



Salary Survey 2008

UK

London & Essex

Personal Tax / Expatriate / Employment Taxes (ATT/CTA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (ATT)	26,000	23,000	20,000
ATT Qualified (2+ Years)	33,000	30,000	27,000
CTA (Newly Qualified)	45,000	40,000	35,000
CTA Manager	65,000	60,000	50,000
CTA Senior Manager	90,000	80,000	70,000

Corporate Tax (ATT/CTA/ACA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee	27,000	24,000	20,000
Finalist (2+ Years)	35,000	32,000	27,000
ACA/CTA (Newly Qualified)	48,000	43,000	40,000
ACA / CTA Manager	70,000	65,000	60,000
ACA/CTA Senior Manager	90,000	80,000	70,000

Audit and Accountancy (ACA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (ACA)	27,000	23,000	19,000
ACA Finalist (2+ Years)	32,000	28,000	25,000
ACA (Newly Qualified)	45,000	42,000	38,000
ACA Manager	65,000	55,000	48,000
ACA Senior Manager	80,000	70,000	60,000

Audit and Accountancy (ACCA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (ACCA)	24,000	22,000	19,000
ACCA Finalist (2+ Years)	32,000	28,000	25,000
ACCA (Newly Qualified)	39,000	37,000	34,000
ACCA Manager	55,000	48,000	40,000
ACCA Senior Manager	70,000	60,000	50,000

Insolvency

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (CPI)	23,000	20,000	17,000
CPI Qualified (2 + Years)	27,000	25,000	23,000
JIEB Studier (3+ Years)	38,000	32,000	27,000
JIEB Qualified / Manager	55,000	45,000	35,000
JIEB Senior Manager	70,000	55,000	50,000

Herts, Middlesex

Personal Tax / Expatriate / Employment Taxes (ATT/CTA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (ATT)	22,000	19,000	16,000
ATT Qualified (2+ Years)	25,000	20,000	17,000
CTA (Newly Qualified)	36,000	30,000	28,000
CTA Manager	50,000	45,000	40,000
CTA Senior Manager	60,000	55,000	50,000

Audit and Accountancy (ACCA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (ACCA)	20,000	18,000	16,000
ACCA Finalist (2+ Years)	28,000	25,000	23,000
ACCA (Newly Qualified)	36,000	33,000	30,000
ACCA Manager	45,000	40,000	38,000
ACCA Senior Manager	60,000	55,000	50,000

Corporate Tax (ATT/CTA/ACA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee	25,000	23,000	18,000
Finalist (2+ Years)	30,000	26,000	24,000
ACA/CTA (Newly Qualified)	40,000	35,000	32,000
ACA / CTA Manager	60,000	55,000	50,000
ACA/CTA Senior Manager	80,000	70,000	60,000

Insolvency

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (CPI)	19,000	17,000	16,000
CPI Qualified (2 + Years)	25,000	20,000	18,000
JIEB Studier (3+ Years)	35,000	30,000	28,000
JIEB Qualified / Manager	45,000	40,000	35,000
JIEB Senior Manager	60,000	55,000	50,000

Audit and Accountancy (ACA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (ACA)	26,000	22,000	19,000
ACA Finalist (2+ Years)	30,000	26,000	24,000
ACA (Newly Qualified)	40,000	35,000	32,000
ACA Manager	55,000	50,000	45,000
ACA Senior Manager	70,000	55,000	50,000

Oxon / Bucks

Personal Tax / Expatriate / Employment Taxes (ATT/CTA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (ATT)	19,000	16,000	15,000
ATT Qualified (2+ Years)	22,000	20,000	17,000
CTA (Newly Qualified)	32,000	27,000	25,000
CTA Manager	40,000	40,000	34,000
CTA Senior Manager	48,000	45,000	40,000

Corporate Tax (ATT/CTA/ACA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee	22,000	18,000	16,000
Finalist (2+ Years)	26,000	22,000	20,000
ACA/CTA (Newly Qualified)	36,000	33,000	28,000
ACA / CTA Manager	50,000	45,000	40,000
ACA/CTA Senior Manager	60,000	52,000	48,000

Audit and Accountancy (ACA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (ACA)	21,000	18,000	16,000
ACA Finalist (2+ Years)	25,000	22,000	20,000
ACA (Newly Qualified)	36,000	30,000	26,000
ACA Manager	45,000	40,000	35,000
ACA Senior Manager	60,000	48,000	40,000

Audit and Accountancy (ACCA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (ACCA)	20,000	17,000	14,000
ACCA Finalist (2+ Years)	25,000	20,000	17,000
ACCA (Newly Qualified)	35,000	33,000	26,000
ACCA Manager	44,000	38,000	32,000
ACCA Senior Manager	48,000	44,000	40,000

Insolvency

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (CPI)	18,000	16,000	15,000
CPI Qualified (2 + Years)	24,000	19,000	17,000
JIEB Studier (3+ Years)	32,000	24,000	20,000
JIEB Qualified / Manager	40,000	34,000	30,000
JIEB Senior Manager	46,000	42,000	36,000

Notes: In this area there are relatively few large towns/cities and this is reflected in the high proportion of smaller firms to medium and large practices. On average, salaries tend to be lower than in surrounding areas.

Over the last year salaries have generally increased by just above inflation with a typical rise of between of 3% to 5%.

South Coast – Hamshire, Sussex

Personal Tax / Expatriate / Employment Taxes (ATT/CTA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (ATT)	19,000	16,000	13,000
ATT Qualified (2+ Years)	22,000	20,000	17,000
CTA (Newly Qualified)	32,000	27,000	25,000
CTA Manager	40,000	40,000	34,000
CTA Senior Manager	48,000	45,000	40,000

Corporate Tax (ATT/CTA/ACA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee	21,000	18,000	15,000
Finalist (2+ Years)	26,000	22,000	20,000
ACA/CTA (Newly Qualified)	36,000	33,000	28,000
ACA / CTA Manager	50,000	45,000	40,000
ACA/CTA Senior Manager	60,000	52,000	48,000

Audit and Accountancy (ACA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (ACA)	21,000	18,000	15,000
ACA Finalist (2+ Years)	26,000	22,000	20,000
ACA (Newly Qualified)	36,000	30,000	28,000
ACA Manager	45,000	40,000	35,000
ACA Senior Manager	60,000	48,000	40,000

Audit and Accountancy (ACCA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (ACCA)	20,000	17,000	14,000
ACCA Finalist (2+ Years)	25,000	20,000	17,000
ACCA (Newly Qualified)	35,000	30,000	26,000
ACCA Manager	44,000	38,000	32,000
ACCA Senior Manager	48,000	44,000	40,000

Insolvency

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (CPI)	18,000	16,000	13,000
CPI Qualified (2 + Years)	24,000	19,000	17,000
JIEB Studier (3+ Years)	32,000	24,000	20,000
JIEB Qualified / Manager	40,000	34,000	30,000
JIEB Senior Manager	46,000	42,000	36,000

Berkshire, Hampshire & Surrey

Personal Tax / Expatriate / Employment Taxes (ATT/CTA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (ATT)	22,000	19,000	16,000
ATT Qualified (2+ Years)	27,000	23,000	19,000
CTA (Newly Qualified)	36,000	32,000	28,000
CTA Manager	50,000	45,000	38,000
CTA Senior Manager	65,000	55,000	45,000

Corporate Tax (ATT/CTA/ACA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee	24,000	21,000	18,000
Finalist (2+ Years)	30,000	26,000	24,000
ACA/CTA (Newly Qualified)	40,000	35,000	32,000
ACA / CTA Manager	60,000	55,000	45,000
ACA/CTA Senior Manager	75,000	65,000	55,000

Audit and Accountancy (ACA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (ACA)	24,000	21,000	18,000
ACA Finalist (2+ Years)	30,000	26,000	24,000
ACA (Newly Qualified)	39,000	34,000	32,000
ACA Manager	55,000	50,000	40,000
ACA Senior Manager	70,000	60,000	50,000

Audit and Accountancy (ACCA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (ACCA)	20,000	18,000	16,000
ACCA Finalist (2+ Years)	26,000	24,000	22,000
ACCA (Newly Qualified)	35,000	33,000	30,000
ACCA Manager	50,000	45,000	38,000
ACCA Senior Manager	65,000	55,000	45,000

Insolvency

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (CPI)	19,000	17,000	16,000
CPI Qualified (2 + Years)	24,000	22,000	18,000
JIEB Studier (3+ Years)	35,000	30,000	25,000
JIEB Qualified / Manager	42,000	40,000	35,000
JIEB Senior Manager	55,000	50,000	45,000

Notes: Highest salary areas are Reading, Guildford & Northern Surrey.

Beds, Cambs, Northants and MK

Personal Tax / Expatriate / Employment Taxes (ATT/CTA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (ATT)	20,000	18,000	16,000
ATT Qualified (2+ Years)	26,000	24,000	18,000
CTA (Newly Qualified)	35,000	32,000	28,000
CTA Manager	45,000	40,000	35,000
CTA Senior Manager	65,000	50,000	45,000

Corporate Tax (ATT/CTA/ACA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee	21,000	19,000	17,000
Finalist (2+ Years)	27,000	25,000	22,000
ACA/CTA (Newly Qualified)	36,000	34,000	30,000
ACA / CTA Manager	47,000	43,000	35,000
ACA/CTA Senior Manager	70,000	55,000	45,000

Audit and Accountancy (ACA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (ACA)	21,000	19,000	17,000
ACA Finalist (2+ Years)	27,000	25,000	22,000
ACA (Newly Qualified)	36,000	33,000	28,000
ACA Manager	46,000	43,000	36,000
ACA Senior Manager	65,000	55,000	45,000

Audit and Accountancy (ACCA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (ACCA)	19,000	17,000	16,000
ACCA Finalist (2+ Years)	25,000	23,000	22,000
ACCA (Newly Qualified)	35,000	32,000	27,000
ACCA Manager	45,000	42,000	36,000
ACCA Senior Manager	60,000	50,000	42,000

Insolvency

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (CPI)	19,000	18,000	17,000
CPI Qualified (2 + Years)	24,000	23,000	19,000
JIEB Studier (3+ Years)	34,000	27,000	24,000
JIEB Qualified / Manager	42,000	40,000	35,000
JIEB Senior Manager	60,000	50,000	45,000

Notes: Salaries are based across a broad range of larger independents and top 20 firms, so will probably be lower in the smaller firms and sole practitioner firms.

Birmingham

Personal Tax / Expatriate / Employment Taxes (ATT/CTA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (ATT)	18,000	16,000	14,000
ATT Qualified (2+ Years)	26,000	24,000	18,000
CTA (Newly Qualified)	34,000	30,000	28,000
CTA Manager	45,000	40,000	40,000
CTA Senior Manager	60,000	50,000	45,000

Audit and Accountancy (ACCA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (ACCA)	18,000	15,000	14,000
ACCA Finalist (2+ Years)	26,000	22,000	20,000
ACCA (Newly Qualified)	32,000	28,000	25,000
ACCA Manager	45,000	40,000	38,000
ACCA Senior Manager	55,000	50,000	45,000

Corporate Tax (ATT/CTA/ACA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee	20,000	18,000	16,000
Finalist (2+ Years)	27,000	24,000	20,000
ACA/CTA (Newly Qualified)	34,000	30,000	28,000
ACA / CTA Manager	50,000	45,000	40,000
ACA/CTA Senior Manager	60,000	50,000	45,000

Insolvency

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (CPI)	18,000	16,000	14,000
CPI Qualified (2 + Years)	27,000	23,000	20,000
JIEB Studier (3+ Years)	30,000	27,000	25,000
JIEB Qualified / Manager	40,000	36,000	32,000
JIEB Senior Manager	55,000	50,000	45,000

Audit and Accountancy (ACA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (ACA)	20,000	16,000	14,000
ACA Finalist (2+ Years)	27,000	24,000	20,000
ACA (Newly Qualified)	34,000	30,000	28,000
ACA Manager	50,000	45,000	40,000
ACA Senior Manager	60,000	50,000	45,000

Wilts, Somerset & Wales

Personal Tax / Expatriate / Employment Taxes (ATT/CTA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (ATT)	19,000	16,000	14,000
ATT Qualified (2+ Years)	23,000	20,000	18,000
CTA (Newly Qualified)	33,000	28,000	23,000
CTA Manager	42,000	37,500	33,000
CTA Senior Manager	60,000	50,000	44,000

Audit and Accountancy (ACCA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (ACCA)	18,000	17,000	15,000
ACCA Finalist (2+ Years)	26,000	21,750	18,000
ACCA (Newly Qualified)	31,000	27,250	24,000
ACCA Manager	44,000	40,000	33,000
ACCA Senior Manager	55,000	52,000	47,000

Corporate Tax (ATT/CTA/ACA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee	21,000	18,000	16,000
Finalist (2+ Years)	28,000	25,000	23,000
ACA/CTA (Newly Qualified)	38,000	32,500	27,000
ACA / CTA Manager	45,000	40,000	35,000
ACA/CTA Senior Manager	62,000	52,500	45,000

Insolvency

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (CPI)	18,000	16,250	13,500
CPI Qualified (2 + Years)	22,000	20,000	18,000
JIEB Studier (3+ Years)	31,000	28,000	24,000
JIEB Qualified / Manager	43,000	37,000	37,000
JIEB Senior Manager	54,000	45,000	40,000

Audit and Accountancy (ACA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (ACA)	21,000	17,500	16,000
ACA Finalist (2+ Years)	28,000	24,000	22,000
ACA (Newly Qualified)	37,000	32,000	28,000
ACA Manager	45,000	43,500	38,000
ACA Senior Manager	60,000	52,000	45,000

North West England & Manchester

Personal Tax / Expatriate / Employment Taxes (ATT/CTA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (ATT)	19,000	16,000	13,000
ATT Qualified (2+ Years)	23,000	19,000	15,000
CTA (Newly Qualified)	34,000	29,000	25,000
CTA Manager	44,000	40,000	36,000
CTA Senior Manager	58,000	49,000	44,000

Audit and Accountancy (ACCA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (ACCA)	18,000	15,000	11,000
ACCA Finalist (2+ Years)	26,000	22,000	18,000
ACCA (Newly Qualified)	36,000	32,000	28,000
ACCA Manager	44,000	42,000	38,000
ACCA Senior Manager	54,000	48,000	44,000

Corporate Tax (ATT/CTA/ACA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee	18,000	16,000	13,000
Finalist (2+ Years)	26,000	22,000	17,000
ACA/CTA (Newly Qualified)	34,000	29,000	25,000
ACA / CTA Manager	44,000	40,000	36,000
ACA/CTA Senior Manager	59,000	51,000	44,000

Insolvency

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (CPI)	19,000	16,000	13,000
CPI Qualified (2 + Years)	23,000	20,000	18,000
JIEB Studier (3+ Years)	34,000	26,000	24,000
JIEB Qualified / Manager	42,000	40,000	35,000
JIEB Senior Manager	55,000	50,000	45,000

Audit and Accountancy (ACA)

Qualification	High (£)	Mode (£)	Low (£)
1 st Year Trainee (ACA)	18,000	15,000	13,000
ACA Finalist (2+ Years)	25,000	21,000	17,000
ACA (Newly Qualified)	37,000	32,000	27,000
ACA Manager	45,000	42,000	37,000
ACA Senior Manager	58,000	50,000	45,000