170  120  100 - 150  140  120 - 160  115  90 - 130  140  120 - 150  120  95 - 180  110  85 - 120  140  120 - 180  120	
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra	90 75 - 95 95 90 - 105 95 80 - 100 62 55 - 75 85 70 - 95 75 55 - 80 75 65 - 80 85 75 - 90 85 80 - 100 65	Internal Auditor  100 90 - 110  105 95 - 115  115 90 - 125 78 70 - 90 100 90 - 110 90 65 - 100 85 75 - 90 100 90 - 120 90 90 - 110	Manager  140  110 - 170  120  100 - 150  140  120 - 160  115  90 - 130  140  120 - 150  120  95 - 180  110  85 - 120  140  120 - 180  120  100 - 125  110	
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth	90 75 - 95 95 90 - 105 95 80 - 100 62 55 - 75 85 70 - 95 75 55 - 80 75 65 - 80 85 75 - 90 85 80 - 100 65 55 - 75	Internal Auditor  100 90 - 110  105 95 - 115  115 90 - 125 78 70 - 90  100 90 - 110  90 65 - 100 85 75 - 90  100 90 - 120 90 90 - 110 80 70 - 90	Manager  140  110 - 170  120  100 - 150  140  120 - 160  115  90 - 130  140  120 - 150  120  95 - 180  110  85 - 120  140  120 - 180  120  100 - 125  110  90 - 130	
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra	90 75 - 95 95 90 - 105 95 80 - 100 62 55 - 75 85 70 - 95 75 55 - 80 75 65 - 80 85 75 - 90 85 80 - 100 65 55 - 75	Internal Auditor  100 90 - 110  105 95 - 115  115 90 - 125 78 70 - 90 100 90 - 110 90 65 - 100 85 75 - 90 100 90 - 120 90 90 - 110 80 70 - 90	Manager  140  110 - 170  120  100 - 150  140  120 - 160  115  90 - 130  140  120 - 150  120  95 - 180  110  85 - 120  140  120 - 180  120  100 - 125  110  90 - 130	
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra  TAS - Hobart  NT - Darwin	90 75 - 95 95 90 - 105 95 80 - 100 62 55 - 75 85 70 - 95 75 55 - 80 75 65 - 80 85 75 - 90 85 80 - 100 65 55 - 75 75 65 - 80	Internal Auditor  100 90 - 110  105 95 - 115  115 90 - 125 78 70 - 90 100 90 - 110 90 65 - 100 85 75 - 90 100 90 - 120 90 90 - 110 80 70 - 90 80 75 - 90	Manager  140  110 - 170  120  100 - 150  140  120 - 160  115  90 - 130  140  120 - 150  120  95 - 180  110  85 - 120  140  120 - 180  120  100 - 125  110  90 - 130  100  95 - 110	
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra  TAS - Hobart	90 75 - 95 95 90 - 105 95 80 - 100 62 55 - 75 85 70 - 95 75 65 - 80 85 75 - 90 85 80 - 100 65 55 - 75 75 65 - 80 75	Internal Auditor  100 90 - 110  105 95 - 115  115 90 - 125 78 70 - 90 100 90 - 110 90 65 - 100 85 75 - 90 100 90 - 120 90 90 - 110 80 70 - 90 80 75 - 90	Manager  140  110 - 170  120  100 - 150  140  120 - 160  115  90 - 130  140  120 - 150  120  95 - 180  110  85 - 120  140  120 - 180  120  100 - 125  110  90 - 130  100  95 - 110	
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra  TAS - Hobart  NT - Darwin  NZ - Auckland	90 75 - 95 95 90 - 105 95 80 - 100 62 55 - 75 85 70 - 95 75 65 - 80 85 75 - 90 85 80 - 100 65 55 - 75 75 65 - 80 75 65 - 80	Internal Auditor  100 90 - 110  105 95 - 115  115 90 - 125 78 70 - 90 100 90 - 110 90 65 - 100 85 75 - 90 100 90 - 120 90 90 - 110 80 70 - 90 80 75 - 90 90 80 - 100 95	Manager  140  110 - 170  120  100 - 150  140  120 - 160  115  90 - 130  140  120 - 150  120  95 - 180  110  85 - 120  140  120 - 180  120  100 - 125  110  90 - 130  100  95 - 110  110  110  110  110  110  110  11	
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra  TAS - Hobart  NT - Darwin	90 75 - 95 95 90 - 105 95 80 - 100 62 55 - 75 85 70 - 95 75 65 - 80 85 75 - 90 85 80 - 100 65 55 - 75 75 65 - 80 75 65 - 80 75 67 75 67 67 67 67 68 70 - 90	Internal Auditor  100 90 - 110  105 95 - 115  115 90 - 125 78 70 - 90 100 90 - 110 90 65 - 100 85 75 - 90 100 90 - 120 90 90 - 110 80 70 - 90 80 75 - 90 90 80 - 100 95 90 - 100	Manager  140  110 - 170  120  100 - 150  140  120 - 160  115  90 - 130  140  120 - 150  120  95 - 180  110  85 - 120  140  120 - 180  120  100 - 125  110  90 - 130  100  95 - 110  110  110  110  110  110  110  11	
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra  TAS - Hobart  NT - Darwin  NZ - Auckland	90 75 - 95 95 90 - 105 95 80 - 100 62 55 - 75 85 70 - 95 75 65 - 80 85 75 - 90 85 80 - 100 65 55 - 75 75 65 - 80 75 65 - 80	Internal Auditor  100 90 - 110  105 95 - 115  115 90 - 125 78 70 - 90 100 90 - 110 90 65 - 100 85 75 - 90 100 90 - 120 90 90 - 110 80 70 - 90 80 75 - 90 90 80 - 100 95	Manager  140  110 - 170  120  100 - 150  140  120 - 160  115  90 - 130  140  120 - 150  120  95 - 180  110  85 - 120  140  120 - 180  120  100 - 125  110  90 - 130  100  95 - 110  110  110  110  110  110  110  11	

# TYPICAL BENEFITS THAT MAY BE INCLUDED ON TOP OF BASE SALARIES SHOWN • Additional super • Professional memberships • Laptops • Health cover • Study assistance • Cash bonuses

- NOTES ON SALARIES

   All salaries shown exclude superannuation
- New Zealand salaries are represented in New Zealand dollars

# ACCOUNTANCY & FINANCE COMMERCE & INDUSTRY | ACCOUNTING SUPPORT

NON CPA/CA QUALIFIED EXPERIENCED ACCOUNTANTS	3 - 5 yrs experience	5 - 10 yrs experience	Over 10 yrs experience
	65	<b>75</b>	80
NSW - Sydney	55 - 70	65 - 80	70 - 90
	60	70	75
NSW - Regional	50 - 65	60 - 75	65 - 80
VIC Mallaguera	65	75	80
VIC - Melbourne	60 - 70	65 - 80	70 - 90
VIC Pagional	55	70	80
VIC - Regional	50 - 60	65 - 75	70 - 85
QLD - Brisbane, Gold Coast & Sunshine Coast	60	62	72
QLD - Brisbarie, Gold Coast & Surishine Coast	53 - 66	55 - 80	60 - 80
QLD - Regional	60	62	72
	45 - 65	50 - 75	60 - 85
SA - Adelaide	55	70	80
on nacialac	50 - 60	65 - 75	70 - 85
WA - Perth	70	80	90
VV/ T CITI	65 - 75	70 - 90	85 - 100
ACT - Canberra	60	75	85
- Canberra	55 - 65	70 - 80	75 - 95
TAS - Hobart	60	65	65
	55 - 65	60 - 75	60 - 75
NT - Darwin	60	72	80
	55 - 65 	68 - 76	70 - 85
NZ - Auckland	55	60	70
	45 - 60	55 - 65	60 - 80
NZ - Christchurch/Wellington	<b>55</b>	60	70
, ,	45 - 60	50 - 65	55 - 85

N	IOTES ON SALARIES
•	All salaries shown exclude
	cuporappuation

New Zealand salaries are represented in New Zealand dollars
 Por internal audit and taxation salary details, please see the professional practice section or ask your consultant for advice

ASSISTANT ACCOUNTANTS DEGREE QUALIFIED	Graduate (No experience)	Assistant Accountant (up to 2 yrs)	Assistant Accountant (2 - 4 yrs)	Assistant Accountant (4 yrs +)
NSW - Sydney	<b>45</b> 35 - 50	<b>55</b> 50 - 60	<b>62</b> 55 - 70	<b>67</b> 60 - 75
NSW - Regional	<b>40</b>	<b>55</b>	<b>60</b>	<b>65</b>
	35 - 50	50 - 60	55 - 65	60 - 70
VIC - Melbourne	<b>40</b>	<b>55</b>	<b>58</b>	<b>65</b>
	38 - 45	50 - 58	55 - 65	57 - 67
VIC - Regional	<b>40</b>	<b>50</b>	<b>55</b>	<b>60</b>
	38 - 45	48 - 55	50 - 58	58 - 65
QLD - Brisbane, Gold Coast & Sunshine Coast	<b>42</b>	<b>48</b>	<b>55</b>	<b>65</b>
	35 - 50	44 - 55	50 - 65	55 - 75
QLD - Regional	<b>42</b>	<b>45</b>	<b>55</b>	<b>65</b>
	35 - 45	42 - 60	45 - 70	50 - 72
SA - Adelaide	<b>45</b>	<b>55</b>	<b>60</b>	<b>65</b>
	40 - 50	50 - 60	55 - 65	60 - 70
WA - Perth	<b>45</b>	<b>60</b>	<b>70</b>	<b>75</b>
	40 - 50	55 - 65	65 - 75	70 - 80
ACT - Canberra	<b>45</b>	<b>50</b>	<b>55</b>	<b>65</b>
	40 - 50	45 - 55	50 - 60	55 - 70
TAS - Hobart	<b>45</b>	<b>50</b>	<b>60</b>	<b>60</b>
	40 - 50	45 - 60	50 - 65	55 - 70
NT - Darwin	<b>40</b>	<b>50</b>	<b>58</b>	<b>62</b>
	38 - 42	48 - 55	54 - 62	57 - 66
NZ - Auckland	<b>40</b>	<b>45</b>	<b>48</b>	<b>55</b>
	32 - 42	40 - 50	42 - 55	48 - 60
NZ - Christchurch/Wellington	<b>40</b>	<b>45</b>	<b>50</b>	<b>60</b>
	35 - 42	40 - 50	45 - 65	55 - 70

<sup>•</sup> All salaries shown exclude superannuation

<sup>•</sup> New Zealand salaries are represented in New Zealand dollars

ASSISTANT ACCOUNTANTS DIPLOMA QUALIFIED	Graduate (No Experience)	Assistant Accountant (up to 2 yrs)	Assistant Accountant (2 - 4 yrs)	Assistant Accountant (4 yrs +)
NSW - Sydney	<b>42</b>	<b>52</b>	<b>60</b>	<b>65</b>
	35 - 45	45 - 55	50 - 65	55 - 70
NSW - Regional	<b>35</b>	<b>40</b>	<b>45</b>	<b>55</b>
	30 - 40	32 - 45	37 - 48	45 - 60
VIC - Melbourne	<b>40</b> 35 - 42	<b>50</b> 45 - 52	<b>55</b> 50 - 60	<b>65</b> 55 - 68
VIC - Regional	<b>38</b>	<b>45</b>	<b>50</b>	<b>56</b>
	35 - 45	38 - 55	46 - 60	47 - 65
QLD - Brisbane, Gold Coast & Sunshine Coast	30 - 45	<b>45</b> 42 - 50	<b>50</b> 46 - 58	<b>55</b> 50 - 65
QLD - Regional	<b>36</b> 32 - 38	<b>40</b> 38 - 43	<b>45</b> 40 - 48	<b>50</b> 45 - 55
SA - Adelaide	<b>40</b>	<b>45</b>	<b>55</b>	<b>60</b>
	35 - 42	40 - 50	50 - 60	55 - 65
WA - Perth	<b>42</b>	<b>50</b>	<b>55</b>	<b>70</b>
	40 - 45	45 - 55	50 - 60	65 - 75
ACT - Canberra	<b>43</b>	<b>48</b>	<b>55</b>	<b>60</b>
	38 - 45	40 - 52	50 - 60	55 - 70
TAS - Hobart	<b>38</b>	<b>45</b>	<b>50</b>	<b>56</b>
	35 - 45	38 - 55	46 - 60	47 - 65
NT - Darwin	<b>40</b>	<b>50</b>	<b>58</b>	<b>62</b>
	38 - 42	48 - 55	54 - 62	57 - 66
NZ - Auckland	<b>38</b>	<b>42</b>	<b>46</b>	<b>54</b>
	32 - 44	34 - 48	40 - 50	48 - 60
NZ - Christchurch/Wellington	<b>37</b> 30 - 40	<b>42</b> 35 - 45	<b>45</b> 40 - 50	<b>55</b> 50 - 65

PAYROLL	Payroll Officer	Senior Payroll Officer	Supervisor/ Manager (<250 employee:	Supervisor/ Manager (250-500 s) employees)	Supervisor/ Manager (>500 employees)
NSW - Sydney	60	70	75	80	90
- Sydney	55 - 65	65 - 75	70 - 80	65 - 90	80 - 120
NSW - Regional	50	55	60	68	72
- Regional	45 - 55	50 - 60	55 - 65	55 - 70	65 - 80
VIC - Melbourne	55	65	75	82	90
VIC Melbourne	45 - 60	55 - 75	65 - 80	70 - 100	80 - 120
VIC - Regional	45	50	55	62	75
VIC - Regional	35 - 48	45 - 55	45 - 65	55 - 75	65 - 100
QLD - Brisbane, Gold Coast & Sunshine Coast	48	60	65	70	80
QLD - Brisbarie, Gold Coast & Surisi line Coast	45 - 55	50 - 70	45 - 60	49 - 75	70 - 90
QLD - Regional	45	50	55	65	70
QLD - Regional	35 - 48	45 - 55	45 - 65	55 - 75	65 - 100
SA - Adelaide	45	55	60	70	80
SA - Adelaide	42 - 55	50 - 60	55 - 65	65 - 75	75+
WA - Perth	60	70	75	80	95
WA - Pertif	55 - 65	65 - 75	65 - 85	75 - 90	80 - 120
ACT - Canberra	55	60	70	80	90
ACT - Caliberta	45 - 60	55 - 75	65 - 80	65 - 85	80 - 120
TAS - Hobart	45	55	62	60	70
IAS - HODAIL	40 - 50	45 - 60	55 - 65	55 - 72	60 - 80
NT - Darwin	45	55	58	63	73
NI - Darwiii	42.5 - 50	50 - 60	55 - 63	60 - 65	70 - 75
NZ Augldand	45	52	55	60	70
NZ - Auckland	40 - 55	45 - 58	48 - 60	50 - 70	60 - 90
NZ Christopurch (Mallington	42	50	55	60	70
NZ - Christchurch/Wellington	36 - 45	45 - 60	50 - 60	50 - 70	60 - 85

<sup>•</sup> All salaries shown exclude superannuation

New Zealand salaries are represented in New Zealand dollars

# ACCOUNTANCY & FINANCE COMMERCE & INDUSTRY | ACCOUNTING SUPPORT

CREDIT CONTROL/ ACCOUNTS RECEIVABLE	Accounts Receivable Officer	Credit Controller	Supervisor/Manager (1- 5 staff)	Supervisor/Manager (> 5 staff)
ACCOUNTS RECEIVABLE	50	60	<b>70</b>	80
NSW - Sydney	45 - 55	50 - 65	60 - 75	70 - 85
	48	55	65	70 03
NSW - Regional	40 - 55	50 - 60	60 - 70	65 - 80
VIC Malla accorda	55	55	65	85
VIC - Melbourne	45 - 60	50 - 65	60 - 80	70 - 100
VIC - Bogional	50	50	60	65
VIC - Regional	42 - 57	42 - 60	50 - 65	55 - 75
QLD - Brisbane, Gold Coast & Sunshine Coast	42	48	60	80
Brisbaric, Gold Coast & Sarishine Coast	38 - 45	42 - 55	55 - 62	60 - 85
QLD - Regional	45	48	55	60
	35 - 48	42 - 55	50 - 65	55 - 75
SA - Adelaide	<b>45</b> 40 - 50	<b>50</b>	60	65
	<b>50</b>	45 - 55 <b>55</b>	55 - 65 <b>70</b>	60 - 70 <b>85</b>
WA - Perth	45 - 55	50 - 60	60 - 85	80 - 100
	<b>45</b> - 55	<b>55</b>	60 - 65	<b>75</b>
ACT - Canberra	40 - 50	50 - 60	55 - 65	60 - 85
	<b>45</b>	<b>50</b>	60	<b>65</b>
TAS - Hobart	40 - 50	42 - 60	50 - 65	55 - 75
	45	48	50	55
NT - Darwin	40 - 47	45 - 50	42 - 52	50 - 58
	45	48	55	65
NZ - Auckland	40 - 50	40 - 55	48 - 60	50 - 75
N7 CL : 1 1 /W II: 1	45	50	55	60
NZ - Christchurch/Wellington	40 - 50	45 - 55	50 - 60	55 - 70
BOOKKEEPERS	To Trial Balance	To Balance Sheet	Senior Bookkeeper	
	To Trial Balance	To Balance Sheet <b>70</b>	Senior Bookkeeper	
BOOKKEEPERS  NSW - Sydney				
NSW - Sydney	65	70	75	
	<b>65</b> 60 - 70 <b>55</b> 50 - 60	<b>70</b> 65 - 75 <b>60</b> 50 - 65	<b>75</b> 65 - 80 <b>65</b> 55 - 70	
NSW - Sydney NSW - Regional	65 60 - 70 55 50 - 60 60	<b>70</b> 65 - 75 <b>60</b> 50 - 65 <b>62</b>	<b>75</b> 65 - 80 <b>65</b> 55 - 70 <b>65</b>	
NSW - Sydney	65 60 - 70 55 50 - 60 60 50 - 65	<b>70</b> 65 - 75 <b>60</b> 50 - 65 <b>62</b> 50 - 65	<b>75</b> 65 - 80 <b>65</b> 55 - 70 <b>65</b> 60 - 75	
NSW - Sydney  NSW - Regional  VIC - Melbourne	65 60 - 70 55 50 - 60 60 50 - 65	70 65 - 75 60 50 - 65 62 50 - 65 55	75 65 - 80 65 55 - 70 65 60 - 75	
NSW - Sydney NSW - Regional	65 60 - 70 55 50 - 60 60 50 - 65 50 45 - 55	70 65 - 75 60 50 - 65 62 50 - 65 55 50 - 60	75 65 - 80 65 55 - 70 65 60 - 75 60 55 - 65	
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional	65 60 - 70 55 50 - 60 60 50 - 65 50 45 - 55	70 65 - 75 60 50 - 65 62 50 - 65 55 50 - 60	75 65 - 80 65 55 - 70 65 60 - 75 60 55 - 65	
NSW - Sydney  NSW - Regional  VIC - Melbourne	65 60 - 70 55 50 - 60 60 50 - 65 50 45 - 55 52 43 - 60	70 65 - 75 60 50 - 65 62 50 - 65 55 50 - 60 60 49 - 70	75 65 - 80 65 55 - 70 65 60 - 75 60 55 - 65 65 54 - 75	
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional	65 60 - 70 55 50 - 60 60 50 - 65 50 45 - 55 52 43 - 60	70 65 - 75 60 50 - 65 62 50 - 65 55 50 - 60 60 49 - 70	75 65 - 80 65 55 - 70 65 60 - 75 60 55 - 65 65 54 - 75	
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast	65 60 - 70 55 50 - 60 60 50 - 65 50 45 - 55 52 43 - 60 45 40 - 55	70 65 - 75 60 50 - 65 62 50 - 65 55 50 - 60 60 49 - 70 52 45 - 60	75 65 - 80 65 55 - 70 65 60 - 75 60 55 - 65 65 54 - 75 60 55 - 70	
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast	65 60 - 70 55 50 - 60 60 50 - 65 50 45 - 55 52 43 - 60 45 40 - 55	70 65 - 75 60 50 - 65 62 50 - 65 55 50 - 60 60 49 - 70 52 45 - 60	75 65 - 80 65 55 - 70 65 60 - 75 60 55 - 65 65 54 - 75 60 55 - 70	
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional	65 60 - 70 55 50 - 60 60 50 - 65 50 45 - 55 52 43 - 60 45 40 - 55 50 45 - 55	70 65 - 75 60 50 - 65 62 50 - 65 55 50 - 60 60 49 - 70 52 45 - 60 55 50 - 60	75 65 - 80 65 55 - 70 65 60 - 75 60 55 - 65 65 54 - 75 60 55 - 70 60 55 - 65	
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional	65 60 - 70 55 50 - 60 60 50 - 65 50 45 - 55 52 43 - 60 45 40 - 55 50 45 - 55	70 65 - 75 60 50 - 65 62 50 - 65 55 50 - 60 60 49 - 70 52 45 - 60 55 50 - 60	75 65 - 80 65 55 - 70 65 60 - 75 60 55 - 65 65 54 - 75 60 55 - 70 60 55 - 65 75	
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth	65 60 - 70 55 50 - 60 60 50 - 65 50 45 - 55 52 43 - 60 45 40 - 55 50 45 - 55 65 60 - 70	70 65 - 75 60 50 - 65 62 50 - 65 55 50 - 60 60 49 - 70 52 45 - 60 55 50 - 60 70 65 - 75	75 65 - 80 65 55 - 70 65 60 - 75 60 55 - 65 65 54 - 75 60 55 - 70 60 55 - 65 75	
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide	65 60 - 70 55 50 - 60 60 50 - 65 50 45 - 55 52 43 - 60 45 40 - 55 50 45 - 55 65 60 - 70	70 65 - 75 60 50 - 65 62 50 - 65 55 50 - 60 60 49 - 70 52 45 - 60 55 50 - 60 70 65 - 75	75 65 - 80 65 55 - 70 65 60 - 75 60 55 - 65 65 54 - 75 60 55 - 70 60 55 - 65 75 70 - 85	
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra	65 60 - 70 55 50 - 60 60 50 - 65 50 45 - 55 52 43 - 60 45 40 - 55 50 45 - 55 65 60 - 70 55 45 - 60	70 65 - 75 60 50 - 65 62 50 - 65 55 50 - 60 60 49 - 70 52 45 - 60 55 50 - 60 70 65 - 75 60 55 - 65	75 65 - 80 65 55 - 70 65 60 - 75 60 55 - 65 65 54 - 75 60 55 - 70 60 55 - 65 75	
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth	65 60 - 70 55 50 - 60 60 50 - 65 50 45 - 55 52 43 - 60 45 40 - 55 50 45 - 55 65 60 - 70 55 45 - 60 50	70 65 - 75 60 50 - 65 62 50 - 65 55 50 - 60 60 49 - 70 52 45 - 60 55 50 - 60 70 65 - 75 60 55 - 65	75 65 - 80 65 55 - 70 65 60 - 75 60 55 - 65 65 54 - 75 60 55 - 70 60 55 - 65 75 70 - 85	
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra  TAS - Hobart	65 60 - 70 55 50 - 60 60 50 - 65 50 45 - 55 52 43 - 60 45 40 - 55 50 45 - 55 65 60 - 70 55 45 - 60	70 65 - 75 60 50 - 65 62 50 - 65 55 50 - 60 60 49 - 70 52 45 - 60 55 50 - 60 70 65 - 75 60 55 - 65	75 65 - 80 65 55 - 70 65 60 - 75 60 55 - 65 65 54 - 75 60 55 - 70 60 55 - 65 75 70 - 85 70 55 - 80	
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra	65 60 - 70 55 50 - 60 60 50 - 65 50 45 - 55 52 43 - 60 45 40 - 55 50 45 - 55 65 60 - 70 55 45 - 60 50 45 - 55	70 65 - 75 60 50 - 65 62 50 - 65 55 50 - 60 60 49 - 70 52 45 - 60 55 50 - 60 70 65 - 75 60 55 - 65 52 50 - 60	75 65 - 80 65 55 - 70 65 60 - 75 60 55 - 65 65 54 - 75 60 55 - 70 60 55 - 65 75 70 - 85 70 55 - 80 60 55 - 65	
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra  TAS - Hobart  NT - Darwin	65 60 - 70 55 50 - 60 60 50 - 65 50 45 - 55 52 43 - 60 45 40 - 55 50 45 - 55 65 60 - 70 55 45 - 60 50 45 - 55	70 65 - 75 60 50 - 65 62 50 - 65 55 50 - 60 60 49 - 70 52 45 - 60 55 50 - 60 70 65 - 75 60 55 - 65 52 50 - 60 60	75 65 - 80 65 55 - 70 65 60 - 75 60 55 - 65 65 54 - 75 60 55 - 70 60 55 - 65 75 70 - 85 70 55 - 80 60 55 - 65 65	
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra  TAS - Hobart	65 60 - 70 55 50 - 60 60 50 - 65 50 45 - 55 52 43 - 60 45 40 - 55 50 45 - 55 65 60 - 70 55 45 - 60 50 45 - 55	70 65 - 75 60 50 - 65 62 50 - 65 55 50 - 60 60 49 - 70 52 45 - 60 55 50 - 60 70 65 - 75 60 55 - 65 52 50 - 60 60 55 - 65	75 65 - 80 65 55 - 70 65 60 - 75 60 55 - 65 65 54 - 75 60 55 - 70 60 55 - 65 75 70 - 85 70 55 - 80 60 55 - 65 65 60 - 70	
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra  TAS - Hobart  NT - Darwin	65 60 - 70 55 50 - 60 60 50 - 65 50 45 - 55 52 43 - 60 45 40 - 55 50 45 - 55 65 60 - 70 55 45 - 60 50 45 - 60 50 45 - 60	70 65 - 75 60 50 - 65 62 50 - 65 55 50 - 60 60 49 - 70 52 45 - 60 55 50 - 60 70 65 - 75 60 55 - 65 52 50 - 60 60 55 - 65	75 65 - 80 65 55 - 70 65 60 - 75 60 55 - 65 65 54 - 75 60 55 - 70 60 55 - 65 75 70 - 85 70 55 - 80 60 55 - 65 65 60 - 70	

<sup>•</sup> All salaries shown exclude superannuation

<sup>•</sup> New Zealand salaries are represented in New Zealand dollars

ACCOUNTS PAYABLE	Accounts Payable Officer	Accounts Payable Officer - Senior	Experienced Supervisor Accounts Payable	Manager Accounts Payable
	<b>55</b>	60	65	80
NSW - Sydney	50 - 60	50 - 65	55-70	70 - 90
NSW - Regional	48	55	60	70
NSW - Regional	43 - 55	50 - 60	55 - 65	65 - 75
VIC - Melbourne	<b>50</b> 45 - 60	<b>55</b> 48 - 62	<b>65</b> 60 - 75	<b>75</b> 65 - 80
VIC Parismal	48	<b>52</b>	62	<b>70</b>
VIC - Regional	40 - 52	48 - 58	58 - 65	60 - 75
QLD - Brisbane, Gold Coast & Sunshine Coast	45	50	<b>58</b>	<b>65</b>
	40 - 48 <b>45</b>	43 - 52 <b>48</b>	50 - 65 <b>52</b>	58 - 70 <b>58</b>
QLD - Regional	35 - 50	42 - 55	45 - 60	50 - 70
SA - Adelaide	45	50	55	65
3A Adelaide	40 - 50	48 - 55	50 - 60	60 - 70
WA - Perth	<b>55</b> 45 - 60	<b>65</b> 55 - 70	<b>70</b> 60 - 75	<b>85</b> 75 - 95
	<b>45</b> 00	50	60	65
ACT - Canberra	40 - 50	45 - 55	55 - 65	60 - 75
TAS - Hobart	45	50	60	65
The Hosait	38 - 48 <b>45</b>	45 - 55 <b>48</b>	45 - 65 <b>50</b>	55 - 75 <b>55</b>
NT - Darwin	40 - 48	45.5 - 50	45 - 55	45 - 60
N.7. Avaldand	40	47	52	60
NZ - Auckland	36 - 45	40 - 55	48 - 60	55 - 65
NZ - Christchurch/Wellington	<b>40</b> 35 - 45	<b>48</b> 45 - 50	<b>55</b> 50 - 60	<b>65</b> 50 - 70
ACCOUNTS OFFICERS/ASSISTANTS	Entry Level Accounts Officer	Accounts Officer		
NSW - Sydney	<b>38</b> 32 - 42	<b>45</b> 40 - 50		
NSW - Regional	<b>35</b> 30 - 40	<b>40</b> 30 - 45		
VIC - Melbourne	40	42		
VIC - Melbourne	38 - 45	38 - 47		
VIC - Regional	<b>38</b> 35 - 45	<b>45</b> 38 - 50		
QLD - Brisbane, Gold Coast & Sunshine Coast	<b>30</b> 28 - 35	<b>36</b> 30 30 30 32 - 40		
QLD - Regional	32	38		
SA - Adelaide	25 - 35 <b>38</b>	32 - 40 <b>42</b>		
	33 - 43 <b>42</b>	38 - 50 <b>50</b>		
WA - Perth	<b>42</b> 40 - 45	45 - 60		
ACT - Canberra	<b>40</b> 35 - 45	<b>45</b> 40 - 50		
TAS - Hobart	<b>33</b> 30 - 35	<b>38</b> 35 - 41		
NT - Darwin	<b>35</b> 30 - 38	<b>40</b> 35 - 45		
NZ - Auckland	<b>34</b> 28 - 34	<b>38</b> 32 - 38		
N7 0	33	<b>37</b>		
NZ - Christchurch/Wellington	30 - 37	35 - 42		

<sup>•</sup> All salaries shown exclude superannuation

New Zealand salaries are represented in New Zealand dollars

NSW - Sydney 55 50 - (	60	<b>62</b> 55 - 70
50 - 1		
	Į	
NSW - Regional		59
44 - ;		53 - 64
VIC - Melbourne		65
45 - 5		55 - 70
VIC - Regional		60
45 - 6		50 - 75
QLD - Brisbane, Gold Coast & Sunshine Coast		60
42 - 3		52 - 60
QLD - Regional		55
35 - 4		45 - 60
SA - Adelaide		56
45 - 5		50 - 60
WA - Perth		64
48 - 5		55 - 70
ACT - Canberra		60
40 - (	· ·	50 - 75
TAS - Hobart		50
35 - 4		41 - 55
NT - Darwin		60
50 - 0		55 - 65
NZ - Auckland		55
40 -		45 - 65
NZ - Wellington		55
40 - (		45 - 65
NZ - Christchurch		55
40 - 1	50	50 - 60

BUSINESS SERVICES UNDERGRADUATES	0-2yrs experience	2-3yrs experience	3yrs+ experience
NSW - Sydney	<b>34</b> 32 - 38	<b>40</b> 37.5 - 44	<b>47</b> 42 - 51
NSW - Regional	<b>33</b> 30 - 37	<b>39</b> 35 - 41	<b>44</b> 41 - 46
VIC - Melbourne	<b>36</b> 34 - 40	<b>42</b> 35 - 45	<b>48</b> 45 - 50
VIC - Regional	<b>36</b> 35 - 38	<b>40</b> 39 - 42	<b>46</b> 42 - 50
QLD - Brisbane, Gold Coast & Sunshine Coast	<b>33</b> 31 - 36	<b>38</b> 35 - 40	<b>42</b> - 30 <b>42</b> 38 - 43
QLD - Regional	<b>32</b> 30 - 35	<b>36</b> 33 - 40	<b>42</b> 35 - 53
SA - Adelaide	<b>35</b> 30 - 38	<b>40</b> 35 - 44	<b>44</b> 42 - 48
WA - Perth	<b>35</b> 32 - 38	<b>42</b> 38 - 47	<b>52</b> 48 - 56
ACT - Canberra	<b>36</b> 35 - 38	<b>40</b> 39 - 42	<b>46</b> 42 - 50
TAS - Hobart	<b>32</b> 30 - 38	<b>35</b> 32 - 38	<b>38</b> 34 - 43
NT - Darwin	<b>40</b> 35 - 45	<b>45</b> 40 - 50	<b>50</b> 45 - 55
NZ - Auckland	<b>36</b> 30 - 40	<b>38</b> 36 - 40	<b>42</b> 35 - 45
NZ - Wellington	<b>36</b> 30 - 40	<b>42</b> 35 - 45	<b>45</b> 40 - 60
NZ - Christchurch	<b>38</b> 30 - 40	<b>43</b> 40 - 45	<b>50</b> 45 - 55
	00 10	10 10	10 00

#### TYPICAL BENEFITS THAT MAY BE INCLUDED ON TOP OF BASE SALARIES SHOWN

- Flexible packaging
   High level of training
   Performance based bonuses
   Professional development
- Study support for professional and academic studies

- All salaries shown exclude superannuation
- New Zealand salaries are represented in New Zealand dollars

BUSINESS SERVICES GRADUATES	No experience	1-2yrs experience	2-3yrs experience	3yrs+ experience
NCW Cydnay	40	44	49	54
NSW - Sydney	33 - 44	38.5 - 46	44 - 52	49 - 56
NSW - Regional	35	40	48	52
NSW - Regional	31 - 40	35 - 42	41 - 49.5	46 - 52
VIC - Melbourne	43	50	57	60
VIC - Melbourne	35 - 45	42 - 55	45 - 60	52 - 65
VIC - Regional	42	47	51	56
VIC - Regional	36 - 44	44 - 50	46 - 52	50 - 65
QLD - Brisbane, Gold Coast & Sunshine Coast	37	43	49	53
QLD - Brisbarie, Gold Coast & Surisi line Coast	33 - 40	39 - 50	45 - 53	50 - 60
QLD - Regional	35	39	45	50
QLD - Regional	32 - 42	32 - 43	40 - 55	45 - 60
SA - Adelaide	40	42	48	52
SA - Adelaide	35 - 43	39 - 45	44 - 53	48 - 57
WA - Perth	41	49	52	61
VVA - Fertir	38 - 44	44 - 54	47 - 62	57 - 65
ACT - Canberra	42	47	51	56
ACT - Caliberta	36 - 44	44 - 50	46 - 52	50 - 65
TAS - Hobart	35	40	50	52
TAS - Hobart	30 - 40	32 - 42	46 - 55	46 - 55
NT - Darwin	40	45	50	55
NI - Dalwiii	35 - 45	42 - 50	45 - 55	50 - 62
NZ - Auckland	36	42	50	55
TVL AUCTION	33 - 38	36 - 45	45 - 55	50 - 65
NZ - Wellington	44	46	50	55
112 VVCIIIIIgtOII	35 - 45	40 - 50	45 - 55	47 - 65
NZ - Christchurch	39	43	48	55
	35 - 42	40 - 45	45 - 52	50 - 65

<b>BUSINESS SERVICES (TYPICALLY CA/</b>
<b>CPA COMPLETE) SENIOR, SUPERVISOR</b>
ASSISTANT MANAGERS

ASSISTANT MANAGERS	3-4yrs experience	4-5yrs experience	5-6yrs experience	6yrs+ experience
NCW Cydnov	65	70	82	88
NSW - Sydney	58 - 70	62 - 75	75 - 85	83 - 95
NSW Degional	62	67	76	85
NSW - Regional	59 - 66	61.5 - 71.5	66 - 80	81 - 90
VIC - Melbourne	65	75	80	88
VIC - Melbourne	55 - 70	68 - 78	70 - 87	84 - 95
VIC - Regional	60	65	72	82
VIC - Regional	55 - 65	65 - 70	70 - 78	78 - 85
QLD - Brisbane, Gold Coast & Sunshine Coast	65	70	80	85
QLD - Brisbarie, Gold Coast & Surisilile Coast	60 - 70	65 - 75	75 - 85	80 - 90
QLD - Regional	57	60	78	83
QLD - Regional	48 - 60	55 - 65	60 - 87	78 - 102
SA - Adelaide	64	69	77	82
SA - Adelaide	60 - 68	65 - 74	73 - 82	76 - 85
WA - Perth	65	72	78	88
	60 - 70	68 - 78	73 - 83	77 - 97
ACT - Canberra	65	70	80	85
ACT Camberra	60 - 70	65 - 75	72 - 85	80 - 92
TAS - Hobart	53	60	68	72
TAS TIODUIT	48 - 59	53 - 63	60 - 80	65 - 85
NT - Darwin	62	68	76	85
TVI Bulwiii	58 - 68	64 - 73	72 - 82	80 - 92
NZ - Auckland	65	70	80	85
TVE AUCTION	60 - 70	65 - 75	70 - 85	80 - 90
NZ - Wellington	68	73	75	80
TVCIIII9tori	58 - 70	65 - 75	65 - 80	70 - 90
NZ - Christchurch	60	65	75	82
INZ - CHRISTCHUICH	55 - 70	60 - 75	65 - 80	75 - 90

#### TYPICAL BENEFITS THAT MAY BE INCLUDED ON TOP OF BASE SALARIES SHOWN

- Flexible packaging
   High level of training
   Performance based bonuses
   Professional development
- Study support for professional and academic studies

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- New Zealand salaries are represented in New Zealand dollars

<b>BUSINESS SERVICES MANAGERS, SENIOR</b>	Manager	Senior Manager	
MANAGERS, PRINCIPALS/DIRECTORS	for 0-2yrs	for 2-5yrs	Principals/Directors
NCW Sydnov	110	120	175
NSW - Sydney	92 - 115	110 - 140	125+
NCW Pagional	92	110	147
NSW - Regional	84.5 - 101	96 - 134	125+
VIC Malhaurna	100	130	175
VIC - Melbourne	90 - 120	120 - 150	130+
VIC Degional	85	95	125
VIC - Regional	75 - 90	85 - 110	110+
OLD Drichana Cold Coast & Sunshina Coast	90	120	140
QLD - Brisbane, Gold Coast & Sunshine Coast	85 - 95	100 - 130	125+
OLD Deciency	90	115	140
QLD - Regional	75 - 102	80 - 130	115 - 150+
	89	113	140
SA - Adelaide	85 - 95	110 - 125	130+
M/A Double	90	120	140
WA - Perth	85 - 95	100 - 140	130+
ACT Conhaus	95	120	150
ACT - Canberra	85 - 105	100 - 140	140+
TAC Habaut	79	100	125
TAS - Hobart	68 - 88	85 - 110	110+
NIT. Demois	78	95	118
NT - Darwin	73 - 80	90 - 100	110+
NIZ Assetstant	90	105	150
NZ - Auckland	85 - 95	90 - 125	120 - 180
NIZ Mallimorkom	77	100	200
NZ - Wellington	70 - 80	75 - 110	150+
N7 Christohurch	75	100	150
NZ - Christchurch	60 - 79	75 - 110	100+

EXTERNAL AUDIT UNDERGRADUATES	0-2yrs experience	2-3yrs experience	3yrs+ experience
NCW Sudnov	35	42	47
NSW - Sydney	32 - 37	36 - 44	42 - 48
NCW Degional	33	40	44
NSW - Regional	30 - 37	35 - 41	41 - 46
VIC Melhourne	35	42	46
VIC - Melbourne	30 - 40	35 - 44	42 - 50
VIC Pagional	35	42	46
VIC - Regional	30 - 40	35 - 44	42 - 50
OLD Prichago Cold Coast & Supphine Coast	33	38	45
QLD - Brisbane, Gold Coast & Sunshine Coast	31 - 36	32 - 41	36 - 48
OLD Pagional	34	37	48
QLD - Regional	32 - 35	33 - 41	41 - 55
SA - Adelaide	35	40	44
SA - Adeldide	30 - 38	35 - 44	42 - 48
WA - Perth	35	40	50
WA - Pertit	31 - 39	33 - 43	45 - 55
ACT - Canberra	36	40	46
ACT - Caliberta	35 - 38	39 - 42	42 - 50
TAS - Hobart	32	35	40
IAS - HODAIL	30 - 38	32 - 38	36 - 45
NT - Darwin	38	43	50
NI - Darwiii	35 - 42	40 - 50	45 - 55
NZ - Auckland	35	38	44
NZ - AUCKIDIU	30 - 38	35 - 42	38 - 48
N7 - Wallington	36	40	50
NZ - Wellington	32 - 38	35 - 45	40 - 60
NZ - Christchurch	35	40	50
NZ - CHRStchurch	30 - 40	35 - 45	45 - 55

#### TYPICAL BENEFITS THAT MAY BE INCLUDED ON TOP OF BASE SALARIES SHOWN

- Flexible packaging
   High level of training
   Performance based bonuses
   Professional development
- Study support for professional and academic studies

- All salaries shown exclude superannuation
- New Zealand salaries are represented in New Zealand dollars

EXTERNAL AUDIT GRADUATES	No experience	1-2yrs experience	2-3yrs experience	3yrs+ experience
NICAN Contract	40	45	52	56
NSW - Sydney	33 - 44	38.5 - 46	46 - 56	53.5 - 59
NSW - Regional	37	40	49	52
NSVV - REGIONAL	32 - 38.5	38 - 45	42 - 50	46 - 54
VIC - Melbourne	41	45	52	58
VIC - Melbourne	33 - 45	38.5 - 48	45 - 55	52 - 60
VIC - Regional	35	40	50	52
VIC - Regional	30 - 40	32 - 42	46 - 55	46 - 55
QLD - Brisbane, Gold Coast & Sunshine Coast	38	42	48	53
QLD - Brisbarie, Gold Coast & Surisillile Coast	36 - 41	38 - 46	43 - 52	48 - 55
QLD - Regional	37	39	42	55
QLD - Regional	35 - 40	33 - 42	37 - 50	42 - 65
SA - Adelaide	40	42	48	52
SA - Adelaide	35 - 43	39 - 45	44 - 53	48 - 57
WA - Perth	38	48	52	57
VVA - Pertir	36 - 42	40 - 50	47 - 58	55 - 65
ACT - Canberra	42	47	51	56
ACT - Caliberta	36 - 44	44 - 50	46 - 52	50 - 65
TAS - Hobart	35	40	49	52
TAS - HODAIT	30 - 40	35 - 43	45 - 55	46 - 55
NT - Darwin	40	47	48	52
NT - Darwin	36 - 44	44 - 50	46 - 55	50 - 65
NZ - Auckland	35	40	48	55
NZ - AUCKIAIIU	32 - 40	35 - 45	45 - 50	50 - 60
NZ Wallington	44	46	50	55
NZ - Wellington	35 - 45	40 - 48	45 - 53	45 - 65
N7 Christohurch	38	42	47	50
NZ - Christchurch	30 - 42	40 - 45	40 - 50	45 - 55

EXTERNAL AUDIT (TYPICALLY CA/CPA	١
COMPLETE) SENIOR, SUPERVISOR,	
ASSISTANT MANAGEDS	

ASSISTANT MANAGERS	3-4yrs experience	4-5yrs experience	5-6yrs experience	6yrs+ experience
NCW Cycle ov	65	70	82	90
NSW - Sydney	59 - 68	66 - 73	76 - 88	82 - 92
NCW Pagional	63	69	76	85
NSW - Regional	55 - 67	58 - 71	69 - 81	74 - 87
VIC Malhaurna	65	70	80	88
VIC - Melbourne	56 - 68	60 - 75	66 - 82	74 - 92
VIC Parienal	55	60	65	70
VIC - Regional	48 - 59	55 - 65	60 - 80	65 - 85
OLD Drichana Cold Coast & Sunshina Coast	65	70	80	85
QLD - Brisbane, Gold Coast & Sunshine Coast	60 - 70	65 - 75	75 - 85	80 - 90
OLD Degianal	58	63	76	80
QLD - Regional	42 - 60	43 - 65	68 - 88	71 - 85
CA Adolaida	64	69	77	82
SA - Adelaide	60 - 68	65 - 74	73 - 82	76 - 85
NA/A Double	71	75	80	88
WA - Perth	66 - 76	72 - 82	75 - 86	80 - 98
ACT Combound	65	70	80	85
ACT - Canberra	60 - 70	65 - 75	72 - 85	80 - 92
TAC Usbank	58	60	68	72
TAS - Hobart	53 - 59	55 - 65	60 - 80	65 - 85
NT Demois	62	68	75	85
NT - Darwin	58 - 68	64 - 73	68 - 82	80 - 92
NZ Augldand	65	70	75	85
NZ - Auckland	60 - 70	65 - 75	70 - 80	75 - 90
NIZ Wellington	62	75	78	83
NZ - Wellington	55 - 70	65 - 80	65 - 85	70 - 90
N7 Christopurch	55	60	68	75
NZ - Christchurch	50 - 60	55 - 65	65 - 75	65 - 80

#### TYPICAL BENEFITS THAT MAY BE INCLUDED ON TOP OF BASE SALARIES SHOWN

- Flexible packaging
   High level of training
   Performance based bonuses
   Professional development
- Study support for professional and academic studies

- All salaries shown exclude superannuation
- New Zealand salaries are represented in New Zealand dollars

EXTERNAL AUDIT MANAGERS, SENIOR MANAGERS, PRINCIPALS/DIRECTORS	Manager for 0-2yrs	Senior Manager for 2-5yrs	Principals/Directors	
NSW - Sydney	<b>110</b> 92 - 115	<b>125</b> 110 - 130	<b>175</b> 120+	
NSW - Regional	<b>97</b> 87 - 110	<b>115</b> 100 - 124	<b>160</b> 120+	
VIC - Melbourne	<b>96</b> 85 - 115	<b>125</b> 110 - 150	<b>170+</b> 125+	
VIC - Regional	<b>80</b> 65 - 85	<b>100</b> 95 - 110	<b>125</b> 110+	
QLD - Brisbane, Gold Coast & Sunshine Coast	<b>95</b> 80 - 110	<b>120</b> 100 - 125	<b>140</b> 120 +	
QLD - Regional	<b>90</b> 69 - 100	<b>115</b> 87 - 130	<b>140</b> 130 +	
SA - Adelaide	<b>89</b> 85 - 95	<b>113</b> 110 - 125	<b>140</b> 130+	
WA - Perth	<b>100</b> 93 - 115	<b>120</b> 105 - 150	<b>165</b> 130+	
ACT - Canberra	<b>95</b> 85 - 105	<b>120</b> 100 - 140	<b>150</b> 140+	
TAS - Hobart	<b>76</b> 69 - 80	<b>100</b> 92 - 110	<b>125</b> 110+	
NT - Darwin	<b>75</b> 69 - 77	<b>100</b> 98 - 103	<b>120</b> 110+	
NZ - Auckland	<b>90</b> 85 - 95	<b>110</b> 95 - 120	<b>150</b> 120 - 180	
NZ - Wellington	<b>75</b> 70 - 90	<b>93</b> 80 - 110	<b>200</b> 150 - 240	
NZ - Christchurch	<b>75</b> 70 - 80	<b>90</b> 80 - 105	<b>130</b> 100+	
IT AUDIT GRADUATES	No experience	1-2yrs experience	2-3yrs experience	3yrs+ experience
	40	45	<b>53</b>	<b>56</b>
NSW - Sydney	35 - 44 <b>35</b>	38 - 48 <b>39</b>	46 - 55 <b>46</b>	53.5 - 59 <b>54</b>
NSW - Regional	31 - 37	32 - 40.5	<b>38.5 - 50</b>	<b>41</b> - 55
VIC - Melbourne	<b>42</b> 37 - 45	<b>46</b> 41 - 50.5	<b>55</b> 47 - 58	<b>60</b> 55 - 64
VIC - Regional	<b>35</b> 28 - 36	<b>38</b> 32 - 42	<b>44</b> 40 - 48	<b>48</b> 42 - 50
QLD - Brisbane, Gold Coast & Sunshine Coast	<b>38</b> 35 - 42	<b>42</b> 38 - 46	<b>47</b> 44 - 49	<b>53</b> 50 - 55
QLD - Regional	<b>37</b> 35 - 42	<b>41</b> 38 - 46	<b>46</b> 44 - 49	<b>51</b> 50 - 55
SA - Adelaide	<b>40</b> 35 - 43	<b>42</b> 39 - 45	<b>48</b> 44 - 53	<b>52</b> 48 - 57
WA - Perth	<b>40</b> 36 - 42	<b>44</b> 41 - 48	<b>49</b> 44 - 53	<b>54</b> 49 - 59
ACT - Canberra	<b>42</b> 36 - 44	<b>47</b> 44 - 50	<b>51</b> 46 - 52	<b>56</b> 50 - 65
TAS - Hobart	<b>35</b> 28 - 36	<b>38</b> 32 - 42	<b>44</b> 40 - 48	<b>48</b> 42 - 50
NT - Darwin	<b>40</b> 35 - 45	<b>45</b> 42 - 50	<b>50</b> 45 - 55	<b>55</b> 50 - 61
NZ - Auckland	<b>35</b> 30 - 38	<b>46</b> 44 - 48	<b>55</b> 52 - 62	<b>62</b> 60 - 65
NZ - Wellington	<b>44</b> 35 - 45	<b>46</b> 40 - 48	<b>50</b> 45 - 53	<b>55</b> 45 - 65

# PryPical Benefits that May be included on top of base salaries shown Flexible packaging High level of training Performance based bonuses Professional development Study support for professional and academic studies

NZ - Christchurch

30 - 38

35

#### NOTES ON SALARIES

44 - 48

46

- All salaries shown exclude superannuation
- New Zealand salaries are represented in New Zealand dollars

46 - 52

50

50 - 62

55

IT AUDIT (TYPICALLY CA/CPA COMPLETE) SENIOR, SUPERVISOR,				
ASSISTANT MANAGERS	3-4yrs experience	4-5yrs experience	5-6yrs experience	6yrs+ experience
NSW Sydnov	70	78	85	95
NSW - Sydney	65 - 73	74 - 83	84 - 93	93 - 100
NSW - Regional	65	73	78	90
	56 - 63.5 <b>70</b>	58 - 71.5 <b>76</b>	71.5 - 81 <b>85</b>	79 - 95 <b>95</b>
VIC - Melbourne	65 - 75	70 - 95	85 - 100	90 - 110
V// C D : 1	58	67	70	75
VIC - Regional	55 - 62	62 - 70	70 - 78	78 - 90
QLD - Brisbane, Gold Coast & Sunshine Coast	60	72	80	90
Dissaire, cold codet a carlorinic codet	55 - 65	68 - 76	79 - 95	85 - 97
QLD - Regional	<b>60</b> 55 - 65	<b>70</b> 68 - 76	<b>75</b> 73 - 85	<b>85</b> 85 - 92
	64	69	<b>77</b>	82
SA - Adelaide	60 - 68	65 - 74	73 - 82	76 - 85
WA - Perth	62	72	80	88
WA - Pertir	58 - 68	67 - 77	74 - 84	80 - 95
ACT - Canberra	65	<b>70</b>	<b>80</b>	85
	60 - 70 <b>58</b>	65 - 75 <b>62</b>	72 - 85 <b>67</b>	80 - 92 <b>72</b>
TAS - Hobart	54 - 61.5	59 - 64.5	62 - 73	68 - 75
NIT Demois	62	68	75	85
NT - Darwin	58 - 68	64 - 73	68 - 82	80 - 92
NZ - Auckland	65	70	80	85
TVE / Nacitiana	55 - 80	65 - 80	75 - 85	80 - 90
NZ - Wellington	<b>62</b> 55 - 70	<b>75</b> 65 - 80	<b>78</b> 65 - 85	<b>83</b> 70 - 90
	60	<b>70</b>	<b>75</b>	80
NZ - Christchurch	55 - 80	65 - 80	65 - 85	70 - 100
IT AUDIT MANAGERS, SENIOR	Manager	Senior Manager		
MANAGERS, PRINCIPALS/DIRECTORS	for 0-2yrs	for 2-5yrs	Principals/Directors	
NSW - Sydney	110	130	165	
	90 - 120	92 - 138	120+	
NSW - Regional	<b>92</b> 87 - 96	<b>110</b> 92 - 128.5	<b>138</b> 120+	
	105	130	160	
VIC - Melbourne	95 - 115	110 - 150	140+	
VIC - Regional	80	100	125	
VIC - Regional	70 - 90	90 - 110	110+	
QLD - Brisbane, Gold Coast & Sunshine Coast	90	120	135	
	88 - 95 <b>88</b>	100 - 125 <b>110</b>	125+ <b>125</b>	
QLD - Regional	85 - 92	100 - 115	120+	
	89	113	140	
SA - Adelaide	85 - 95	110 - 125	130+	
WA - Perth	88	110	125	
W/ T CITI	85 - 95	93 - 128	115 +	
ACT - Canberra	<b>95</b> 85 - 105	<b>120</b> 100 - 140	<b>150</b> 140+	
	<b>76</b>	100 - 140	125	
TAS - Hobart	70 - 82	90 - 103	110+	
NT - Darwin	85	105	120	
NT - Darwin	81 - 95	90 - 125	105+	
NZ - Auckland	90	95	120	
	85 - 95 <b>78</b>	90 - 110 <b>90</b>	100 - 150 <b>200</b>	
NZ - Wellington	65 - 90	80 - 110	150+	

# Flexible packaging High level of training Performance based bonuses Professional development Flexible packaging Study support for professional and academic studies

NZ - Christchurch

65 - 90

78

#### NOTES ON SALARIES

80 - 110

90

- All salaries shown exclude superannuation
- New Zealand salaries are represented in New Zealand dollars

120

100 - 150

INSOLVENCY GRADUATES	No experience	1-2yrs experience	2-3yrs experience	3yrs+ experience
NSW - Sydney	40	51	55	64
NSW - Sydney	37 - 42.5	41.5 - 53.5	50.5 - 62.5	55 - 66
NSW - Regional	39	46	57	62
NSW - Regional	36.5 - 41.5	41.5 - 50.5	49 - 62.5	58 - 64.5
VIC - Melbourne	45	47	55	63
VIC - Melbourne	37.5 - 45	42.5 - 54	48.5 - 63.5	56 - 68.5
VIC - Regional	38	42	45	50
VIC - Regional	35 - 42	38 - 45	42 - 50	45 - 55
QLD - Brisbane, Gold Coast & Sunshine Coast	38	45	50	57
QED - Brisbarie, Gold Coast & Surisiline Coast	32 - 39	40 - 50	47 - 55	52 - 62
QLD - Regional	40	45	53	60
QLD - Regional	35 - 41	39 - 46	47 - 58	52 - 62
SA - Adelaide	40	42	48	52
SA - Adeldide	35 - 43	39 - 45	44 - 53	48 - 57
WA - Perth	42	52	56	60
WA - Pertif	38 - 44	47 - 57	51 - 59	50 - 62
ACT - Canberra	42	47	51	56
ACT - Caliberta	36 - 44	44 - 50	46 - 52	50 - 65
TAS - Hobart	36	40	44	48
TAS - HODAIT	32 - 40	36 - 42	40 - 48	43 - 50
NT - Darwin	40	45	50	55
NI - Darwiii	35 - 45	42 - 50	45 - 55	50 - 62
NZ - Auckland	40	45	52	60
NZ - Adekialid	35 - 45	40 - 50	45 - 58	55 - 65
NZ - Wellington	44	48	55	65
142 Wellington	36 - 45	45 - 52	45 - 60	45 - 70
NZ - Christchurch	38	43	48	50
NZ Christenarch	35 - 43	38.5 - 50	45 - 50	45 - 55

**INSOLVENCY (TYPICALLY CA/CPA** COMPLETE) SENIOR, SUPERVISOR,

3-4yrs experience	4-5yrs experience	5-6yrs experience	6yrs+ experience
70	78	85	100
62.5 - 73.5	69 - 84	79 - 94	92 - 105.5
65	74	82	92
60 - 71.5	68 - 78	73.5 - 85	82 - 96.5
		85	95
61.5 - 72.5		75 - 90	85 - 100
	65	75	80
	58 - 70	70 - 80	75 - 95
	72	80	90
57 - 70	65 - 78	73 - 83	80 - 100
70	73	80	83
57 - 70	65 - 73	73 - 82	80 - 90
64	69	77	82
60 - 68	65 - 74	73 - 82	76 - 85
71	77	81	87
67 - 75	72 - 82	72 - 87	82 - 92
65	70	80	85
60 - 70	65 - 75	72 - 85	80 - 92
58	62	68	71
53 - 61	58 - 64	60 - 72	67.5 - 75
59	63	68	73
55 - 60	60 - 70	64 - 72	70 - 76
68	75	85	95
65 - 70	70 - 80	80 - 90	90 - 100
70	75	80	90
65 - 80	65 - 85	70 - 90	75 - 110
60	68	70	80
50 - 70	60 - 75	60 - 80	70 - 90
	70 62.5 - 73.5 65 60 - 71.5 67 61.5 - 72.5 60 55 - 62 65 57 - 70 70 57 - 70 64 60 - 68 71 67 - 75 65 60 - 70 58 53 - 61 59 55 - 60 68 65 - 70 70 65 - 80	70       78         62.5 - 73.5       69 - 84         65       74         60 - 71.5       68 - 78         67       75         61.5 - 72.5       67 - 85         60       65         55 - 62       58 - 70         65 - 72       72         57 - 70       65 - 78         70       73         57 - 70       65 - 73         64       69         60 - 68       65 - 74         71       77         67 - 75       72 - 82         65       70         60 - 70       65 - 75         58       62         53 - 61       58 - 64         59       63         55 - 60       60 - 70         68       75         65 - 70       70 - 80         70       75         65 - 80       65 - 85         60       68	70       78       85         62.5 - 73.5       69 - 84       79 - 94         65       74       82         60 - 71.5       68 - 78       73.5 - 85         67       75       85         61.5 - 72.5       67 - 85       75 - 90         60       65       75         55 - 62       58 - 70       70 - 80         65       72       80         57 - 70       65 - 78       73 - 83         70       73       80         57 - 70       65 - 73       73 - 82         64       69       77         60 - 68       65 - 74       73 - 82         71       77       81         67 - 75       72 - 82       72 - 87         65       70       80         60 - 70       65 - 75       72 - 85         58       62       68         53 - 61       58 - 64       60 - 72         59       63       68         55 - 60       60 - 70       64 - 72         68       75       85         65 - 70       70 - 80       80 - 90         70       75       80 <t< th=""></t<>

#### TYPICAL BENEFITS THAT MAY BE INCLUDED ON TOP OF BASE SALARIES SHOWN

- Flexible packaging
   High level of training
   Performance based bonuses
   Professional development
- Study support for professional and academic studies

- All salaries shown exclude superannuation
- New Zealand salaries are represented in New Zealand dollars

INSOLVENCY MANAGERS, SENIOR MANAGERS, PRINCIPALS/DIRECTORS	Manager for 0-2yrs	Senior Manager for 2-5yrs	Principals/Directors
	110	140	185
NSW - Sydney	92 - 115	110 - 142	130+
	100	115	150
NSW - Regional	82.5 - 105	105 - 120	120+
VIIC M II	110	130	190
VIC - Melbourne	92 - 112.5	106 - 139	150+
MC Parismal	80	90	120
VIC - Regional	70 - 85	85 - 110	110+
OLD Drichana Cald Casat & Comphine Casat	95	120	150
QLD - Brisbane, Gold Coast & Sunshine Coast	85 - 96	100 - 120	130+
OLD Regional	86	114	150+
QLD - Regional	85 - 96	100 - 120	120+
SA - Adelaide	89	113	140
SA - Adelaide	85 - 95	110 - 125	130+
WA - Perth	97	112	145
WA - Pertir	92 - 107	105 - 130	135+
ACT - Canberra	95	120	150
ACT - Caliberta	85 - 105	100 - 140	140+
TAS - Hobart	77	97	120
TAS TIODAIT	70 - 82	89 - 103	110+
NT - Darwin	80	96	120
TVI Daiwiii	70 - 85	90 - 102	110+
NZ - Auckland	100	120	160
TTE / TOTALITY	95 - 110	100 - 130	120+
NZ - Wellington	80	90	200
TTE TTERMINISTON	70 - 90	75 - 110	150+
NZ - Christchurch	75	85	110
NZ - Christenuren	70 - 90	80 - 90	90+

TAX CONSULTING GRADUATES	No experience	1-2yrs experience	2-3yrs experience	3yrs+ experience
NCM Cydray	42	49	54	60
NSW - Sydney	37 - 44	42.5 - 50	46 - 58	53.5 - 63
NCM Degianal	41	45	48	55
NSW - Regional	32 - 42	40 - 48	41.5 - 50	48.5 - 57
VIC Malhaurna	43	49	54	62
VIC - Melbourne	38 - 45	42 - 52	47 - 55	52 - 63
VIC - Regional	42	47	52	55
VIC - Regional	38 - 45	45 - 52	50 - 58	52 - 58
QLD - Brisbane, Gold Coast & Sunshine Coast	36	45	49	55
QLD - Brisbarie, Gold Coast & Surishine Coast	32 - 43	42 - 48	46 - 53	50 - 60
QLD - Regional	35	43	47	54
QLD - Regional	32 - 43	42 - 48	46 - 53	50 - 60
SA - Adelaide	40	42	48	52
SA - Adelaide	35 - 43	39 - 45	44 - 53	48 - 57
WA - Perth	42	53	57	62
WA - Perui	40 - 47	47 - 59	53 - 65	57 - 69
ACT - Canberra	42	47	51	56
ACT - Caliberta	36 - 44	44 - 50	46 - 52	50 - 65
TAS - Hobart	35	39	45	48
TAS - Hobart	31 - 38	35 - 42	42 - 50	43 - 52
NT - Darwin	40	45	50	55
	35 - 45	42 - 50	45 - 55	50 - 62
NZ - Auckland	40	45	50	55
INC AUCHIGITU	35 - 45	40 - 48	45 - 55	50 - 60
NZ - Wellington	44	48	50	60
142 Wellington	36 - 45	40 - 50	45 - 55	50 - 65
NZ - Christchurch	38	40	45	55
NZ CHRISTCHUICH	35 - 41	36 - 45	40 - 55	45 - 60

# Flexible packaging High level of training Performance based bonuses Professional development Typical Benefits THAT MAY BE INCLUDED ON TOP OF BASE SALARIES SHOWN Study support for professional and academic studies studies

- All salaries shown exclude superannuation
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TAX CONSULTING (TYPICALLY CA/CPA COMPLETE) SENIOR, SUPERVISOR,

ASSISTANT MANAGERS	3-4yrs experience	4-5yrs experience	5-6yrs experience	6yrs+ experience
NSW - Sydney	<b>67</b> 61.5 - 69	<b>74</b> 66 - 76	<b>81</b> 73.5 - 85	<b>87</b> 76 - 100
NSW - Regional	<b>63</b> 53.5 - 66	<b>68</b> 64 - 75	<b>77</b> 71.5 - 81	<b>83</b> 73.5 - 100
VIC - Melbourne	<b>70</b> 65 - 75	<b>75</b> 70 - 80	<b>85</b> 75 - 90	<b>89</b> 82 - 105
VIC - Regional	<b>60</b> 55 - 62	<b>65</b> 62 - 68	<b>70</b> 68 - 75	<b>75</b> 72 - 90
QLD - Brisbane, Gold Coast & Sunshine Coast	<b>65</b> 60 - 70	<b>70</b> 65 - 75	<b>80</b> 75 - 85	<b>85</b> 80 - 90
QLD - Regional	<b>62</b> 60 - 67	<b>68</b> 65 - 75	<b>78</b> 74 - 83	<b>85</b> 80 - 90
SA - Adelaide	<b>66</b> 62 - 69	<b>73</b> 70 - 79	<b>80</b> 75 - 85	<b>86</b> 80 - 91
WA - Perth	<b>72</b> 65 - 75	<b>75</b> 67 - 80	<b>82</b> 72 - 86	<b>90</b> 77 - 105
ACT - Canberra	<b>65</b> 60 - 70	<b>70</b> 65 - 75	<b>80</b> 72 - 85	<b>85</b> 80 - 92
TAS - Hobart	<b>58</b> 54 - 61.5	<b>63</b> 58 - 65	<b>68</b> 64 - 72	<b>74</b> 69 - 76
NT - Darwin	<b>62</b> 58 - 68	<b>72</b> 66 - 76	<b>75</b> 72 - 82	<b>87</b> 80 - 100
NZ - Auckland	<b>60</b> 55 - 65	<b>70</b> 65 - 75	<b>80</b> 75 - 85	<b>85</b> 80 - 90
NZ - Wellington	<b>62</b> 55 - 70	<b>75</b> 65 - 80	<b>78</b> 65 - 85	<b>83</b> 70 - 90
NZ - Christchurch	<b>60</b> 54 - 64	<b>65</b> 60 - 68	<b>70</b> 65 - 75	<b>75</b> 70 - 90
TAX CONSULTING INCL MANAGERS, SENIOR MANAGERS, PRINCIPALS/DIRECTORS	Manager for 0-2yrs	Senior Manager for 2-5yrs	Principals/Directors	
NSW - Sydney	<b>115</b> 82.5 - 115	<b>135</b> 110 - 140	<b>180</b> 150	
NSW - Regional	<b>105</b> 95 - 115	<b>120</b> 105 - 126.5	<b>150</b> 128+	
VIC - Melbourne	<b>105</b> 87 - 115	<b>140</b> 120 - 150	<b>185</b> 160+	
VIC - Regional	<b>80</b> 65 - 85	<b>100</b> 92 - 103	<b>125</b> 110+	
QLD - Brisbane, Gold Coast & Sunshine Coast	05	<b>120</b> 105 - 130	<b>140</b> 130+	
QLD - Regional	<b>92</b> 85 - 96	<b>114</b> 105 - 125	<b>125</b> 120+	
SA - Adelaide	<b>91</b> 87 - 96	<b>116</b> 110 - 125	<b>140</b> 130+	
WA - Perth	<b>99</b> 95 - 108	<b>125</b> 105 - 137	<b>155</b> 150 +	
ACT - Canberra	<b>95</b> 85 - 105	<b>120</b> 100 - 140	<b>150</b> 140+	
TAS - Hobart	<b>80</b> 65 - 85	<b>100</b> 92 - 103	<b>125</b> 110+	
NT - Darwin	<b>78</b> 74 - 83	<b>100</b> 95 - 103	<b>120</b> 110+	
NZ - Auckland	<b>95</b> 85 - 100	<b>100</b> 90 - 120	<b>150</b> 120 - 180	
NZ - Wellington	<b>80</b> 70 - 90	<b>90</b> 75 - 110	<b>200</b> 150+	
NZ - Christchurch	<b>80</b> 65 - 85	<b>90</b> 80 - 95	<b>150</b> 95 - 180	

#### TYPICAL BENEFITS THAT MAY BE INCLUDED ON TOP OF BASE SALARIES SHOWN

- Flexible packaging
   High level of training
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- Study support for professional and academic studies

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CORPORATE FINANCE GRADUATES	O-1yr experience	1-2yrs experience	2-3yrs experience	3yrs+ experience
NSW - Sydney	44	51	60	68
	36.5 - 46	46 - 55	55 - 64	63 - 71
NSW - Regional	<b>42</b> 36.5 - 41.5	<b>42</b> 33 - 48.5	<b>51</b> 46 - 55	<b>58</b> 54 - 67
	45	<b>52</b>	62	70
VIC - Melbourne	42 - 48	46 - 56	55 - 66	62 - 75
VIC - Regional	40	45	50	55
VIC - Regional	35 - 45	40 - 50	45 - 55	50 - 60
QLD - Brisbane, Gold Coast & Sunshine Coast	<b>41</b> 38 - 45	<b>47</b> 43 - 53	<b>58</b> 53 - 63	62
	<b>36</b>	45 - 55	50	60 - 66 <b>56</b>
QLD - Regional	34 - 40	41 - 48	49 - 56	56 - 66
SA Adelaide	40	42	48	52
SA - Adelaide	35 - 43	39 - 45	44 - 53	48 - 57
WA - Perth	48	58	63	68
	40 - 52 <b>42</b>	50 - 60 <b>47</b>	55 - 67 <b>51</b>	59 - 72 <b>56</b>
ACT - Canberra	<b>42</b> 36 - 44	<b>47</b> 44 - 50	46 - 52	50 - 65
	36	40	45	50
TAS - Hobart	33 - 40	36 - 43.5	40 - 50	42 - 52
NT - Darwin	40	45	50	55
NI - Dai Will	35 - 45	40 - 48	45 - 55	50 - 60
NZ - Auckland	42	48	<b>52</b>	58
	36 - 45 <b>44</b>	40 - 50 <b>48</b>	50 - 58 <b>50</b>	50 - 65 <b>52</b>
NZ - Wellington	36 - 45	45 - 52	45 - 55	48 - 56
N7 Chairtalannah	38	40	50	58
NZ - Christchurch	30 - 42	35 - 45	45 - 55	50 - 65
CORPORATE FINANCE (TYPICALLY CA/ CPA/SIA/MASTERS FINANCE) SENIOR,				
SUPERVISOR, ASSIST. MANAGERS	3-4yrs experience	4-5yrs experience	5-6yrs experience	6yrs+ experience
SUPERVISOR, ASSIST. MANAGERS	72	78	83	100
	<b>72</b> 64 - 78	<b>78</b> 73.5 - 87	<b>83</b> 78 - 92	<b>100</b> 86 - 105
SUPERVISOR, ASSIST. MANAGERS	<b>72</b> 64 - 78 <b>60</b>	<b>78</b> 73.5 - 87 <b>65</b>	<b>83</b> 78 - 92 <b>76</b>	<b>100</b> 86 - 105 <b>85</b>
SUPERVISOR, ASSIST. MANAGERS  NSW - Sydney	<b>72</b> 64 - 78 <b>60</b> 50.5 - 65	<b>78</b> 73.5 - 87 <b>65</b> 59.5 - 70.5	<b>83</b> 78 - 92 <b>76</b> 73.5 - 81	100 86 - 105 85 76 - 93.5
SUPERVISOR, ASSIST. MANAGERS  NSW - Sydney	<b>72</b> 64 - 78 <b>60</b> 50.5 - 65 <b>74</b>	<b>78</b> 73.5 - 87 <b>65</b> 59.5 - 70.5 <b>80</b>	<b>83</b> 78 - 92 <b>76</b> 73.5 - 81 <b>85</b>	100 86 - 105 85 76 - 93.5
NSW - Regional VIC - Melbourne	<b>72</b> 64 - 78 <b>60</b> 50.5 - 65	<b>78</b> 73.5 - 87 <b>65</b> 59.5 - 70.5	<b>83</b> 78 - 92 <b>76</b> 73.5 - 81	100 86 - 105 85 76 - 93.5
SUPERVISOR, ASSIST. MANAGERS  NSW - Sydney  NSW - Regional	72 64 - 78 60 50.5 - 65 74 69 - 78 65 60 - 70	78 73.5 - 87 65 59.5 - 70.5 80 75 - 85 70 65 - 75	83 78 - 92 76 73.5 - 81 85 79.5 - 94 80 72 - 85	100 86 - 105 85 76 - 93.5 100 85 - 110 85 80 - 92
SUPERVISOR, ASSIST. MANAGERS  NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional	72 64 - 78 60 50.5 - 65 74 69 - 78 65 60 - 70	78 73.5 - 87 65 59.5 - 70.5 80 75 - 85 70 65 - 75	83 78 - 92 76 73.5 - 81 85 79.5 - 94 80 72 - 85 82	100 86 - 105 85 76 - 93.5 100 85 - 110 85 80 - 92
NSW - Regional VIC - Melbourne	72 64 - 78 60 50.5 - 65 74 69 - 78 65 60 - 70 65 60 - 70	78 73.5 - 87 65 59.5 - 70.5 80 75 - 85 70 65 - 75 75 68 - 80	83 78 - 92 76 73.5 - 81 85 79.5 - 94 80 72 - 85 82 75 - 85	100 86 - 105 85 76 - 93.5 100 85 - 110 85 80 - 92 87 80 - 92
SUPERVISOR, ASSIST. MANAGERS  NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional	72 64 - 78 60 50.5 - 65 74 69 - 78 65 60 - 70 65 60 - 70	78 73.5 - 87 65 59.5 - 70.5 80 75 - 85 70 65 - 75 75 68 - 80 72	83 78 - 92 76 73.5 - 81 85 79.5 - 94 80 72 - 85 82 75 - 85 78	100 86 - 105 85 76 - 93.5 100 85 - 110 85 80 - 92 87 80 - 92 83
SUPERVISOR, ASSIST. MANAGERS  NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional	72 64 - 78 60 50.5 - 65 74 69 - 78 65 60 - 70 65 60 - 70 67 65 - 75	78 73.5 - 87 65 59.5 - 70.5 80 75 - 85 70 65 - 75 75 68 - 80 72 70 - 80	83 78 - 92 76 73.5 - 81 85 79.5 - 94 80 72 - 85 82 75 - 85 78 75 - 85	100 86 - 105 85 76 - 93.5 100 85 - 110 85 80 - 92 87 80 - 92 83 80 - 90
SUPERVISOR, ASSIST. MANAGERS  NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast	72 64 - 78 60 50.5 - 65 74 69 - 78 65 60 - 70 65 60 - 70	78 73.5 - 87 65 59.5 - 70.5 80 75 - 85 70 65 - 75 75 68 - 80 72	83 78 - 92 76 73.5 - 81 85 79.5 - 94 80 72 - 85 82 75 - 85 78	100 86 - 105 85 76 - 93.5 100 85 - 110 85 80 - 92 87 80 - 92 83
SUPERVISOR, ASSIST. MANAGERS  NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide	72 64 - 78 60 50.5 - 65 74 69 - 78 65 60 - 70 65 60 - 70 67 65 - 75 66 62 - 69	78 73.5 - 87 65 59.5 - 70.5 80 75 - 85 70 65 - 75 75 68 - 80 72 70 - 80 73 70 - 79	83 78 - 92 76 73.5 - 81 85 79.5 - 94 80 72 - 85 82 75 - 85 78 75 - 85 80 75 - 85 80 75 - 85	100 86 - 105 85 76 - 93.5 100 85 - 110 85 80 - 92 87 80 - 92 83 80 - 90 86 80 - 91
SUPERVISOR, ASSIST. MANAGERS  NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional	72 64 - 78 60 50.5 - 65 74 69 - 78 65 60 - 70 65 60 - 70 67 65 - 75 66 62 - 69 75 69 - 79	78 73.5 - 87 65 59.5 - 70.5 80 75 - 85 70 65 - 75 75 68 - 80 72 70 - 80 73 70 - 79 79 72 - 87	83 78 - 92 76 73.5 - 81 85 79.5 - 94 80 72 - 85 82 75 - 85 78 75 - 85 80 75 - 85 80 80 80 80 80 80 80 80 80 80	100 86 - 105 85 76 - 93.5 100 85 - 110 85 80 - 92 87 80 - 92 83 80 - 90 86 80 - 91 92 86 - 97
SUPERVISOR, ASSIST. MANAGERS  NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide	72 64 - 78 60 50.5 - 65 74 69 - 78 65 60 - 70 65 60 - 70 67 65 - 75 66 62 - 69 75 69 - 79	78 73.5 - 87 65 59.5 - 70.5 80 75 - 85 70 65 - 75 75 68 - 80 72 70 - 80 73 70 - 79 79 72 - 87	83 78 - 92 76 73.5 - 81 85 79.5 - 94 80 72 - 85 82 75 - 85 78 75 - 85 80 75 - 85 80 80 80 80 80 80 80 80 80 80	100 86 - 105 85 76 - 93.5 100 85 - 110 85 80 - 92 87 80 - 92 83 80 - 90 86 80 - 91 92 86 - 97
SUPERVISOR, ASSIST. MANAGERS  NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra	72 64 - 78 60 50.5 - 65 74 69 - 78 65 60 - 70 65 60 - 70 67 65 - 75 66 62 - 69 75 69 - 79 65 60 - 70	78 73.5 - 87 65 59.5 - 70.5 80 75 - 85 70 65 - 75 75 68 - 80 72 70 - 80 73 70 - 79 79 72 - 87 70 65 - 75	83 78 - 92 76 73.5 - 81 85 79.5 - 94 80 72 - 85 82 75 - 85 78 75 - 85 80 75 - 85 80 75 - 85 80 75 - 85 80 72 - 85	100 86 - 105 85 76 - 93.5 100 85 - 110 85 80 - 92 87 80 - 92 83 80 - 90 86 80 - 91 92 86 - 97 85 80 - 92
SUPERVISOR, ASSIST. MANAGERS  NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth	72 64 - 78 60 50.5 - 65 74 69 - 78 65 60 - 70 65 60 - 70 67 65 - 75 66 62 - 69 75 69 - 79 65 60 - 70	78 73.5 - 87 65 59.5 - 70.5 80 75 - 85 70 65 - 75 75 68 - 80 72 70 - 80 73 70 - 79 79 72 - 87 70 65 - 75 63	83 78 - 92 76 73.5 - 81 85 79.5 - 94 80 72 - 85 82 75 - 85 78 75 - 85 80 75 - 85 80 75 - 85 80 75 - 85 80 75 - 85	100 86 - 105 85 76 - 93.5 100 85 - 110 85 80 - 92 87 80 - 92 83 80 - 90 86 80 - 91 92 86 - 97 85 80 - 92
SUPERVISOR, ASSIST. MANAGERS  NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra  TAS - Hobart	72 64 - 78 60 50.5 - 65 74 69 - 78 65 60 - 70 65 60 - 70 67 65 - 75 66 62 - 69 75 69 - 79 65 60 - 70	78 73.5 - 87 65 59.5 - 70.5 80 75 - 85 70 65 - 75 75 68 - 80 72 70 - 80 73 70 - 79 79 72 - 87 70 65 - 75	83 78 - 92 76 73.5 - 81 85 79.5 - 94 80 72 - 85 82 75 - 85 78 75 - 85 80 75 - 85 80 75 - 85 80 75 - 85 80 72 - 85	100 86 - 105 85 76 - 93.5 100 85 - 110 85 80 - 92 87 80 - 92 83 80 - 90 86 80 - 91 92 86 - 97 85 80 - 92
SUPERVISOR, ASSIST. MANAGERS  NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra	72 64 - 78 60 50.5 - 65 74 69 - 78 65 60 - 70 65 60 - 70 67 65 - 75 66 62 - 69 75 69 - 79 65 60 - 70 58 54 - 61 62 58 - 68	78 73.5 - 87 65 59.5 - 70.5 80 75 - 85 70 65 - 75 75 68 - 80 72 70 - 80 73 70 - 79 79 72 - 87 70 65 - 75 63 59 - 65 68 64 - 72	83 78 - 92 76 73.5 - 81 85 79.5 - 94 80 72 - 85 82 75 - 85 78 75 - 85 80 75 - 85 80 75 - 85 80 75 - 85 75 - 85 80 75 - 85 88 84 - 94 80 72 - 85 70 64 - 73 72 68 - 76	100 86 - 105 85 76 - 93.5 100 85 - 110 85 80 - 92 87 80 - 92 83 80 - 90 86 80 - 91 92 86 - 97 85 80 - 92 74 69 - 76 78 74 - 100
SUPERVISOR, ASSIST. MANAGERS  NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra  TAS - Hobart  NT - Darwin	72 64 - 78 60 50.5 - 65 74 69 - 78 65 60 - 70 65 60 - 70 67 65 - 75 66 62 - 69 75 69 - 79 65 60 - 70 58 54 - 61 62 58 - 68	78 73.5 - 87 65 59.5 - 70.5 80 75 - 85 70 65 - 75 75 68 - 80 72 70 - 80 73 70 - 79 79 72 - 87 70 65 - 75 63 59 - 65 68 64 - 72 72	83 78 - 92 76 73.5 - 81 85 79.5 - 94 80 72 - 85 82 75 - 85 78 75 - 85 80 75 - 85 80 75 - 85 80 75 - 85 75 - 85 80 75 - 85 88 84 - 94 80 72 - 85 70 64 - 73 72 68 - 76 80	100 86 - 105 85 76 - 93.5 100 85 - 110 85 80 - 92 87 80 - 92 83 80 - 90 86 80 - 91 92 86 - 97 85 80 - 92 74 69 - 76 78 74 - 100
SUPERVISOR, ASSIST. MANAGERS  NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra  TAS - Hobart	72 64 - 78 60 50.5 - 65 74 69 - 78 65 60 - 70 65 60 - 70 67 65 - 75 66 62 - 69 75 69 - 79 65 60 - 70 58 54 - 61 62 58 - 68 65 60 - 70	78 73.5 - 87 65 59.5 - 70.5 80 75 - 85 70 65 - 75 75 68 - 80 72 70 - 80 73 70 - 79 79 72 - 87 70 65 - 75 63 59 - 65 68 64 - 72 70 - 75	83 78 - 92 76 73.5 - 81 85 79.5 - 94 80 72 - 85 82 75 - 85 78 75 - 85 80 75 - 85 80 75 - 85 80 75 - 85 87 80 72 - 85 88 84 - 94 80 72 - 85 70 64 - 73 72 68 - 76 80 78 - 82	100 86 - 105 85 76 - 93.5 100 85 - 110 85 80 - 92 87 80 - 92 83 80 - 90 86 80 - 91 92 86 - 97 85 80 - 92 74 69 - 76 78 74 - 100 85 85 - 95
SUPERVISOR, ASSIST. MANAGERS  NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra  TAS - Hobart  NT - Darwin	72 64 - 78 60 50.5 - 65 74 69 - 78 65 60 - 70 65 60 - 70 67 65 - 75 66 62 - 69 75 69 - 79 65 60 - 70 58 54 - 61 62 58 - 68 65 60 - 70 70	78 73.5 - 87 65 59.5 - 70.5 80 75 - 85 70 65 - 75 75 68 - 80 72 70 - 80 73 70 - 79 79 72 - 87 70 65 - 75 63 59 - 65 68 64 - 72 72 70 - 75 75	83 78 - 92 76 73.5 - 81 85 79.5 - 94 80 72 - 85 82 75 - 85 78 75 - 85 80 75 - 85 80 75 - 85 80 72 - 85 88 84 - 94 80 72 - 85 70 64 - 73 72 68 - 76 80 78 - 82	100 86 - 105 85 76 - 93.5 100 85 - 110 85 80 - 92 87 80 - 92 83 80 - 90 86 80 - 91 92 86 - 97 85 80 - 92 74 69 - 76 78 74 - 100 85 85 - 95 90
SUPERVISOR, ASSIST. MANAGERS  NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra  TAS - Hobart  NT - Darwin  NZ - Auckland  NZ - Wellington	72 64 - 78 60 50.5 - 65 74 69 - 78 65 60 - 70 65 60 - 70 67 65 - 75 66 62 - 69 75 69 - 79 65 60 - 70 58 54 - 61 62 58 - 68 65 60 - 70 70 65 - 80	78 73.5 - 87 65 59.5 - 70.5 80 75 - 85 70 65 - 75 75 68 - 80 72 70 - 80 73 70 - 79 79 72 - 87 70 65 - 75 63 59 - 65 68 64 - 72 72 70 - 75 75 65 - 85	83 78 - 92 76 73.5 - 81 85 79.5 - 94 80 72 - 85 82 75 - 85 78 75 - 85 80 75 - 85 88 84 - 94 80 72 - 85 70 64 - 73 72 68 - 76 80 78 - 82 80 70 - 90	100 86 - 105 85 76 - 93.5 100 85 - 110 85 80 - 92 87 80 - 92 83 80 - 90 86 80 - 91 92 86 - 97 85 80 - 92 74 69 - 76 78 74 - 100 85 85 - 95 90 75 - 110
SUPERVISOR, ASSIST. MANAGERS  NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra  TAS - Hobart  NT - Darwin  NZ - Auckland	72 64 - 78 60 50.5 - 65 74 69 - 78 65 60 - 70 65 60 - 70 67 65 - 75 66 62 - 69 75 69 - 79 65 60 - 70 58 54 - 61 62 58 - 68 65 60 - 70 70	78 73.5 - 87 65 59.5 - 70.5 80 75 - 85 70 65 - 75 75 68 - 80 72 70 - 80 73 70 - 79 79 72 - 87 70 65 - 75 63 59 - 65 68 64 - 72 72 70 - 75 75	83 78 - 92 76 73.5 - 81 85 79.5 - 94 80 72 - 85 82 75 - 85 78 75 - 85 80 75 - 85 80 75 - 85 80 72 - 85 88 84 - 94 80 72 - 85 70 64 - 73 72 68 - 76 80 78 - 82	100 86 - 105 85 76 - 93.5 100 85 - 110 85 80 - 92 87 80 - 92 83 80 - 90 86 80 - 91 92 86 - 97 85 80 - 92 74 69 - 76 78 74 - 100 85 85 - 95 90

#### TYPICAL BENEFITS THAT MAY BE INCLUDED ON TOP OF BASE SALARIES SHOWN

- Flexible packaging
   High level of training
   Performance based bonuses
   Professional development
- Study support for professional and academic studies

- All salaries shown exclude superannuation
- New Zealand salaries are represented in New Zealand dollars

CORPORATE FINANCE MANAGERS, SENIOR		Senior Manager	Dringinals /Directors	
MANAGERS, PRINCIPALS/DIRECTORS	for 0-2yrs	for 2-5yrs	Principals/Directors	
NSW - Sydney	120	165	220	
- Sydney	92 - 128.5	115 - 183	150+	
ISW Dogional	92	118	147	
ISW - Regional	87 - 100	100 - 137	100+	
IC Malhaurna	115	160	220	
IC - Melbourne	93 - 128.5	125 - 170	160+	
IC Desired	95	110	135	
IC - Regional	85 - 105	100 - 140	125+	
	105	135	160	
LD - Brisbane, Gold Coast & Sunshine Coast	100 - 120	125 - 150	140+	
	90	115	125	
LD - Regional	85 - 100	105 - 135	120+	
	92	116	145	
A - Adelaide	87 - 97	110 - 125	140+	
	113	140	180	
/A - Perth				
	105 - 125	120 - 185	145+	
CT - Canberra	95	120	150	
	85 - 105 	100 - 140	140+	
AS - Hobart	75	95	120	
	70 - 80	85 - 100	110+	
IT - Darwin	77	100	120	
TI Dai Will	72 - 80	90 - 102	110+	
Z - Auckland	90	110	140	
Z - Auckidilu	85 - 95	100 - 140	120 - 180	
7 Mollington	80	90	200	
IZ - Wellington	70 - 90	75 - 110	150+	
IZ Chuistahuush	85	90	130	
IZ - Christchurch	75 - 90	75 - 120	100 - 150	
				7
ANAGEMENT CONSULTANT GRADUATES	0-1vr experience	1-2vrs experience	2-3vrs experience	5vrs+ experience
IANAGEMENT CONSULTANT GRADUATES		1-2yrs experience	2-3yrs experience	3yrs+ experience
	42	48	52	65
	<b>42</b> 35 - 44	<b>48</b> 38.5 - 49.5	<b>52</b> 46 - 53.5	<b>65</b> 48 - 70
SW - Sydney	<b>42</b> 35 - 44 <b>37</b>	<b>48</b> 38.5 - 49.5 <b>45</b>	<b>52</b> 46 - 53.5 <b>48</b>	<b>65</b> 48 - 70 <b>55</b>
SW - Sydney	<b>42</b> 35 - 44 <b>37</b> 35 - 41.5	<b>48</b> 38.5 - 49.5 <b>45</b> 38.5 - 48.5	<b>52</b> 46 - 53.5 <b>48</b> 44 - 50	<b>65</b> 48 - 70 <b>55</b> 46 - 57
ISW - Sydney	<b>42</b> 35 - 44 <b>37</b> 35 - 41.5	48 38.5 - 49.5 45 38.5 - 48.5 49	<b>52</b> 46 - 53.5 <b>48</b> 44 - 50 <b>52</b>	<b>65</b> 48 - 70 <b>55</b> 46 - 57 <b>68</b>
ISW - Sydney ISW - Regional	<b>42</b> 35 - 44 <b>37</b> 35 - 41.5 <b>44</b> 39 - 44	48 38.5 - 49.5 45 38.5 - 48.5 49 44.5 - 50	<b>52</b> 46 - 53.5 <b>48</b> 44 - 50	65 48 - 70 55 46 - 57 68 55 - 70
ISW - Sydney ISW - Regional IC - Melbourne	<b>42</b> 35 - 44 <b>37</b> 35 - 41.5	48 38.5 - 49.5 45 38.5 - 48.5 49	52 46 - 53.5 48 44 - 50 52 48 - 53.5	<b>65</b> 48 - 70 <b>55</b> 46 - 57 <b>68</b>
ISW - Sydney ISW - Regional IC - Melbourne	<b>42</b> 35 - 44 <b>37</b> 35 - 41.5 <b>44</b> 39 - 44	48 38.5 - 49.5 45 38.5 - 48.5 49 44.5 - 50	<b>52</b> 46 - 53.5 <b>48</b> 44 - 50 <b>52</b> 48 - 53.5	65 48 - 70 55 46 - 57 68 55 - 70
ISW - Sydney ISW - Regional IC - Melbourne IC - Regional	<b>42</b> 35 - 44 <b>37</b> 35 - 41.5 <b>44</b> 39 - 44 <b>38</b>	48 38.5 - 49.5 45 38.5 - 48.5 49 44.5 - 50	52 46 - 53.5 48 44 - 50 52 48 - 53.5	65 48 - 70 55 46 - 57 68 55 - 70
ISW - Sydney ISW - Regional IC - Melbourne IC - Regional	<b>42</b> 35 - 44 <b>37</b> 35 - 41.5 <b>44</b> 39 - 44 <b>38</b> 35 - 42	48 38.5 - 49.5 45 38.5 - 48.5 49 44.5 - 50 42 40 -48	52 46 - 53.5 48 44 - 50 52 48 - 53.5 48 45 - 55	65 48 - 70 55 46 - 57 68 55 - 70 55 50 - 60
SW - Sydney SW - Regional IC - Melbourne IC - Regional LD - Brisbane, Gold Coast & Sunshine Coast	<b>42</b> 35 - 44 <b>37</b> 35 - 41.5 <b>44</b> 39 - 44 <b>38</b> 35 - 42 <b>40</b> 32 - 42	48 38.5 - 49.5 45 38.5 - 48.5 49 44.5 - 50 42 40 -48	52 46 - 53.5 48 44 - 50 52 48 - 53.5 48 45 - 55	65 48 - 70 55 46 - 57 68 55 - 70 55 50 - 60 54 50 - 60
ISW - Sydney ISW - Regional IC - Melbourne IC - Regional ILD - Brisbane, Gold Coast & Sunshine Coast	<b>42</b> 35 - 44 <b>37</b> 35 - 41.5 <b>44</b> 39 - 44 <b>38</b> 35 - 42 <b>40</b> 32 - 42 <b>38</b>	48 38.5 - 49.5 45 38.5 - 48.5 49 44.5 - 50 42 40 - 48 44 40 - 48	52 46 - 53.5 48 44 - 50 52 48 - 53.5 48 45 - 55 48 44 - 52	65 48 - 70 55 46 - 57 68 55 - 70 55 50 - 60 54 50 - 60
ISW - Sydney ISW - Regional IC - Melbourne IC - Regional ILD - Brisbane, Gold Coast & Sunshine Coast	<b>42</b> 35 - 44 <b>37</b> 35 - 41.5 <b>44</b> 39 - 44 <b>38</b> 35 - 42 <b>40</b> 32 - 42 <b>38</b> 33 - 40	48 38.5 - 49.5 45 38.5 - 48.5 49 44.5 - 50 42 40 - 48 44 40 - 48 42 40 - 48	52 46 - 53.5 48 44 - 50 52 48 - 53.5 48 45 - 55 48 44 - 52 48 44 - 52	65 48 - 70 55 46 - 57 68 55 - 70 55 50 - 60 54 50 - 60 52 50 - 60
SW - Sydney SW - Regional IC - Melbourne IC - Regional ILD - Brisbane, Gold Coast & Sunshine Coast	<b>42</b> 35 - 44 <b>37</b> 35 - 41.5 <b>44</b> 39 - 44 <b>38</b> 35 - 42 <b>40</b> 32 - 42 <b>38</b> 33 - 40 <b>40</b>	48 38.5 - 49.5 45 38.5 - 48.5 49 44.5 - 50 42 40 - 48 44 40 - 48 42 40 - 48	52 46 - 53.5 48 44 - 50 52 48 - 53.5 48 45 - 55 48 44 - 52 48 44 - 52	65 48 - 70 55 46 - 57 68 55 - 70 55 50 - 60 54 50 - 60 52 50 - 60
SW - Sydney SW - Regional IC - Melbourne IC - Regional ILD - Brisbane, Gold Coast & Sunshine Coast	<b>42</b> 35 - 44 <b>37</b> 35 - 41.5 <b>44</b> 39 - 44 <b>38</b> 35 - 42 <b>40</b> 32 - 42 <b>38</b> 33 - 40 <b>40</b> 35 - 43	48 38.5 - 49.5 45 38.5 - 48.5 49 44.5 - 50 42 40 - 48 44 40 - 48 42 40 - 48 42 39 - 45	52 46 - 53.5 48 44 - 50 52 48 - 53.5 48 45 - 55 48 44 - 52 48 44 - 52 48 44 - 52	65 48 - 70 55 46 - 57 68 55 - 70 55 50 - 60 54 50 - 60 52 50 - 60 52 48 - 57
SW - Sydney SW - Regional IC - Melbourne IC - Regional LD - Brisbane, Gold Coast & Sunshine Coast LD - Regional A - Adelaide	42 35 - 44 37 35 - 41.5 44 39 - 44 38 35 - 42 40 32 - 42 38 33 - 40 40 35 - 43	48 38.5 - 49.5 45 38.5 - 48.5 49 44.5 - 50 42 40 - 48 44 40 - 48 42 40 - 48 42 39 - 45 52	52 46 - 53.5 48 44 - 50 52 48 - 53.5 48 45 - 55 48 44 - 52 48 44 - 52 48 44 - 52	65 48 - 70 55 46 - 57 68 55 - 70 55 50 - 60 54 50 - 60 52 50 - 60 52 48 - 57 62
SW - Sydney SW - Regional IC - Melbourne IC - Regional LD - Brisbane, Gold Coast & Sunshine Coast LD - Regional A - Adelaide	<b>42</b> 35 - 44 <b>37</b> 35 - 41.5 <b>44</b> 39 - 44 <b>38</b> 35 - 42 <b>40</b> 32 - 42 <b>38</b> 33 - 40 <b>40</b> 35 - 43 <b>41</b>	48 38.5 - 49.5 45 38.5 - 48.5 49 44.5 - 50 42 40 - 48 44 40 - 48 42 40 - 48 42 39 - 45 52 45 - 55	52 46 - 53.5 48 44 - 50 52 48 - 53.5 48 45 - 55 48 44 - 52 48 44 - 52 48 44 - 52 53 57 53 - 63	65 48 - 70 55 46 - 57 68 55 - 70 55 50 - 60 54 50 - 60 52 50 - 60 52 48 - 57 62 58 - 68
SW - Sydney SW - Regional IC - Melbourne IC - Regional LD - Brisbane, Gold Coast & Sunshine Coast LD - Regional A - Adelaide /A - Perth	42 35 - 44 37 35 - 41.5 44 39 - 44 38 35 - 42 40 32 - 42 38 33 - 40 40 35 - 43 41 - 47 42	48 38.5 - 49.5 45 38.5 - 48.5 49 44.5 - 50 42 40 - 48 44 40 - 48 42 40 - 48 42 39 - 45 52 45 - 55	52 46 - 53.5 48 44 - 50 52 48 - 53.5 48 45 - 55 48 44 - 52 48 44 - 52 48 44 - 52 53 - 63 51	65 48 - 70 55 46 - 57 68 55 - 70 55 50 - 60 54 50 - 60 52 50 - 60 52 48 - 57 62 58 - 68
SW - Sydney SW - Regional IC - Melbourne IC - Regional LD - Brisbane, Gold Coast & Sunshine Coast LD - Regional A - Adelaide /A - Perth	42 35 - 44 37 35 - 41.5 44 39 - 44 38 35 - 42 40 32 - 42 38 33 - 40 40 35 - 43 41 - 47 42 36 - 44	48 38.5 - 49.5 45 38.5 - 48.5 49 44.5 - 50 42 40 - 48 44 40 - 48 42 40 - 48 42 39 - 45 52 45 - 55 47 44 - 50	52 46 - 53.5 48 44 - 50 52 48 - 53.5 48 45 - 55 48 44 - 52 48 44 - 52 48 44 - 52 53 - 63 51 46 - 52	65 48 - 70 55 46 - 57 68 55 - 70 55 50 - 60 54 50 - 60 52 50 - 60 52 48 - 57 62 58 - 68 56 50 - 65
ISW - Sydney ISW - Regional IC - Melbourne IC - Regional ILD - Brisbane, Gold Coast & Sunshine Coast ILD - Regional A - Adelaide VA - Perth CT - Canberra	42 35 - 44 37 35 - 41.5 44 39 - 44 38 35 - 42 40 32 - 42 38 33 - 40 40 35 - 43 41 - 47 42 36 - 44	48 38.5 - 49.5 45 38.5 - 48.5 49 44.5 - 50 42 40 - 48 44 40 - 48 42 40 - 48 42 39 - 45 52 45 - 55 47 44 - 50 40	52 46 - 53.5 48 44 - 50 52 48 - 53.5 48 45 - 55 48 44 - 52 48 44 - 52 48 44 - 52 48 44 - 53 57 53 - 63 51 46 - 52 42	65 48 - 70 55 46 - 57 68 55 - 70 55 50 - 60 54 50 - 60 52 50 - 60 52 48 - 57 62 58 - 68 56 50 - 65 44
ISW - Sydney ISW - Regional IC - Melbourne IC - Regional ILD - Brisbane, Gold Coast & Sunshine Coast ILD - Regional A - Adelaide VA - Perth CT - Canberra	42 35 - 44 37 35 - 41.5 44 39 - 44 38 35 - 42 40 32 - 42 38 33 - 40 40 35 - 43 41 - 47 42 36 - 44 36 32 - 40	48 38.5 - 49.5 45 38.5 - 48.5 49 44.5 - 50 42 40 - 48 44 40 - 48 42 40 - 48 42 39 - 45 52 45 - 55 47 44 - 50	52 46 - 53.5 48 44 - 50 52 48 - 53.5 48 45 - 55 48 44 - 52 48 44 - 52 48 44 - 52 53 - 63 51 46 - 52	65 48 - 70 55 46 - 57 68 55 - 70 55 50 - 60 54 50 - 60 52 50 - 60 52 48 - 57 62 58 - 68 56 50 - 65
SW - Sydney SW - Regional IC - Melbourne IC - Regional LD - Brisbane, Gold Coast & Sunshine Coast LD - Regional A - Adelaide /A - Perth CT - Canberra AS - Hobart	42 35 - 44 37 35 - 41.5 44 39 - 44 38 35 - 42 40 32 - 42 38 33 - 40 40 35 - 43 41 - 47 42 36 - 44	48 38.5 - 49.5 45 38.5 - 48.5 49 44.5 - 50 42 40 - 48 44 40 - 48 42 40 - 48 42 39 - 45 52 45 - 55 47 44 - 50 40	52 46 - 53.5 48 44 - 50 52 48 - 53.5 48 45 - 55 48 44 - 52 48 44 - 52 48 44 - 52 48 44 - 53 57 53 - 63 51 46 - 52 42	65 48 - 70 55 46 - 57 68 55 - 70 55 50 - 60 54 50 - 60 52 50 - 60 52 48 - 57 62 58 - 68 56 50 - 65 44
ISW - Sydney ISW - Regional IC - Melbourne IC - Regional ILD - Brisbane, Gold Coast & Sunshine Coast ILD - Regional A - Adelaide VA - Perth ICT - Canberra AS - Hobart	42 35 - 44 37 35 - 41.5 44 39 - 44 38 35 - 42 40 32 - 42 38 33 - 40 40 35 - 43 41 - 47 42 36 - 44 36 32 - 40	48 38.5 - 49.5 45 38.5 - 48.5 49 44.5 - 50 42 40 - 48 44 40 - 48 42 40 - 48 42 39 - 45 52 45 - 55 47 44 - 50 40 38 - 42	52 46 - 53.5 48 44 - 50 52 48 - 53.5 48 45 - 55 48 44 - 52 48 44 - 52 48 44 - 52 48 44 - 53 57 53 - 63 51 46 - 52 40 - 44	65 48 - 70 55 46 - 57 68 55 - 70 55 50 - 60 54 50 - 60 52 50 - 60 52 48 - 57 62 58 - 68 56 50 - 65 44 42 - 48
ISW - Sydney ISW - Regional IC - Melbourne IC - Regional ILD - Brisbane, Gold Coast & Sunshine Coast ILD - Regional A - Adelaide VA - Perth CT - Canberra AS - Hobart IT - Darwin	42 35 - 44 37 35 - 41.5 44 39 - 44 38 35 - 42 40 32 - 42 38 33 - 40 40 35 - 43 41 - 47 42 36 - 44 36 32 - 40 40	48 38.5 - 49.5 45 38.5 - 48.5 49 44.5 - 50 42 40 - 48 44 40 - 48 42 40 - 48 42 39 - 45 52 45 - 55 47 44 - 50 40 38 - 42 45	52 46 - 53.5 48 44 - 50 52 48 - 53.5 48 45 - 55 48 44 - 52 48 44 - 52 48 44 - 52 48 44 - 53 57 53 - 63 51 46 - 52 40 - 44 50	65 48 - 70 55 46 - 57 68 55 - 70 55 50 - 60 54 50 - 60 52 50 - 60 52 48 - 57 62 58 - 68 56 50 - 65 44 42 - 48
ANAGEMENT CONSULTANT GRADUATES  ISW - Sydney  ISW - Regional  /IC - Melbourne  /IC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  GA - Adelaide  VA - Perth  ACT - Canberra  GAS - Hobart  IT - Darwin  IZ - Auckland	42 35 - 44 37 35 - 41.5 44 39 - 44 38 35 - 42 40 32 - 42 38 33 - 40 40 35 - 43 41 - 47 42 36 - 44 36 32 - 40 40 35 - 45	48 38.5 - 49.5 45 38.5 - 48.5 49 44.5 - 50 42 40 - 48 44 40 - 48 42 40 - 48 42 39 - 45 52 45 - 55 47 44 - 50 40 38 - 42 45 42 - 50	52 46 - 53.5 48 44 - 50 52 48 - 53.5 48 45 - 55 48 44 - 52 48 44 - 52 48 44 - 52 48 44 - 53 57 53 - 63 51 46 - 52 42 40 - 44 50 45 - 55	65 48 - 70 55 46 - 57 68 55 - 70 55 50 - 60 54 50 - 60 52 50 - 60 52 48 - 57 62 58 - 68 56 50 - 65 44 42 - 48 55 50 - 62

48

40

45 - 50

38 - 42

#### TYPICAL BENEFITS THAT MAY BE INCLUDED ON TOP OF BASE SALARIES SHOWN

NZ - Wellington

NZ - Christchurch

- Flexible packaging
   High level of training
   Performance based bonuses
   Professional development
- Study support for professional and academic studies

44

34

35 - 45

32 - 40

#### NOTES ON SALARIES

- All salaries shown exclude superannuation
- New Zealand salaries are represented in New Zealand dollars

50

43

45 - 55

40 - 47

52

46

45 - 55

42 - 50

## MANAGEMENT CONSULTING (TYPICALLY CA/CPA COMPLETE) SENIOR,

SUPERVISOR, ASSISTANT MANAGERS	3-4yrs experience	4-5yrs experience	5-6yrs experience	6yrs+ experience
NSW - Sydney	70	<b>75</b>	85	95
	68 - 75 <b>60</b>	68- 77 <b>68</b>	80 - 90 <b>74</b>	88 - 98 <b>83</b>
NSW - Regional	53 - 62.5	55 - 72	69 - 78	75.5 - 87
VIC - Melbourne	<b>64</b> 60 - 69	<b>72</b> 64.5 - 78	<b>80</b> 74 - 84	<b>90</b> 85 - 95
VIC - Regional	<b>62</b> 58 - 68	<b>68</b> 65 - 75	<b>75</b> 72 - 80	<b>82</b> 78 - 85
QLD - Brisbane, Gold Coast & Sunshine Coast	60	68	73	80
	55 - 65 <b>58</b>	64 - 72 <b>68</b>	68 - 76 <b>73</b>	75 - 95 <b>78</b>
QLD - Regional	55 - 65	64 - 72	68 - 76	74 - 90
SA - Adelaide	<b>64</b> 60 - 68	<b>69</b> 65 - 74	<b>77</b> 73 - 82	<b>82</b> 76 - 85
WA - Perth	<b>72</b> 63 - 73	75	83	88
407.0.1	65	72 - 82 <b>70</b>	78 - 88 <b>80</b>	83 - 97 <b>85</b>
ACT - Canberra	60 - 70	65 - 75	72 - 85	80 - 92
TAS - Hobart	<b>58</b> 52 - 61	<b>62</b> 58 - 65	<b>68</b> 65 - 72	<b>72</b> 68 - 75
NT - Darwin	60	64	70	74
IVI - Dai Will	57.5 - 62.5 <b>60</b>	60 - 68 <b>65</b>	68 - 72 <b>75</b>	68.5 - 80 <b>85</b>
NZ - Auckland	55 - 65	60 - 70	65 - 75	70 - 95
NZ - Wellington	<b>55</b> 45 - 60	<b>60</b> 50 - 65	<b>65</b> 60 - 70	<b>70</b> 65 - 75
NZ - Christchurch	<b>52</b> 42 - 55	<b>58</b> 56 - 60	<b>65</b> 60 - 70	<b>72</b> 58 - 75
MANAGEMENT CONSULTING MANAGERS, SENIOR MANAGERS, PRINCIPALS/DIRECTOR		Senior Manager for 2-5yrs	Principals/Directors	
NSW - Sydney	<b>100</b> 73.5 - 110	<b>128</b> 110 - 147	<b>165</b> 147+	
NSW - Regional	<b>88</b> 72 - 93	<b>105</b> 100 - 115	<b>133</b> 110+	
VIC - Melbourne	<b>105</b> 87 - 115	<b>130</b> 110 - 155	<b>170</b> 150+	
VIC Pagional	<b>85</b>	100	125	
VIC - Regional	80 - 90	90 - 110	110+	
QLD - Brisbane, Gold Coast & Sunshine Coast	<b>95</b> 90 - 102	<b>120</b> 115 - 135	<b>135</b> 135+	
QLD - Regional	<b>94</b> 90 - 98	<b>125</b> 115 - 135	<b>130</b> 125+	
SA - Adelaide	89	<b>113</b> 110 - 125	140	
WA - Perth	85 - 95 <b>109</b>	128	130+ 1 <b>70</b>	
ACT - Canberra	97 - 114 <b>95</b>	113 - 142 <b>120</b>	150+ <b>150</b>	
ACT Camberra	85 - 105 <b>80</b>	100 - 140 <b>100</b>	140+ <b>125</b>	
TAS - Hobart	75 - 85	88 - 110	110+	
NT - Darwin	80	100	125	
	75 - 85	90 - 105	115+	
NZ - Auckland	75 - 85 <b>88</b>	90 - 105 <b>100</b>	115+ 150	
NZ - Auckland	<b>88</b> 78 - 95 <b>75</b>	<b>100</b> 90 - 115 <b>85</b>	<b>150</b> 120 - 200 <b>120</b>	
NZ - Auckland NZ - Wellington	<b>88</b> 78 - 95 <b>75</b> 70 - 80	<b>100</b> 90 - 115 <b>85</b> 75 - 95	150 120 - 200 120 95 - 160	
	<b>88</b> 78 - 95 <b>75</b>	<b>100</b> 90 - 115 <b>85</b>	<b>150</b> 120 - 200 <b>120</b>	

#### TYPICAL BENEFITS THAT MAY BE INCLUDED ON TOP OF BASE SALARIES SHOWN

- Flexible packaging
   High level of training
   Performance based bonuses
   Professional development
- Study support for professional and academic studies

- All salaries shown exclude superannuation
- New Zealand salaries are represented in New Zealand dollars

RISK CONSULTING/INTERNAL AUDIT	0.1	1.0	0.7	7
GRADUATES	0-1yr experience	1-2yrs experience	2-3yrs experience	3yrs+ experience
NSW - Sydney	42	46	55	60
- Sydney	38 - 45	40- 50	48 - 58	55 - 65
NSW - Regional	37	43	48	54
	32 - 38.5	39.5 - 44	41.5 - 50	46 - 55
VIC - Melbourne	43	47	55	60
	37 - 45	42.5 - 51.5	46 - 55	55 - 65 - 4
VIC - Regional	40	42	48	54
3	35 - 43	39 - 45	44 - 53	48 - 57
QLD - Brisbane, Gold Coast & Sunshine Coast	40	46	<b>52</b>	57
· · · · · · · · · · · · · · · · · · ·	38 - 45 <b>36</b>	44 - 50 <b>42</b>	48 - 55	49 - 59 <b>50</b>
QLD - Regional	35 - 42	<b>42</b> 40 - 48	<b>48</b> 45 - 53	49 - 60
	40	40 - 40	45 - 55	<b>52</b>
SA - Adelaide	35 - 43	<b>42</b> 39 - 45	<b>46</b> 44 - 53	48 - 57
	43	48	<b>56</b>	<b>59</b>
WA - Perth	<b>39 - 46</b>	44 - 54	52 - 62	55 - 66
	42	47	51	<b>56</b>
ACT - Canberra	36 - 44	44 - 50	46 - 52	50 - 65
	32	<b>38</b>	43	47
TAS - Hobart	28 - 35	32 - 40	38 - 45	40 - 50
	40	45	50	55
NT - Darwin	35 - 45	42 - 50	45 - 55	50 - 62
	40	45	50	55
NZ - Auckland	35 - 45	40 - 48	48 - 55	50 - 60
	44	48	52	55
NZ - Wellington	36 - 45	40 - 50	45 - 60	50 - 63
NZ CL : L L	38	45	50	55
NZ - Christchurch	35 - 42	40 - 48	48 - 55	50 - 60
RISK CONSULTING/INTERNAL AUDIT (TYPICALLY CA/CPA COMPLETE) SENIOR,				
		1-Eurs experience	F-6yrs experience	Eurst experience
SUPERVISOR, ASSISTANT MANAGERS	3-4yrs experience	4-5yrs experience	5-6yrs experience	6yrs+ experience
SUPERVISOR, ASSISTANT MANAGERS	3-4yrs experience <b>72</b>	83	90	98
	3-4yrs experience <b>72</b> 60 - 75	<b>83</b> 78 - 86	<b>90</b> 87 - 95	<b>98</b> 95 - 100
SUPERVISOR, ASSISTANT MANAGERS	<b>72</b> 60 - 75	<b>83</b> 78 - 86 <b>70</b>	<b>90</b> 87 - 95 <b>80</b>	<b>98</b> 95 - 100 <b>85</b>
SUPERVISOR, ASSISTANT MANAGERS  NSW - Sydney	3-4yrs experience 72 60 - 75 63 57 - 68	<b>83</b> 78 - 86 <b>70</b> 66 - 78	<b>90</b> 87 - 95 <b>80</b> 76 - 85.5	<b>98</b> 95 - 100 <b>85</b> 78 - 92
SUPERVISOR, ASSISTANT MANAGERS  NSW - Sydney	3-4yrs experience 72 60 - 75 63 57 - 68 66	83 78 - 86 70 66 - 78	90 87 - 95 80 76 - 85.5 78	98 95 - 100 85 78 - 92 88
NSW - Sydney  NSW - Regional	3-4yrs experience 72 60 - 75 63 57 - 68 66 60 - 70	83 78 - 86 70 66 - 78 73 68 - 76.5	90 87 - 95 80 76 - 85.5 78 75 - 86	98 95 - 100 85 78 - 92 88 82 - 95
NSW - Sydney  NSW - Regional	3-4yrs experience 72 60 - 75 63 57 - 68 66 60 - 70 62	83 78 - 86 70 66 - 78 73 68 - 76.5	90 87 - 95 80 76 - 85.5 78 75 - 86	98 95 - 100 85 78 - 92 88 82 - 95
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional	3-4yrs experience 72 60 - 75 63 57 - 68 66 60 - 70 62 58 - 65	83 78 - 86 70 66 - 78 73 68 - 76.5 70 65 - 74	90 87 - 95 80 76 - 85.5 78 75 - 86 75 74 - 82	98 95 - 100 85 78 - 92 88 82 - 95 80 76 - 85
NSW - Sydney  NSW - Regional  VIC - Melbourne	3-4yrs experience 72 60 - 75 63 57 - 68 66 60 - 70 62 58 - 65	83 78 - 86 70 66 - 78 73 68 - 76.5 70 65 - 74	90 87 - 95 80 76 - 85.5 78 75 - 86 75 74 - 82	98 95 - 100 85 78 - 92 88 82 - 95 80 76 - 85 85
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional	3-4yrs experience 72 60 - 75 63 57 - 68 66 60 - 70 62 58 - 65 64 60 - 68	83 78 - 86 70 66 - 78 73 68 - 76.5 70 65 - 74 70 65 - 74	90 87 - 95 80 76 - 85.5 78 75 - 86 75 74 - 82 78 70 - 92	98 95 - 100 85 78 - 92 88 82 - 95 80 76 - 85 85 74 - 90
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional	3-4yrs experience 72 60 - 75 63 57 - 68 66 60 - 70 62 58 - 65 64 60 - 68	83 78 - 86 70 66 - 78 73 68 - 76.5 70 65 - 74 70 65 - 74	90 87 - 95 80 76 - 85.5 78 75 - 86 75 74 - 82 78 70 - 92	98 95 - 100 85 78 - 92 88 82 - 95 80 76 - 85 85 74 - 90 80
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast	3-4yrs experience 72 60 - 75 63 57 - 68 66 60 - 70 62 58 - 65 64 60 - 68	83 78 - 86 70 66 - 78 73 68 - 76.5 70 65 - 74 70 65 - 74 68 65 - 74	90 87 - 95 80 76 - 85.5 78 75 - 86 75 74 - 82 78 70 - 92 75 70 - 80	98 95 - 100 85 78 - 92 88 82 - 95 80 76 - 85 85 74 - 90 80 74 - 85
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast	3-4yrs experience 72 60 - 75 63 57 - 68 66 60 - 70 62 58 - 65 64 60 - 68 64 60 - 68	83 78 - 86 70 66 - 78 73 68 - 76.5 70 65 - 74 70 65 - 74 68 65 - 74	90 87 - 95 80 76 - 85.5 78 75 - 86 75 74 - 82 78 70 - 92 75 70 - 80	98 95 - 100 85 78 - 92 88 82 - 95 80 76 - 85 85 74 - 90 80 74 - 85 82
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional	3-4yrs experience 72 60 - 75 63 57 - 68 66 60 - 70 62 58 - 65 64 60 - 68 64 60 - 68	83 78 - 86 70 66 - 78 73 68 - 76.5 70 65 - 74 70 65 - 74 68 65 - 74 69 65 - 74	90 87 - 95 80 76 - 85.5 78 75 - 86 75 74 - 82 78 70 - 92 75 70 - 80 77 73 - 82	98 95 - 100 85 78 - 92 88 82 - 95 80 76 - 85 85 74 - 90 80 74 - 85 82 76 - 85
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional	3-4yrs experience 72 60 - 75 63 57 - 68 66 60 - 70 62 58 - 65 64 60 - 68 64 60 - 68 64 60 - 68	83 78 - 86 70 66 - 78 73 68 - 76.5 70 65 - 74 70 65 - 74 68 65 - 74 69 65 - 74	90 87 - 95 80 76 - 85.5 78 75 - 86 75 74 - 82 78 70 - 92 75 70 - 80 77 73 - 82	98 95 - 100 85 78 - 92 88 82 - 95 80 76 - 85 85 74 - 90 80 74 - 85 82 76 - 85 90
SUPERVISOR, ASSISTANT MANAGERS  NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth	3-4yrs experience 72 60 - 75 63 57 - 68 66 60 - 70 62 58 - 65 64 60 - 68 64 60 - 68 64 60 - 68 64 60 - 68 64 60 - 68	83 78 - 86 70 66 - 78 73 68 - 76.5 70 65 - 74 70 65 - 74 68 65 - 74 69 65 - 74 75 71 - 78	90 87 - 95 80 76 - 85.5 78 75 - 86 75 74 - 82 78 70 - 92 75 70 - 80 77 73 - 82 80 75 - 90	98 95 - 100 85 78 - 92 88 82 - 95 80 76 - 85 85 74 - 90 80 74 - 85 82 76 - 85 90 82 - 95
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide	3-4yrs experience 72 60 - 75 63 57 - 68 66 60 - 70 62 58 - 65 64 60 - 68 64 60 - 68 64 60 - 68 64 60 - 68 69 60 - 76	83 78 - 86 70 66 - 78 73 68 - 76.5 70 65 - 74 70 65 - 74 68 65 - 74 69 65 - 74 75 71 - 78	90 87 - 95 80 76 - 85.5 78 75 - 86 75 74 - 82 78 70 - 92 75 70 - 80 77 73 - 82 80 75 - 90	98 95 - 100 85 78 - 92 88 82 - 95 80 76 - 85 85 74 - 90 80 74 - 85 82 76 - 85 90 82 - 95 85
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra	3-4yrs experience 72 60 - 75 63 57 - 68 66 60 - 70 62 58 - 65 64 60 - 68 64 60 - 68 64 60 - 68 64 60 - 68 69 60 - 76 65 60 - 70	83 78 - 86 70 66 - 78 73 68 - 76.5 70 65 - 74 70 65 - 74 68 65 - 74 69 65 - 74 75 71 - 78 70 65 - 75	90 87 - 95 80 76 - 85.5 78 75 - 86 75 74 - 82 78 70 - 92 75 70 - 80 77 73 - 82 80 75 - 90 80 72 - 85	98 95 - 100 85 78 - 92 88 82 - 95 80 76 - 85 85 74 - 90 80 74 - 85 82 76 - 85 90 82 - 95 85 80
SUPERVISOR, ASSISTANT MANAGERS  NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth	3-4yrs experience 72 60 - 75 63 57 - 68 66 60 - 70 62 58 - 65 64 60 - 68 64 60 - 68 64 60 - 68 69 60 - 76 65 60 - 70	83 78 - 86 70 66 - 78 73 68 - 76.5 70 65 - 74 70 65 - 74 68 65 - 74 69 65 - 74 75 71 - 78 70 65 - 75 63	90 87 - 95 80 76 - 85.5 78 75 - 86 75 74 - 82 78 70 - 92 75 70 - 80 77 73 - 82 80 75 - 90 80 72 - 85 68	98 95 - 100 85 78 - 92 88 82 - 95 80 76 - 85 85 74 - 90 80 74 - 85 82 76 - 85 90 82 - 95 85 80 - 92
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra  TAS - Hobart	3-4yrs experience 72 60 - 75 63 57 - 68 66 60 - 70 62 58 - 65 64 60 - 68 64 60 - 68 64 60 - 68 69 60 - 76 65 60 - 70 58 52 - 61	83 78 - 86 70 66 - 78 73 68 - 76.5 70 65 - 74 70 65 - 74 68 65 - 74 69 65 - 74 75 71 - 78 70 65 - 75 63 60 - 65	90 87 - 95 80 76 - 85.5 78 75 - 86 75 74 - 82 78 70 - 92 75 70 - 80 77 73 - 82 80 75 - 90 80 72 - 85 68 64 - 72	98 95 - 100 85 78 - 92 88 82 - 95 80 76 - 85 85 74 - 90 80 74 - 85 82 76 - 85 90 82 - 95 85 80 - 92 73 68 - 75
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra	3-4yrs experience  72 60 - 75 63 57 - 68 66 60 - 70 62 58 - 65 64 60 - 68 64 60 - 68 69 60 - 76 65 60 - 70 58 52 - 61	83 78 - 86 70 66 - 78 73 68 - 76.5 70 65 - 74 70 65 - 74 68 65 - 74 69 65 - 74 75 71 - 78 70 65 - 75 63 60 - 65 62	90 87 - 95 80 76 - 85.5 78 75 - 86 75 74 - 82 78 70 - 92 75 70 - 80 77 73 - 82 80 75 - 90 80 72 - 85 68 64 - 72	98 95 - 100 85 78 - 92 88 82 - 95 80 76 - 85 85 74 - 90 80 74 - 85 82 76 - 85 90 82 - 95 85 80 - 92 73 68 - 75
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra  TAS - Hobart  NT - Darwin	3-4yrs experience  72 60 - 75 63 57 - 68 66 60 - 70 62 58 - 65 64 60 - 68 64 60 - 68 69 60 - 76 65 60 - 70 58 52 - 61 60 55 - 63	83 78 - 86 70 66 - 78 73 68 - 76.5 70 65 - 74 70 65 - 74 68 65 - 74 69 65 - 74 75 71 - 78 70 65 - 75 63 60 - 65 62 58 - 64	90 87 - 95 80 76 - 85.5 78 75 - 86 75 74 - 82 78 70 - 92 75 70 - 80 77 73 - 82 80 75 - 90 80 72 - 85 68 64 - 72 69 65 - 72	98 95 - 100 85 78 - 92 88 82 - 95 80 76 - 85 85 74 - 90 80 74 - 85 82 76 - 85 90 82 - 95 85 80 - 92 73 68 - 75 73 68 - 76.5
NSW - Sydney  NSW - Regional  VIC - Melbourne  VIC - Regional  QLD - Brisbane, Gold Coast & Sunshine Coast  QLD - Regional  SA - Adelaide  WA - Perth  ACT - Canberra  TAS - Hobart	3-4yrs experience  72 60 - 75 63 57 - 68 66 60 - 70 62 58 - 65 64 60 - 68 64 60 - 68 69 60 - 76 65 60 - 70 58 52 - 61	83 78 - 86 70 66 - 78 73 68 - 76.5 70 65 - 74 70 65 - 74 68 65 - 74 69 65 - 74 75 71 - 78 70 65 - 75 63 60 - 65 62	90 87 - 95 80 76 - 85.5 78 75 - 86 75 74 - 82 78 70 - 92 75 70 - 80 77 73 - 82 80 75 - 90 80 72 - 85 68 64 - 72	98 95 - 100 85 78 - 92 88 82 - 95 80 76 - 85 85 74 - 90 80 74 - 85 82 76 - 85 90 82 - 95 85 80 - 92 73 68 - 75

70

70

60 - 75

60 - 75

#### TYPICAL BENEFITS THAT MAY BE INCLUDED ON TOP OF BASE SALARIES SHOWN

Flexible packagingHigh level of trainingPerformance based bonuses

NZ - Wellington

NZ - Christchurch

• Professional development

 Study support for professional and academic studies

65

55 - 70 60

50 - 70

#### NOTES ON SALARIES

- All salaries shown exclude superannuation
- New Zealand salaries are represented in New Zealand dollars

75

80

70 - 90

75 - 90

85

85

75 - 100

80 - 100

RISK CONSULTING/INTERNAL AUDIT MANAGERS, SENIOR MANAGERS, PRINCIPALS/DIRECTORS	Manager for 0-2yrs	Senior Manager for 2-5yrs	Principals/Directors
NSW - Sydney	110	123	170
	92 - 115	110 - 133	140+
SW - Regional	97	120	155
3W - Regional	87 - 100	96 - 128	110+
IC - Melbourne	100	130	160+
ic - Melbourne	85 - 110	105 - 140	140+
IC Degional	85	110	140
IC - Regional	70 - 95	95 - 130	130 +
N.D. Dyinhama Cald Canat & Complian Ca	95	125	135
RLD - Brisbane, Gold Coast & Sunshine Co	80 - 100	105 - 125	130+
N. D	95	115	125
QLD - Regional	80 - 100	105 - 125	125+
A A -1 - 1 - 1 - 1 -	89	113	140
SA - Adelaide	85 - 95	110 - 125	130+
	97	120	145
VA - Perth	88 - 102	108 - 142	125+
CT	95	120	150
ACT - Canberra	85 - 105	100 - 140	140+
	78	95	125
AS - Hobart	72 - 82	83 - 105	110+
	78	100	120
IT - Darwin	73.5 - 81.5	96.5 - 105	110+
	85	110	150
IZ - Auckland	70 - 95	95 - 130	140 - 200
	85	110	250
IZ - Wellington	70 - 90	80 - 130	150+
	78	95	120
NZ - Christchurch	60 - 90	80 - 115	100 - 150+

#### TYPICAL BENEFITS THAT MAY BE INCLUDED ON TOP OF BASE SALARIES SHOWN

- Study support for professional and academic studies
- Flexible packaging
   High level of training
   Performance based bonuses
   Professional development

- All salaries shown exclude superannuation
- New Zealand salaries are represented in New Zealand dollars

PRACTICE ADMINISTRATION	Accountant	Practice Manager	Finance Manager
NCW Sydney	83	87	110
NSW - Sydney	71.5 - 87	73.5 - 92	92 - 125
NSW - Regional	74	83	97
113VV - Regional	60 - 81	73.5 - 87	85 - 105
VIC - Melbourne	78	85	110
VIC Melbourne	70 - 87	75 - 100	90 - 125
VIC - Regional	70	80	95
	65 - 72	75 - 85	88 - 100
QLD - Brisbane, Gold Coast & Sunshine Coast	70	85	100
ALD Brisbaric, Gold Coust & Surishine Coust	60 - 75	80 - 90	90 - 110
QLD - Regional	65	83	97
- Regional	60 - 70	80 - 90	90 - 110
SA - Adelaide	68	80	92
- Adelaide	65 - 74	76 - 85	88 - 100
WA - Perth	80	88	103
WA FEIGH	72 - 88	83 - 93	88 - 125
ACT - Canberra	75	85	110
ACT Caliberta	70 - 80	75 - 100	95 - 125
TAS - Hobart	63	70	80
TAS TIODUIT	55 - 70	60 - 80	70 - 85
NT - Darwin	65	83	97
TVI Darwiii	60 - 70	80 - 90	90 - 110
NZ - Auckland	68	75	85
NZ Adekidild	58 - 72	60 - 100	65 - 90
NZ - Wellington	75	70	75
112 VVEIIIIgton	60 - 80	65 - 80	65 - 85
NZ - Christchurch	55	65	75
TVZ CHIISCHUICH	50 - 60	60 - 80	65 - 85

TYPICAL BENEFITS THAT M	AY BE INCLUDED ON TOP OF BASE SALARIES SHOWN	
• Education costs	Derformance based benuses	

• All salaries shown exclude superannuation

 New Zealand salaries are represented in New Zealand dollars

ADMINISTRATION	Team Secretary	Office/Admin Manage	r PA to Partner (1 on 1)	PA to Partners (2 or 3)
NCW Sydney	45	60	60	55
NSW - Sydney	38 - 50	52 - 68	54 - 70	50 - 65
NSW - Pagional	42	55	55	52
NSW - Regional	38 - 45	48 - 60	48 - 58	45 - 58
VIC - Melbourne	48	60	58	58
VIC - Melbourne	40 - 55	50 - 70	55 - 70	55 - 70
VIC Pagional	50	60	60	60
VIC - Regional	40 - 55	55 - 65	50 - 65	50 - 65
OLD Brishana Cold Coast & Sunshina Coast	45	60	58	52
QLD - Brisbane, Gold Coast & Sunshine Coast	42 - 48	55 - 65	50 - 62	48 - 65
OLD Degional	49	60	60	52
QLD - Regional	44 - 54	55 - 65	55 - 63	48 - 60
CA Adolaida	50	61	60	60
SA - Adelaide	40 - 55	55 - 65	50 - 65	50 - 65
M/A Dowth	52	62	58	60
WA - Perth	47 - 57	57 - 75	52 - 62	55 - 65
ACT Capharra	50	55	55	60
ACT - Canberra	47 - 55	50 - 65	48 - 60	55 - 70
TAC Habaut	42	55	47	47
TAS - Hobart	35 - 50	45 - 65	40 - 57	40 - 55
NT Demois	50	65	60	60
NT - Darwin	40 - 55	55 - 65	50 - 65	50 - 65
NIZ Avaldanal	42	62	52	55
NZ - Auckland	40 - 46	56 - 68	48 - 56	50 - 62
NIZ Mallington	40	55	50	53
NZ - Wellington	35 - 44	45 - 60	45 - 55	45 - 60
NIZ Chwistohowsk	40	55	50	52
NZ - Christchurch	36 - 44	48 - 60	45 - 55	45 - 55

#### NOTES ON SALARIES

• All salaries shown exclude superannuation

New Zealand salaries are represented in New Zealand dollars

#### LEGAL SECTOR OVERVIEW

#### **AUSTRALIA**

Over the last year we have seen business confidence and economic conditions continue to improve, resulting in increased candidate movement and therefore backfill positions. In addition, increasing client demands and the development of new projects and markets led to an increase in newly created positions.

Much of this recovery and growth was driven by our energy and resources industries. In Western Australia in particular, many companies expanded their in-house legal teams in response to new resources projects or entered the Perth market and established a local in-house legal team.

Another major trend was the introduction of new national Occupational Health & Safety (OHS) Laws on 1 January 2012, which led to an increase in demand for OHS Lawyers. Workplace Relations Lawyers with recent experience and an understanding of the Fair Work Act also remain in demand. Salaries for Employment Lawyers at any level are moving upwards.

A welcome trend over the past year, and one that points to ongoing recovery, has been the increase in vacancies for Property and Banking & Finance Lawyers. For all these areas, the candidates in greatest demand are those with three to five years post admission experience (PAE).

Turning to private practice, we are again seeing a great candidate shortage. Our resources and mining boom has resulted in rising demand for Construction, Mining, Oil & Gas and Environmental Lawyers.

We also saw a big requirement for projects, corporate mergers and acquisitions as well as technology professionals within the banking and finance industries. This is due to the transactional nature of deals at large firms from both their local and international clients.

Candidates with three to five years PAE are in very short supply in private practice, as they are in-house. As a result, firms are offering attractive salaries to retain staff and opportunities exist for overseas candidates from New Zealand, the UK and Asia to work in Australia for both mid and top tier firms. Firms are offering attractive relocation packages.

We are also seeing very high demand for candidates with two to four years PAE, following 2009/10's slowdown in graduate recruitment. As a result, firms are more flexible in the required level and type of experience and salaries are rising, particularly in Western Australia.

At the senior level, experienced Senior Associates are sought to manage and develop client relationships and assist in the development of juniors. We have seen salaries rise at this level.

Sign on bonuses and other incentives are being used at all levels to attract talent. Firms are also looking to retain and reward top employees with salary increases, bonuses and additional incentives.

Over the past 12 months, many boutique or medium-sized firms have secured top-tier Senior Associates by offering lifestyle benefits or rapid career promotion.

As candidates continue to seek better work/life balance, there has also been increasing demand for in-house opportunities or movement to smaller boutique firms. Firms of all sizes have reviewed their policies and recognise the need to offer part-time or flexible working arrangements, paid parental leave and a range of other benefits to ensure staff retention.

One interesting trend over the year was the emergence of Asia as the new growth market. This has brought about a major shift in the way Australian law firms operate, with many firms entering the Asian markets through mergers or building an alliance with leading local firms or international law firms that already have an established presence in Asia. This is also increasing demand for candidates with language skills in order to drive transactions in Asia.

This has given Australian lawyers the chance to live and work overseas, or take advantage of international secondment opportunities, without leaving their existing firm. This will help international firms retain staff, particularly those at the two to four years PAE level who traditionally leave to gain international experience. It is also a major attraction advantage.

Overall, the major salary trend has been the dominance of Western Australia, which in general now offers the highest salaries in Australia. Certainly there are many instances where salaries in the West are significantly higher than those in Sydney. As a result, senior private practice lawyers and in-house lawyers at all levels in Western Australia are amongst the highest paid in the country.

#### **NEW ZEALAND**

During the 2010/2011 financial year, the majority of recruitment requirements came out of larger firms and were driven mostly by the need to replace staff. But by the latter part of 2011 and early 2012, noticeably more recruitment activity was occurring in small to medium sized firms, and in firms starting to rebuild and develop their teams. Overall the market remains relatively steady across the board and while workflow may have increased, many practices are electing to keep their current staff working at full capacity rather than making additional hires.

Candidates with strong corporate, commercial and banking and finance experience remain in demand in top tier practices. Litigation candidates have also been sought after, including those with commercial and insurance litigation exposure. Corresponding with an improvement in the property market, there has been an increase in the number of property solicitor vacancies.

Candidates are feeling reasonably confident, although they are aware of current market conditions. A large number of recently admitted Lawyers are actively seeking work as demand is focused on senior practitioners and those with in excess of three years PQE.

We recommend that candidates be flexible and realistic when considering opportunities. This applies in particular to those relocating or returning to New Zealand from overseas. Demand for in-house roles exceeds supply, though more in-house opportunities have been available of late.

A common theme is that candidates are expressing a desire to improve their work/life balance. This has led to an increase in the number of candidates being attracted to boutique firms or in-house roles where they perceive this to be more achievable. Australia continues to be a popular prospect for New Zealand lawyers.

Overall, despite some increase in activity, salary levels have remained relatively steady.

'Within private practice, we are again seeing a great candidate shortage. The resources and mining boom in Australia has resulted in rising demand for Construction, Mining, Oil & Gas and Environmental Lawyers.'

## LEGAL

PRIVATE PRACTICE - TOP TIER	Paralegal	Graduate	0-1 yrs P.A.E	1 yrs P.A.E
NSW - Sydney	60	65	70	80
	45 - 80	55 - 68	60 - 75	70 - 85
VIC - Melbourne	60	60	<b>70</b>	67 02
	40 - 72 <b>60</b>	57 - 71 <b>60</b>	60 - 75 <b>68</b>	67 - 92 <b>80</b>
QLD - Brisbane	40 - 79	55 - 69	55 - 75	60 - 85
	60	65	<b>71</b>	82
WA - Perth	40 - 80	55 - 68	60 - 75	70 - 85
ACT C I	45	55	58	60
ACT - Canberra	35 - 65	52 - 60	55 - 62	55 - 65
New Zealand	45	40	45	52
New Zedidila	35 - 55	35 - 45	40 - 50	42 - 55
	2 yrs P.A.E	3 yrs P.A.E	4 yrs P.A.E	5 yrs P.A.E
NSW - Sydney	90	105	120	140
- Sydney	76 - 95	85 - 115	100 - 140	120 - 180
VIC - Melbourne	85	100	120	130
THE PRODUCTION	79 - 98	87 - 116	95 - 138	105 - 170
QLD - Brisbane	<b>85</b>	95	115	130
	75 - 92 <b>90</b>	80 - 103 <b>100</b>	95 - 125 <b>120</b>	105 - 175 <b>135</b>
WA - Perth	75 - 95	85 - 115	100 - 135	120 - 145
	68	75	90	110
ACT - Canberra	62 - 75	68 - 85	75 - 100	85 - 120
Name 7 - I - a d	62	74	90	105
New Zealand	53 - 75	62 - 85	70 - 105	80 - 130
	6 yrs P.A.E	Senior Associate	Salaried Partner	Equity Partner
NSW - Sydney	170	200	250+	750+
NSW - Sydney	130 - 170	140 - 230		
VIC - Melbourne	140	170	250+	500+
VIC FICIDOUTIE	112 - 180	120 - 250		
QLD - Brisbane	140	170	250+	500+
	110 - 180 <b>145</b>	120 - 230 <b>180</b>	250+	500+
WA - Perth	130 - 170	150 - 230	2307	300 <del>+</del>
	125	145	200+	400+
ACT - Canberra	95 - 135	125 - 170		
Nav. Zaaland	110	130	150+	300+
New Zealand	85 - 130	110 - 150		

## POTENTIAL BENEFITS THAT MAY BE INCLUDED ON TOP OF BASE SALARIES SHOWN

- Parking
  Health cover
  Further education studies
  Gym membership
  Vehicle expenses

#### NOTES ON SALARIES

• Bonuses • Laptops/mobile phone

- Salary shown is total package including superannuation, benefits and professional memberships
- New Zealand salaries exclude superannuation
- P.A.E: Post admission experience
- The salary packages above have been compiled on the basis of information from top tier law firms within the CBD
- New Zealand salaries are represented in New Zealand dollars
- New Zealand figures are representative of those offered in larger commercial practices
- Equity partner salary is representative of profit drawing plus base and superannuation

## LEGAL

PRIVATE PRACTICE - MID TIER	Paralegal	Graduate	0-1 yrs P.A.E	1 yrs P.A.E
NSW - Sydney	60	60	65	70
NSW - Sydney	35 - 75	45 - 60	55 - 65	55 - 80
VIC - Melbourne	60	55	60	70
VIC - Melbourne	40 - 75	45 - 63	55 - 70	60 - 78
QLD - Brisbane	60	55	60	70
QLD - Brisbarie	40 - 75	45 - 60	55 - 75	55 - 80
WA - Perth	65	55	60	70
WA - Pertif	45 - 75	45 - 60	55 - 65	60 - 80
ACT - Canberra	55	50	55	60
ACT - Caliberta	35 - 65	45 - 55	52 - 62	53 - 62
New Zealand	50	40	45	55
New Zedidilu	35 - 65	35 - 45	40 - 60	45 - 62
	2 yrs P.A.E	3 yrs P.A.E	4 yrs P.A.E	5 yrs P.A.E
	85	95	105	115
NSW - Sydney	65 - 90	70 - 100	80 - 120	95 - 130
	80	90	105	115
VIC - Melbourne	63 - 97	70 - 105	77 - 120	95 - 140
	80	92	100	115
QLD - Brisbane	60 - 90	70 - 100	80 - 120	90 - 150
WA 5 11	82	90	110	120
WA - Perth	70 - 90	80 - 100	90 - 120	95 - 135
ACT Combonie	70	80	90	100
ACT - Canberra	60 - 75	70 - 85	85 - 95	90 - 105
New Zealand	65	72	75	85
New Zealand	60 - 72	70 - 76	65 - 85	70 - 95
	6 yrs P.A.E	Senior Associate	Salaried Partner	Equity Partner
New	140	150	200+	300+
NSW - Sydney	100 - 150	140 - 155		
\"C \\"	130	150	200+	300+
VIC - Melbourne	99 - 150	100 - 200		
OLD D.I	130	150	200+	300+
QLD - Brisbane	100 - 150	110 - 180		
MAA Dorth	135	150	220+	300+
WA - Perth	120 - 150	140 - 180		
ACT Caphorra	120	120	150+	250+
ACT - Canberra	95 - 120	110 - 140		
New Zealand	100	120	150+	200+
New Zedidilu	80 - 115	100 - 140		

## POTENTIAL BENEFITS THAT MAY BE INCLUDED ON TOP OF BASE SALARIES SHOWN

- Parking
  Health cover
  Further education studies
  Gym membership
  Vehicle expenses

- Salary shown is total package including superannuation, benefits and professional memberships Bonuses
   Laptops/mobile phone
  - New Zealand salaries exclude superannuation

- The salary packages above have been compiled on the basis of information from mid tier law firms within the CBD
- P.A.E: post admission experience
- Equity partner salary is representative of profit drawing rather than base plus superannuation
- New Zealand salaries are represented in New Zealand dollars

PRIVATE PRACTICE - SMALL PRACTICES	Paralegal	Graduate	0-1 yrs P.A.E	1 yrs P.A.E
NSW - Sydney	50	50	50	55
	35 - 65 <b>50</b>	40 - 55 <b>45</b>	50	40 - 60 <b>55</b>
VIC - Melbourne	40 - 65	30 - 50	41 - 65	35 - 55
	50	<b>45</b>	50	<b>55</b>
QLD - Brisbane	45 - 60	40 - 55	40 - 60	50 - 70
WA - Perth	50	45	50	60
WA - Pertit	40 - 60	40 - 55	45 - 60	50 - 65
ACT - Canberra	40	45	48	55
	35 - 60	40 - 55	46 - 52	50 - 60
New Zealand	<b>40</b> 35 - 60	<b>40</b> 38 - 40	<b>42</b> 38 - 45	<b>52</b> 40 - 60
	33 - 60	30 - 40	30 - 43	40 - 60
	2 vrs DAE	Z vrc D A E	A visc D A E	E vira D A E
	2 yrs P.A.E	3 yrs P.A.E	4 yrs P.A.E	5 yrs P.A.E
NSW - Sydney	<b>65</b>	80	90	100
	45 - 87 <b>70</b>	55 - 100 <b>80</b>	65 - 105 <b>90</b>	80 - 120 <b>100</b>
VIC - Melbourne	44 - 80	48 - 90	52 - 100	90 - 120
	<b>72</b>	80	90	100
QLD - Brisbane	50 - 80	55 - 90	60 - 100	80 - 125
MAA Denth	72	80	90	100
WA - Perth	60 - 85	70 - 90	75 - 110	85 - 125
ACT - Canberra	60	70	75	80
7.61 Gariberra	55 - 65	65 - 80	70 - 85	73 - 95 
New Zealand	<b>58</b>	65	<b>72</b>	<b>75</b>
	45 - 62	50 - 70	60 - 75	65 - 80
	6 yrs P.A.E	Senior Associate	Salaried Partner	Equity Partner
	115			
NSW - Sydney	90 - 140	<b>120</b> 90 - 150	180+	250+
	115	120	180+	250+
VIC - Melbourne	100 - 130	100 - 150		
QLD - Brisbane	115	120	180+	250+
	90 - 135	90 - 160		
WA - Perth	115	130	180+	250+
THE TOTAL	90 - 140	100 - 160	100.	ara.
ACT - Canberra	<b>85</b>	100	120+	150+
	75 - 100 <b>80</b>	95 - 120 <b>95</b>	120+	150+
New Zealand	72 - 90	85 - 100	120 -	1301
	72 30	03 100		

## POTENTIAL BENEFITS THAT MAY BE INCLUDED ON TOP OF BASE SALARIES SHOWN

- Parking
   Health cover
   Further education studies
   Gym membership
   Vehicle expenses

- Bonuses
   Laptops/mobile phone

- Salary shown is total package including superannuation, benefits and professional memberships
- New Zealand salaries exclude superannuation
- Equity partner salary is representative of profit drawing rather than base plus superannuation
- New Zealand salaries are represented in New Zealand dollars
- The salary packages above have been compiled on the basis of information from small law firms within the CBD
- P.A.E: post admission experience

## LEGAL

IN-HOUSE	Paralegal	0-1 yrs P.A.E	Legal Counsel 1 yrs P.A.E	Legal Counsel 2 yrs P.A.E	Legal Counsel 3 yrs P.A.E
NSW - Sydney	50 - 85	55 - 65	60 - 80	75 - 100	90 - 120
VIC - Melbourne	50 - 85	55 - 65	65 - 80	70 - 90	80 - 110
QLD - Brisbane	50 - 85	50 - 60	60 - 80	70 - 90	80 - 110
WA - Perth	50 - 85	60 - 65	65 - 85	85 - 110	90 - 120
ACT - Canberra	45 - 85	48 - 55	55 - 68	65 - 80	75 - 90
New Zealand	40 - 60	40 - 55	45 - 65	60 - 80	70 - 90
	Legal Counsel 4 yrs P.A.E	Legal Counsel 5 yrs P.A.E	Legal Counsel 6 yrs P.A.E	Legal Counsel 6+ yrs P.A.E	General Counsel
NSW - Sydney	•		•		General Counsel
NSW - Sydney VIC - Melbourne	4 yrs P.A.E	5 yrs P.A.E	6 yrs P.A.E	6+ yrs P.A.E	
	4 yrs P.A.E 100 - 130	5 yrs P.A.E 110 - 155	6 yrs P.A.E 120 - 170	6+ yrs P.A.E 150 - 220	180+
VIC - Melbourne	4 yrs P.A.E 100 - 130 100 - 120	5 yrs P.A.E 110 - 155 120 - 150	6 yrs P.A.E 120 - 170 120 - 165	6+ yrs P.A.E 150 - 220 130 - 200	180+
VIC - Melbourne  QLD - Brisbane	4 yrs P.A.E 100 - 130 100 - 120 100 - 125	5 yrs P.A.E 110 - 155 120 - 150 110 - 150	6 yrs P.A.E 120 - 170 120 - 165 120 - 170	6+ yrs P.A.E 150 - 220 130 - 200 140 - 200	180+ 160+ 150 - 200+

## POTENTIAL BENEFITS THAT MAY BE INCLUDED ON TOP OF BASE SALARIES SHOWN

• Bonuses

• School fees

• Interest free loans

• Laptops/mobile phone

- Parking

- Gym membershipsHealth coverVehicle expenses

#### NOTES ON SALARIES

- Salary shown is total package including superannuation, benefits and professional memberships
- New Zealand salaries are represented in New Zealand Dollars
- P.A.E: Post admission experience
- In-house lawyers in financial services would receive a bonus, not included in packages indicated
- New Zealand salaries exclude superannuation

INTERNATIONAL	Non qualified	0-1 yrs P.Q.E	1 yrs P.Q.E	2 yrs P.Q.E	3 yrs P.Q.E
Hong Kong HK\$ average monthly	N/A	52 - 75	66 - 88	71 - 90	77 - 96.5
London £ average yearly	59 - 67	55 - 70	62 - 73	68 - 82	75 - 91
Offshore (Channel Islands) £ average yearly	45 - 55	N/A	50 - 62	54 - 69	60 - 76
Off Shore (Caribbean) US average yearly	N/A	N/A	N/A	N/A	120 - 150
	4 yrs P.Q.E	5 yrs P.Q.E	6 yrs P.Q.E	6+ yrs P.Q.E	
Hong Kong HK\$ average monthly	86 - 115	93 - 126	123 - 166	126 - 200+	
London £ average yearly	79 - 98	84 - 105	89 - 110	95 - 115	
Offshore (Channel Islands) £ average yearly	65 - 85	70 - 90	73 - 94	80 - 130	
Off Shore (Caribbean) US average yearly	130 - 165	150 - 180	160 - 200	170 - 450	

#### POTENTIAL BENEFITS THAT MAY BE INCLUDED ON TOP OF BASE SALARIES SHOWN

- Medical cover
- Pension • Relocation expenses
- HK & offshore low tax
- Bonuses

### NOTES ON SALARIES

P.Q.E: post qualification experience (this refers to English qualifications which would exclude 2 years pre qualification training)

#### LIFE SCIENCES SECTOR OVERVIEW

#### **AUSTRALIA**

Australia's life sciences market has remained incredibly active over the past year with demand for skilled professionals high. One of the biggest trends to emerge over the year was in clinical research, where organisations blazed the trail on flexible working practices in response to this high volume of demand for skilled professionals. Clinical research organisations also made some headway into improving benefits in order to compete with the more established soft benefits of pharma.

Within clinical research, the market continues to consolidate to create efficiencies and achieve the leading edge. Reducing cost and increasing quality are paramount to employers, but this has not dampened the thirst for new talent. Far from it. As a result, opportunities have been created for candidates looking to specialise in start up and relationship management.

There also seems to be greater flexibility in working environments. This extends from core hours to teleworking and some part time roles, although the latter is generally reserved for existing employees as opposed to new recruits.

Turning to pharma, employers are embracing the contract model more readily with the emergence of more in-sourcing models and long term contract opportunities. The switch to contract has been taken to satisfy shareholders by reducing reported research and development spend.

There is always a demand for regulatory affairs professionals at associate and senior associate level, particularly in the prescription medicine space. Companies are however struggling to secure permanent headcount approval and are subsequently offering roles on a 12 month contract basis. In order to retain talent and knowledge, most of these contracts are then extended by organisations.

We also note an increasing number of career Pharmacists looking to enter the life sciences industry. Organisations that are willing to consider entry level candidates with this background will have a large number of professionals available to them.

Over the past year we have also seen an increase in the offshoring of pharma manufacturing. As a result there are fewer domestic opportunities in this area.

In addition, the market is moving toward a corporate QA affiliate environment focused on quality systems and third party auditing. Consequently there are fewer people choosing this area as a career path, which means that ultimately there are fewer skilled candidates available.

Many organisations are more reserved about adding headcount within field sales in both pharma and devices. There has however been a noticeable increase in senior marketing vacancies at Product Manager level and above. Despite this increase, organisations are not willing to compromise on portfolio expertise and still seek candidates who are highly technical and have a solid network amongst key opinion leaders.

Organisations are now being more selective when hiring entry level sales staff, and usually require previous sales acumen as well as clinical experience or a scientific qualification.

The major salary trend has been for Territory Managers with several years experience in a complex device portfolio and senior marketing candidates. These candidates have seen base salaries increase in every state.

Clinical research salaries have generally remained stable over the past year, however employers are adding soft benefits to packages in order to attract quality staff, such as flexible working hours, part time opportunities and health insurance benefits.

In the coming year, we expect recruitment activity to remain consistent across all areas in life sciences. Professionals within regulatory at the Associate and Senior Associate levels will continue to be in demand. In the clinical research space, CRA's with between one and three years of monitoring experience will be in high demand.

In the sales and marketing sector, we expect to see demand for candidates with solid tenure and proven results.

OPERATIONS	Clinical Trial Administrator	Clinical Research Associate	Senior Clinical Research Associate	Clinical Operations/ Project Manager	Clinical Research Manager
Sydney	<b>55</b> 45 - 60	<b>65</b> 55 - 75	<b>85</b> 80 - 100	<b>130</b> 110 - 145	<b>150</b> 120 - 170
Melbourne	<b>55</b> 45 - 60	<b>65</b> 55 - 75	<b>85</b> 80 - 100	<b>130</b> 110 - 145	<b>150</b> 120 - 170
	Clinical Data Manager	Data Management Team/Project Leader	SAS Programmer	Statistician	Statistical Team/ Project Leader
Sydney	<b>70</b> 62 - 75	<b>80</b> 70 - 85	<b>90</b> 80 - 100	<b>110</b> 80 - 130	<b>120</b> 100 - 150
Melbourne	<b>70</b> 62 - 75	<b>80</b> 70 - 85	<b>90</b> 80 - 100	<b>110</b> 80 - 130	<b>120</b> 100 - 150

#### NOTES ON SALARIES

 All salaries exclude superannuation plus bonus potential

## LIFE SCIENCES

OPERATIONS	Regulatory Affairs Assistant	Regulatory Affairs Executive	Senior Regulatory Affairs Executive		Head of Regulatory Affairs
Sydney	<b>65</b> 60 - 70	<b>80</b> 75 - 90	<b>100</b> 90 - 130	<b>135</b> 120 - 150	<b>150</b> 150 - 200
Melbourne	<b>65</b> 60 - 70	<b>80</b> 75 - 90	<b>100</b> 90 - 130	<b>135</b> 120 - 150	<b>150</b> 150 - 200
	Medical Advisor	Medical Information Associate/Senior Associate	Medical Information Manager	Medical Manager	Medical Director
Sydney	<b>150</b> 130 - 180	<b>90</b> 75 - 110	<b>140</b> 120 - 160	<b>150</b> 130 - 170	<b>180</b> 150 - 250
Melbourne	<b>150</b> 130 - 180	<b>90</b> 75 - 110	<b>140</b> 120 - 160	<b>150</b> 130 - 170	<b>180</b> 150 - 250
	Health Economics Associate/Senior		GP Sales Rep	Hospital Specialist Rep	Medical Device Rep
Sydney	<b>100</b> 85 - 130	<b>150</b> 120 - 180	<b>65</b> 55 - 75	<b>85</b> 80 - 100	<b>85</b> 75 - 100
Melbourne	<b>100</b> 85 - 130	<b>150</b> 120 - 180	<b>65</b> 55 - 75	<b>85</b> 80 - 100	<b>85</b> 75 - 100
	Sales Manager	National Sales Manager	Business Unit Manager	Sales Director	Product Manager
Sydney	<b>120</b> 100 - 145	<b>150</b> 130 - 185	<b>160</b> 150 - 200	<b>180</b> 170 - 220	<b>120</b> 100 - 140
Melbourne	<b>120</b> 100 - 145	<b>150</b> 130 - 185	<b>160</b> 150 - 200	<b>180</b> 170 - 220	<b>120</b> 100 - 140
	Senior Product Manager	Marketing Manager	Marketing Director		
Sydney	<b>130</b> 120 - 150	<b>130</b> 150 - 170	<b>180</b> 150 - 200		
Melbourne	<b>130</b> 120 - 150	<b>130</b> 150 - 170	<b>180</b> 150 - 200		
	Quality Assurance Manager	Quality Assurance Associate	Quality Assurance Senior Associate		Validation Engineer
Sydney	<b>115</b> 100 - 130	<b>63</b> 55 - 70	<b>80</b> 70 - 90	<b>57</b> 50 - 65	<b>83</b> 70 - 95
Melbourne	<b>110</b> 90 - 120	<b>60</b> 50 - 70	<b>75</b> 70 - 85	<b>53</b> 45 - 60	<b>80</b> 70 - 90

<sup>•</sup> All salaries exclude superannuation plus bonus potential

#### **Australia** Our international reach operating in 32 countries **New South Wales Sydney** Australia Chifley Tower T: 02 8226 9600 T: 02 9249 2200 O'Connell Street Austria T: 02 9221 5852 Spring Street Belgium City South T: 02 9280 3577 T: 02 9957 5733 Brazil T: 02 9411 8122 Chatswood Canada T: 02 9635 1133 Parramatta T: 02 9601 8822 Liverpool Chile Burwood T: 02 9744 3344 T: 02 9580 8333 China T: 02 4925 3663 Newcastle T: 02 4222 0100 Columbia Wollongong **Victoria** Czech Republic Melbourne Denmark 360 Collins St T: 03 9604 9604 T: 03 8638 8400 410 Collins St France St Kilda Rd T: 03 9804 5313 Mulgrave T: 03 8562 4250 Germany T: 03 9326 2149 T: 03 9946 3500 Hong Kong Camberwell Geelong T: 03 5226 8000 Hungary **Queensland** India **Brisbane** Brisbane T: 07 3243 3000 T: 07 3231 2600 Brisbane City Italy Mt. Gravatt T: 07 3817 1900 T: 07 5571 0751 **Gold Coast** T: 07 4771 5100 Townsville Luxembourg T: 07 5412 1100 T: 07 3259 4900 Maroochydore Mexico Chermside **ACT** Netherlands Canberra T: 02 6257 6344 New Zealand Western Australia T: 08 9254 4595 Poland Perth **South Australia** Portugal Adelaide T: 08 8231 0820 **Tasmania** T: 03 6234 9554 Singapore Hobart T: 03 6333 9400 Launceston **Northern Territory** Darwin T: 08 8943 6000 Sweden **New Zealand** Switzerland

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