



Market changes in the last 12 months

Fuelled by the resources boom and very positive economic conditions, business activity is increasing, new jobs continue to be created, the unemployment rate is low and so skills shortages continue to increase across the board. Consequently over the last 12 months demand for accounting professionals has remained across SMEs and large corporations. The continued increase in reporting accountability requirements has also impacted the shortage, with vacancies increasing for finance managers and financial accountant/controllers in the \$65,000 to \$80,000 salary range and at the assistant accountant level. All states across Australia are seeing shortages in the supply of tax professionals.

Interestingly the contract market has not reflected the same increase in skills shortages since many businesses have focused on long-term development rather than short-term contract solutions. Changes to the working holiday visa, which allow travellers to work for up to six months, have increased the pool of talented candidates. However many employers are yet to utilise these high calibre candidates. This is particularly evident in Victoria where Top 4 qualified auditors have moved interstate or returned home earlier than originally planned as they were unable to secure contract work.

The temporary market is not alone in resisting the skills shortage. Recruitment at the executive level has remained steady while candidate flow and availability has improved in light of candidates returning from overseas or moving interstate. The exception is Victoria where an increase in companies listing on the ASX has resulted in demand in the \$120,000 and above market.

Western Australia continues to boom with newly created positions caused by continued resources, mining and construction growth and increasing statutory compliance driving vacancy activity higher. Queensland has also experienced vacancy growth across a number of industries, specifically resources and mining, construction, aviation and manufacturing. Demand for accounting professionals across Queensland has become very competitive.

A number of large corporations with head offices in Australia have relocated part of their finance function to New Zealand, creating new roles for finance managers/controllers. New Zealand has also seen an increase in demand for candidates with FMCG experience.

Professional practice candidate availability has remained extremely tight over the last 12 months and candidates with two or more years experience are in high demand. Even the best practices with outstanding cultures and environments find themselves desperate for staff. In order to attract staff, firms are embracing flexibility and offering their staff the opportunity to expand their skills by providing greater exposure across specialisations.

Over the last 12 months the public sector has increased their reporting requirement and shortened reporting deadlines, compounding pressure for staff across the country and increasing the need for commercially focused staff from the private sector. Departments are now competing internally for staff as well as with other agencies and externally with the commercial environment. As a result we have seen an increase in fixed-term contracts as departments seek to secure specialists quickly while the permanent recruitment process is undertaken.

Employers are quickening their recruitment process to ensure they do not lose a candidate to a competitor. Consequently solid candidates are often now available for less than 72 hours. As a result candidates are becoming increasingly aware of their market worth and are negotiating better salary packages and receiving multiple offers. They are also seeking roles closer to home due to traffic congestion and the desire for work/life balance.

Companies are more willing to sponsor candidates from overseas but experience and good communication skills remain prerequisites. Many degree-qualified candidates who are eligible for permanent residency are unable to secure accounting support work due to their limited practical experience.

Positions in demand

Tax professionals, audit, management accountants and financial accountants are in high demand and are able to negotiate significantly higher salaries and benefits as a result, particularly at the \$65,000 - \$90,000 level. The ongoing focus on risk and compliance remains a key area, creating demand for accountants with financial governance, audit, IFRS, SOX and risk experience, although the requirement is now for candidates who can maintain rather than implement or rollout projects.

Project managers and process improvement professionals are also in demand and candidates with both

analytical skills and the ability to build relationships with non-finance decision makers can expect to be considered for many positions that focus on cost cutting, pricing, market analysis and interpretation of financial results.

Assistant accountants with commercial experience and studying towards their professional qualification are in short supply and high demand. At the support level accounts payable/receivable clerks, credit controllers and payroll clerks with two to three years experience are highly sought, particularly those with high volume or ERP system exposure.

Many Queensland SMEs have realised the benefit an in-house qualified by experience bookkeeper brings, particularly if their experience extends to balance sheet and P&L analysis, which has heated demand for these skills.

Within the Profession those who have completed their CA or CPA and are at the senior or manager level within business services or audit are in highest demand. Tax is becoming increasingly candidate short as opportunities in London, Asia and the US attract local professionals. While historically this was not possible as candidates lacked knowledge of overseas tax laws, employers in these regions are now actively recruiting overseas candidates and training them in the relevant tax laws.

In Perth the demand for senior managers, directors and principals or future equity partners is extremely high. The baby boomer generation is approaching retirement and simply put, there are not enough accountants that have the skills and desire to make equity partner. Contrary to this trend is ACT which has limited demand for directors and senior managers and many candidates find sourcing a new position challenging unless they can bring an existing client base to the business.

The Public Sector has seen an increase in demand for financial reporting accountants, business analysts with commercial experience and policy accountants. There is a critical demand for candidates at the APS 6 level where salaries have been pushed up through individual Australian Workplace Agreements (AWA's) to meet demand, although this is not always matched by skills and experience, leading to shortfalls.

Salary movements

Financial accountants and finance managers have experienced high increases in salaries at 7.3 percent and

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Accountancy & Finance

6.7 percent respectively in Australia*. Western Australia experienced unprecedented salary growth as competition amongst employers for candidates was fierce. For example, a degree qualified assistant accountant with four years or more experience now typically receives \$68,000 compared to \$58,000 in 2005/2006; a management consulting principal/director now typically receives \$160,000 compared to \$135,000 in 2005/2006.

At the support level, payroll staff have experienced the biggest salary increase. For example the typical salary for a payroll clerk increased 6 percent and a payroll supervisor/manager (less than 250 employees) increased 10.6 percent. Assistant accountants with specific industry experience can now command a higher salary than their colleagues who have more general industry exposure.

The profession has started to link salary to performance in order to help retain high performers, which has created a wide variation between individuals at the same level. Meanwhile attracting and retaining staff in suburban areas has become challenging and small to medium-sized firms in particular are increasing salaries to aid this process.

While salary increases in Western Australia's professional practice market have not been as high as previous years, accountants with between two to five years experience are receiving salaries that are equal or in some cases in excess of those offered in Sydney due to competition from the resources and mining sector.

Salaries in regional areas such as Newcastle have moved forward over the year, with companies offering highly competitive salaries to entice accountants from city centres. An increase in candidates wishing to work closer to home and reduce their time spent commuting also augmented this trend. For example, a corporate finance graduate with three or more years experience in Newcastle typically receives \$63,000 compared to \$50,000 last year.

Rapid promotion is occurring in the public sector as departments elevate people into skills shortage areas, seek to retain their

talent or use promotion to make salaries more competitive. There remains a gap between public sector salaries and commerce, with the exception of ACT where AWAs are more prevalent and employees are promoted up the levels quickly.

Changes to employer recruitment practices

Branding and differentiation are certainly a focus with many employers prepared to spend time selling their company and promoting a positive, accurate corporate identity to prospective employees. Organisations are modernising offices and improving technology and in-house facilities in an effort to stand apart from competitors.

There has been a significant increase in non-cash benefits across all sectors, such as flexible working hours, loyalty leave, improved training and development and increased study support. Individual as well as company performance bonuses are also becoming common.

The profession is increasingly aware of the importance of work/life balance and has demonstrated more flexibility surrounding working hours and improved career development. Many firms are considering part-time employees, thus utilising a workforce that historically has been overlooked.

The public sector is making use of technology to attract and track candidates through the recruitment process while recruitment consultancies are used as an additional source of candidates. As mentioned AWAs are increasingly offered to retain talent and reward high performers.

We have also seen a quickening of the recruitment process, even when multiple steps are involved. Many more candidates are offered a position at first interview with companies keen to gain commitment face to face. Those organisations who have not addressed the speed of their recruitment process often find themselves missing out on their preferred candidate.

In instances where people are moving interstate to Western Australia and

Queensland for increased work/life balance opportunities they often seek a four-day working week. One of the biggest attractions for candidates at the accounting support level in these regions is the commuting distance, the opportunity to receive rostered days off and flexible hours. While salary is certainly also a factor, it is the soft benefits that are very influential.

Advice to candidates

Candidates need to be wary of moving jobs too often and too quickly. Despite candidate shortages, employers focus on stability and are reluctant to offer a position to a candidate who they deem to be a high flight risk.

Candidates are also warned to not let the skills shortage blur their view of market worth. The majority of candidates maintain realistic expectations when searching for their next role, however there is a small percentage who misinterpret the skills shortage as an opportunity to receive inflated salaries. However you should move for the right reasons and consider roles on their merit rather than just salary. Whilst competition for candidates is strong, don't price yourself out of the market.

The skills shortage does present an ideal time to advance your career in the direction you wish to pursue. With candidates open to a variety of options, you can accept a role based on your interest, rather than chasing a higher initial salary. If your career is developing, examine vacancies for their job content, quality of management and the opportunity to progress. The salary of a vacancy may be attractive initially, but its progression will stall if you lack the relevant experience to progress your career further.

Counter offers are inevitable. Expect a counter offer and deal with it accordingly. Try not to be flattered and remember why you started looking for a new position to begin with.

Candidates should examine their reasons for leaving their current employer and exhaust career opportunities with your current employer prior to entering the recruitment market. Make yourself available for interviews and be ready to make a decision as the recruitment process is moving quickly. The public sector however is the exception, with panel interviews common and the process often taking much longer.

* In companies with a turnover up to \$50 million. See pages 31 and 34.



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)

Average Remuneration Package Average Remuneration Package Average Remuneration Package

| | | | |
|---|-------------------------------------|-------------------------------------|-------------------------------------|
| NSW - Sydney (Remuneration Package Range) | 170,000 140,000 - 200,000 | 220,000 170,000 - 240,000 | 250,000 200,000+ |
| NSW - Newcastle (Remuneration Package Range) | 130,000 120,000 - 150,000 | 150,000 130,000 - 160,000 | 170,000 150,000+ |
| VIC - Melbourne (Remuneration Package Range) | 170,000 110,000 - 220,000 | 220,000 150,000 - 250,000 | 250,000 170,000 - 260,000 |
| QLD - Brisbane and Gold Coast (Remuneration Package Range) | 120,000 100,000 - 140,000 | 150,000 110,000 - 160,000 | 190,000 160,000+ |
| QLD - North Queensland (Remuneration Package Range) | 110,000 90,000 - 140,000 | 145,000 110,000 - 180,000 | 165,000 140,000+ |
| SA - Adelaide (Remuneration Package Range) | 125,000 110,000 - 150,000 | 150,000 120,000 - 165,000 | 165,000+ 150,000+ |
| WA - Perth (Remuneration Package Range) | 165,000 140,000 - 180,000 | 210,000 180,000 - 230,000 | 275,000 250,000+ |
| ACT - Canberra (Remuneration Package Range) | 140,000 120,000 - 150,000 | 160,000 140,000 - 220,000 | 200,000 180,000+ |
| TAS - Hobart (Remuneration Package Range) | 105,000 85,000 - 125,000 | 125,000 90,000 - 150,000 | 160,000 120,000+ |
| NZ - Auckland (Remuneration Package Range) | 120,000 90,000 - 150,000 | 150,000 110,000 - 180,000 | 190,000 140,000 - 250,000 |
| NZ - Christchurch / Wellington (Remuneration Package Range) | 110,000 90,000 - 150,000 | 150,000 110,000 - 180,000 | 190,000 140,000 - 250,000 |

Senior Qualified Accountants

Financial Controller
(Turnover up to \$50m) **Financial Controller**
(Turnover \$50m - \$150m) **Financial Controller**
(Turnover > \$150m)

Average Remuneration Package Average Remuneration Package Average Remuneration Package

| | | | |
|---|-------------------------------------|-------------------------------------|--------------------------------------|
| NSW - Sydney (Remuneration Package Range) | 130,000 100,000 - 150,000 | 150,000 125,000 - 170,000 | 200,000 150,000 - 250,000 |
| NSW - Newcastle (Remuneration Package Range) | 120,000 110,000 - 130,000 | 135,000 120,000 - 145,000 | 150,000 130,000 - 160,000+ |
| VIC - Melbourne (Remuneration Package Range) | 130,000 100,000 - 160,000 | 150,000 110,000 - 180,000 | 200,000 160,000 - 270,000 |
| QLD - Brisbane and Gold Coast (Remuneration Package Range) | 110,000 80,000 - 120,000 | 120,000 90,000 - 130,000 | 145,000 100,000 - 185,000 |
| QLD - North Queensland (Remuneration Package Range) | 95,000 80,000 - 115,000 | 115,000 90,000 - 135,000 | 125,000 110,000 - 180,000 |
| SA - Adelaide (Remuneration Package Range) | 110,000 75,000 - 120,000 | 130,000 100,000 - 140,000 | 150,000 120,000 - 160,000 |
| WA - Perth (Remuneration Package Range) | 130,000 110,000 - 150,000 | 160,000 130,000 - 180,000 | 210,000 175,000 - 220,000+ |
| ACT - Canberra (Remuneration Package Range) | 100,000 90,000 - 120,000 | 115,000 90,000 - 120,000 | 150,000 140,000 - 180,000 |
| TAS - Hobart (Remuneration Package Range) | 75,000 60,000 - 95,000 | 95,000 75,000 - 110,000 | 115,000 90,000 - 140,000 |
| NZ - Auckland (Remuneration Package Range) | 100,000 85,000 - 115,000 | 120,000 100,000 - 140,000 | 140,000 120,000 - 180,000 |
| NZ - Christchurch / Wellington (Remuneration Package Range) | 85,000 75,000 - 95,000 | 100,000 85,000 - 120,000 | 140,000 120,000 - 180,000 |

Typical Benefits

- Additional Super
- Cash Bonuses
- Laptops
- Health Cover
- Study Assistance
- Vehicle Expenses
- Interest Free Loans
- Parking
- Professional Memberships
- Car / Car Allowance
- Share Options in Company
- School Fees

All Salaries are representative of the total package value Package includes Superannuation New Zealand Salaries are represented in New Zealand Dollars

| Senior Qualified Accountants | Finance Manager (Turnover up to \$50m) | Finance Manager (Turnover \$50m - \$150m) | Finance Manager (Turnover > \$150m) |
|---|---|--|--|
| | Average Remuneration Package | Average Remuneration Package | Average Remuneration Package |
| NSW - Sydney (Remuneration Package Range) | 125,000 90,000 - 140,000 | 140,000 100,000 - 160,000 | 160,000 130,000 - 200,000 |
| NSW - Newcastle (Remuneration Package Range) | 105,000 85,000 - 110,000 | 110,000 100,000 - 115,000 | 125,000 110,000 - 140,000 |
| VIC - Melbourne (Remuneration Package Range) | 125,000 100,000 - 135,000 | 140,000 110,000 - 165,000 | 160,000 130,000 - 200,000 |
| QLD - Brisbane and Gold Coast (Remuneration Package Range) | 100,000 75,000 - 110,000 | 120,000 95,000 - 125,000 | 140,000 110,000 - 145,000 |
| QLD - North Queensland (Remuneration Package Range) | 95,000 75,000 - 110,000 | 110,000 85,000 - 120,000 | 120,000 100,000 - 150,000 |
| SA - Adelaide (Remuneration Package Range) | 95,000 80,000 - 100,000 | 110,000 90,000 - 125,000 | 130,000 120,000 - 140,000 |
| WA - Perth (Remuneration Package Range) | 120,000 100,000 - 130,000 | 140,000 120,000 - 155,000 | 155,000 130,000 - 170,000 |
| ACT - Canberra (Remuneration Package Range) | 100,000 90,000 - 110,000 | 110,000 100,000 - 120,000 | 130,000 110,000 - 150,000 |
| TAS - Hobart (Remuneration Package Range) | 90,000 70,000 - 110,000 | 100,000 80,000 - 130,000 | 130,000 90,000 - 150,000 |
| NZ - Auckland (Remuneration Package Range) | 80,000 70,000 - 100,000 | 100,000 80,000 - 120,000 | 130,000 100,000 - 150,000 |
| NZ - Christchurch / Wellington (Remuneration Package Range) | 80,000 70,000 - 90,000 | 90,000 80,000 - 105,000 | 120,000 90,000 - 140,000 |

Typical Benefits

- | | | | |
|---|---|---|---|
| <input type="checkbox"/> Additional Super | <input type="checkbox"/> Health Cover | <input type="checkbox"/> Interest Free Loans | <input type="checkbox"/> Car / Car Allowance |
| <input type="checkbox"/> Cash Bonuses | <input type="checkbox"/> Study Assistance | <input type="checkbox"/> Parking | <input type="checkbox"/> Share Options in Company |
| <input type="checkbox"/> Laptops | <input type="checkbox"/> Vehicle Expenses | <input type="checkbox"/> Professional Memberships | <input type="checkbox"/> School Fees |

All Salaries are representative of the total package value Package includes Superannuation New Zealand Salaries are represented in New Zealand Dollars

COMMERCE & INDUSTRY | FINANCIAL EXECUTIVES

| Senior Qualified Accountants | Commercial Manager (Turnover up to \$50m) | Commercial Manager (Turnover \$50m - \$150m) | Commercial Manager (Turnover > \$150m) |
|--|--|---|---|
| | Average Remuneration Package | Average Remuneration Package | Average Remuneration Package |
| NSW - Sydney (Remuneration Package Range) | 135,000 100,000 - 150,000 | 160,000 110,000 - 180,000 | 180,000 150,000 - 220,000+ |
| NSW - Newcastle (Remuneration Package Range) | 110,000 100,000 - 120,000 | 130,000 110,000 - 140,000 | 150,000 130,000 - 190,000 |
| VIC - Melbourne (Remuneration Package Range) | 135,000 90,000 - 150,000 | 160,000 110,000 - 190,000 | 180,000 150,000 - 240,000 |
| QLD - Brisbane and Gold Coast (Remuneration Package Range) | 130,000 120,000 - 150,000 | 150,000 130,000 - 160,000 | 180,000 150,000 - 200,000 |
| QLD - North Queensland (Remuneration Package Range) | 120,000 100,000 - 140,000 | 140,000 110,000 - 160,000 | 150,000 130,000 - 220,000 |
| SA - Adelaide (Remuneration Package Range) | 120,000 110,000 - 135,000 | 140,000 125,000 - 150,000 | 160,000+ 150,000 - 200,000 |
| WA - Perth (Remuneration Package Range) | 130,000 110,000 - 150,000 | 160,000 140,000 - 180,000 | 210,000 160,000 - 220,000+ |
| ACT - Canberra (Remuneration Package Range) | 120,000 90,000 - 125,000 | 130,000 120,000 - 140,000 | 150,000 130,000 - 160,000 |
| TAS - Hobart (Remuneration Package Range) | 80,000 70,000 - 110,000 | 95,000 80,000 - 120,000 | 120,000 90,000 - 130,000 |
| NZ - Auckland (Remuneration Package Range) | 100,000 80,000 - 120,000 | 120,000 100,000 - 150,000 | 150,000 120,000 - 200,000 |
| NZ - Christchurch / Wellington (Remuneration Package Range) | 90,000 80,000 - 110,000 | 100,000 90,000 - 120,000 | 115,000 100,000 - 150,000 |

| Senior Qualified Accountants | Group Accountant (Turnover up to \$100m) | Group Accountant (Turnover up to \$500m) | Group Accountant (Turnover > \$500m) |
|--|---|---|---|
| | Average Remuneration Package | Average Remuneration Package | Average Remuneration Package |
| NSW - Sydney (Remuneration Package Range) | 110,000 90,000 - 120,000 | 120,000 90,000 - 140,000 | 130,000 100,000 - 150,000 |
| NSW - Newcastle (Remuneration Package Range) | 90,000 80,000 - 100,000 | 100,000 90,000 - 110,000 | 110,000 90,000 - 120,000 |
| VIC - Melbourne (Remuneration Package Range) | 110,000 85,000 - 130,000 | 120,000 100,000 - 150,000 | 130,000 110,000 - 140,000 |
| QLD - Brisbane and Gold Coast (Remuneration Package Range) | 80,000 70,000 - 85,000 | 90,000 80,000 - 100,000 | 110,000 90,000 - 120,000 |
| QLD - North Queensland (Remuneration Package Range) | 75,000 70,000 - 95,000 | 85,000 75,000 - 110,000 | 95,000 90,000 - 125,000 |
| SA - Adelaide (Remuneration Package Range) | 90,000 80,000 - 100,000 | 100,000 90,000 - 110,000 | 110,000 90,000 - 120,000 |
| WA - Perth (Remuneration Package Range) | 110,000 95,000 - 120,000 | 125,000 110,000 - 140,000 | 135,000 120,000 - 150,000 |
| ACT - Canberra (Remuneration Package Range) | 90,000 85,000 - 100,000 | 100,000 90,000 - 120,000 | 120,000 100,000 - 130,000 |
| TAS - Hobart (Remuneration Package Range) | 66,000 60,000 - 85,000 | 85,000 70,000 - 100,000 | 100,000 80,000 - 120,000 |
| NZ - Auckland (Remuneration Package Range) | 85,000 75,000 - 95,000 | 95,000 85,000 - 105,000 | 110,000 90,000 - 120,000 |
| NZ - Christchurch / Wellington (Remuneration Package Range) | 85,000 75,000 - 95,000 | 95,000 85,000 - 105,000 | 110,000 90,000 - 120,000 |

Typical Benefits

- Additional Super
- Cash Bonuses
- School Fees
- Health Cover
- Laptops
- Vehicle Expenses
- Study Assistance
- Parking
- Professional Memberships
- Car / Car Allowance
- Share Options in Company

All Salaries are representative of the total package value Package includes Superannuation New Zealand Salaries are represented in New Zealand Dollars

| Senior Qualified Accountants | Divisional Accountant (Turnover up to \$100m) | Divisional Accountant (Turnover up to \$500m) | Divisional Accountant (Turnover > \$500m) |
|--|--|--|--|
| | Average Remuneration Package | Average Remuneration Package | Average Remuneration Package |
| NSW - Sydney (Remuneration Package Range) | 95,000 70,000 - 100,000 | 110,000 80,000 - 120,000 | 120,000 100,000 - 140,000 |
| NSW - Newcastle (Remuneration Package Range) | 75,000 70,000 - 85,000 | 82,000 75,000 - 93,000 | 86,000 78,000 - 95,000 |
| VIC - Melbourne (Remuneration Package Range) | 97,000 77,000 - 120,000 | 110,000 80,000 - 120,000 | 120,000 98,000 - 140,000 |
| QLD - Brisbane and Gold Coast (Remuneration Package Range) | 75,000 65,000 - 80,000 | 85,000 75,000 - 90,000 | 90,000 85,000 - 100,000 |
| QLD - North Queensland (Remuneration Package Range) | 65,000 55,000 - 75,000 | 75,000 65,000 - 85,000 | 85,000 70,000 - 100,000 |
| SA - Adelaide (Remuneration Package Range) | 75,000 65,000 - 80,000 | 80,000 78,000 - 95,000 | 90,000 80,000 - 115,000 |
| WA - Perth (Remuneration Package Range) | 100,000 90,000 - 110,000 | 110,000 100,000 - 125,000 | 120,000 110,000 - 130,000 |
| ACT - Canberra (Remuneration Package Range) | 85,000 80,000 - 90,000 | 100,000 90,000 - 110,000 | 110,000 100,000 - 120,000 |
| TAS - Hobart (Remuneration Package Range) | 60,000 50,000 - 77,000 | 72,000 60,000 - 90,000 | 85,000 70,000 - 120,000 |
| NZ - Auckland (Remuneration Package Range) | 80,000 70,000 - 90,000 | 90,000 80,000 - 100,000 | 100,000 80,000 - 120,000 |
| NZ - Christchurch / Wellington (Remuneration Package Range) | 80,000 70,000 - 90,000 | 90,000 80,000 - 100,000 | 100,000 80,000 - 120,000 |

| Senior Qualified Accountants | Corporate Accountant (Turnover up to \$100m) | Corporate Accountant (Turnover up to \$500m) | Corporate Accountant (Turnover > \$500m) |
|--|---|---|---|
| | Average Remuneration Package | Average Remuneration Package | Average Remuneration Package |
| NSW - Sydney (Remuneration Package Range) | 100,000 90,000 - 110,000 | 115,000 90,000 - 120,000 | 125,000 120,000 - 135,000 |
| NSW - Newcastle (Remuneration Package Range) | 74,000 67,000 - 80,000 | 85,000 75,000 - 92,000 | 92,000 85,000 - 98,000 |
| VIC - Melbourne (Remuneration Package Range) | 100,000 85,000 - 110,000 | 115,000 100,000 - 130,000 | 125,000 105,000 - 140,000 |
| QLD - Brisbane and Gold Coast (Remuneration Package Range) | 75,000 60,000 - 80,000 | 85,000 75,000 - 90,000 | 90,000 76,000 - 98,000 |
| QLD - North Queensland (Remuneration Package Range) | 60,000 50,000 - 65,000 | 65,000 55,000 - 70,000 | 75,000 60,000 - 90,000 |
| SA - Adelaide (Remuneration Package Range) | 75,000 65,000 - 80,000 | 80,000 75,000 - 85,000 | 95,000 80,000 - 115,000 |
| WA - Perth (Remuneration Package Range) | 95,000 85,000 - 110,000 | 115,000 100,000 - 125,000 | 125,000 120,000 - 150,000 |
| ACT - Canberra (Remuneration Package Range) | 80,000 70,000 - 85,000 | 95,000 85,000 - 100,000 | 100,000 95,000 - 110,000 |
| TAS - Hobart (Remuneration Package Range) | 70,000 60,000 - 80,000 | 80,000 70,000 - 90,000 | 95,000 80,000 - 100,000 |
| NZ - Auckland (Remuneration Package Range) | 75,000 60,000 - 80,000 | 75,000 65,000 - 90,000 | 90,000 80,000 - 110,000 |
| NZ - Christchurch / Wellington (Remuneration Package Range) | 75,000 65,000 - 85,000 | 80,000 70,000 - 90,000 | 90,000 80,000 - 110,000 |

Typical Benefits

- Additional Super
- Health Cover
- Study Assistance
- Vehicle Expenses
- Laptops
- Professional Memberships
- Parking
- Car / Car Allowance
- Cash Bonuses

All Salaries are representative of the total package value Package includes Superannuation New Zealand Salaries are represented in New Zealand Dollars

COMMERCE & INDUSTRY | FINANCIAL EXECUTIVES

| Senior Qualified Accountants | Financial Accountant (Turnover up to \$50m) | Financial Accountant (Turnover up to \$150m) | Financial Accountant (Turnover > \$150m) |
|--|--|---|---|
| | Average Remuneration Package | Average Remuneration Package | Average Remuneration Package |
| NSW - Sydney (Remuneration Package Range) | 85,000 60,000 - 90,000 | 95,000 75,000 - 105,000 | 105,000 90,000 - 110,000 |
| NSW - Newcastle (Remuneration Package Range) | 67,000 62,000 - 70,000 | 70,000 65,000 - 77,000 | 76,000 70,000 - 82,000 |
| VIC - Melbourne (Remuneration Package Range) | 80,000 60,000 - 85,000 | 87,000 72,000 - 97,000 | 102,000 82,000 - 107,000 |
| QLD - Brisbane and Gold Coast (Remuneration Package Range) | 75,000 60,000 - 80,000 | 80,000 65,000 - 90,000 | 90,000 80,000 - 95,000 |
| QLD - North Queensland (Remuneration Package Range) | 65,000 45,000 - 80,000 | 70,000 50,000 - 90,000 | 80,000 65,000 - 100,000 |
| SA - Adelaide (Remuneration Package Range) | 70,000 60,000 - 75,000 | 80,000 70,000 - 90,000 | 85,000 80,000 - 100,000 |
| WA - Perth (Remuneration Package Range) | 85,000 75,000 - 100,000 | 95,000 90,000 - 120,000 | 110,000 105,000 - 135,000 |
| ACT - Canberra (Remuneration Package Range) | 80,000 75,000 - 85,000 | 85,000 80,000 - 90,000 | 90,000 85,000 - 95,000 |
| TAS - Hobart (Remuneration Package Range) | 55,000 45,000 - 77,000 | 65,000 50,000 - 90,000 | 80,000 60,000 - 120,000 |
| NZ - Auckland (Remuneration Package Range) | 70,000 60,000 - 80,000 | 80,000 70,000 - 95,000 | 90,000 80,000 - 100,000 |
| NZ - Christchurch / Wellington (Remuneration Package Range) | 70,000 60,000 - 80,000 | 80,000 70,000 - 95,000 | 90,000 80,000 - 100,000 |

| Senior Qualified Accountants | Management Accountant (Turnover up to \$50m) | Management Accountant (Turnover up to \$150m) | Management Accountant (Turnover > \$150m) |
|--|---|--|--|
| | Average Remuneration Package | Average Remuneration Package | Average Remuneration Package |
| NSW - Sydney (Remuneration Package Range) | 85,000 60,000 - 90,000 | 100,000 90,000 - 120,000 | 130,000 100,000 - 150,000 |
| NSW - Newcastle (Remuneration Package Range) | 75,000 70,000 - 80,000 | 87,000 77,000 - 98,000 | 95,000 85,000 - 110,000 |
| VIC - Melbourne (Remuneration Package Range) | 85,000 65,000 - 90,000 | 100,000 75,000 - 110,000 | 120,000 95,000 - 140,000 |
| QLD - Brisbane and Gold Coast (Remuneration Package Range) | 75,000 60,000 - 80,000 | 80,000 65,000 - 88,000 | 90,000 82,000 - 100,000 |
| QLD - North Queensland (Remuneration Package Range) | 65,000 50,000 - 80,000 | 70,000 50,000 - 80,000 | 75,000 65,000 - 90,000 |
| SA - Adelaide (Remuneration Package Range) | 75,000 70,000 - 80,000 | 80,000 70,000 - 90,000 | 90,000 80,000 - 100,000 |
| WA - Perth (Remuneration Package Range) | 85,000 75,000 - 100,000 | 95,000 90,000 - 120,000 | 110,000 105,000 - 135,000 |
| ACT - Canberra (Remuneration Package Range) | 80,000 75,000 - 85,000 | 85,000 80,000 - 90,000 | 90,000 85,000 - 95,000 |
| TAS - Hobart (Remuneration Package Range) | 55,000 45,000 - 77,000 | 65,000 50,000 - 90,000 | 80,000 60,000 - 120,000 |
| NZ - Auckland (Remuneration Package Range) | 70,000 60,000 - 80,000 | 80,000 70,000 - 90,000 | 90,000 80,000 - 100,000 |
| NZ - Christchurch / Wellington (Remuneration Package Range) | 70,000 60,000 - 80,000 | 80,000 70,000 - 90,000 | 90,000 80,000 - 100,000 |

Typical Benefits

- Additional Super
- Laptops
- Health Cover
- Study Assistance
- Cash Bonuses
- Professional Memberships

All Salaries are representative of the total package value Package includes Superannuation New Zealand Salaries are represented in New Zealand Dollars

| Senior Qualified Accountants | Financial Analyst (Turnover up to \$100m) | Financial Analyst (Turnover up to \$500m) | Financial Analyst (Turnover > \$500m) |
|--|--|--|--|
| | Average Remuneration Package | Average Remuneration Package | Average Remuneration Package |
| NSW - Sydney (Remuneration Package Range) | 85,000 60,000 - 90,000 | 105,000 70,000 - 110,000 | 120,000 115,000 - 140,000 |
| NSW - Newcastle (Remuneration Package Range) | 62,000 52,000 - 70,000 | 82,000 70,000 - 95,000 | 102,000 85,000 - 115,000 |
| VIC - Melbourne (Remuneration Package Range) | 85,000 60,000 - 90,000 | 100,000 77,000 - 105,000 | 115,000 100,000 - 125,000 |
| QLD - Brisbane and Gold Coast (Remuneration Package Range) | 78,000 65,000 - 85,000 | 90,000 82,000 - 98,000 | 100,000 90,000 - 110,000 |
| QLD - North Queensland (Remuneration Package Range) | 55,000 45,000 - 60,000 | 75,000 50,000 - 80,000 | 85,000 55,000 - 90,000 |
| SA - Adelaide (Remuneration Package Range) | 80,000 70,000 - 90,000 | 85,000 70,000 - 95,000 | 90,000 85,000 - 100,000 |
| WA - Perth (Remuneration Package Range) | 80,000 75,000 - 90,000 | 95,000 85,000 - 110,000 | 130,000 100,000 - 150,000 |
| ACT - Canberra (Remuneration Package Range) | 80,000 75,000 - 85,000 | 85,000 80,000 - 90,000 | 90,000 85,000 - 95,000 |
| TAS - Hobart (Remuneration Package Range) | 55,000 40,000 - 70,000 | 68,000 50,000 - 75,000 | 90,000 70,000 - 120,000 |
| NZ - Auckland (Remuneration Package Range) | 70,000 60,000 - 80,000 | 80,000 70,000 - 90,000 | 90,000 80,000 - 100,000 |
| NZ - Christchurch / Wellington (Remuneration Package Range) | 70,000 60,000 - 80,000 | 80,000 70,000 - 90,000 | 90,000 80,000 - 100,000 |

| Senior Qualified Accountants | Systems Accountant (Turnover up to \$100m) | Systems Accountant (Turnover up to \$500m) | Systems Accountant (Turnover > \$500m) |
|--|---|---|---|
| | Average Remuneration Package | Average Remuneration Package | Average Remuneration Package |
| NSW - Sydney (Remuneration Package Range) | 85,000 65,000 - 90,000 | 90,000 75,000 - 95,000 | 110,000 90,000 - 120,000 |
| NSW - Newcastle (Remuneration Package Range) | 65,000 55,000 - 70,000 | 77,000 72,000 - 85,000 | 90,000 80,000 - 100,000 |
| VIC - Melbourne (Remuneration Package Range) | 90,000 70,000 - 100,000 | 100,000 85,000 - 110,000 | 110,000 100,000 - 120,000 |
| QLD - Brisbane and Gold Coast (Remuneration Package Range) | 85,000 75,000 - 90,000 | 90,000 80,000 - 95,000 | 105,000 90,000 - 110,000 |
| QLD - North Queensland (Remuneration Package Range) | 60,000 50,000 - 80,000 | 70,000 55,000 - 90,000 | 80,000 65,000 - 100,000 |
| SA - Adelaide (Remuneration Package Range) | 80,000 70,000 - 85,000 | 85,000 80,000 - 95,000 | 100,000 85,000 - 110,000 |
| WA - Perth (Remuneration Package Range) | 80,000 70,000 - 85,000 | 95,000 75,000 - 100,000 | 110,000 85,000 - 120,000 |
| ACT - Canberra (Remuneration Package Range) | 80,000 75,000 - 85,000 | 85,000 80,000 - 90,000 | 90,000 85,000 - 95,000 |
| TAS - Hobart (Remuneration Package Range) | 60,000 45,000 - 77,000 | 70,000 50,000 - 90,000 | 87,000 60,000 - 120,000 |
| NZ - Auckland (Remuneration Package Range) | 65,000 60,000 - 75,000 | 75,000 68,000 - 80,000 | 80,000 70,000 - 90,000 |
| NZ - Christchurch / Wellington (Remuneration Package Range) | 60,000 50,000 - 65,000 | 75,000 65,000 - 80,000 | 85,000 70,000 - 90,000 |

Typical Benefits

- Additional Super
- Health Cover
- Study Assistance
- Laptops
- Cash Bonuses
- Professional Memberships

All Salaries are representative of the total package value Package includes Superannuation New Zealand Salaries are represented in New Zealand Dollars

COMMERCE & INDUSTRY | FINANCIAL EXECUTIVES

| Corporate Tax - Commerce | Tax Accountant | Senior Tax Accountant | Tax Manager |
|--|-----------------------------------|------------------------------------|-------------------------------------|
| | Average Remuneration Package | Average Remuneration Package | Average Remuneration Package |
| NSW - Sydney (Remuneration Package Range) | 75,000 60,000 - 80,000 | 100,000 90,000 - 120,000 | 150,000 140,000 - 210,000 |
| NSW - Newcastle (Remuneration Package Range) | 70,000 60,000 - 80,000 | 92,000 75,000 - 100,000 | 120,000 100,000 - 140,000 |
| VIC - Melbourne (Remuneration Package Range) | 77,000 67,000 - 87,000 | 102,000 87,000 - 112,000 | 137,000 117,000 - 155,000 |
| QLD - Brisbane and Gold Coast (Remuneration Package Range) | 78,000 65,000 - 86,000 | 95,000 85,000 - 105,000 | 135,000 100,000+ |
| QLD - North Queensland (Remuneration Package Range) | 60,000 55,000 - 65,000 | 70,000 65,000 - 75,000 | 75,000 70,000 - 90,000 |
| SA - Adelaide (Remuneration Package Range) | 70,000 60,000 - 80,000 | 90,000 80,000 - 110,000 | 120,000 100,000 - 150,000 |
| WA - Perth (Remuneration Package Range) | 90,000 70,000 - 100,000 | 110,000 85,000 - 120,000 | 160,000 120,000 - 220,000 |
| ACT - Canberra (Remuneration Package Range) | 80,000 75,000 - 85,000 | 90,000 85,000 - 95,000 | 100,000 90,000 - 120,000 |
| TAS - Hobart (Remuneration Package Range) | 60,000 55,000 - 65,000 | 70,000 65,000 - 75,000 | 75,000 70,000 - 90,000 |
| NZ - Auckland (Remuneration Package Range) | 70,000 60,000 - 80,000 | 80,000 70,000 - 100,000 | 100,000 85,000 - 120,000 |
| NZ - Christchurch / Wellington (Remuneration Package Range) | 70,000 60,000 - 80,000 | 80,000 70,000 - 100,000 | 100,000 85,000 - 120,000 |

| Senior Qualified Accountants | Treasury Accountant (Turnover up to \$100m) | Treasury Accountant (Turnover up to \$500m) | Treasury Accountant (Turnover > \$500m) |
|--|--|--|--|
| | Average Remuneration Package | Average Remuneration Package | Average Remuneration Package |
| NSW - Sydney (Remuneration Package Range) | 75,000 60,000 - 80,000 | 85,000 70,000 - 90,000 | 120,000 90,000 - 150,000 |
| NSW - Newcastle (Remuneration Package Range) | 60,000 55,000 - 65,000 | 70,000 65,000 - 75,000 | 80,000 75,000 - 85,000 |
| VIC - Melbourne (Remuneration Package Range) | 75,000 60,000 - 80,000 | 90,000 80,000 - 105,000 | 125,000 110,000 - 150,000 |
| QLD - Brisbane and Gold Coast (Remuneration Package Range) | 80,000 72,000 - 90,000 | 90,000 82,000 - 100,000 | 110,000 100,000 - 130,000 |
| QLD - North Queensland (Remuneration Package Range) | 55,000 50,000 - 60,000 | 60,000 55,000 - 75,000 | 70,000 65,000 - 90,000 |
| SA - Adelaide (Remuneration Package Range) | 65,000 60,000 - 75,000 | 75,000 70,000 - 85,000 | 85,000 80,000 - 100,000 |
| WA - Perth (Remuneration Package Range) | 75,000 70,000 - 85,000 | 85,000 80,000 - 100,000 | 125,000 100,000 - 140,000 |
| ACT - Canberra (Remuneration Package Range) | 80,000 75,000 - 85,000 | 90,000 85,000 - 95,000 | 100,000 90,000 - 110,000 |
| TAS - Hobart (Remuneration Package Range) | 70,000 55,000 - 82,000 | 80,000 60,000 - 90,000 | 100,000 65,000 - 120,000 |
| NZ - Auckland (Remuneration Package Range) | 65,000 55,000 - 70,000 | 75,000 65,000 - 80,000 | 95,000 80,000 - 115,000 |
| NZ - Christchurch / Wellington (Remuneration Package Range) | 65,000 60,000 - 70,000 | 75,000 70,000 - 80,000 | 95,000 80,000 - 115,000 |

Typical Benefits

- Additional Super
- Health Cover
- Study Assistance
- Laptops
- Cash Bonuses
- Professional Memberships

All Salaries are representative of the total package value Package includes Superannuation New Zealand Salaries are represented in New Zealand Dollars

| Internal Audit | Internal Auditor | Senior Internal Auditor | Internal Audit Manager |
|---|-----------------------------------|------------------------------------|-------------------------------------|
| | Average Remuneration Package | Average Remuneration Package | Average Remuneration Package |
| NSW - Sydney (Remuneration Package Range) | 95,000 65,000 - 105,000 | 100,000 90,000 - 110,000 | 140,000 110,000 - 170,000 |
| NSW - Newcastle (Remuneration Package Range) | 90,000 80,000 - 100,000 | 105,000 95,000 - 115,000 | 120,000 100,000 - 150,000 |
| VIC - Melbourne (Remuneration Package Range) | 85,000 75,000 - 90,000 | 100,000 90,000 - 110,000 | 120,000 110,000 - 140,000 |
| QLD - Brisbane and Gold Coast (Remuneration Package Range) | 75,000 68,000 - 80,000 | 95,000 88,000 - 105,000 | 120,000 105,000 - 130,000 |
| QLD - North Queensland (Remuneration Package Range) | 60,000 55,000 - 70,000 | 80,000 65,000 - 90,000 | 120,000 95,000 - 180,000 |
| SA - Adelaide (Remuneration Package Range) | 65,000 60,000 - 70,000 | 70,000 65,000 - 85,000 | 100,000 90,000 - 120,000 |
| WA - Perth (Remuneration Package Range) | 75,000 70,000 - 85,000 | 90,000 80,000 - 110,000 | 130,000 120,000 - 140,000 |
| ACT - Canberra (Remuneration Package Range) | 70,000 60,000 - 80,000 | 90,000 80,000 - 100,000 | 120,000 110,000 - 140,000 |
| TAS - Hobart (Remuneration Package Range) | 60,000 55,000 - 70,000 | 70,000 65,000 - 85,000 | 100,000 90,000 - 120,000 |
| NZ - Auckland (Remuneration Package Range) | 75,000 65,000 - 85,000 | 90,000 80,000 - 100,000 | 110,000 100,000 - 120,000 |
| NZ - Christchurch / Wellington (Remuneration Package Range) | 75,000 65,000 - 85,000 | 90,000 80,000 - 100,000 | 110,000 100,000 - 120,000 |

| Fund Accountants | Graduate Fund Accountant | Junior Fund Accountant 2 - 3 yrs Experience | Fund Accountant 3 - 5 yrs Experience | Senior Fund Accountant |
|---|----------------------------------|--|---|-----------------------------------|
| | Average Remuneration Package | Average Remuneration Package | Average Remuneration Package | Average Remuneration Package |
| NSW - Sydney (Remuneration Package Range) | 52,000 45,000 - 55,000 | 65,000 55,000 - 70,000 | 80,000 65,000 - 85,000 | 90,000 85,000 - 95,000 |
| NSW - Newcastle (Remuneration Package Range) | 42,000 40,000 - 44,000 | 54,000 51,000 - 57,000 | 72,000 68,000 - 76,000 | 87,000 82,000 - 94,000 |
| VIC - Melbourne (Remuneration Package Range) | 55,000 45,000 - 60,000 | 70,000 60,000 - 75,000 | 85,000 75,000 - 95,000 | 95,000 85,000 - 110,000 |
| QLD - Brisbane and Gold Coast (Remuneration Package Range) | 42,000 40,000 - 44,000 | 54,000 51,000 - 57,000 | 72,000 68,000 - 76,000 | 87,000 82,000 - 94,000 |
| QLD - North Queensland (Remuneration Package Range) | 45,000 40,000 - 50,000 | 55,000 45,000 - 60,000 | 65,000 60,000 - 70,000 | 75,000 70,000 - 90,000 |
| SA - Adelaide (Remuneration Package Range) | 48,000 38,000 - 55,000 | 60,000 55,000 - 65,000 | 70,000 60,000 - 80,000 | 80,000 70,000 - 90,000 |
| WA - Perth (Remuneration Package Range) | 44,000 38,000 - 49,000 | 49,000 48,000 - 60,000 | 75,000 65,000 - 85,000 | 80,000 75,000 - 95,000 |
| ACT - Canberra (Remuneration Package Range) | 50,000 45,000 - 55,000 | 60,000 55,000 - 65,000 | 75,000 65,000 - 85,000 | 90,000 85,000 - 95,000 |
| TAS - Hobart (Remuneration Package Range) | 38,000 32,000 - 45,000 | 43,000 38,000 - 55,000 | 65,000 55,000 - 75,000 | 87,000 65,000 - 98,000 |
| NZ - Auckland (Remuneration Package Range) | 45,000 40,000 - 50,000 | 55,000 45,000 - 65,000 | 65,000 60,000 - 75,000 | 75,000 70,000 - 85,000 |
| NZ - Christchurch / Wellington (Remuneration Package Range) | 38,000 35,000 - 40,000 | 48,000 40,000 - 55,000 | 65,000 55,000 - 75,000 | 75,000 70,000 - 85,000 |

Typical Benefits

- Additional Super
- Health Cover
- Study Assistance
- Laptops
- Cash Bonuses
- Professional Memberships

All Salaries are representative of the total package value Package includes Superannuation New Zealand Salaries are represented in New Zealand Dollars

COMMERCE & INDUSTRY | ACCOUNTING SUPPORT

NON CPA / CA Qualified Experienced Accountants in Commerce / Industry

| 3 - 5 yrs Experience | 5 - 10 yrs Experience | Over 10 yrs Experience |
|----------------------|-----------------------|------------------------|
|----------------------|-----------------------|------------------------|

| | Typical Salary | Typical Salary | Typical Salary |
|---|----------------------------------|----------------------------------|-----------------------------------|
| NSW - Sydney (Remuneration Package Range) | 65,000 50,000 - 70,000 | 70,000 65,000 - 80,000 | 75,000 70,000 - 90,000 |
| NSW - Newcastle (Remuneration Package Range) | 55,000 50,000 - 59,000 | 58,000 55,000 - 61,000 | 60,000 55,000 - 65,000 |
| VIC - Melbourne (Remuneration Package Range) | 60,000 55,000 - 65,000 | 70,000 60,000 - 80,000 | 75,000 65,000 - 80,000 |
| QLD - Brisbane and Gold Coast (Remuneration Package Range) | 57,000 53,000 - 60,000 | 65,000 55,000 - 70,000 | 70,000 60,000 - 81,000 |
| QLD - North Queensland (Remuneration Package Range) | 50,000 40,000 - 52,000 | 55,000 45,000 - 60,000 | 60,000 55,000 - 80,000 |
| SA - Adelaide (Remuneration Package Range) | 55,000 50,000 - 60,000 | 65,000 60,000 - 70,000 | 75,000 70,000 - 85,000 |
| WA - Perth (Remuneration Package Range) | 60,000 55,000 - 70,000 | 70,000 65,000 - 80,000 | 75,000 70,000 - 90,000 |
| ACT - Canberra (Remuneration Package Range) | 60,000 55,000 - 70,000 | 70,000 65,000 - 80,000 | 75,000 70,000 - 100,000 |
| TAS - Hobart (Remuneration Package Range) | 45,000 38,000 - 55,000 | 50,000 41,000 - 62,000 | 55,000 45,000 - 65,000 |
| NZ - Auckland (Remuneration Package Range) | 50,000 45,000 - 55,000 | 55,000 50,000 - 60,000 | 60,000 55,000 - 70,000 |
| NZ - Christchurch / Wellington (Remuneration Package Range) | 50,000 45,000 - 55,000 | 55,000 50,000 - 60,000 | 60,000 55,000 - 65,000 |

All Salaries are representative of the total package value Package includes Superannuation New Zealand Salaries are represented in New Zealand Dollars

Assistant Accountants Degree Qualified

| Graduate (No Experience) | Assistant Accountant (up to 2 yrs) | Assistant Accountant (2 - 4 yrs) | Assistant Accountant (4 yrs +) |
|--------------------------|------------------------------------|----------------------------------|--------------------------------|
|--------------------------|------------------------------------|----------------------------------|--------------------------------|

| | Typical Salary | Typical Salary | Typical Salary | Typical Salary |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| NSW - Sydney (Remuneration Package Range) | 40,000 35,000 - 42,000 | 54,000 40,000 - 56,000 | 60,000 50,000 - 65,000 | 65,000 55,000 - 68,000 |
| NSW - Newcastle (Remuneration Package Range) | 35,000 30,000 - 38,000 | 42,000 37,000 - 48,000 | 46,000 42,000 - 50,000 | 52,000 48,000 - 58,000 |
| VIC - Melbourne (Remuneration Package Range) | 40,000 38,000 - 42,000 | 50,000 48,000 - 55,000 | 55,000 50,000 - 60,000 | 60,000 55,000 - 65,000 |
| QLD - Brisbane and Gold Coast (Remuneration Package Range) | 41,000 37,000 - 44,000 | 47,000 44,000 - 49,000 | 55,000 49,000 - 59,000 | 62,000 55,000 - 73,000 |
| QLD - North Queensland (Remuneration Package Range) | 35,000 30,000 - 40,000 | 40,000 36,000 - 42,000 | 45,000 36,000 - 50,000 | 50,000 42,000 - 60,000 |
| SA - Adelaide (Remuneration Package Range) | 40,000 38,000 - 50,000 | 50,000 42,000 - 55,000 | 55,000 50,000 - 60,000 | 60,000 58,000 - 65,000 |
| WA - Perth (Remuneration Package Range) | 41,000 38,000 - 44,000 | 52,000 49,000 - 54,000 | 63,000 60,000 - 65,000 | 68,000 65,000 - 71,000 |
| ACT - Canberra (Remuneration Package Range) | 40,000 38,000 - 50,000 | 50,000 42,000 - 55,000 | 55,000 50,000 - 65,000 | 65,000 55,000 - 75,000 |
| TAS - Hobart (Remuneration Package Range) | 33,000 27,000 - 40,000 | 41,000 38,000 - 49,000 | 49,000 38,000 - 55,000 | 52,000 40,000 - 65,000 |
| NZ - Auckland (Remuneration Package Range) | 35,000 30,000 - 38,000 | 40,000 35,000 - 45,000 | 45,000 40,000 - 50,000 | 52,000 48,000 - 56,000 |
| NZ - Christchurch / Wellington (Remuneration Package Range) | 35,000 30,000 - 40,000 | 40,000 35,000 - 45,000 | 45,000 38,000 - 50,000 | 50,000 45,000 - 55,000 |

All Salaries are representative of the total package value Package includes Superannuation New Zealand Salaries are represented in New Zealand Dollars

COMMERCE & INDUSTRY | ACCOUNTING SUPPORT

| Assistant Accountants Diploma Qualified | Graduate (No Experience) | Assistant Accountant (up to 2 yrs) | Assistant Accountant (2 - 4 yrs) | Assistant Accountant (4 yrs +) |
|---|----------------------------------|--|--|--------------------------------------|
| | Typical Salary | Typical Salary | Typical Salary | Typical Salary |
| NSW - Sydney (Remuneration Package Range) | 40,000 35,000 - 45,000 | 48,000 40,000 - 50,000 | 55,000 40,000 - 58,000 | 60,000 50,000 - 65,000 |
| NSW - Newcastle (Remuneration Package Range) | 32,000 25,000 - 35,000 | 36,000 32,000 - 38,000 | 40,000 37,000 - 48,000 | 46,000 40,000 - 51,000 |
| VIC - Melbourne (Remuneration Package Range) | 35,000 30,000 - 38,000 | 48,000 45,000 - 50,000 | 55,000 50,000 - 60,000 | 60,000 58,000 - 65,000 |
| QLD - Brisbane and Gold Coast (Remuneration Package Range) | 40,000 35,000 - 44,000 | 45,000 42,000 - 50,000 | 52,000 46,000 - 59,000 | 58,000 50,000 - 67,000 |
| QLD - North Queensland (Remuneration Package Range) | 30,000 28,000 - 32,000 | 34,000 32,000 - 36,000 | 40,000 36,000 - 42,000 | 50,000 40,000 - 55,000 |
| SA - Adelaide (Remuneration Package Range) | 38,000 30,000 - 42,000 | 40,000 35,000 - 48,000 | 48,000 40,000 - 50,000 | 55,000 50,000 - 65,000 |
| WA - Perth (Remuneration Package Range) | 35,000 27,000 - 38,000 | 46,000 44,000 - 49,000 | 50,000 49,000 - 51,000 | 60,000 55,000 - 66,000 |
| ACT - Canberra (Remuneration Package Range) | 38,000 35,000 - 40,000 | 45,000 42,000 - 50,000 | 50,000 45,000 - 55,000 | 60,000 50,000 - 65,000 |
| TAS - Hobart (Remuneration Package Range) | 31,000 25,000 - 38,000 | 38,000 33,000 - 49,000 | 44,000 38,000 - 55,000 | 50,000 40,000 - 65,000 |
| NZ - Auckland (Remuneration Package Range) | 33,000 28,000 - 36,000 | 38,000 32,000 - 40,000 | 43,000 38,000 - 47,000 | 50,000 45,000 - 60,000 |
| NZ - Christchurch / Wellington (Remuneration Package Range) | 35,000 30,000 - 38,000 | 38,000 35,000 - 40,000 | 42,000 40,000 - 45,000 | 50,000 45,000 - 60,000 |

| Payroll | Clerk | Senior Clerk | Supervisor / Manager (< 250 employees) | Supervisor / Manager (250 - 500 employees) | Supervisor / Manager (> 500 employees) |
|---|----------------------------------|----------------------------------|--|--|--|
| | Typical Salary | Typical Salary | Typical Salary | Typical Salary | Typical Salary |
| NSW - Sydney (Remuneration Package Range) | 47,000 45,000 - 50,000 | 55,000 45,000 - 60,000 | 60,000 55,000 - 65,000 | 65,000 60,000 - 75,000 | 82,000 70,000 - 100,000 |
| NSW - Newcastle (Remuneration Package Range) | 38,000 35,000 - 43,000 | 46,000 40,000 - 50,000 | 51,000 39,000 - 58,000 | 55,000 45,000 - 60,000 | 59,000 55,000 - 69,000 |
| VIC - Melbourne (Remuneration Package Range) | 49,000 45,000 - 52,000 | 58,000 50,000 - 65,000 | 65,000 64,000 - 75,000 | 70,000 68,000 - 80,000 | 84,000 80,000 - 100,000 |
| QLD - Brisbane and Gold Coast (Remuneration Package Range) | 43,000 41,000 - 49,000 | 49,000 43,000 - 52,000 | 50,000 45,000 - 60,000 | 62,000 49,000 - 75,000 | 75,000 70,000 - 90,000 |
| QLD - North Queensland (Remuneration Package Range) | 34,000 28,000 - 36,000 | 40,000 36,000 - 45,000 | 42,000 38,000 - 45,000 | 48,000 42,000 - 50,000 | 60,000 45,000 - 70,000 |
| SA - Adelaide (Remuneration Package Range) | 45,000 37,000 - 55,000 | 50,000 40,000 - 55,000 | 55,000 45,000 - 60,000 | 60,000 54,000 - 65,000 | 70,000 59,000 - 80,000 |
| WA - Perth (Remuneration Package Range) | 46,000 44,000 - 49,000 | 52,000 49,000 - 55,000 | 57,000 54,000 - 60,000 | 71,000 60,000 - 82,000 | 87,000 82,000 - 109,000 |
| ACT - Canberra (Remuneration Package Range) | 43,000 35,000 - 50,000 | 55,000 45,000 - 60,000 | 55,000 50,000 - 60,000 | 60,000 55,000 - 65,000 | 70,000 60,000 - 80,000 |
| TAS - Hobart (Remuneration Package Range) | 38,000 32,000 - 42,000 | 42,000 36,000 - 49,000 | 44,000 38,000 - 49,000 | 50,000 44,000 - 60,000 | 55,000 45,000 - 65,000 |
| NZ - Auckland (Remuneration Package Range) | 40,000 36,000 - 44,000 | 46,000 42,000 - 55,000 | 52,000 48,000 - 56,000 | 57,000 50,000 - 60,000 | 65,000 60,000 - 72,000 |
| NZ - Christchurch / Wellington (Remuneration Package Range) | 40,000 36,000 - 44,000 | 46,000 42,000 - 55,000 | 52,000 48,000 - 56,000 | 57,000 50,000 - 60,000 | 65,000 60,000 - 72,000 |

COMMERCE & INDUSTRY | ACCOUNTING SUPPORT

| Credit Control | Accounts Receivable Clerk | Credit Controller | Supervisor / Manager (1 - 5 staff) | Supervisor / Manager (> than 5 staff) |
|--|----------------------------------|----------------------------------|------------------------------------|---------------------------------------|
| | Typical Salary | Typical Salary | Typical Salary | Typical Salary |
| NSW - Sydney (Remuneration Package Range) | 45,000 42,000 - 50,000 | 50,000 45,000 - 55,000 | 60,000 55,000 - 70,000 | 70,000 65,000 - 80,000 |
| NSW - Newcastle (Remuneration Package Range) | 37,000 35,000 - 40,000 | 41,000 35,000 - 44,000 | 51,000 48,000 - 55,000 | 55,000 45,000 - 59,000 |
| VIC - Melbourne (Remuneration Package Range) | 49,000 38,000 - 54,000 | 50,000 45,000 - 60,000 | 60,000 55,000 - 70,000 | 76,000 70,000 - 100,000 |
| QLD - Brisbane and Gold Coast (Remuneration Package Range) | 41,000 38,000 - 43,000 | 44,000 41,000 - 45,000 | 55,000 49,000 - 59,000 | 59,000 52,000 - 75,000 |
| QLD - North Queensland (Remuneration Package Range) | 31,000 28,000 - 35,000 | 34,000 30,000 - 36,000 | 45,000 37,000 - 50,000 | 50,000 40,000 - 60,000 |
| SA - Adelaide (Remuneration Package Range) | 40,000 35,000 - 48,000 | 43,000 40,000 - 50,000 | 50,000 45,000 - 55,000 | 55,000 50,000 - 75,000 |
| WA - Perth (Remuneration Package Range) | 49,000 44,000 - 55,000 | 50,000 49,000 - 55,000 | 63,000 54,000 - 71,000 | 80,000 71,000 - 90,000 |
| ACT - Canberra (Remuneration Package Range) | 43,000 38,000 - 45,000 | 50,000 45,000 - 55,000 | 55,000 50,000 - 65,000 | 65,000 55,000 - 75,000 |
| TAS - Hobart (Remuneration Package Range) | 38,000 32,000 - 42,000 | 41,000 35,000 - 55,000 | 50,000 42,000 - 60,000 | 52,000 42,000 - 60,000 |
| NZ - Auckland (Remuneration Package Range) | 38,000 32,000 - 42,000 | 40,000 35,000 - 45,000 | 52,000 48,000 - 60,000 | 60,000 47,000 - 65,000 |
| NZ - Christchurch / Wellington (Remuneration Package Range) | 40,000 35,000 - 45,000 | 40,000 35,000 - 45,000 | 50,000 45,000 - 55,000 | 55,000 50,000 - 60,000 |

| Bookkeepers | To Trial Balance | To Balance Sheet | Senior Bookkeeper |
|--|----------------------------------|----------------------------------|----------------------------------|
| | Typical Salary | Typical Salary | Typical Salary |
| NSW - Sydney (Remuneration Package Range) | 55,000 50,000 - 60,000 | 57,000 55,000 - 60,000 | 62,000 55,000 - 70,000 |
| NSW - Newcastle (Remuneration Package Range) | 46,000 38,000 - 48,000 | 47,000 42,000 - 52,000 | 51,000 44,000 - 56,000 |
| VIC - Melbourne (Remuneration Package Range) | 50,000 46,000 - 55,000 | 57,000 50,000 - 65,000 | 62,000 60,000 - 70,000 |
| QLD - Brisbane and Gold Coast (Remuneration Package Range) | 49,000 43,000 - 55,000 | 55,000 49,000 - 60,000 | 60,000 54,000 - 65,000 |
| QLD - North Queensland (Remuneration Package Range) | 38,000 35,000 - 45,000 | 40,000 38,000 - 45,000 | 43,000 40,000 - 60,000 |
| SA - Adelaide (Remuneration Package Range) | 40,000 38,000 - 44,000 | 43,000 40,000 - 45,000 | 50,000 45,000 - 55,000 |
| WA - Perth (Remuneration Package Range) | 57,000 54,000 - 60,000 | 62,000 60,000 - 65,000 | 67,000 65,000 - 71,000 |
| ACT - Canberra (Remuneration Package Range) | 45,000 40,000 - 50,000 | 55,000 50,000 - 60,000 | 60,000 55,000 - 65,000 |
| TAS - Hobart (Remuneration Package Range) | 41,000 38,000 - 48,000 | 44,000 41,000 - 49,000 | 52,000 44,000 - 60,000 |
| NZ - Auckland (Remuneration Package Range) | 46,000 40,000 - 50,000 | 50,000 45,000 - 52,000 | 52,000 47,000 - 56,000 |
| NZ - Christchurch / Wellington (Remuneration Package Range) | 46,000 40,000 - 50,000 | 50,000 45,000 - 52,000 | 52,000 47,000 - 56,000 |

| Accounts Clerks / Assistants | General Accounts Clerk | Experienced Supervisor | Senior Clerk |
|---|----------------------------------|----------------------------------|----------------------------------|
| | Typical Salary | Typical Salary | Typical Salary |
| NSW - Sydney (Remuneration Package Range) | 41,000 38,000 - 45,000 | 55,000 45,000 - 60,000 | 50,000 45,000 - 60,000 |
| NSW - Newcastle (Remuneration Package Range) | 39,000 34,000 - 41,000 | 43,000 40,000 - 45,000 | 41,000 37,000 - 44,000 |
| VIC - Melbourne (Remuneration Package Range) | 45,000 40,000 - 48,000 | 56,000 50,000 - 65,000 | 50,000 45,000 - 55,000 |
| QLD - Brisbane and Gold Coast (Remuneration Package Range) | 41,000 35,000 - 43,000 | 51,000 46,000 - 55,000 | 45,000 43,000 - 50,000 |
| QLD - North Queensland (Remuneration Package Range) | 35,000 30,000 - 45,000 | 40,000 38,000 - 50,000 | 40,000 33,000 - 45,000 |
| SA - Adelaide (Remuneration Package Range) | 36,000 34,000 - 40,000 | 45,000 40,000 - 50,000 | 43,000 40,000 - 45,000 |
| WA - Perth (Remuneration Package Range) | 46,000 43,000 - 49,000 | 60,000 49,000 - 71,000 | 52,000 49,000 - 54,000 |
| ACT - Canberra (Remuneration Package Range) | 42,000 38,000 - 45,000 | 50,000 45,000 - 55,000 | 48,000 43,000 - 55,000 |
| TAS - Hobart (Remuneration Package Range) | 38,000 32,000 - 42,000 | 50,000 35,000 - 65,000 | 49,000 42,000 - 60,000 |
| NZ - Auckland (Remuneration Package Range) | 38,000 36,000 - 44,000 | 48,000 42,000 - 54,000 | 43,000 36,000 - 50,000 |
| NZ - Christchurch / Wellington (Remuneration Package Range) | 35,000 33,000 - 38,000 | 48,000 42,000 - 54,000 | 43,000 36,000 - 50,000 |

| Accounts Clerks / Assistants | School Leaver | Data Entry Accounts Clerk |
|---|----------------------------------|----------------------------------|
| | Typical Salary | Typical Salary |
| NSW - Sydney (Remuneration Package Range) | 34,000 30,000 - 38,000 | 40,000 35,000 - 42,000 |
| NSW - Newcastle (Remuneration Package Range) | 25,000 22,000 - 28,000 | 31,000 26,000 - 33,000 |
| VIC - Melbourne (Remuneration Package Range) | 35,000 30,000 - 38,000 | 38,000 35,000 - 46,000 |
| QLD - Brisbane and Gold Coast (Remuneration Package Range) | 30,000 26,000 - 32,000 | 35,000 28,000 - 38,000 |
| QLD - North Queensland (Remuneration Package Range) | 25,000 22,000 - 26,000 | 30,000 25,000 - 36,000 |
| SA - Adelaide (Remuneration Package Range) | 30,000 27,000 - 35,000 | 34,000 30,000 - 38,000 |
| WA - Perth (Remuneration Package Range) | 33,000 27,000 - 38,000 | 41,000 38,000 - 44,000 |
| ACT - Canberra (Remuneration Package Range) | 30,000 25,000 - 32,000 | 38,000 30,000 - 40,000 |
| TAS - Hobart (Remuneration Package Range) | 26,000 24,000 - 30,000 | 33,000 30,000 - 38,000 |
| NZ - Auckland (Remuneration Package Range) | 30,000 28,000 - 32,000 | 34,000 32,000 - 36,000 |
| NZ - Christchurch / Wellington (Remuneration Package Range) | 30,000 28,000 - 32,000 | 32,000 27,000 - 35,000 |