



GLOBAL FINANCIAL SALARY GUIDE
2009



Robert Half®

ROBERT HALF

GLOBAL FINANCIAL SALARY GUIDE 2009

INTRODUCTION

Despite challenging economic realities and slowed business growth in much of the world, demand for highly skilled finance and accounting professionals in a number of specialties remains.

Companies of all sizes and from all types of industries require talented finance and accounting teams to manage initiatives such as compliance with government regulations, audits, cash management and credit reporting. Hiring managers with access to the most current compensation and employment trends in their industries and geographies are in the best position to recruit and retain top performers in the finance and accounting fields.

Robert Half is pleased to present the *Global Financial Salary Guide 2009*. The guide provides comprehensive data on average starting salaries for accounting and finance professionals in 21 countries: Australia, Austria, Belgium, Brazil, Canada, Czech Republic, France, Germany, Hong Kong, Ireland, Italy, Japan, Luxembourg, the Netherlands, New Zealand, Singapore, Spain, Switzerland, United Arab Emirates (Dubai), United Kingdom and the United States.

Information in the *Global Financial Salary Guide 2009* is based on our extensive research, including the placements we make globally, our company's ongoing surveys of senior executives, and the accumulated expertise of our staffing professionals worldwide.

UNDERSTANDING THE GUIDE

In each job category, the average salary ranges listed represent annual, starting pay only (based on gross or pre-tax amounts), as various hard-to-measure factors, ranging from seniority to job performance to work ethic, can affect ongoing pay. The salaries also do not include bonuses, incentives or other forms of compensation, such as benefits or retirement packages.

The salary ranges provided are presented in the prevailing local currency for each country and are based on relevant years of experience working

within a particular discipline of finance or accounting. The ranges provided represent national averages and can be affected by a number of factors, including:

- Differences in local costs of living
- Economic cycles
- Local tax policies
- Demand for specific positions

Please contact your local Robert Half branch to determine salary levels for your particular market.

Unless otherwise noted, the letters S, M and L represent small, medium and large firms, respectively. Small companies are defined as those with less than 50 employees, medium-sized companies are those with 50 to 250 employees and large companies have more than 250 employees. There is not always a difference in salary levels between the various company sizes; in those instances, you will see S/M/L.

CONTACT US

Robert Half is the world's first and largest specialised staffing firm. Our staffing professionals can serve as valued advisers on hiring and career management issues for employers and job seekers.

Our *Global Financial Salary Guide 2009* is one of many informational resources Robert Half offers the businesses and professionals we serve. We look forward to assisting you with your temporary, permanent and project staffing needs through our more than 360 locations worldwide. For more information, please visit our websites listed on the inside back cover of this guide.

The purpose of this guide is to provide information and facilitate general dialogue about various salary-related topics. No advice on compensation strategy is being given. Robert Half is not responsible for any errors or omissions, or for the results obtained. Robert Half will not be liable for any direct, indirect, consequential, special, exemplary or other damages arising from any information available in or from this guide.



ASSISTANT ACCOUNTANT

(JUNIOR ACCOUNTANT/CLERK)

* TOTAL RELEVANT YEARS IN FINANCE AND ACCOUNTING

COUNTRY	Currency**	Company Size	0-2 years*	3-5 years*	6-9 years*	10-15 years*	>15 years*
AUSTRALIA	AUD	S/M	42.000 - 48.000	48.000 - 55.000	55.000 - 65.000		
		L	45.000 - 50.000	50.000 - 60.000	60.000 - 70.000		
AUSTRIA	EUR	S/M	18.000 - 22.000	20.000 - 24.000	24.000 - 29.000	29.000 - 34.000	
		L	20.000 - 24.000	22.000 - 27.000	27.000 - 35.000	30.000 - 37.000	
BELGIUM	EUR	S/M	21.320 - 27.460	24.450 - 30.680	27.150 - 32.140	28.190 - 34.000	29.640 - 35.470
		L	24.450 - 29.330	26.416 - 32.140	28.490 - 34.430	29.320 - 36.200	31.400 - 37.600
BRAZIL	BRL	S/M	20.000 - 33.000	27.000 - 40.000	33.000 - 53.000	47.000 - 67.000	53.000 - 67.000
		L	33.000 - 47.000	40.000 - 60.000	53.000 - 80.000	67.000 - 93.000	67.000 - 93.000
CZECH REPUBLIC	CZK	S/M	180.000 - 240.000	240.000 - 300.000	240.000 - 300.000	240.000 - 300.000	240.000 - 300.000
		L	180.000 - 240.000	240.000 - 300.000	240.000 - 300.000	240.000 - 300.000	240.000 - 300.000
FRANCE	EUR	S/M	16.500 - 18.000	18.000 - 21.000	21.000 - 24.000	21.000 - 24.000	21.000 - 24.000
		L	16.800 - 19.000	19.000 - 22.000	22.000 - 26.000	22.000 - 26.000	22.000 - 26.000
GERMANY	EUR	S/M	23.000 - 26.000	26.000 - 31.000	31.000 - 36.000	36.000 - 42.000	
		L	24.000 - 28.000	27.000 - 33.000	33.000 - 40.000	37.000 - 45.000	
IRELAND	EUR	S/M	22.000 - 30.000	25.000 - 35.000	35.000 - 40.000	40.000 - 45.000	
		L	22.000 - 30.000	28.000 - 35.000	35.000 - 40.000	40.000 - 45.000	
ITALY	EUR	S/M	16.000 - 21.000	21.000 - 28.000	28.000 - 35.000	35.000 - 38.000	36.000 - 40.000
		L	18.000 - 22.000	25.000 - 30.000	30.000 - 38.000	38.000 - 40.000	39.000 - 42.000
JAPAN	JPY	S/M	3.500.000 - 4.500.000	4.500.000 - 6.000.000	4.500.000 - 6.000.000	4.500.000 - 6.000.000	4.500.000 - 6.000.000
		L	3.500.000 - 4.500.000	4.500.000 - 6.000.000	4.500.000 - 6.000.000	4.500.000 - 6.000.000	4.500.000 - 6.000.000
LUXEMBOURG	EUR	S/M	28.700 - 40.560	40.000 - 65.600	40.000 - 66.000	40.000 - 66.000	40.000 - 66.000
		L	28.700 - 40.560	40.000 - 65.600	40.000 - 66.000	40.000 - 66.000	40.000 - 66.000
THE NETHERLANDS	EUR	S/M	22.000 - 27.000	24.450 - 30.000	26.500 - 32.500	28.400 - 34.500	29.200 - 36.000
		L	25.450 - 27.200	28.500 - 32.400	30.500 - 35.000	35.000 - 42.800	40.000 - 45.000
NEW ZEALAND	NZD	S/M	50.000 - 60.000	52.500 - 65.000	55.000 - 65.000		
		L	50.000 - 60.000	52.500 - 65.000	55.000 - 65.000		
SINGAPORE	SGD	S/M	25.000 - 30.000	35.000 - 45.000	45.000 - 50.000		
		L	25.000 - 30.000	35.000 - 45.000	45.000 - 50.000		
SPAIN	EUR	S/M	13.000 - 15.000	16.000 - 20.000	20.000 - 28.000	28.000+	
		L	14.000 - 16.000	17.000 - 22.000	23.000 - 30.000	30.000+	
SWITZERLAND	CHF	S/M	55.000 - 65.000	65.000 - 70.000	70.000 - 80.000	70.000 - 90.000	70.000 - 90.000
		L	65.000 - 70.000	68.000 - 78.000	70.000 - 85.000	70.000 - 90.000	70.000 - 90.000
UNITED ARAB EMIRATES (DUBAI)	USD	S/M	32.000 - 38.500	50.000 - 62.000	50.000 - 62.000	50.000 - 62.000	
		L	39.000 - 50.000	50.000 - 62.000	50.000 - 62.000	50.000 - 62.000	
UNITED KINGDOM	GBP	S/M	15.000 - 20.000	18.000 - 25.000	20.000 - 26.000	20.000 - 26.000	20.000 - 26.000
		L	16.000 - 21.000	19.000 - 26.000	22.000 - 28.000	22.000 - 28.000	22.000 - 28.000

**All salaries are listed in the local currency, per annum

ACCOUNTING

UNITED STATES	USD	S/M/L	Clerk 27.250 - 36.000
CANADA	CAD	S/M/L	Clerk 31.000 - 40.750

ACCOUNTANT AP/AR

(PURCHASE LEDGER CLERK)

* TOTAL RELEVANT YEARS IN FINANCE AND ACCOUNTING

COUNTRY	Currency**	Company Size	0-2 years*	3-5 years*	6-9 years*	10-15 years*	>15 years*
AUSTRALIA	AUD	S/M	40,000 - 50,000	45,000 - 55,000	50,000 - 60,000	55,000 - 65,000	55,000 - 65,000
		L	40,000 - 50,000	45,000 - 55,000	50,000 - 65,000	55,000 - 65,000	55,000 - 65,000
AUSTRIA	EUR	S/M	25,000 - 28,000	28,000 - 32,000	38,000 - 42,000	42,000 - 47,000	
		L	28,000 - 32,000	32,000 - 38,000	42,000 - 46,000	44,000 - 49,000	
BELGIUM	EUR	S/M	23,100 - 29,000	26,520 - 32,970	28,500 - 35,520	31,400 - 43,480	34,740 - 42,000
		L	26,000 - 30,480	29,230 - 29,100	31,400 - 43,480	34,740 - 46,340	38,280 - 52,850
BRAZIL	BRL	S/M	27,000 - 40,000	33,000 - 47,000	40,000 - 53,000	47,000 - 67,000	
		L	40,000 - 54,000	47,000 - 73,000	53,000 - 80,000	67,000 - 80,000	
CZECH REPUBLIC	CZK	S/M	180,000 - 240,000	240,000 - 300,000	300,000 - 440,000	300,000 - 480,000	300,000 - 480,000
		L	180,000 - 240,000	240,000 - 300,000	300,000 - 440,000	300,000 - 480,000	300,000 - 480,000
FRANCE	EUR	S/M	17,000 - 20,000	20,000 - 24,000	24,000 - 26,000	26,000 - 30,000	30,000+
		L	17,300 - 21,000	21,000 - 26,000	26,000 - 28,000	28,000 - 30,000	30,000+
GERMANY	EUR	S/M	27,000 - 30,000	30,000 - 35,000	34,000 - 42,000	40,000 - 43,000	43,000 - 50,000
		L	29,000 - 33,000	33,000 - 37,000	37,000 - 45,000	43,000 - 50,000	47,000 - 55,000
IRELAND	EUR	S/M	22,000 - 30,000	25,000 - 35,000	30,000 - 35,000	30,000 - 35,000	
		L	25,000 - 32,000	30,000 - 40,000	40,000 - 50,000	40,000 - 55,000	
ITALY	EUR	S/M	18,000 - 22,000	25,000 - 30,000	28,000 - 36,000	32,000 - 38,000	36,000 - 40,000
		L	20,000 - 25,000	26,000 - 34,000	32,000 - 38,000	36,000 - 45,000	38,000 - 48,000
JAPAN	JPY	S/M	3,000,000 - 5,000,000	4,000,000 - 6,000,000	5,000,000 - 7,000,000	5,000,000 - 7,000,000	5,000,000 - 7,000,000
		L	3,000,000 - 4,500,000	4,000,000 - 6,000,000	5,000,000 - 7,000,000	5,000,000 - 7,000,000	5,000,000 - 7,000,000
LUXEMBOURG	EUR	S/M	29,000 - 37,400	38,000 - 52,000	38,000 - 52,000	38,000 - 52,000	
		L	29,000 - 37,400	38,000 - 52,000	38,000 - 52,000	38,000 - 52,000	
THE NETHERLANDS	EUR	S/M	20,700 - 24,600	24,600 - 29,800	28,500 - 32,400	29,800 - 37,500	
		L	22,000 - 26,000	25,400 - 30,600	29,800 - 33,500	31,000 - 39,500	
NEW ZEALAND	NZD	S/M	40,000 - 45,000	40,000 - 50,000	45,000 - 55,000	55,000 - 65,000	55,000 - 65,000
		L	40,000 - 45,000	40,000 - 50,000	45,000 - 55,000	55,000 - 65,000	55,000 - 65,000
SINGAPORE	SGD	S/M	25,000 - 35,000	35,000 - 60,000	45,000 - 65,000	48,000 - 68,000	
		L	25,000 - 35,000	35,000 - 60,000	45,000 - 65,000	48,000 - 68,000	
SPAIN	EUR	S/M	15,000 - 18,000	19,000 - 25,000	26,000 - 32,000		
		L	15,000 - 18,000	19,000 - 28,000	29,000 - 33,000		
SWITZERLAND	CHF	S/M	65,000 - 75,000	70,000 - 80,000	75,000 - 90,000	80,000 - 90,000	80,000 - 100,000
		L	70,000 - 80,000	75,000 - 85,000	80,000 - 95,000	80,000 - 90,000	80,000 - 100,000
UNITED ARAB EMIRATES (DUBAI)	USD	S/M	48,000 - 56,000	48,000 - 56,000	48,000 - 56,000	48,000 - 56,000	
		L	52,000 - 65,000	52,000 - 65,000	52,000 - 65,000	52,000 - 65,000	
UNITED KINGDOM	GBP	S/M	16,000 - 26,000	22,000 - 30,000	25,000 - 34,000	30,000 - 39,000	36,000 - 45,000
		L	17,000 - 27,000	25,000 - 33,000	27,000 - 38,000	32,000 - 45,000	37,000 - 50,000

**All salaries are listed in the local currency, per annum

ACCOUNTING			AP/AR Clerk
UNITED STATES	USD	S	27,250 - 35,500
		M	29,250 - 38,000
		L	29,750 - 39,250
ACCOUNTING			Bookkeeper/Assistant
CANADA	CAD	S/M/L	36,250 - 47,500

ACCOUNTANT GENERAL LEDGER

(FINANCIAL ACCOUNTANT)

* TOTAL RELEVANT YEARS IN FINANCE AND ACCOUNTING

COUNTRY	Currency**	Company Size	0-2 years*	3-5 years*	6-9 years*	10-15 years*	>15 years*
AUSTRALIA	AUD	S/M		70.000 - 90.000	90.000 - 120.000	110.000+	110.000+
		L		70.000 - 90.000	90.000 - 120.000	110.000+	110.000+
AUSTRIA	EUR	S/M	30.000 - 40.000	40.000 - 46.000	47.000 - 55.000	55.000 - 60.000	
		L	35.000 - 45.000	43.000 - 52.000	52.000 - 60.000	55.000 - 65.000	
BELGIUM	EUR	S/M	24.450 - 29.000	29.230 - 39.100	31.400 - 43.480	35.780 - 48.520	41.600 - 55.750
		L	27.460 - 33.280	31.400 - 46.340	27.150 - 53.620	41.600 - 57.930	44.830 - 61.570
BRAZIL	BRL	S/M	40.000 - 73.000	53.000 - 87.000	67.000 - 107.000	67.000 - 133.000	80.000 - 160.000
		L		60.000 - 107.000	67.000 - 120.000	80.000 - 140.000	93.000 - 173.000
CZECH REPUBLIC	CZK	S/M		300.000 - 420.000	380.000 - 720.000	720.000+	720.000+
		L		300.000 - 420.000	380.000 - 720.000	720.000+	720.000+
FRANCE	EUR	S/M		23.000 - 25.000	25.000 - 27.000	30.000 - 33.000	33.000 - 35.000
		L		25.000 - 29.000	30.000 - 33.000	33.000 - 36.000	35.000 - 38.000
GERMANY	EUR	S/M	32.000 - 40.000	40.000 - 46.000	47.000 - 55.000	56.000 - 63.000	58.000 - 65.000
		L	32.000 - 43.000	43.000 - 52.000	52.000 - 60.000	60.000 - 67.000	63.000 - 70.000
HONG KONG	HKD	S/M	200.000 - 250.000	250.000 - 350.000	350.000 - 450.000	450.000 - 550.000	550.000+
		L	200.000 - 400.000	400.000 - 450.000	450.000 - 550.000	550.000 - 650.000	650.000+
IRELAND	EUR	S/M	35.000 - 40.000	40.000 - 47.000	47.000 - 54.000	55.000 - 65.000	58.000 - 68.000
		L	35.000 - 42.000	42.000 - 51.000	52.000 - 59.000	56.000 - 68.000	60.000 - 70.000
ITALY	EUR	S/M	20.000 - 28.000	30.000 - 35.000	36.000 - 40.000	40.000 - 45.000	41.000 - 46.000
		L	25.000 - 30.000	32.000 - 38.000	38.000 - 42.000	45.000 - 50.000	46.000 - 51.000
JAPAN	JPY	S/M		4.000.000 - 6.000.000	8.000.000 - 10.000.000	8.000.000 - 10.000.000+	8.000.000 - 10.000.000+
		L	3.500.000 - 4.500.000	4.000.000 - 6.000.000	8.000.000 - 10.000.000	8.000.000 - 10.000.000+	8.000.000 - 10.000.000+
LUXEMBOURG	EUR	S/M	28.000 - 35.000	36.000 - 65.000	40.000 - 65.000	40.000 - 65.000	
		L	28.000 - 35.000	36.000 - 65.000	40.000 - 65.000	40.000 - 65.000	
THE NETHERLANDS	EUR	S/M	32.500 - 38.000	36.200 - 51.300	47.500 - 54.000	50.000 - 60.000	50.000+
		L	36.500 - 41.200	39.100 - 55.400	50.000 - 60.000	55.000 - 67.000	55.000+
NEW ZEALAND	NZD	S/M	65.000 - 75.000	75.000 - 90.000	75.000 - 90.000	90.000+	90.000+
		L	65.000 - 75.000	75.000 - 90.000	75.000 - 90.000	90.000+	90.000+
SINGAPORE	SGD	S/M	34.000 - 43.000	43.000 - 48.000	49.000 - 66.000	67.000 - 72.000	
		L	36.000 - 46.000	44.000 - 60.000	61.000 - 72.000	73.000 - 80.000	81.000+
SPAIN	EUR	S/M	18.000 - 22.000	23.000 - 27.000	27.000 - 32.000	32.000 - 35.000	
		L	18.000 - 23.000	23.000 - 28.000	28.000 - 33.000	33.000 - 38.000	
SWITZERLAND	CHF	S/M	80.000 - 85.000	85.000 - 90.000	90.000 - 120.000	120.000 - 140.000	120.000 - 140.000
		L	85.000 - 90.000	90.000 - 95.000	95.000 - 120.000	120.000 - 140.000	120.000 - 140.000
UNITED ARAB EMIRATES (DUBAI)	USD	S/M	58.000 - 80.000	65.000 - 82.000	65.000 - 82.000	65.000 - 82.000	65.000 - 82.000
		L	58.000 - 80.000	65.000 - 82.000	65.000 - 82.000	65.000 - 82.000	65.000 - 82.000
UNITED KINGDOM	GBP	S/M	20.000 - 27.000	22.000 - 30.000	25.000 - 34.000	30.000 - 39.000	36.000 - 45.000
		L	21.000 - 28.000	25.000 - 33.000	27.000 - 38.000	32.000 - 45.000	37.000 - 50.000

**All salaries are listed in the local currency, per annum

BOOKKEEPER			Full Charge (General Ledger)
UNITED STATES	USD	S/M/L	36.000 - 47.750
BOOKKEEPER			Full Charge
CANADA	CAD	S/M/L	43.250 - 60.750

CHIEF ACCOUNTANT

(SENIOR ACCOUNTANT/HEAD OF ACCOUNTING/GROUP ACCOUNTANT)

* TOTAL RELEVANT YEARS IN FINANCE AND ACCOUNTING

COUNTRY	Currency**	Company Size	0-2 years*	3-5 years*	6-9 years*	10-15 years*	>15 years*
AUSTRALIA	AUD	S/M L		85.000 - 110.000 50.000 - 60.000	110.000 - 120.000 115.000 - 140.000	120.000 - 140.000 140.000 - 180.000	
AUSTRIA	EUR	S/M L		47.000 - 55.000 50.000 - 60.000	53.000 - 62.000 54.000 - 64.000	65.000 - 73.000 66.000 - 74.000	73.000+ 75.000+
BELGIUM	EUR	S/M L		41.190 - 49.200	44.880 - 57.900 49.580 - 64.000	47.750 - 60.840 52.100 - 68.000	51.750 - 67.680 59.390 - 74.950
BRAZIL	BRL	S/M L		60.000 - 80.000 67.000 - 87.000	67.000 - 87.000 73.000 - 107.000	73.000 - 93.000 93.000 - 120.000	80.000 - 107.000 107.000 - 133.000
CZECH REPUBLIC	CZK	S/M L	360.000 - 480.000	420.000 - 720.000 480.000 - 960.000	420.000 - 720.000 480.000 - 960.000	420.000 - 720.000 480.000 - 960.000	420.000 - 720.000 480.000 - 960.000
FRANCE	EUR	S/M L		38.000 - 46.000 40.000 - 50.000	45.000 - 60.000 50.000 - 65.000	55.000 - 70.000 70.000 - 90.000	70.000 - 85.000 80.000 - 130.000
GERMANY	EUR	S/M L		47.000 - 55.000 50.000 - 56.000	53.000 - 62.000 56.000 - 68.000	61.000 - 72.000 66.000 - 73.000	65.000+ 70.000+
HONG KONG	HKD	S/M L		250.000 - 300.000 400.000 - 500.000	300.000 - 500.000 500.000 - 700.000	500.000 - 600.000 700.000 - 900.000	600.000+ 900.000+
IRELAND	EUR	S/M L		50.000 - 58.000 52.000 - 60.000	55.000 - 68.000 58.000 - 70.000	66.000 - 75.000 68.000 - 78.000	70.000+ 75.000+
ITALY	EUR	S/M L			40.000 - 50.000 50.000 - 60.000	50.000 - 60.000 55.000 - 70.000	65.000 - 80.000 65.000 - 90.000
JAPAN	JPY	S/M L		7.000.000 - 9.000.000 7.000.000 - 9.000.000	7.000.000 - 10.000.000 7.000.000 - 10.000.000	8.000.000 - 12.000.000 8.000.000 - 12.000.000	8.000.000 - 12.000.000 8.000.000 - 12.000.000
LUXEMBOURG	EUR	S/M L		43.680 - 72.800 43.680 - 72.800	67.600 - 93.600 67.600 - 93.600	88.400 - 114.400 88.400 - 114.400	104.000+ 104.000+
THE NETHERLANDS	EUR	S/M L		50.000 - 60.000	55.000 - 70.000 60.000 - 77.500	55.000 - 75.000 73.500 - 84.500	75.000+ 76.000+
NEW ZEALAND	NZD	S/M L		90.000 - 95.000	100.000 - 120.000 100.000 - 120.000	110.000 - 120.000 110.000 - 120.000	
SINGAPORE	SGD	S/M L	48.000 - 66.000 48.000 - 66.000	67.000 - 72.000 67.000 - 78.000	73.000 - 78.000 79.000 - 85.000	79.000 - 91.000 86.000 - 98.000	
SPAIN	EUR	S/M L		26.000 - 35.000 27.000 - 38.000	35.000 - 39.000 38.000 - 43.000	39.000 - 45.000 43.000 - 50.000	45.000+ 50.000 - 65.000
SWITZERLAND	CHF	S/M L	100.000 - 120.000 100.000 - 120.000	100.000 - 120.000 100.000 - 120.000	120.000 - 130.000 120.000 - 130.000	120.000 - 140.000 120.000 - 140.000	130.000 - 150.000 130.000 - 150.000
UNITED ARAB EMIRATES (DUBAI)	USD	S/M L		100.000 - 115.000	118.000 - 130.000 115.000 - 130.000	118.000 - 130.000 115.000 - 130.000	118.000 - 130.000 115.000 - 130.000
UNITED KINGDOM	GBP	S/M L		38.000 - 57.000 48.000 - 65.000	55.000 - 72.000 61.000 - 80.000	63.000 - 75.000 80.000 - 100.000	68.000 - 78.000 80.000 - 100.000

**All salaries are listed in the local currency, per annum

GENERAL ACCOUNTANT			Up to 1 year*	1-3 years*	Senior	Manager
UNITED STATES	USD	S	33.500 - 40.000	37.750 - 49.000	46.500 - 58.750	56.000 - 72.500
		M	35.750 - 43.000	40.250 - 53.250	50.750 - 65.500	60.500 - 79.500
		L	38.000 - 46.250	44.500 - 57.250	55.750 - 73.500	71.750 - 96.750
ACCOUNTANT CANADA	CAD	S/M	34.000 - 39.250	39.250 - 49.500	51.250 - 66.750	60.500 - 84.000
		L	35.750 - 42.500	41.500 - 56.750	55.250 - 74.000	74.250 - 95.750

CREDIT CONTROLLER

* TOTAL RELEVANT YEARS IN FINANCE AND ACCOUNTING

COUNTRY	Currency**	Company Size	0-2 years*	3-5 years*	6-9 years*	10-15 years*	>15 years*
AUSTRALIA	AUD	S/M	40.000 - 45.000	45.000 - 50.000	50.000 - 55.000	55.000 - 65.000	55.000 - 65.000
		L	40.000 - 48.000	50.000 - 60.000	55.000 - 65.000	55.000 - 70.000	55.000 - 70.000
AUSTRIA	EUR	S/M	35.000 - 40.000	40.000 - 45.000	48.000 - 52.000	50.000 - 60.000	60.000+
		L	35.000 - 45.000	45.000 - 55.000	50.000 - 60.000	60.000 - 66.000	65.000+
BELGIUM	EUR	S/M	26.780 - 31.850	28.240 - 39.800	34.450 - 46.340	43.000 - 52.860	47.060 - 57.190
		L	28.970 - 35.100	32.550 - 45.840	41.990 - 53.560	46.340 - 57.570	51.690 - 61.550
BRAZIL	BRL	S/M	27.000 - 40.000	33.000 - 47.000	40.000 - 60.000	47.000 - 67.000	53.000 - 67.000
		L	40.000 - 54.000	47.000 - 73.000	60.000 - 80.000	67.000 - 80.000	67.000 - 107.000
CZECH REPUBLIC	CZK	S/M	240.000 - 300.000	360.000 - 420.000	360.000 - 420.000	400.000 - 480.000	480.000+
		L	240.000 - 360.000	400.000 - 600.000	600.000 - 960.000	600.000 - 960.000	960.000+
FRANCE	EUR	S/M	26.000 - 28.000	28.000 - 32.000	32.000 - 42.000	39.000 - 48.000	48.000+
		L	28.000 - 32.000	32.000 - 36.000	36.000 - 44.000	44.000 - 55.000	55.000+
GERMANY	EUR	S/M	35.000 - 40.000	38.000 - 50.000	48.000 - 52.000	52.000 - 60.000	62.000+
		L	35.000 - 45.000	45.000 - 52.000	50.000 - 60.000	60.000 - 68.000	68.000+
HONG KONG	HKD	S/M	200.000 - 250.000	250.000 - 350.000	350.000 - 500.000	500.000 - 600.000	600.000+
		L	300.000 - 400.000	300.000 - 400.000	400.000 - 650.000	650.000 - 850.000	850.000+
IRELAND	EUR	S/M	22.000 - 30.000	30.000 - 40.000	35.000 - 45.000	35.000 - 45.000	35.000 - 45.000
		L	25.000 - 30.000	30.000 - 40.000	35.000 - 45.000	35.000 - 45.000	35.000 - 45.000
ITALY	EUR	S/M	19.300 - 23.600	25.800 - 34.400	37.600 - 51.000	50.500 - 53.700	53.750 - 59.100
		L	21.500 - 25.800	26.800 - 40.800	43.000 - 59.000	59.000 - 62.300	59.100 - 70.100
LUXEMBOURG	EUR	S/M	30.160 - 36.400	38.400 - 57.200	52.000 - 78.000	72.800 - 88.400	75.000 - 98.800
		L	30.160 - 36.400	38.400 - 57.200	52.000 - 78.000	72.800 - 88.400	75.000 - 98.800
THE NETHERLANDS	EUR	S/M	22.000 - 25.900	25.900 - 34.300	33.500 - 48.000	40.000 - 60.000	
		L	24.000 - 29.000	27.900 - 38.400	34.000 - 50.800	40.000 - 60.000	
NEW ZEALAND	NZD	S/M	40.000 - 45.000	45.000 - 55.000	50.000 - 60.000		
		L	40.000 - 45.000	45.000 - 55.000	50.000 - 60.000		
SINGAPORE	SGD	S/M					
		L	41.000 - 48.000	50.000 - 62.000	63.000 - 78.000	79.000 - 100.000	100.000+
SPAIN	EUR	S/M	20.000 - 25.000	26.000 - 32.000	33.000 - 45.000	45.000 - 55.000	
		L	21.000 - 26.000	27.000 - 34.000	35.000 - 50.000	50.000 - 60.000	
SWITZERLAND	CHF	S/M	80.000 - 90.000	90.000 - 100.000	100.000 - 110.000	110.000 - 130.000	120.000 - 130.000
		L	85.000 - 95.000	95.000 - 105.000	100.000 - 110.000	110.000 - 130.000	120.000 - 130.000
UNITED ARAB EMIRATES (DUBAI)	USD	S/M		65.000 - 72.000	73.000 - 100.000	73.000 - 100.000	
		L		67.000 - 75.000	76.000 - 100.000	76.000 - 100.000	
UNITED KINGDOM	GBP	S/M	15.000 - 19.000	17.000 - 22.000	20.000 - 25.000	22.000 - 28.000	26.000 - 32.000
		L	16.000 - 21.000	18.000 - 25.000	22.000 - 27.000	24.000 - 30.000	28.000 - 33.000

**All salaries are listed in the local currency, per annum

CREDIT/COLLECTIONS			Clerk	Analyst	Assistant Credit Manager
UNITED STATES	USD	S	28.000 - 35.500		36.000 - 45.000
		M	29.250 - 37.500		40.250 - 52.500
		L	31.750 - 41.000	39.750 - 52.500	49.000 - 66.250
CREDIT/COLLECTIONS			Up to 1 year*	1-3 years*	Senior
CANADA	CAD	S/M	31.500 - 36.250	35.500 - 43.000	43.500 - 56.000
		L	33.000 - 39.000	36.750 - 45.750	46.000 - 65.250

CREDIT MANAGER

* TOTAL RELEVANT YEARS IN FINANCE AND ACCOUNTING

COUNTRY	Currency**	Company Size	0-2 years*	3-5 years*	6-9 years*	10-15 years*	>15 years*
AUSTRALIA	AUD	S/M L	60.000 - 70.000	70.000 - 85.000 75.000 - 90.000	85.000 - 95.000 90.000 - 120.000	95.000 - 110.000 100.000 - 150.000	95.000 - 110.000 100.000 - 150.000
AUSTRIA	EUR	S/M L		50.000 - 60.000 55.000 - 65.000	55.000 - 65.000 60.000 - 70.000	60.000 - 65.000 72.000 - 80.000	70.000+ 80.000+
BELGIUM	EUR	S/M L		41.700 - 52.200	44.880 - 62.600 52.495 - 68.780	57.180 - 69.500 59.360 - 98.440	61.880 - 77.820 66.620 - 104.970
BRAZIL	BRL	S/M L		67.000 - 107.000 107.000 - 133.000	80.000 - 120.000 120.000 - 147.000	93.000 - 133.000 133.000 - 173.000	107.000 - 147.000 147.000 - 227.000
CZECH REPUBLIC	CZK	S/M L		400.000 - 480.000	480.000 - 600.000 480.000 - 700.000	480.000 - 720.000 600.000 - 960.000	500.000+ 800.000+
FRANCE	EUR	S/M L		35.000 - 45.000 40.000 - 50.000	45.000 - 55.000 50.000 - 60.000	55.000 - 60.000 60.000 - 70.000	60.000 - 70.000 70.000 - 80.000
GERMANY	EUR	S/M L		50.000 - 60.000 55.000 - 62.000	55.000 - 65.000 61.000 - 72.000	62.000 - 73.000 72.000 - 79.000	75.000+ 80.000+
HONG KONG	HKD	S/M L		300.000 - 450.000 350.000 - 500.000	450.000 - 550.000 450.000 - 650.000	550.000 - 650.000 650.000 - 750.000	650.000+ 750.000+
IRELAND	EUR	S/M L	35.000 - 40.000 40.000 - 45.000	40.000 - 45.000 45.000 - 55.000	45.000 - 50.000 55.000 - 65.000	45.000 - 50.000 60.000 - 70.000	45.000 - 50.000 70.000 - 100.000
ITALY	EUR	S/M L		28.000 - 35.000 30.000 - 41.000	43.000 - 56.000 48.400 - 62.300	59.000 - 77.400 64.500 - 91.400	65.000 - 85.000 70.000 - 100.000
JAPAN	JPY	S/M L		9.000.000 - 12.000.000	10.000.000 - 12.000.000	10.000.000 - 12.000.000	10.000.000 - 12.000.000
LUXEMBOURG	EUR	S/M L			57.200 - 88.400 57.200 - 88.400	83.200 - 98.800 83.200 - 98.800	88.400+ 88.400+
THE NETHERLANDS	EUR	S/M L		38.000 - 48.000 40.000 - 50.000	45.000 - 75.000 47.000 - 75.000	75.000+ 75.000+	75.000+ 80.000+
NEW ZEALAND	NZD	S/M L	50.000 - 55.000	55.000 - 65.000 60.000 - 75.000	60.000 - 70.000 75.000 - 80.000	60.000 - 75.000 80.000 - 100.000	60.000 - 75.000 80.000 - 100.000
SINGAPORE	SGD	S/M L	50.000 - 61.000	50.000 - 73.000 60.000 - 76.000	73.000 - 101.000 80.000 - 120.000	85.000 - 120.000 120.000 - 140.000	140.000+
SPAIN	EUR	S/M L	29.000 - 32.000 30.000 - 37.000	32.000 - 40.000 38.000 - 45.000	41.000 - 50.000 46.000 - 55.000	51.000 - 60.000 55.000 - 65.000	65.000+
SWITZERLAND	CHF	S/M L	110.000 - 120.000 110.000 - 120.000	110.000 - 120.000 115.000 - 130.000	120.000 - 135.000 130.000 - 150.000	135.000 - 150.000 150.000 - 170.000	150.000 - 170.000 170.000+
UNITED ARAB EMIRATES (DUBAI)	USD	S/M L		65.000 - 72.000 67.000 - 75.000	73.000 - 100.000 76.000 - 100.000	73.000 - 100.000 76.000 - 100.000	73.000 - 100.000 76.000 - 100.000
UNITED KINGDOM	GBP	S/M L		18.000 - 27.000 19.000 - 28.000	20.000 - 28.000 22.000 - 30.000	22.000 - 30.000 25.000 - 33.000	25.000 - 35.000 28.000 - 40.000

**All salaries are listed in the local currency, per annum

CREDIT			Manager/Supervisor
UNITED STATES	USD	S M L	42.250 - 56.500 50.250 - 67.500 62.750 - 88.000
CREDIT & COLLECTIONS		S/M	Manager 54.250 - 73.500
CANADA	CAD	L	65.500 - 93.500

PAYROLL ACCOUNTANT

(PAYROLL ADMINISTRATOR/PAYROLL CLERK)

* TOTAL RELEVANT YEARS IN FINANCE AND ACCOUNTING

COUNTRY	Currency**	Company Size	0-2 years*	3-5 years*	6-9 years*	10-15 years*	>15 years*
AUSTRALIA	AUD	S/M	45.000 - 50.000	50.000 - 60.000	60.000 - 65.000	65.000 - 75.000	65.000 - 75.000
		L	50.000 - 55.000	55.000 - 65.000	65.000 - 70.000	70.000 - 80.000	70.000 - 80.000
AUSTRIA	EUR	S/M	27.000 - 30.000	30.000 - 38.000	38.000 - 45.000	45.000+	45.000+
		L	30.000 - 35.000	35.000 - 40.000	40.000 - 48.000	50.000+	50.000+
BRAZIL	BRL	S/M	20.000 - 33.000	27.000 - 40.000	33.000 - 53.000	47.000 - 67.000	53.000 - 67.000
		L	33.000 - 47.000	40.000 - 60.000	53.000 - 80.000	67.000 - 93.000	67.000 - 93.000
CZECH REPUBLIC	CZK	S/M	192.000 - 216.000	240.000 - 300.000	300.000 - 360.000	360.000+	360.000+
		L	192.000 - 300.000	300.000 - 540.000	300.000 - 540.000	540.000+	540.000+
FRANCE	EUR	S/M	18.000 - 21.000	24.000 - 26.000	26.000 - 28.000	28.000 - 32.000	30.000 - 34.000
		L	18.000 - 21.000	24.000 - 26.000	28.000 - 32.000	32.000 - 35.000	33.000 - 36.000
GERMANY	EUR	S/M	27.000 - 31.000	32.000 - 38.000	36.000 - 43.000	41.000 - 50.000	52.000+
		L	30.000 - 34.000	34.000 - 43.000	42.000 - 47.000	47.000 - 59.000	60.000+
IRELAND	EUR	S/M	25.000 - 35.000	30.000 - 40.000	35.000 - 40.000	35.000 - 40.000	35.000 - 40.000
		L	25.000 - 35.000	30.000 - 40.000	40.000 - 45.000	40.000 - 45.000	40.000 - 45.000
ITALY	EUR	S/M	19.000 - 22.000	23.000 - 30.000	32.000 - 37.000	35.000 - 42.000	40.000 - 45.000
		L	20.000 - 26.000	28.000 - 36.000	32.000 - 38.000	38.000 - 44.000	42.000 - 50.000
JAPAN	JPY	S/M					
		L	4.000.000 - 5.000.000	4.000.000 - 5.000.000	5.000.000 - 6.000.000	5.000.000 - 6.000.000	5.000.000 - 6.000.000
THE NETHERLANDS	EUR	S/M	22.850 - 28.500	26.500 - 33.500	32.000 - 38.000	38.000 - 45.400	45.400+
		L	24.500 - 30.000	28.000 - 36.000	35.000 - 40.000	40.000 - 48.000	48.000+
NEW ZEALAND	NZD	S/M	40.000 - 45.000	45.000 - 55.000	50.000 - 60.000	50.000 - 60.000	
		L	40.000 - 45.000	45.000 - 55.000	55.000 - 60.000	55.000 - 60.000	
SINGAPORE	SGD	S/M	36.000 - 45.000	45.000 - 50.000			
		L	40.000 - 48.000	48.000 - 60.000	60.000 - 78.000		
SPAIN	EUR	S/M	18.000 - 22.000	23.000 - 25.000	25.000 - 32.000		
		L	18.000 - 25.000	25.000 - 30.000	30.000 - 35.000		
SWITZERLAND	CHF	S/M	65.000 - 70.000	70.000 - 85.000	85.000 - 100.000	100.000 - 120.000	110.000 - 120.000
		L	70.000 - 80.000	80.000 - 90.000	85.000 - 100.000	100.000 - 120.000	110.000 - 120.000
UNITED ARAB EMIRATES (DUBAI)	USD	S/M	40.000 - 50.000	51.000 - 80.000	51.000 - 80.000	51.000 - 80.000	51.000 - 80.000
		L	42.000 - 53.000	53.000 - 82.000	53.000 - 82.000	53.000 - 82.000	53.000 - 82.000
UNITED KINGDOM	GBP	S/M	15.000 - 19.000	18.000 - 23.000	21.000 - 25.000		
		L	16.000 - 21.000	19.000 - 25.000	22.000 - 29.000		

**All salaries are listed in the local currency, per annum

PAYROLL	Currency	Company Size	Clerk	Administrator	Coordinator
UNITED STATES	USD	S	27.750 - 34.750		
		M	29.750 - 38.250		
		L	30.500 - 39.000		
PAYROLL			Administrator	Coordinator	
CANADA	CAD	S/M/L	35.000 - 42.750	40.750 - 52.250	

PAYROLL MANAGER

(PAYROLL SUPERVISOR)

* TOTAL RELEVANT YEARS IN FINANCE AND ACCOUNTING

COUNTRY	Currency**	Company Size	* TOTAL RELEVANT YEARS IN FINANCE AND ACCOUNTING				
			0-2 years*	3-5 years*	6-9 years*	10-15 years*	> 15 years*
AUSTRALIA	AUD	S/M		55.000 - 70.000	70.000 - 90.000	90.000 - 120.000	90.000 - 120.000
		L		65.000 - 80.000	80.000 - 110.000	110.000 - 160.000	110.000 - 160.000
AUSTRIA	EUR	S/M		40.000 - 50.000	50.000 - 58.000	55.000 - 65.000	65.000+
		L		45.000 - 55.000	55.000 - 62.000	62.000 - 70.000	70.000+
BRAZIL	BRL	S/M	40.000 - 73.000	53.000 - 87.000	67.000 - 107.000	67.000 - 133.000	80.000 - 160.000
		L	53.000 - 87.000	60.000 - 107.000	67.000 - 120.000	80.000 - 140.000	93.000 - 173.000
CZECH REPUBLIC	CZK	S/M		300.000 - 360.000	360.000 - 480.000	360.000 - 540.000	360.000 - 540.000
		L		360.000 - 480.000	360.000 - 600.000	600.000 - 1.200.000	600.000 - 1.200.000
FRANCE	EUR	S/M					
		L		28.000 - 32.000	32.000 - 36.000	36.000 - 43.000	45.000 - 52.000
GERMANY	EUR	S/M	32.000 - 40.000	40.000 - 47.000	45.000 - 52.000	51.000 - 60.000	60.000+
		L	39.000 - 48.000	48.000 - 55.000	54.000 - 62.000	60.000 - 70.000	68.000+
IRELAND	EUR	S/M	30.000 - 40.000	40.000 - 45.000	40.000 - 45.000	40.000 - 45.000	40.000 - 45.000
		L	35.000 - 45.000	45.000 - 50.000	45.000 - 50.000	45.000 - 50.000	50.000 - 70.000
ITALY	EUR	S/M		30.000 - 35.000	36.000 - 42.000	44.000 - 62.000	50.000 - 68.000
		L		34.000 - 38.000	42.000 - 55.000	48.000 - 65.000	70.000 - 85.000
JAPAN	JPY	S/M					
		L	6.000.000 - 7.000.000	7.000.000 - 8.000.000	7.000.000 - 8.000.000	7.000.000 - 8.000.000	7.000.000 - 8.000.000
THE NETHERLANDS	EUR	S/M		36.500 - 44.500	42.000 - 60.000	57.000 - 70.000	70.000+
		L		38.500 - 47.000	45.000 - 64.000	62.500 - 74.000	74.000+
NEW ZEALAND	NZD	S/M		60.000 - 65.000	65.000 - 70.000	70.000 - 75.000	70.000 - 75.000
		L		65.000 - 75.000	75.000 - 90.000	90.000 - 100.000	85.000 - 120.000
SINGAPORE	SGD	S/M					
		L		45.000 - 52.000	53.000 - 61.000	62.000 - 85.000	
SPAIN	EUR	S/M		30.000 - 35.000	35.000 - 45.000	45.000 - 48.000	
		L		35.000 - 50.000	40.000 - 50.000	50.000 - 60.000	
SWITZERLAND	CHF	S/M	90.000 - 120.000	90.000 - 120.000	120.000 - 140.000	120.000 - 140.000	140.000 - 160.000
		L	90.000 - 120.000	90.000 - 120.000	120.000 - 140.000	120.000 - 140.000	140.000 - 160.000
UNITED ARAB EMIRATES (DUBAI)	USD	S/M		65.000 - 72.000	70.000 - 90.000	70.000 - 90.000	70.000 - 90.000
		L		67.000 - 75.000	75.000 - 98.000	76.000 - 100.000	76.000 - 100.000
UNITED KINGDOM	GBP	S/M	20.000 - 25.000	22.000 - 30.000	30.000 - 35.000	30.000 - 35.000	30.000 - 35.000
		L	21.000 - 26.000	24.000 - 32.000	35.000 - 40.000	35.000 - 40.000	35.000 - 40.000

**All salaries are listed in the local currency, per annum

PAYROLL			Supervisor/Manager	
UNITED STATES	USD	S	37.250 - 47.500	
		M	43.000 - 57.750	
		L	50.500 - 74.000	
PAYROLL			Supervisor	Manager
CANADA	CAD	S/M/L	52.250 - 63.500	60.000 - 92.500

MANAGEMENT ACCOUNTANT

(COST ACCOUNTANT)

* TOTAL RELEVANT YEARS IN FINANCE AND ACCOUNTING

COUNTRY	Currency**	Company Size	0-2 years*	3-5 years*	6-9 years*	10-15 years*	>15 years*
AUSTRALIA	AUD	S/M		70.000 - 90.000	90.000 - 100.000	100.000+	100.000+
		L		70.000 - 90.000	90.000 - 100.000	100.000+	100.000+
AUSTRIA	EUR	S/M	40.000 - 45.000	45.000 - 50.000	50.000 - 60.000	60.000 - 70.000	70.000+
		L	40.000 - 50.000	45.000 - 55.000	55.000 - 70.000	70.000 - 80.000	80.000+
BELGIUM	EUR	S/M	26.670 - 34.740	34.000 - 44.520	39.000 - 49.220	44.520 - 52.130	50.310 - 55.740
		L	34.400 - 42.700	40.530 - 53.560	44.520 - 59.360	47.780 - 62.980	54.660 - 65.160
BRAZIL	BRL	S/M		80.000 - 107.000	93.000 - 120.000	107.000 - 133.000	120.000 - 147.000
		L			120.000 - 173.000	133.000 - 213.000	147.000 - 267.000
CZECH REPUBLIC	CZK	S/M		480.000 - 600.000	540.000 - 720.000	540.000 - 720.000	
		L		480.000 - 600.000	540.000 - 840.000	540.000 - 840.000	
FRANCE	EUR	S/M	28.000 - 32.000	40.000 - 50.000	50.000 - 60.000	60.000 - 70.000	70.000+
		L	35.000 - 40.000	45.000 - 55.000	55.000 - 70.000	70.000 - 80.000	80.000+
GERMANY	EUR	S/M	40.000 - 45.000	45.000 - 50.000	50.000 - 60.000	60.000 - 70.000	70.000+
		L	40.000 - 48.000	45.000 - 55.000	55.000 - 70.000	70.000 - 83.000	80.000+
HONG KONG	HKD	S/M	200.000 - 300.000	300.000 - 350.000	350.000 - 450.000	450.000 - 550.000	550.000 - 700.000
		L	250.000 - 300.000	300.000 - 500.000	500.000 - 550.000	550.000 - 650.000	650.000 - 800.000
IRELAND	EUR	S/M	25.000 - 35.000	35.000 - 45.000	45.000 - 50.000	50.000 - 55.000	55.000 - 60.000
		L	30.000 - 40.000	40.000 - 55.000	55.000 - 65.000	65.000 - 75.000	75.000 - 80.000
ITALY	EUR	S/M	23.000 - 30.000	34.000 - 45.000	40.000 - 52.000	55.000 - 68.000	70.000+
		L	25.000 - 32.000	38.000 - 50.000	43.000 - 60.000	56.000 - 72.000	80.000+
JAPAN	JPY	S/M		4.000.000 - 6.000.000	8.000.000 - 10.000.000+	10.000.000 - 12.000.000+	10.000.000 - 12.000.000+
		L	3.000.000 - 4.000.000				
LUXEMBOURG	EUR	S/M	29.980 - 33.200	52.400 - 67.600	68.800 - 88.450	84.000+	
		L	29.980 - 33.200	52.400 - 67.600	68.800 - 88.450	84.000+	
THE NETHERLANDS	EUR	S/M	33.000 - 43.000	40.000 - 55.000	52.500 - 85.000	90.000 - 100.000	100.000+
		L	35.000 - 45.000	42.500 - 60.000	55.000 - 90.000	90.000 - 100.000	100.000+
NEW ZEALAND	NZD	S/M	65.000 - 80.000	75.000 - 90.000	80.000 - 100.000	100.000+	100.000+
		L	65.000 - 80.000	80.000 - 100.000	90.000 - 120.000	100.000+	100.000+
SINGAPORE	SGD	S/M	24.000 - 31.000	36.000 - 65.000	60.000 - 80.000	85.000 - 100.000	100.000+
		L	30.000 - 40.000	42.000 - 65.000	60.000 - 80.000	85.000 - 100.000	100.000+
SPAIN	EUR	S/M	22.000 - 28.000	29.000 - 35.000	36.000 - 42.000	43.000 - 52.000	
		L	25.000 - 31.000	32.000 - 38.000	39.000 - 50.000	51.000 - 60.000	60.000+
SWITZERLAND	CHF	S/M	100.000 - 110.000	110.000 - 120.000	115.000 - 130.000	125.000 - 140.000	130.000 - 140.000
		L	100.000 - 110.000	110.000 - 120.000	115.000 - 130.000	125.000 - 140.000	130.000 - 140.000
UNITED ARAB EMIRATES (DUBAI)	USD	S/M	58.000 - 65.000	66.000 - 90.000	66.000 - 90.000	66.000 - 90.000	66.000 - 90.000
		L	60.000 - 67.000	68.000 - 98.000	68.000 - 100.000	68.000 - 100.000	68.000 - 100.000
UNITED KINGDOM	GBP	S/M	18.000 - 27.000	27.000 - 36.000	31.000 - 43.000	45.000 - 57.000	50.000 - 65.000
		L	19.000 - 30.000	29.000 - 43.000	40.000 - 54.000	50.000 - 65.000	55.000 - 70.000

**All salaries are listed in the local currency, per annum

COST ACCOUNTANT

			Up to 1 year*	1-3 years*	Senior	Manager
UNITED STATES	USD	S/M	38.000 - 45.250	42.500 - 54.250	53.000 - 66.750	63.750 - 82.250
		L	39.500 - 47.750	45.750 - 58.000	58.750 - 74.750	72.250 - 95.500
ANALYST CANADA	CAD	S/M	36.250 - 44.750	43.750 - 55.250	56.000 - 72.500	68.250 - 91.500
		L	39.250 - 47.000	46.500 - 60.250	62.250 - 80.250	79.000 - 106.250

CONTROLLER

(FINANCIAL CONTROLLER)

* TOTAL RELEVANT YEARS IN FINANCE AND ACCOUNTING

COUNTRY	Currency**	Company Size	0-2 years*	3-5 years*	6-9 years*	10-15 years*	>15 years*
AUSTRALIA	AUD	S/M L			95,000 - 120,000 120,000 - 150,000	120,000 - 150,000 150,000 - 200,000	140,000 - 160,000+ 170,000 - 220,000+
AUSTRIA	EUR	S/M L	35,000 - 39,000 38,000 - 44,000	45,000 - 52,000 49,000 - 55,000	55,000 - 62,000 60,000 - 72,000	65,000 - 75,000 70,000 - 82,000	75,000+ 80,000+
BELGIUM	EUR	S/M L	30,470 - 46,340 45,936 - 65,424	44,830 - 64,480 45,936 - 65,424	49,500 - 76,390 57,200 - 83,980	56,370 - 90,850 62,300 - 98,490	66,560 - 97,760 70,200 - 112,580
BRAZIL	BRL	S/M L			107,000 - 133,000 133,000 - 200,000	120,000 - 173,000 173,000 - 240,000	133,000 - 200,000 200,000 - 400,000
CZECH REPUBLIC	CZK	S/M L	300,000 - 360,000 360,000 - 420,000	360,000 - 720,000 420,000 - 720,000	480,000 - 720,000 600,000 - 840,000	600,000 - 840,000 600,000 - 960,000	840,000+ 960,000+
FRANCE	EUR	S/M L		45,000 - 55,000 50,000 - 60,000	55,000 - 64,000 60,000 - 70,000	64,000 - 75,000 70,000 - 80,000	75,000 - 90,000 80,000 - 100,000
GERMANY	EUR	S/M L	37,000 - 45,000 42,000 - 50,000	45,000 - 55,000 51,000 - 62,000	55,000 - 62,000 60,000 - 85,000	63,000 - 80,000 70,000 - 90,000	80,000+ 90,000 - 100,000
HONG KONG	HKD	S/M L			550,000 - 750,000 700,000 - 800,000	750,000 - 800,000 800,000 - 1,000,000	800,000 - 900,000 1,000,000+
IRELAND	EUR	S/M L	60,000 - 80,000 70,000 - 80,000	65,000 - 75,000 75,000 - 85,000	70,000 - 80,000 80,000 - 90,000	70,000 - 80,000 80,000 - 90,000	70,000 - 80,000 85,000 - 100,000
ITALY	EUR	S/M L		34,400 - 48,400 41,000 - 53,800	50,500 - 66,600 59,000 - 75,300	53,800 - 91,400 64,500 - 107,500	86,000+ 105,000+
JAPAN	JPY	S/M L		8,000,000 - 12,000,000 12,000,000 - 16,000,000	10,000,000 - 12,000,000 12,000,000 - 16,000,000	10,000,000 - 15,000,000 15,000,000 - 20,000,000	10,000,000 - 18,000,000 15,000,000 - 25,000,000
LUXEMBOURG	EUR	S/M L	30,440 - 46,800 30,440 - 46,800	44,800 - 68,000 44,800 - 68,000	68,000 - 83,900 68,000 - 83,900	75,000 - 98,800 75,000 - 98,800	75,000 - 98,800 75,000 - 98,800
THE NETHERLANDS	EUR	S/M L		47,500 - 67,500 50,000 - 70,000	65,000 - 90,000 66,000 - 98,000	90,000 - 100,000 95,000 - 115,000	100,000+ 115,000+
NEW ZEALAND	NZD	S/M L			115,000 - 130,000 120,000 - 150,000	130,000 - 170,000 150,000 - 190,000	130,000 - 170,000 150,000 - 190,000
SINGAPORE	SGD	S/M L	90,000 - 100,000 90,000 - 110,000	90,000 - 110,000 100,000 - 120,000	110,000 - 130,000 120,000 - 150,000	110,000 - 130,000 150,000 - 175,000	110,000 - 130,000 175,000 - 200,000
SPAIN	EUR	S/M L	24,000 - 30,000 24,000 - 30,000	30,000 - 40,000 30,000 - 45,000	40,000 - 55,000 45,000 - 65,000	55,000 - 70,000 65,000 - 80,000	70,000+ 80,000+
SWITZERLAND	CHF	S/M L	90,000 - 100,000 90,000 - 100,000	90,000 - 120,000 90,000 - 120,000	120,000 - 140,000 120,000 - 140,000	140,000 - 160,000 140,000 - 160,000	140,000 - 160,000 140,000 - 160,000
UNITED ARAB EMIRATES (DUBAI)	USD	S/M L		80,000 - 90,000 80,000 - 95,000	91,000 - 101,000 96,000 - 106,000	99,000 - 110,000 100,000 - 112,000	101,000 - 120,000 110,000 - 130,000
UNITED KINGDOM	GBP	S/M L	38,000 - 47,000 41,000 - 60,000	41,000 - 55,000 50,000 - 67,000	46,000 - 62,000 48,000 - 68,000	51,000 - 70,000 66,000 - 80,000	56,000 - 75,000 70,000 - 85,000

**All salaries are listed in the local currency, per annum

CONTROLLER		Up to \$50***	\$50-\$100***	\$100-\$250***	\$250-\$500***	\$500+***
UNITED STATES	USD	66,000 - 86,750	75,500 - 101,500	91,750 - 120,500	108,000 - 142,500	130,250 - 167,750
CONTROLLER		Up to \$50***	\$50-\$100***	\$100-\$250***	\$250+***	
CANADA	CAD	74,500 - 100,250	79,250 - 108,500	95,250 - 134,000	114,000 - 157,500	

***Company sales in millions

INTERNAL AUDITOR

* TOTAL RELEVANT YEARS IN FINANCE AND ACCOUNTING

COUNTRY	Currency**	Company Size	0-2 years*	3-5 years*	6-9 years*	10-15 years*	>15 years*
AUSTRALIA	AUD	S/M	50.000 - 65.000	65.000 - 85.000	85.000 - 120.000	120.000 - 160.000	160.000 - 185.000+
		L	50.000 - 65.000	65.000 - 85.000	85.000 - 120.000	120.000 - 160.000	160.000 - 185.000+
AUSTRIA	EUR	S/M					
		L	40.000 - 50.000	50.000 - 65.000	65.000 - 80.000	75.000 - 90.000	95.000+
BELGIUM	EUR	S/M					
		L	32.950 - 48.490	44.880 - 65.160	52.500 - 80.340	66.960 - 90.850	70.200 - 97.740
BRAZIL	BRL	S/M					
		L	40.000 - 53.000	47.000 - 67.000	53.000 - 93.000	67.000 - 107.000	93.000 - 120.000
CZECH REPUBLIC	CZK	S/M		360.000 - 480.000	480.000 - 720.000	480.000 - 720.000	480.000 - 720.000
		L		360.000 - 480.000	540.000 - 960.000	540.000 - 960.000	540.000 - 960.000
FRANCE	EUR	S/M					
		L	35.000 - 45.000	45.000 - 60.000	60.000 - 75.000	70.000 - 90.000	90.000+
GERMANY	EUR	S/M	42.000 - 47.000	48.000 - 57.000	57.000 - 70.000	68.000 - 80.000	72.000 - 90.000
		L	45.000 - 50.000	50.000 - 60.000	60.000 - 74.000	72.000 - 88.000	78.000 - 100.000
HONG KONG	HKD	S/M					
		L	250.000 - 300.000	300.000 - 500.000	500.000 - 900.000	900.000 - 1.000.000	1.000.000 - 2.000.000
IRELAND	EUR	S/M					
		L	25.000 - 30.000	45.000 - 55.000	55.000 - 65.000	65.000 - 75.000	65.000 - 75.000
ITALY	EUR	S/M	20.700 - 31.000	33.000 - 39.400	37.305 - 46.600	46.600 - 72.500	62.000 - 93.200
		L	26.000 - 36.200	34.100 - 51.800	51.800 - 62.000	62.000 - 93.200	105.000+
JAPAN	JPY	S/M					
		L	5.000.000 - 7.000.000	8.000.000 - 12.000.000	10.000.000 - 14.000.000	15.000.000 - 20.000.000	15.000.000 - 20.000.000
LUXEMBOURG	EUR	S/M					
		L	36.400 - 52.000	52.000 - 78.000	72.000 - 98.800	98.000 - 124.800	124.800+
THE NETHERLANDS	EUR	S/M	32.000 - 43.000	41.500 - 65.000	62.500 - 85.000	82.500 - 95.000	95.000+
		L	35.000 - 45.000	43.000 - 68.000	65.000 - 105.000	100.000 - 105.000	125.000+
NEW ZEALAND	NZD	S/M	50.000 - 60.000	60.000 - 75.000	75.000 - 110.000	110.000 - 150.000	
		L	55.000 - 65.000	65.000 - 85.000	85.000 - 130.000	130.000 - 190.000	
SINGAPORE	SGD	S/M	36.000 - 49.000	49.000 - 60.000	60.000 - 85.000	85.000 - 110.000	120.000 - 200.000
		L	40.000 - 53.000	53.000 - 73.000	73.000 - 110.000	110.000 - 160.000	160.000 - 250.000
SPAIN	EUR	S/M	22.000 - 28.000	29.000 - 34.000	35.000 - 45.000	45.000 - 60.000	60.000+
		L	24.000 - 30.000	30.000 - 38.000	38.000 - 60.000	60.000 - 80.000	80.000+
SWITZERLAND	CHF	S/M	110.000 - 120.000	120.000 - 125.000	120.000 - 140.000	140.000 - 160.000	160.000+
		L	110.000 - 120.000	120.000 - 125.000	120.000 - 140.000	140.000 - 160.000	160.000+
UNITED ARAB EMIRATES (DUBAI)	USD	S/M	49.000 - 54.000	50.000 - 65.000	67.000 - 98.000	67.000 - 98.000	
		L	52.000 - 57.000	52.000 - 70.000	68.000 - 100.000	68.000 - 100.000	
UNITED KINGDOM	GBP	S/M	30.000 - 37.000	36.000 - 44.000	43.000 - 55.000	53.000 - 58.000	53.000 - 58.000
		L	33.000 - 40.000	38.000 - 48.000	46.000 - 60.000	60.000 - 65.000	60.000 - 65.000

**All salaries are listed in the local currency, per annum

INTERNAL AUDITOR			Up to 1 year*	1-3 years*	Senior	Manager
UNITED STATES	USD	S/M	41.500 - 51.500	48.500 - 62.250	61.000 - 77.250	73.750 - 95.750
		L	43.250 - 52.750	51.500 - 67.500	67.500 - 87.250	84.250 - 114.750
CANADA	CAD	S/M	48.250 - 59.250	56.500 - 70.750	68.000 - 86.750	83.000 - 116.500
		L	52.750 - 63.000	60.250 - 79.000	71.250 - 93.000	88.500 - 132.000

COMPLIANCE OFFICER

(COMPLIANCE MANAGER/RISK MANAGER)

* TOTAL RELEVANT YEARS IN FINANCE AND ACCOUNTING

COUNTRY	Currency**	Company Size	0-2 years*	3-5 years*	6-9 years*	10-15 years*	>15 years*
AUSTRALIA	AUD	S/M L	50.000 - 70.000	70.000 - 90.000	90.000 - 130.000	130.000 - 160.000	160.000+
AUSTRIA	EUR	S/M L	45.000 - 60.000	60.000 - 80.000	80.000 - 95.000	95.000 - 110.000	110.000+
BELGIUM	EUR	S/M L	30.370 - 42.750	52.420 - 59.280	57.200 - 76.000	59.280 - 87.620	66.360 - 95.680
BRAZIL	BRL	S/M L		120.000 - 160.000	133.000 - 187.000	160.000 - 240.000	200.000 - 333.000
GERMANY	EUR	S/M L	43.000 - 50.000	45.000 - 59.000	50.000 - 70.000	62.000 - 81.000	65.000 - 85.000
HONG KONG	HKD	S/M L	240.000 - 300.000	300.000 - 460.000	460.000 - 600.000	83.000 - 110.000	115.000 - 130.000
IRELAND	EUR	S/M L	35.000 - 42.000	40.000 - 50.000	51.000 - 65.000	60.000 - 78.000	78.000+
ITALY	EUR	S/M L	40.000 - 49.000	50.000 - 62.000	62.000 - 80.000	82.000 - 115.000	100.000+
THE NETHERLANDS	EUR	S/M L	30.000 - 40.000	33.700 - 40.000	37.800 - 47.300	47.300 - 79.000	68.400 - 94.700
SINGAPORE	SGD	S/M L	30.000 - 45.000	40.000 - 65.000	50.000 - 80.000	65.000 - 90.000	90.000+
SPAIN	EUR	S/M L	24.000 - 30.000	30.000 - 44.000	45.000 - 60.000	60.000 - 70.000	70.000+
SWITZERLAND	CHF	S/M L	90.000 - 110.000	100.000 - 130.000	130.000 - 150.000	150.000+	150.000+
UNITED ARAB EMIRATES (DUBAI)	USD	S/M L	19.000 - 23.000	22.000 - 27.000	29.000 - 37.000	35.000 - 42.000	40.000 - 50.000
UNITED KINGDOM	GBP	S/M L	23.000 - 27.000	31.000 - 36.000	38.000 - 44.000	55.000 - 60.000	65.000+

**All salaries are listed in the local currency, per annum

COMPLIANCE

UNITED STATES

USD

S
M
L

Officer

68,250 - 87,250
82,500 - 105,500
91,500 - 118,750

TREASURER

(TREASURY ANALYST)

* TOTAL RELEVANT YEARS IN FINANCE AND ACCOUNTING

COUNTRY	Currency**	Company Size	0-2 years*	3-5 years*	6-9 years*	10-15 years*	>15 years*
AUSTRALIA	AUD	S/M		60.000 - 80.000	80.000 - 100.000	100.000 - 130.000	130.000 - 200.000+
		L	45.000 - 65.000	65.000 - 85.000	85.000 - 110.000	110.000 - 160.000	160.000 - 220.000+
AUSTRIA	EUR	S/M	40.000 - 45.000	45.000 - 55.000	55.000 - 65.000	65.000 - 80.000	80.000+
		L	45.000 - 55.000	55.000 - 65.000	60.000 - 75.000	75.000-90.000	90.000+
BELGIUM	EUR	S/M					
		L	30.370 - 42.750	39.000 - 52.160	48.470 - 78.730	59.280 - 98.490	73.840 - 105.000
BRAZIL	BRL	S/M		33.000 - 47.000	40.000 - 53.000	47.000 - 67.000	53.000 - 80.000
		L		47.000 - 73.000	53.000 - 80.000	67.000 - 93.000	80.000 - 107.000
CZECH REPUBLIC	CZK	S/M		360.000 - 720.000	720.000 - 1.200.000		
		L		480.000 - 960.000	960.000 - 1.200.000	1.200.000 - 1.800.000	1.200.000 - 2.400.000
FRANCE	EUR	S/M		32.000 - 40.000	45.000 - 55.000	55.000 - 65.000	70.000 - 100.000
		L	28.000 - 35.000	35.000 - 45.000	55.000 - 65.000	65.000 - 80.000	80.000 - 120.000
GERMANY	EUR	S/M	45.000 - 50.000	50.000 - 60.000	60.000 - 75.000	70.000 - 92.000	92.000+
		L	50.000 - 60.000	60.000 - 70.000	68.000 - 76.000	78.000 - 100.000	110.000+
HONG KONG	HKD	S/M					
		L		350.000 - 500.000	500.000 - 1.000.000	1.000.000 - 1.200.000	1.200.000+
IRELAND	EUR	S/M					
		L	25.000 - 35.000	35.000 - 50.000	50.000 - 70.000	50.000 - 70.000	50.000 - 70.000
ITALY	EUR	S/M	21.000 - 26.300	31.500 - 40.000	41.000 - 50.500	47.400 - 68.400	63.100 - 94.700
		L	23.100 - 29.400	31.500 - 42.100	44.200 - 65.200	52.600 - 73.700	79.000 - 126.300
JAPAN	JPY	S/M					
		L		4.000.000 - 7.000.000	8.000.000 - 12.000.000	12.000.000 - 15.000.000+	15.000.000 - 20.000.000+
LUXEMBOURG	EUR	S/M					
		L	36.400 - 42.520	39.520 - 70.600	70.800 - 104.000	104.000+	104.000+
THE NETHERLANDS	EUR	S/M					
		L	25.900 - 40.000	40.000 - 60.000	58.000 - 85.000	80.000 - 110.000	
NEW ZEALAND	NZD	S/M		60.000 - 85.000	85.000 - 110.000	90.000 - 120.000	
		L		70.000 - 85.000	85.000 - 130.000	117.000 - 150.000	
SINGAPORE	SGD	S/M	34.000 - 45.000	46.000 - 60.000	60.000 - 84.000	85.000 - 120.000	120.000 - 200.000
		L	36.000 - 48.000	48.000 - 72.000	72.000 - 110.000	120.000 - 160.000	160.000 - 220.000
SPAIN	EUR	S/M	18.000 - 24.000	25.000 - 30.000	30.000 - 35.000	35.000 - 45.000	
		L	20.000 - 25.000	26.000 - 35.000	35.000 - 45.000	45.000 - 60.000	60.000+
SWITZERLAND	CHF	S/M	100.000 - 110.000	110.000 - 120.000	120.000 - 140.000	140.000 - 160.000	160.000+
		L	100.000 - 110.000	110.000 - 120.000	120.000 - 140.000	140.000 - 160.000	160.000+
UNITED ARAB EMIRATES (DUBAI)	USD	S/M		73.000 - 85.000	86.000 - 92.000	86.000 - 95.000	86.000 - 95.000
		L			89.000 - 100.000	86.000 - 100.000	86.000 - 100.000
UNITED KINGDOM	GBP	S/M	27.000 - 35.000	40.000 - 55.000	48.000 - 62.000	55.000 - 67.000	64.000 - 70.000
		L	28.000 - 37.000	40.000 - 58.000	48.000 - 64.000	57.000 - 72.000	67.000 - 75.000

**All salaries are listed in the local currency, per annum

ASSISTANT TREASURER		Up to \$50***	\$50-\$100***	\$100-\$250***	\$250-\$500***	\$500+***
UNITED STATES	USD	52.250 - 71.500	62.750 - 81.750	73.750 - 93.750	87.750 - 112.500	98.000 - 130.750
CANADA	CAD	63.500 - 82.750	71.000 - 88.500	76.500 - 99.000	88.750 - 124.750	
ASSISTANT CONTROLLER		Up to \$50***	\$50-\$100***	\$100-\$250***	\$250-\$500***	\$500+***
UNITED STATES	USD	53.250 - 72.000	63.250 - 81.750	74.000 - 94.000	88.500 - 114.250	98.500 - 130.750
CANADA	CAD	62.000 - 79.000	68.000 - 87.750	77.250 - 100.000	90.500 - 126.250	

***Company sales in millions

TAX MANAGER

* TOTAL RELEVANT YEARS IN FINANCE AND ACCOUNTING

COUNTRY	Currency**	Company Size	0-2 years*	3-5 years*	6-9 years*	10-15 years*	>15 years*
AUSTRALIA	AUD	S/M L		75.000 - 90.000 80.000 - 100.000	90.000 - 120.000 100.000 - 150.000	120.000 - 160.000 150.000 - 200.000	130.000 - 170.000 200.000+
AUSTRIA	EUR	S/M L		60.000 - 70.000	65.000 - 72.000 70.000 - 90.000	75.000 - 90.000 90.000 - 100.000	90.000+ 100.000+
BELGIUM	EUR	S/M L			52.420 - 91.940	74.150 - 121.270	103.480 - 179.920
BRAZIL	BRL	S/M L		107.000 - 147.000	120.000 - 187.000	147.000 - 213.000	200.000 - 253.000
CZECH REPUBLIC	CZK	S/M L		960.000 - 1.800.000	960.000 - 1.800.000	960.000 - 2.400.000	960.000 - 2.400.000
FRANCE	EUR	S/M L			45.000 - 60.000	60.000 - 85.000	80.000 - 100.000
GERMANY	EUR	S/M L	53.000 - 60.000	55.000 - 70.000 62.000 - 73.000	67.000 - 80.000 70.000 - 87.000	75.000 - 90.000 85.000 - 100.000	90.000+ 100.000+
HONG KONG	HKD	S/M L		400.000 - 600.000	600.000 - 800.000	800.000 - 1.000.000	1.000.000 - 1.500.000
IRELAND	EUR	S/M L	60.000 - 70.000	60.000 - 75.000	60.000 - 75.000	75.000 - 80.000	75.000 - 80.000
ITALY	EUR	S/M L		32.000 - 45.000 35.000 - 50.000	47.000 - 60.000 52.000 - 80.000	52.000 - 80.000 66.000 - 100.000	80.000 - 100.000 80.000 - 130.000
JAPAN	JPY	S/M L		5.000.000 - 7.000.000	7.000.000 - 9.000.000	10.000.000 - 12.000.000	15.000.000 - 25.000.000
LUXEMBOURG	EUR	S/M L		52.000 - 72.800	72.000 - 98.800	98.800 - 161.200	98.800 - 161.200
THE NETHERLANDS	EUR	S/M L		60.000 - 80.000	75.000 - 90.000	90.000+	90.000+
NEW ZEALAND	NZD	S/M L		70.000 - 90.000 70.000 - 100.000	90.000 - 120.000 100.000 - 130.000	100.000 - 130.000 130.000 - 160.000	130.000 - 160.000 160.000 - 200.000
SINGAPORE	SGD	S/M L		50.000 - 65.000 70.000 - 86.000	70.000 - 92.000 75.000 - 120.000	120.000 - 150.000 130.000 - 200.000	150.000 - 200.000 201.000+
SPAIN	EUR	S/M L	24.000 - 30.000 28.000 - 35.000	31.000 - 40.000 35.000 - 45.000	40.000 - 44.000 45.000 - 60.000	45.000 - 50.000 60.000 - 75.000	60.000+
SWITZERLAND	CHF	S/M L	100.000 - 110.000 100.000 - 110.000	110.000 - 130.000 110.000 - 130.000	120.000 - 140.000 120.000 - 140.000	140.000 - 160.000 140.000 - 160.000	160.000+ 160.000+
UNITED KINGDOM	GBP	S/M L	32.000 - 45.000 40.000 - 50.000	38.000 - 50.000 46.000 - 60.000	48.000 - 63.000 55.000 - 70.000	56.000 - 70.000 62.000 - 82.000	65.000 - 77.000 80.000 - 90.000

**All salaries are listed in the local currency, per annum

TAX MANAGER		\$50-\$250***	\$250+***
UNITED STATES	USD	74.250 - 100.250	92.250 - 130.250
TAX MANAGER		\$150-\$250***	\$250+***
CANADA	CAD	95.250 - 135.250	116.500 - 183.250

***Company sales in millions

FINANCE MANAGER

* TOTAL RELEVANT YEARS IN FINANCE AND ACCOUNTING

COUNTRY	Currency**	Company Size	0-2 years*	3-5 years*	6-9 years*	10-15 years*	>15 years*
AUSTRALIA	AUD	S/M L			90.000 - 120.000 110.000 - 140.000	120.000 - 140.000 130.000 - 160.000	140.000+ 160.000+
AUSTRIA	EUR	S/M L		65.000 - 75.000 75.000 - 85.000	75.000 - 85.000 80.000 - 90.000	85.000 - 95.000 93.000 - 100.000	90.000+ 100.000+
BELGIUM	EUR	S/M L		52.420 - 59.280 56.160 - 64.430	57.200 - 76.000 60.740 - 94.850	59.280 - 87.620 74.470 - 113.680	66.360 - 95.680 85.600 - 130.320
BRAZIL	BRL	S/M L		80.000 - 113.000	93.000 - 133.000 133.000 - 173.000	107.000 - 147.000 147.000 - 213.000	120.000 - 200.000 200.000 - 267.000
CZECH REPUBLIC	CZK	S/M L			600.000 - 960.000 960.000 - 1.400.000	800.000 - 1.200.000 960.000 - 1.800.000	800.000 - 1.200.000 960.000 - 1.800.000
FRANCE	EUR	S/M L			55.000 - 70.000 60.000 - 75.000	70.000 - 80.000 75.000 - 90.000	80.000 - 90.000 90.000 - 120.000
GERMANY	EUR	S/M L		68.000 - 72.000 72.000 - 82.000	72.000 - 100.000 82.000 - 110.000	85.000 - 110.000 95.000 - 120.000	100.000+ 110.000+
HONG KONG	HKD	S/M L			500.000 - 600.000 600.000 - 700.000	600.000 - 700.000 700.000 - 900.000	700.000+ 900.000+
IRELAND	EUR	S/M L		55.000 - 70.000 60.000 - 70.000	60.000 - 70.000 65.000 - 70.000	60.000 - 75.000 70.000 - 80.000	60.000 - 80.000 70.000 - 85.000
ITALY	EUR	S/M L			50.000 - 80.000 60.000 - 90.000	60.000 - 90.000 70.000 - 110.000	80.000+ 90.000+
JAPAN	JPY	S/M L		8.000.000 - 12.000.000 10.000.000 - 14.000.000	9.000.000 - 12.000.000 11.000.000 - 14.000.000	9.000.000 - 12.000.000 11.000.000 - 14.000.000	9.000.000 - 12.000.000 11.000.000 - 14.000.000
LUXEMBOURG	EUR	S/M L		52.000 - 65.000 52.000 - 65.000	63.000 - 98.800 63.000 - 98.800	98.800+ 98.800+	98.800+ 98.800+
THE NETHERLANDS	EUR	S/M L		55.000 - 65.000 60.000 - 70.000	62.500 - 75.000 68.000 - 80.000	75.000+ 80.000+	75.000+ 80.000+
NEW ZEALAND	NZD	S/M L		90.000 - 115.000 90.000 - 115.000	100.000 - 120.000 100.000 - 120.000	110.000 - 120.000 110.000 - 130.000	110.000 - 120.000 110.000 - 130.000
SINGAPORE	SGD	S/M L		70.000 - 85.000 75.000 - 85.000	70.000 - 90.000 80.000 - 110.000	70.000 - 100.000 120.000 - 150.000	80.000 - 105.000 130.000 - 160.000
SPAIN	EUR	S/M L	30.000 - 40.000 36.000 - 45.000	40.000 - 45.000 45.000 - 55.000	45.000 - 55.000 55.000 - 70.000	55.000 - 65.000 71.000 - 85.000	85.000+
SWITZERLAND	CHF	S/M L	100.000 - 120.000 100.000 - 120.000	120.000 - 130.000 120.000 - 130.000	140.000 - 160.000 140.000 - 160.000	160.000 - 170.000 160.000 - 170.000	160.000+ 160.000+
UNITED ARAB EMIRATES (DUBAI)	USD	S/M L		50.000 - 65.000 52.000 - 68.000	66.000 - 90.000 69.000 - 94.000	91.000 - 110.000 95.000 - 115.000	110.000 - 130.000 115.000 - 130.000
UNITED KINGDOM	GBP	S/M L	31.000 - 37.000 35.000 - 42.000	35.000 - 47.000 42.000 - 50.000	50.000 - 65.000 52.000 - 68.000	52.000 - 65.000 55.000 - 70.000	

**All salaries are listed in the local currency, per annum

DIRECTOR OF ACCOUNTING		Up to \$50***	\$50-\$100***	\$100-\$250***	\$250-\$500***	\$500+***
UNITED STATES	USD	73.750 - 97.500	85.500 - 110.250	96.000 - 125.250	115.000 - 157.250	130.250 - 176.000
VICE PRESIDENT OF FINANCE		Up to \$50***	\$50-\$100***	\$100-\$250***	\$250+***	
CANADA	CAD	98.250 - 129.250	108.250 - 144.250	121.000 - 167.000	137.500 - 224.000	

***Company sales in millions

FINANCE DIRECTOR

(CHIEF FINANCIAL OFFICER (CFO))

* TOTAL RELEVANT YEARS IN FINANCE AND ACCOUNTING

COUNTRY	Currency**	Company Size	0-5 years*	6-9 years*	10-15 years*	>15 years*
AUSTRALIA	AUD	S/M		130.000 - 180.000	180.000 - 230.000	230.000+
		L		160.000 - 220.000	220.000+	220.000 - 500.000+
AUSTRIA	EUR	S/M		80.000 - 95.000	100.000+	100.000+
		L		100.000 - 120.000	120.000+	140.000+
BELGIUM	EUR	S/M			96.200 - 181.690	117.940 - 239.980
		L				
BRAZIL	BRL	S/M		200.000 - 253.000	240.000 - 293.000	267.000 - 333.000
		L		200.000 - 333.000	267.000 - 400.000	333.000 - 600.000
CZECH REPUBLIC	CZK	S/M		960.000 - 1.200.000	1.200.000 - 1.800.000	1.200.000 - 1.800.000
		L		1.200.000 - 2.400.000	1.800.000 - 3.000.000	2.400.000 - 3.000.000
FRANCE	EUR	S/M		65.000 - 75.000	80.000 - 140.000	120.000+
		L		75.000 - 90.000	100.000 - 150.000	150.000+
GERMANY	EUR	S/M		77.000 - 110.000	90.000 - 130.000	120.000+
		L		92.000 - 125.000	100.000 - 150.000	140.000+
HONG KONG	HKD	S/M		900.000 - 1.100.000	1.100.000 - 1.500.000	1.500.000+
		L		1.200.000 - 1.600.000	1.600.000 - 2.000.000	2.000.000+
IRELAND	EUR	S/M		85.000 - 90.000	90.000 - 100.000	90.000 - 120.000
		L		95.000 - 105.000	106.000 - 120.000	120.000 - 180.000
ITALY	EUR	S/M		50.000 - 80.000	75.000 - 120.000	130.000+
		L		70.000 - 110.000	100.000 - 160.000	180.000+
JAPAN	JPY	S/M		10.000.000 - 12.000.000	12.000.000 - 15.000.000	15.000.000 - 20.000.000
		L		15.000.000 - 20.000.000	20.000.000 - 25.000.000	25.000.000 - 30.000.000+
LUXEMBOURG	EUR	S/M		98.800 - 156.000	122.000 - 182.000	150.000+
		L		98.800 - 156.000	122.000 - 182.000	150.000+
THE NETHERLANDS	EUR	S/M		80.000 - 130.000	120.000 - 180.000	150.000+
		L		90.000 - 170.000	170.000 - 300.000	185.000+
NEW ZEALAND	NZD	S/M		140.000 - 200.000	200.000 - 250.000	250.000+
		L		170.000 - 230.000	230.000 - 300.000	300.000+
SINGAPORE	SGD	S/M		130.000 - 150.000	150.000 - 225.000	225.000 - 250.000
		L		150.000 - 180.000	180.000 - 250.000	250.000 - 350.000
SPAIN	EUR	S/M		60.000 - 90.000	90.000 - 120.000	120.000+
		L		70.000 - 100.000	100.000 - 150.000	150.000+
SWITZERLAND	CHF	S/M		140.000 - 160.000	160.000+	160.000+
		L		140.000 - 160.000	160.000+	160.000+
UNITED ARAB EMIRATES (DUBAI)	USD	S/M		160.000 - 190.000	191.000 - 230.000	230.000 - 260.000
		L		160.000 - 190.000	191.000 - 230.000	230.000 - 260.000
UNITED KINGDOM	GBP	S/M		63.000 - 90.000	75.000 - 100.000	75.000 - 100.000
		L		70.000 - 95.000	80.000 - 110.000	95.000 - 150.000

**All salaries are listed in the local currency, per annum

CFO		Up to \$50***	\$50-\$100***	\$100-\$250***	\$250-\$500***	\$500+***
UNITED STATES	USD	94.250 - 125.750	105.500 - 143.500	125.750 - 175.750	183.250 - 255.000	266.250 - 384.000
CFO			\$50-\$100***	\$100-\$250***	\$250+***	
CANADA	CAD		109.750 - 155.750	130.000 - 189.750	167.000 - 279.500	

***Company sales in millions

COST-EFFECTIVE STAFFING

Ensuring you have the right staffing levels in your finance and accounting department is always essential, but never more so than during challenging economic times. Talented, resourceful people are invaluable in the midst of a downturn, when you can least afford to let quality and customer service slip. Good employees are critical to retaining customers and maintaining your competitive advantage.

Many companies, however, are unsure how the current economic crisis will affect their revenues, profit and long-term business outlook. This uncertainty leads them to scrutinise all expenses, in particular fixed personnel costs, one of their largest areas of spending. As a result, many are turning to a strategy that encompasses a well-chosen mix of permanent and project professionals who can handle all elements of the workload: ongoing tasks, new demands, and seasonal and unforeseen spikes in activity.

When contemplating the makeup of your accounting and finance teams and determining whether to use project professionals, consider the following:

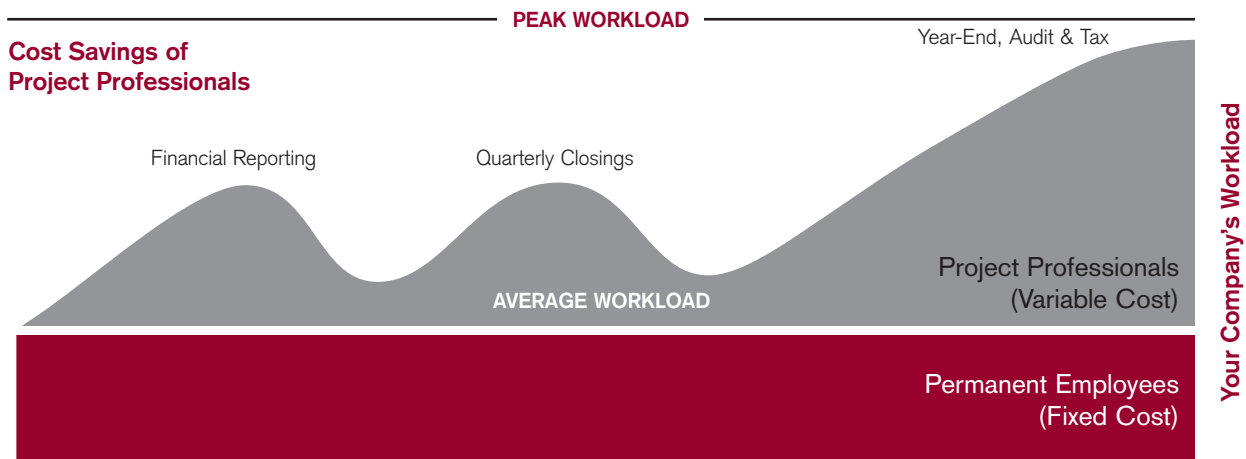
- Are there cyclical or non-recurring projects that could be handled more effectively by specialised, interim professionals?
- Are there any potential tasks that are difficult to define in scope but which could catch your department by surprise if you're not adequately staffed?

- If staff levels have been reduced, how is your company being affected by overtime? If overtime expenses grow, they could become more costly than the salary of a permanent staff member.
- How will you meet day-to-day work requirements if the size of your staff decreases and you are not able to permanently add employees?
- Are there new initiatives that are likely to continue and warrant permanent hires?

Overhiring followed by downsizing can damage your team and your business. Companies that better balance productivity and service with a more cautious budget outlook can save money in the long run. To achieve this, your approach to staffing must be flexible: The ability to expand and contract with ease is pivotal for any business facing an undetermined period of uncertainty.

The bottom line: Supplementing internal staff with skilled interim, or project-based, professionals provides you with maximum flexibility to react to changing market conditions – a major advantage in any economy.

THE ROBERT HALF COST-EFFECTIVE STAFFING SOLUTION



SAVE MONEY BY HIRING SMART

Opting not to fill some positions and distributing the person's responsibilities among other staff or interim professionals can be a useful strategy, but there may be times when you lose key individuals and have no other option but to replace them with new, permanent staff. This can require months of planning and interviewing – valuable time that most businesses simply do not have.

Here's how a well-established, specialised staffing firm like Robert Half can accelerate your hiring process, help save you money, and provide you with highly skilled finance and accounting professionals:

- **Our vast, proprietary network of highly skilled financial job candidates** – You gain immediate access to our worldwide network of more than 2 million accounting and finance professionals.
- **Access to passive job seekers** – The most accomplished workers have opportunities in any economic environment, making the best people perennially hard to find. Robert Half provides you with access to candidates you might not otherwise meet. We have extensive connections within the business community and can locate employed professionals who may not necessarily respond to job postings but are open to learning about new opportunities.
- **Job seekers with skills that match your needs** – Our personal interviews, proprietary skills assessment tools and selected reference-check procedures allow us to custom match the skills of our professionals to your business needs.
- **Quick results** – Our unique Company-In methodology allows you to meet, interview and evaluate a variety of skilled professionals in a single day, saving you valuable time and reducing productivity losses. You then decide which candidate(s) you would like to meet again or hire.

All this can result in money savings for your company, as you make better hiring decisions in a shorter amount of time.

STAFFING SOLUTIONS FOCUSING ON COST SAVINGS ALLOW YOU TO:

- Pay only for the staff you need when you need them
- Protect core staff by reducing the need for continual layoffs and rehiring due to business fluctuations
- Complete projects on time without overtime costs for core employees
- Lower expenses for hiring, training and administering permanent personnel
- Increase morale and ease the burden on permanent staff

ROBERT HALF'S COST-EFFECTIVE RECRUITING SOLUTION

Accelerate your hiring time with Robert Half



Recruiting on your own can take up to 14 weeks



Hire in as little as two weeks with Robert Half

JOB DESCRIPTIONS

The following is a list of universal job descriptions for positions listed in the *Robert Half Global Financial Salary Guide*. In some cases, multiple titles are provided to reflect alternate naming conventions worldwide.

- Page 4** | **ASSISTANT ACCOUNTANT (JUNIOR ACCOUNTANT/CLERK; ACCOUNTING CLERK)**
Verifies and posts transactions to journals, ledgers and other records. Prepares statements, invoices and vouchers. May handle balancing and reconciliations. May specialise in one area of the accounting function. An understanding of bookkeeping procedures and a minimum of one to two years of experience are required.
- Page 5** | **ACCOUNTANT AP/AR (PURCHASE LEDGER CLERK; AP CLERK; BOOKKEEPER/ASSISTANT)**
Reviews invoices for accuracy. Sorts documents by account name or number, and processes invoices for payment. May perform other clerical duties associated with accounts payable. May post transactions to journals, ledgers and other records. An understanding of bookkeeping procedures and at least one to two years of experience are required.
- Page 5** | **ACCOUNTS RECEIVABLE CLERK (AR)**
Verifies and posts accounts receivable transactions to journals, ledgers and other records. Follows established procedures for processing receipts and cash. Sorts and files documents after posting them. May prepare bank deposits. Computer literacy, an understanding of bookkeeping procedures and one to two years of experience are required.
- +** | **ACCOUNTS PAYABLE SUPERVISOR (AP)**
Oversees accounts payable recordkeeping. Supervises the recording of amounts due, verification of invoices and calculation of discounts. Ensures expense coding, voucher preparation and issuance are accomplished accurately and on time. Produces various reports for management, including an accounts payable register. Typically, two to four years of experience are required.
- +** | **ACCOUNTS RECEIVABLE SUPERVISOR (AR)**
Oversees accounts receivable recordkeeping. Ensures cash receipts, claims or unpaid invoices are properly accounted for. Calculates and enters charges for interest, refunds or related items. Produces account statements or other related reports. Typically, two to four years of experience are required.
- Page 6** | **ACCOUNTANT GENERAL LEDGER (FINANCIAL ACCOUNTANT; FULL CHARGE (GENERAL LEDGER) BOOKKEEPER)**
Prepares month-end general ledger close journal entries and supporting reconciliations. Performs monthly financial statement corporate reporting using Hyperion. Drafts internal financial reports and supporting analytics for division senior management. Supports special projects and processes improvement initiatives.
- Page 7** | **CHIEF ACCOUNTANT (SENIOR ACCOUNTANT/HEAD OF ACCOUNTING/GROUP ACCOUNTANT; GENERAL ACCOUNTANT; ACCOUNTANT)**
Manages accounting functions. Prepares reports and statistical data detailing financial results. Establishes and maintains accounting practices to ensure data necessary for business operations is accurate and reliable. May specialise in one or more functional accounting areas, such as accounts receivable, accounts payable, payroll or budget. Supervises professional and/or clerical accounting employees. Typically, a degree in accounting or business, and five to eight years of experience, are required.
- Page 8** | **CREDIT CONTROLLER (CREDIT/COLLECTIONS)**
Ensures the settlement of outstanding accounts according to contract terms. Contacts customers by telephone and/or letter. Reviews customers' credit limits and accounts, sends monthly statements, issues escalation or final notice letters, and refers unpaid accounts for debt collection or legal action.

(+) Indicates a position related to the above position for which salary ranges are displayed in this guide

- Page 9** | **CREDIT MANAGER (CREDIT MANAGER/SUPERVISOR; CREDIT & COLLECTIONS MANAGER)**
Determines credit worthiness of clients and formulates credit and collection policies. May supervise the work of one or more of the following functions: credit clerk, controller or analyst. Takes appropriate action against delinquent accounts. An accounting degree is preferred and three to five years of credit and collection experience are required, in most parts of the world.
- Page 10** | **PAYROLL ACCOUNTANT (PAYROLL ADMINISTRATOR/PAYROLL CLERK; PAYROLL COORDINATOR)**
Computes and disburses wages and salaries, deductions, taxes and other withholdings. Posts payroll data and prepares routine reports and/or payments to government agencies, insurance companies and other organisations. Calculates and processes special cheques, reviews and edits, and makes necessary corrections and adjustments. Typically, two to four years of payroll or related experience is desired.
- Page 11** | **PAYROLL MANAGER**
Manages the preparation, distribution and reporting processes for payroll. Oversees the calculation of wages, overtime and deductions to ensure compliance with applicable regulations. Ensures that payments and government reports are disbursed accurately and on time. Establishes policies and procedures for payroll. Typically, three to five years of experience are required.
- Page 11** | **PAYROLL SUPERVISOR**
Supervises computation, documentation and processing of payroll wages and deductions for employees. Coordinates the preparation and maintenance of disbursements, reports and statistics for government agencies and other organisations. A degree and one year of relevant experience, or five years of experience, are required.
- Page 12** | **MANAGEMENT ACCOUNTANT (COST ACCOUNTANT; ANALYST)**
Plans and conducts comprehensive studies to improve the operational and financial effectiveness of the unit. Performs statistical, cost and financial analysis of financial reports and data, and prepares subsequent narrative analysis for management. Plans and conducts in-depth studies to determine cost of business activities. Recommends budget adjustments and other cost improvement measures. Analyses financial data, and extracts and clarifies relevant information. Interprets data to determine past financial performance and/or to project financial probability. Reviews costs and performs cost/benefit analysis related to projects and/or programmes. Develops financial reports to determine forecasts, trends and results analysis. Records, classifies and summarises financial transactions and events in accordance with generally accepted accounting principles. Interprets financial transactions and events for economic or business decision-makers.
- Page 13** | **CONTROLLER (FINANCIAL CONTROLLER)**
Supports financial management in directing budget and cost controls, financial analysis, and accounting procedures. Manages financial statement preparation. Organises and plans auditing schedules. Develops policy and procedure manuals for accounting departments. May file tax returns. Typically, a degree and four to six years of experience are required.
- Page 14** | **INTERNAL AUDITOR**
Conducts audits to verify accuracy of records and compliance with standards, policies and procedures. Compiles audit findings and recommendations to modify and improve systems and procedures. A degree in accounting or business is required and two to four years of experience is desired.



SENIOR INTERNAL AUDITOR

Conducts in-depth audit projects. Reviews records for accuracy and compliance to standards. Inspects financial or operational information to ensure procedures are correct. Compiles audit findings and recommends revisions to systems and procedures. Typically, a degree and four to six years of experience are required.



INTERNAL AUDIT MANAGER

Manages the review and verification of records to ensure their compliance with standards, policies and procedures. Develops audit procedures and systems. Oversees audit findings and recommendations. Supervises internal audit staff. Typically, a degree in accounting or business and five to eight years of experience are required.

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COMPLIANCE OFFICER (COMPLIANCE MANAGER/RISK MANAGER)

Oversees and manages compliance issues within an organisation. Ensures compliance with regulatory requirements, as well as with internal policies and procedures.

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TREASURER (TREASURY ANALYST; ASSISTANT TREASURER/ASSISTANT CONTROLLER)

Optimises working capital and forecasts daily cash. Develops and maintains working relationships with banks. Reduces bank charges, and ensures that foreign exchange and interest rate risk is managed efficiently and appropriately by employing proper treasury products. Prepares annual, monthly, weekly and daily cash forecasting.

Page 17

TAX MANAGER

Establishes and executes campaigns to reduce an organisation's tax debt. Adheres to all national, state, local and international tax laws. Manages the retention and preparation of tax records, tax returns and other required reports. Assesses the impact of an organisation's tax liability. Oversees tax accounting staff. This is the top tax position within an organisation. Typically, a degree and five to seven years of experience are required.

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FINANCE MANAGER (DIRECTOR OF ACCOUNTING; VICE PRESIDENT OF FINANCE)

Candidates usually have at least 10 years of experience, including previous management responsibility. They also should have comprehensive knowledge of generally accepted accounting principles. Businesses expect a minimum of a bachelor's degree in accounting but generally prefer applicants who also have earned a master's degree in business administration (MBA) or relevant certification.

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FINANCE DIRECTOR (CHIEF FINANCIAL OFFICER (CFO))

Manages the overall financial plans and accounting practices of an organisation. Oversees treasury, accounting, budget, tax and audit activities for an organisation and its subsidiaries. Supervises financial and accounting system controls and standards. Ensures timely financial and statistical reports for management and/or Board use. Typically, a finance qualification and 10 years of experience are required.

(+) Indicates a position related to the above position for which salary ranges are displayed in this guide

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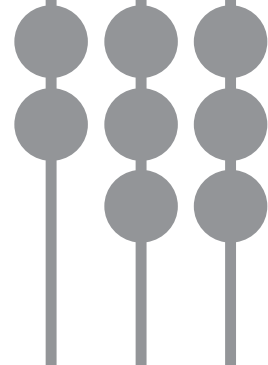
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