

SALARY GUIDE 2024

Accountancy Practice & Advisory Insights UK









CONTENTS

- 3 Introduction & Market Insights
- Survey Results: Your views revealed
 7 Candidates
 9 Clients
- 12 Audit & General Practice
- 15 Outsourcing & Business Services
- **18** Tax
 - 19 Corporate Tax
 - 20 Personal Tax
 - 21 Specialist Tax
- 23 Advisory
 - 24 Forensic Accounting
 - 25 Corporate Finance
 - 26 Corporate Recovery & Restructuring
- 27 Payroll & Company Secretarial
- 29 Contact Us



INTRODUCTION & MARKET INSIGHTS

INSIGHTS FROM 2023

For many years, when I have sat in front of my screen ready to pen our salary survey introduction, I have started with the thought, what has changed this year? This year, the more appropriate question would actually be, what hasn't changed?

Since we emerged from our homes at the end of lockdown, we have all had to adapt to altered working practices as well as an ever-changing political, economic and social environment. Throughout this uncertain period, the accountancy practice sector has performed robustly and our clients' challenges have been mostly focused on managing this growth whilst maintaining a strong level of service.

> **Our clients'** challenges have been mostly focused on managing this growth whilst maintaining a strong level of service

2023 began with a barrage of counter offers, some of which felt completely out of line with the value of the individual involved. Firms were desperate to keep their senior staff and some firms prioritised their short-term needs over the long-term ramifications of over-promoting or over-paying their team. Whilst the demand for staff has remained high across the majority of services lines, the absolute desperate panic for staff during 2021 and 2022 subsided towards a more "normal" market.

MARKET TRENDS

High interest rates and stubborn inflation figures led to a near 20% drop in M&A activity, which always has ramifications within the practice market, so it might be somewhat surprising to hear that the pace of consolidation of accountancy firms has been the busiest ever! PE-backed firms are acquiring independent practices at an exponential rate and their growth targets would suggest that this is not going to slow for a while, unless they run out of firms to buy!

One interesting challenge that these consolidator firms are facing is to ensure the continued engagement of the Partners from their acquisitions. For some, the lack of potential for future equity has taken the shine off their career plans and made them question whether they wish







Whilst the M&A market has been suppressed this year, the advisory team at Austin Rose have already made a number of placements in corporate finance and demand is definitely increasing. 2024 looks to be a bounce-back year as inflation settles back to the 2% target (hopefully) and the dry powder stored by corporates and PE houses is unleashed.

HIRING TRENDS

Over the past few years, firms have ramped up their overseas recruitment efforts due to a dearth of UK-based candidates combined with an easier work permit application process. The top 10 have found it easier to secure candidates with larger corporate and IFRS experience outside of the UK, which has led to some great quality mid-tier candidates struggling to make the move to these top-tier firms due to their smaller client base and FRS102 focus. In addition to hiring from overseas into the UK, a number of the mid-tier firms have taken the approach of recruiting fully remote auditors who remain based overseas. South Africa has been a particularly popular location given the recognition of the South African chartered accountancy qualification by the ICAEW and the similar time zone. This has proven a successful solution to the shortage of strong audit seniors but does have its challenges when succession planning within the firm.

> The advisory team at Austin Rose have already made a number of placements in corporate finance and demand is definitely increasing

During the post-pandemic boom in 2021, the term "The Great Resignation" was coined due to hiring activity reaching levels never seen before. At the end of 2023 the Financial Times referred to "The Great Stagnation" as they described a slump in attrition within the Big Four from over 20% per annum to around 6%. The drop in M&A deals combined with highly successful overseas hiring campaigns led to a reduced demand for staff and a more considered approach to their hiring plans.

Given the enormous scale of these Big Four firms, any slowdown has a knock-on effect on the market. Whilst the hiring levels may have stagnated somewhat in the Big Four, many of the challenger firms have managed to remain active recruiters due to investing in healthy new client pipelines. A little of the "heat" from the post pandemic market has cooled but strong candidates are still securing multiple offers.

Whilst the largest firms have set their hiring gaze to the horizon, many of the medium and small firms are very much locally focused. Their smaller, UK-centric client base means they prize the FRSI02 and UK tax knowledge of candidates who have worked within local firms. The war for talent is still raging within these firms and good quality candidates do not remain on the market for long.

Across all service lines, the real pinch point in terms of staffing levels has been at Manager and Senior Manager level for some time now. High levels of growth within firms has been easier to manage at the trainee level but this expansion takes some time to propagate through to the more experienced tiers of firms.

AUDIT

Regulatory increases within audit have led to a significant demand for Technical and Quality roles, which again focus on the Manager and above levels, further exacerbating the demand for these candidates.

CLOUD ACCOUNTING

As the demand for cloud accounting specialists boomed over the past few years, firms found it difficult to structure their teams in a manner that comfortably handled the demand. Over the past year or two, they have settled a little and improved their succession planning. Whilst demand for good quality candidates in outsourcing remains high, the greatest need is at the newly qualified level as well as an acute need for Directors or Heads of Department with strong business development and strategic development skills.

> The real pinch point in terms of staffing levels has been at Manager and Senior Manager level







AI

2024 was the year that Chat GPT was going to write this introduction for me. It turns out that embracing the technological advantages of AI takes more than 15 minutes so, for at least another year, this will be a manual task. I'm pleased that many of our clients are proving to be much more adept at me in embracing AI and data analytics across many areas of their firms. This will be a major battleground for the successful performance of firms in the future and candidates are already choosing firms based on their technological capabilities.

Whilst machines may take over the world in the future, the human touch is still as vitally important within the accountancy sector as it is in recruitment. Candidates with exceptional interpersonal skills are still highly prized in what is essentially a client-facing career. You'll be pleased to know that my foray into the world of AI, as unsuccessful as it was, does not extend to our service to our candidates and clients. We are fully human and, you may be surprised to hear, they are a pretty great bunch of people. Get in touch and find out for yourself how a committed and knowledgeable human being can assist you with your career plans or your hiring needs.

Have a great 2024!

Scott

Scott Lavery Director



SURVEY RESULTS CANDIDATES

There were some really fascinating insights that came out of our candidate market survey so thank you to all who took part.

JOB SATISFACTION

Considering the fact that 75% of all candidates enjoy their current role and 86% feel secure, it's surprising (and very good news for us recruiters) that 45% of candidates expect to look for a new role this year. Maybe it's driven by the desire for a higher income or progression as discussed below.





SURVEY RESULTS CANDIDATES

REMUNERATION

Our survey over the past couple of years has seen a strong focus on flexible working and the disruption that occurred post-pandemic, however this year seems to be far more influenced by the cost of living pressures people are facing. See the key findings here:

Factors that would most likely influence people to look for a new role:



- 86% of those questioned said that salary was one of the most likely factors to influence a change in role
- Career progression is also increasingly becoming a driver for changing role as firms have settled a little after the crazy period of candidate demand in 2021 and 2022

Bonus received compared to last year:



- Given the fact that over half of candidates polled said they didn't get a bonus, this is clearly becoming an in demand benefit
- This is the first time that this has been the case, a clear indicator that remuneration has become a significant driver for people

Top 3 benefits:



SURVEY RESULTS CLIENTS

MARKET INSIGHTS

Thank you to all our clients who participated in our survey. This year's responses suggest that hiring levels should be similar to 2023 and that shortage of good quality candidates is going to be the greatest challenge. Nothing new there then! Staff retention and well-being are high on firms' agenda as they try to settle their teams after a period of significant change.



REMOTE WORKING

- There has been a definite shift to firms wanting their staff in more regularly and, in most cases, this seems to be 3 days per week in the office
- The move towards fully remote roles during 2021/22 has reversed somewhat and, if anything, we believe that the 4% figure includes those teams who are based overseas



53% of staff spend 3 days in the office each week on average

Only 4% of staff are fully remote



- These stats suggest a difference in perception as to what is the most effective working arrangements as our candidate survey showed that more than half of those who responded felt they were more productive when working from home
- Maybe firms have to look beyond productivity and consider team cohesion and development when deciding on working arrangements

SURVEY RESULTS CLIENTS

REMUNERATION

In the next pay review (or most recent), clients expect salaries to increase by:



- Pay rises are still strong with nearly half of all firms offering 5-7% increases this year but what the results don't show is there has been a softening in the market for sign-on and retention bonuses
- In fact, some of the largest firms have announced that they are only offering pay rises for promotions this year as they try to ensure that their succession planning is not blocked for their rising stars- a tricky balance to maintain



AUDIT & GENERAL PRACTICE

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AUDIT (70-100% AUDIT WORKLOAD)

and the second		CENTRAL LON	DON		GREATER LONDON			HOME COUNTIES		
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	
Salaried Partner/Director	£110,000+	£96,000+	£95,000+	£103,000+	£90,000+	£89,000+	£100,000+	£87,000+	£86,000+	
Senior Manager	£77-105,000	£75-92,000	£73-90,000	£72-99,000	£71-86,000	£69-85,000	£70-96,000	£68-84,000	£66-82,000	
Manager	£67-82,000	£65-77,000	£63-74,000	£63-77,000	£61-72,000	£59-70,000	£61-75,000	£59-70,000	£57-67,000	
Assistant Manager	£58-67,000	£57-62,000	£55-60,000	£55-64,000	£54-59,000	£52-57,000	£53-62,000	£52-57,000	£50-56,000	
Senior	£53-59,000	£52-58,000	£49-55,000	£50-55,000	£49-55,000	£46-52,000	£48-54,000	£47-53,000	£45-50,000	
Semi-Senior	£30-43,000	£32-45,000	£28-40,000	£28-40,000	£30-42,000	£26-38,000	£27-39,000	£29-41,000	£25-36,000	

		SOUTH WEST			SOUTH COAST					
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	
Salaried Partner/Director	£88,000+	£77,000+	£76,000+	£90,000+	£79,000+	£78,000+	£84,000+	£73,000+	£65,000+	
Senior Manager	£62-84,000	£60-74,000	£58-72,000	£63-86,000	£62-75,000	£60-74,000	£59-80,000	£57-70,000	£55-68,000	
Manager	£54-66,000	£52-62,000	£50-59,000	£55-67,000	£53-63,000	£52-61,000	£51-62,000	£49-59,000	£48-56,000	
Assistant Manager	£46-54,000	£46-50,000	£44-48,000	£48-55,000	£47-51,000	£45-49,000	£44-51,000	£43-47,000	£42-46,000	
Senior	£42-47,000	£42-46,000	£39-44,000	£43-48,000	£43-48,000	£40-45,000	£40-45,000	£40-44,000	£37-42,000	
Semi-Senior	£24-34,000	£26-36,000	£22-32,000	£25-35,000	£26-37,000	£23-33,000	£23-33,000	£24-34,000	£21-30,000	

		WESTMIDLANDS			EASTMIDLANDS			NORTH WEST		
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	
Salaried Partner/Director	£89,000+	£78,000+	£77,000+	£87,000+	£76,000+	£75,000+	£88,000+	£77,000+	£76,000+	
Senior Manager	£62-85,000	£61-75,000	£59-73,000	£61-83,000	£59-73,000	£58-71,000	£62-84,000	£60-74,000	£58-72,000	
Manager	£54-66,000	£53-62,000	£51-60,000	£53-65,000	£51-61,000	£50-58,000	£54-66,000	£52-62,000	£50-59,000	
Assistant Manager	£47-54,000	£46-50,000	£45-49,000	£46-53,000	£45-49,000	£43-47,000	£46-54,000	£46-50,000	£44-48,000	
Senior	£43-48,000	£42-47,000	£40-45,000	£42-47,000	£41-46,000	£39-43,000	£42-47,000	£42-46,000	£39-44,000	
Semi-Senior	£24-35,000	£26-36,000	£23-32,000	£24-34,000	£25-36,000	£22-32,000	£24-34,000	£26-36,000	£22-32,000	

		NORTH EAST			SCOTLAND			WALES		
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	
Salaried Partner/Director	£87,000+	£76,000+	£75,000+	£84,000+	£73,000+	£72,000+	£80,000+	£70,000+	£69,000+	
Senior Manager	£61-83,000	£59-73,000	£58-71,000	£59-80,000	£57-70,000	£55-68,000	£56-77,000	£55-67,000	£53-66,000	
Manager	£53-65,000	£51-61,000	£50-58,000	£51-62,000	£49-59,000	£48-56,000	£49-60,000	£47-56,000	£46-54,000	
Assistant Manager	£46-53,000	£45-49,000	£43-47,000	£44-51,000	£43-47,000	£42-46,000	£42-49,000	£42-45,000	£40-44,000	
Senior	£42-47,000	£41-46,000	£39-43,000	£40-45,000	£40-44,000	£37-42,000	£39-43,000	£38-42,000	£36-40,000	
Semi-Senior	£24-34,000	£25-36,000	£22-32,000	£23-33,000	£24-34,000	£21-30,000	£22-31,000	£23-33,000	£20-29,000	



GENERAL PRACTICE (20-60% AUDIT WORKLOAD)

7	CEN	ITRAL LONDON	GRI	EATER LONDON	HOME COUNTIES		
A. 1	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT	
Salaried Partner/Director	£92,000+	£90,000+	£86,000+	£85,000+	£84,000+	£82,000+	
Senior Manager	£72-88,000	£70-84,000	£68-83,000	£66-79,000	£66-80,000	£64-76,000	
Manager	£62-74,000	£60-72,000	£58-70,000	£56-68,000	£56-67,000	£55-66,000	
Assistant Manager	£54-62,000	£54-60,000	£51-58,000	£51-56,000	£49-56,000	£49-55,000	
Senior	£49-55,000	£45-53,000	£46-52,000	£42-50,000	£45-50,000	£41-48,000	
Semi-Senior	£30-42,000	£27-38,000	£28-39,000	£25-36,000	£27-38,000	£25-35,000	

	s	SOUTH WEST		OUTH COAST	E	
	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT
Salaried Partner/Director	£74,000+	£72,000+	£75,000+	£74,000+	£70,000+	£68,000+
Senior Manager	£58-70,000	£56-67,000	£59-72,000	£57-69,000	£55-67,000	£53-64,000
Manager	£50-59,000	£48-58,000	£51-61,000	£49-59,000	£47-56,000	£46-55,000
Assistant Manager	£43-50,000	£43-48,000	£44-51,000	£44-49,000	£41-47,000	£41-46,000
Senior	£39-44,000	£36-42,000	£40-45,000	£37-43,000	£37-42,000	£34-40,000
Semi-Senior	£24-34,000	£22-30,000	£25-34,000	£22-31,000	£23-32,000	£21-29,000

	WE	WEST MIDLANDS		STMIDLANDS	NORTH WEST	
	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT
Salaried Partner/Director	£75,000+	£73,000+	£73,000+	£71,000+	£74,000+	£72,000+
Senior Manager	£58-71,000	£57-68,000	£57-70,000	£55-66,000	£58-70,000	£56-67,000
Manager	£50-60,000	£49-58,000	£49-58,000	£47-57,000	£50-59,000	£48-58,000
Assistant Manager	£44-50,000	£44-49,000	£43-49,000	£43-47,000	£43-50,000	£43-48,000
Senior	£40-45,000	£36-43,000	£39-43,000	£36-42,000	£39-44,000	£36-42,000
Semi-Senior	£24-34,000	£22-31,000	£24-33,000	£21-30,000	£24-34,000	£22-30,000

	L. L	NORTH EAST		SCOTLAND		WALES
	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT
Salaried Partner/Director	£73,000+	£71,000+	£70,000+	£68,000+	£67,000+	£66,000+
Senior Manager	£57-70,000	£55-66,000	£55-67,000	£53-64,000	£53-64,000	£51-61,000
Manager	£49-58,000	£47-57,000	£47-56,000	£46-55,000	£45-54,000	£44-53,000
Assistant Manager	£43-49,000	£43-47,000	£41-47,000	£41-46,000	£39-45,000	£39-44,000
Senior	£39-43,000	£36-42,000	£37-42,000	£34-40,000	£36-40,000	£33-39,000
Semi-Senior	£24-33,000	£21-30,000	£23-32,000	£21-29,000	£22-31,000	£20-28,000

OUTSOURCING & BUSINESS SERVICES

AUSTI

2024 SALARY SURVEY



OUTSOURCING (MANAGEMENT ACCOUNTS & BOOKKEEPING)

1	CENTRAL LONDON	GREATER LONDON	HOME COUNTIES	SOUTH WEST	SOUTH COAST	EAST ANGLIA
Head of Outsourcing	£85-140,000	£80-130,000	£77-130,000	£68-112,000	£70-115,000	£65-106,000
Outsourcing Senior Manager	£65-85,000	£63-80,000	£61-77,000	£52-68,000	£53-70,000	£49-65,000
Outsourcing Manager	£55-70,000	£52-66,000	£50-64,000	£44-56,000	£45-57,000	£42-53,000
Outsourcing Assistant Manager	£50-60,000	£47-56,000	£46-55,000	£40-48,000	£41-49,000	£38-46,000
Outsourcing Senior	£42-55,000	£39-52,000	£38-50,000	£34-44,000	£34-45,000	£32-42,000
Outsourcing Semi-Senior	£26-40,000	£24-38,000	£24-36,000	£21-32,000	£21-33,000	£20-30,000
Head of Bookkeeping	£45-60,000	£42-56,000	£41-55,000	£36-48,000	£37-49,000	£34-46,000
Senior Bookkeeper	£36-47,000	£34-44,000	£33-43,000	£29-38,000	£30-39,000	£27-36,000
Bookkeeper	£30-41,000	£28-39,000	£27-37,000	£24-33,000	£25-34,000	£23- <mark>31</mark> ,000
Junior Bookkeeper	£24-28,000	£23-26,000	£22-25,000	£19-22,000	£20-23,000	£18-21,000
	WEST MIDLANDS	EAST MIDLANDS	NORTH WEST	NORTH EAST	SCOTLAND	WALES
Head of Outsourcing	£69-113,000	£67-111,000	£68-112,000	£67-111,000	£65-106,000	£62-102,000
Outsourcing Senior Manager	£53-69,000	£51-67,000	£52-68,000	£51-67,000	£49-65,000	£47-62,000
Outsourcing Manager	£45-57,000	£43-55,000	£44-56,000	£43-55,000	£42-53,000	£40-51,000
Outsourcing Assistant Manager	£41-49,000	£40-47,000	£40-48,000	£40-47,000	£38-46,000	£37-44,000
Outsourcing Senior	£34-45,000	£33-43,000	£34-44,000	£33-43,000	£32-42,000	£31-40,000
Outsourcing Semi-Senior	£21-32,000	£21-32,000	£21-32,000	£21-32,000	£20-30,000	£19-29,000
Head of Bookkeeping	£36-49,000	£36-47,000	£36-48,000	£36-47,000	£34-46,000	£33-44,000
Senior Bookkeeper	£29-38,000	£28-37,000	£29-38,000	£28-37,000	£27-36,000	£26-34,000
Bookkeeper	£24-33,000	£24-32,000	£24-33,000	£24-32,000	£23-31,000	£22-30,000
Junior Bookkeeper	£19-23,000	£19-22,000	£19-22,000	£19-22,000	£18-21,000	£18-20,000



BUSINESS SERVICES (STATUTORY ACCOUNTS)

	MID-TIER				HOME COUNTIES	
	MID-HER	INDEPENDENT	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT
Salaried Partner/Director	£90,000+	£86,000+	£85,000+	£81,000+	£82,000+	£78,000+
Senior Manager	£70-86,000	£68-84,000	£66-81,000	£64-79,000	£64-78,000	£62-76,000
Manager	£58-72,000	£54-68,000	£55-68,000	£51-64,000	£53-66,000	£49-62,000
Assistant Manager	£54-62,000	£50-60,000	£51-58,000	£47-56,000	£49-56,000	£46-55,000
Senior	£48-55,000	£45-52,000	£45-52,000	£42-49,000	£44-50,000	£41-47,000
Semi-Senior	£30-38,000	£25-36,000	£28-36,000	£24-34,000	£27-35,000	£23-33,000

	S	SOUTH WEST		SOUTH COAST		
	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT
Salaried Partner/Director	£72,000+	£69,000+	£74,000+	£71,000+	£68,000+	£65,000+
Senior Manager	£56-69,000	£54-67,000	£57-71,000	£56-69,000	£53-65,000	£52-64,000
Manager	£46-58,000	£43-54,000	£48-59,000	£44-56,000	£44-55,000	£41-52,000
Assistant Manager	£43-50,000	£40-48,000	£44-51,000	£41-49,000	£41-47,000	£38-46,000
Senior	£38-44,000	£36-42,000	£39-45,000	£37-43,000	£36-42,000	£34-40,000
Semi-Senior	£24-30,000	£20-29,000	£25-31,000	£21-30,000	£23-29,000	£19-27,000

	WEST MIDLANDS		EA	EAST MIDLANDS		ORTH WEST
	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT
Salaried Partner/Director	£73,000+	£70,000+	£71,000+	£68,000+	£72,000+	£69,000+
Senior Manager	£57-70,000	£55-68,000	£55-68,000	£54-66,000	£56-69,000	£54-67,000
Manager	£47-58,000	£44-55,000	£46-57,000	£43-54,000	£46-58,000	£43-54,000
Assistant Manager	£44-50,000	£41-49,000	£43-49,000	£40-47,000	£43-50,000	£40-48,000
Senior	£39-45,000	£36-42,000	£38-43,000	£36-41,000	£38-44,000	£36-42,000
Semi-Senior	£24-31,000	£20-29,000	£24-30,000	£20-28,000	£24-30,000	£20-29,000

	P	NORTH EAST		SCOTLAND		WALES
	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT
Salaried Partner/Director	£71,000+	£68,000+	£68,000+	£65,000+	£66,000+	£63,000+
Senior Manager	£55-68,000	£54-66,000	£53-65,000	£52-64,000	£51-63,000	£50-61,000
Manager	£46-57,000	£43-54,000	£44-55,000	£41-52,000	£42-53,000	£39-50,000
Assistant Manager	£43-49,000	£40-47,000	£41-47,000	£38-46,000	£39-45,000	£37-44,000
Senior	£38-43,000	£36-41,000	£36-42,000	£34-40,000	£35-40,000	£33-38,000
Semi-Senior	£24-30,000	£20-28,000	£23-29,000	£19-27,000	£22-28,000	£18-26,000





CORPORATE TAX

		CENTRAL LON	DON		GREATER LON	DON	HOME COUNTIES			
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	
Salaried Partner/Director	£105,000+	£90,000+	£90,000+	£99,000+	£85,000+	£85,000+	£96,000+	£82,000+	£82,000+	
Senior Manager	£80-110,000	£75-95,000	£72-90,000	£75-103,000	£71-89,000	£68-85,000	£73-100,000	£68-86,000	£66-82,000	
Manager	£63-80,000	£60-77,000	£58-75,000	£59-75,000	£56-72,000	£55-71,000	£57-73,000	£55-70,000	£53-68,000	
Assistant Manager	£50-65,000	£50-62,000	£48-60,000	£47-61,000	£47-58,000	£45-56,000	£46-59,000	£46-56,000	£44-55,000	
Senior	£48-55,000	£45-50,000	£40-48,000	£45-52,000	£42-47,000	£38-45,000	£44-50,000	£41-46,000	£36-44,000	
Semi-Senior	£30-42,000	£30-40,000	£28-38,000	£28-39,000	£28-38,000	£26-36,000	£27-38,000	£27-36,000	£25-35,000	

		SOUTH WE	ST	SOUTH COAST			EAST ANGLIA		
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT
Salaried Partner/Director	£84,000+	£72,000+	£72,000+	£86,000+	£74,000+	£74,000+	£80,000+	£68,000+	£68,000+
Senior Manager	£64-88,000	£60-76,000	£58-72,000	£66-90,000	£62-78,000	£59-74,000	£61-84,000	£57-72,000	£55-68,000
Manager	£50-64,000	£48-62,000	£46-60,000	£52-66,000	£49-63,000	£48-62,000	£48-61,000	£46-59,000	£44-57,000
Assistant Manager	£40-52,000	£40-50,000	£38-48,000	£41-53,000	£41-51,000	£39-49,000	£38-49,000	£38-47,000	£36-46,000
Senior	£38-44,000	£36-40,000	£32-38,000	£39-45,000	£37-41,000	£33-39,000	£36-42,000	£34-38,000	£30-36,000
Semi-Senior	£24-34,000	£24-32,000	£22-30,000	£25-34,000	£25-33,000	£23-31,000	£23-32,000	£23-30,000	£21-29,000

		WEST MIDLA	NDS		EASTMIDLAN	IDS	NORTH WEST			
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	
Salaried Partner/Director	£85,000+	£73,000+	£73,000+	£83,000+	£71,000+	£71,000+	£84,000+	£72,000+	£72,000+	
Senior Manager	£65-89,000	£61-77,000	£58-73,000	£63-87,000	£59-75,000	£57-71,000	£64-88,000	£60-76,000	£58-72,000	
Manager	£51-65,000	£49-62,000	£47-61,000	£50-63,000	£47-61,000	£46-59,000	£50-64,000	£48-62,000	£46-60,000	
Assistant Manager	£41-53,000	£41-50,000	£39-49,000	£40-51,000	£40-49,000	£38-47,000	£40-52,000	£40-50,000	£38-48,000	
Senior	£39-45,000	£36-41,000	£32-39,000	£38-43,000	£36-40,000	£32-38,000	£38-44,000	£36-40,000	£32-38,000	
Semi-Senior	£24-34,000	£24-32,000	£23-31,000	£24-33,000	£24-32,000	£22-30,000	£24-34,000	£24-32,000	£22-30,000	

		NORTH EAS	эт		SCOTLANI	D	WALES			
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	
Salaried Partner/Director	£83,000+	£71,000+	£71,000+	£80,000+	£68,000+	£68,000+	£77,000+	£66,000+	£66,000+	
Senior Manager	£63-87,000	£59-75,000	£57-71,000	£61-84,000	£57-72,000	£55-68,000	£58-80,000	£55-69,000	£53-66,000	
Manager	£50-63,000	£47-61,000	£46-59,000	£48-61,000	£46-59,000	£44-57,000	£46-58,000	£44-56,000	£42-55,000	
Assistant Manager	£40-51,000	£40-49,000	£38-47,000	£38-49,000	£38-47,000	£36-46,000	£37-47,000	£37-45,000	£35-44,000	
Senior	£38-43,000	£36-40,000	£32-38,000	£36-42,000	£34-38,000	£30-36,000	£35-40,000	£33-37,000	£29-35,000	
Semi-Senior	£24-33,000	£24-32,000	£22-30,000	£23-32,000	£23-30,000	£21-29,000	£22-31,000	£22-29,000	£20-28,000	



PERSONAL TAX

Al and		CENTRAL LON	DON		GREATERLON	DON	HOME COUNTIES			
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	
Salaried Partner/Director	£90,000+	£88,000+	£85,000+	£85,000+	£83,000+	£80,000+	£82,000+	£80,000+	£77,000+	
Senior Manager	£75-100,000	£70-90,000	£65-82,000	£71-94,000	£66-85,000	£61-77,000	£68-91,000	£64-82,000	£59-75,000	
Manager	£60-75,000	£55-72,000	£52-68,000	£56-71,000	£52-68,000	£49-64,000	£55-68,000	£50-66,000	£47-62,000	
Assistant Manager	£48-60,000	£48-60,000	£45-58,000	£45-56,000	£45-56,000	£42-55,000	£44-55,000	£44-55,000	£41-53,000	
Senior	£43-53,000	£40-48,000	£40-46,000	£40-50,000	£38-45,000	£38-43,000	£39-48,000	£36-44,000	£36-42,000	
Semi-Senior	£30-40,000	£28-38,000	£28-36,000	£27-36,000	£25-35,000	£25-33,000	£27-36,000	£25-35,000	£25-33,000	

		SOUTH WEST			SOUTH COAST			EASTANGLIA			
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT		
Salaried Partner/Director	£72,000+	£70,000+	£68,000+	£74,000+	£72,000+	£70,000+	£68,000+	£67,000+	£65,000+		
Senior Manager	£60-80,000	£56-72,000	£52-66,000	£62-82,000	£57-74,000	£53-67,000	£57-76,000	£53-68,000	£49-62,000		
Manager	£48-60,000	£44-58,000	£42-54,000	£49-62,000	£45-59,000	£43-56,000	£46-57,000	£42-55,000	£40-52,000		
Assistant Manager	£38-48,000	£38-48,000	£36-46,000	£39-49,000	£39-49,000	£37-48,000	£36-46,000	£36-46,000	£34-44,000		
Senior	£34-42,000	£32-38,000	£32-37,000	£35-43,000	£33-39,000	£33-38,000	£33-40,000	£30-36,000	£30-35,000		
Semi-Senior	£24-32,000	£22-30,000	£22-29,000	£25-33,000	£23-31,000	£23-30,000	£23-30,000	£21-29,000	£21-27,000		

		WEST MIDLA	NDS		EASTMIDLAN	NDS	NORTH WEST			
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	
Salaried Partner/Director	£73,000+	£71,000+	£69,000+	£71,000+	£70,000+	£67,000+	£72,000+	£70,000+	£68,000+	
Senior Manager	£61-81,000	£57-73,000	£53-66,000	£59-79,000	£55-71,000	£51-65,000	£60-80,000	£56-72,000	£52-66,000	
Manager	£49-61,000	£45-58,000	£42-55,000	£47-59,000	£43-57,000	£41-54,000	£48-60,000	£44-58,000	£42-54,000	
Assistant Manager	£39-49,000	£39-49,000	£36-47,000	£38-47,000	£38-47,000	£36-46,000	£38-48,000	£38-48,000	£36-46,000	
Senior	£35-43,000	£32-39,000	£32-37,000	£34-42,000	£32-38,000	£32-36,000	£34-42,000	£32-38,000	£32-37,000	
Semi-Senior	£24-32,000	£23-31,000	£23-29,000	£24-32,000	£22-30,000	£22-28,000	£24-32,000	£22-30,000	£22-29,000	

		NORTH EAS	т		SCOTLAN	D	WALES			
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	
Salaried Partner/Director	£71,000+	£70,000+	£67,000+	£68,000+	£67,000+	£65,000+	£66,000+	£64,000+	£62,000+	
Senior Manager	£59-79,000	£55-71,000	£51-65,000	£57-76,000	£53-68,000	£49-62,000	£55-73,000	£51-66,000	£47-60,000	
Manager	£47-59,000	£43-57,000	£41-54,000	£46-57,000	£42-55,000	£40-52,000	£44-55,000	£40-53,000	£38-50,000	
Assistant Manager	£38-47,000	£38-47,000	£36-46,000	£36-46,000	£36-46,000	£34-44,000	£35-44,000	£35-44,000	£33-42,000	
Senior	£34-42,000	£32-38,000	£32-36,000	£33-40,000	£30-36,000	£30-35,000	£31-39,000	£29-35,000	£29-34,000	
Semi-Senior	£24-32,000	£22-30,000	£22-28,000	£23-30,000	£21-29,000	£21-27,000	£22-29,000	£20-28,000	£20-26,000	



SPECIALIST TAX

A			CENTRAL LOND	N		GREATER LONDON						
	VAT & INDIRECT TAX	INTERNATIONAL & FSTAX	DEALS TAX & TRANSFER PRICING	EMPLOYMENT & EXPAT TAX	TRUSTS	VAT & INDIRECT TAX	INTERNATIONAL & FS TAX	DEALS TAX & TRANSFER PRICING	EMPLOYMENT & EXPAT TAX	TRUSTS		
Salaried Partner/Director	£103,000+	£108,000+	£110,000+	£86,000+	£88,000+	£97,000+	£102,000+	£103,000+	£81,000+	£83,000+		
Sen <mark>i</mark> or Manager	£79-108,000	£82-113,000	£84-116,000	£72-96,000	£74-98,000	£74-102,000	£77-106,000	£79-109,000	£68-90,000	£70-92,000		
Manager	£62-79,000	£65-82,000	£66-84,000	£58-72,000	£59-74,000	£58-74,000	£61-77,000	£62-79,000	£55-68,000	£55-70,000		
Assistant Manager	£49-64,000	£51-67,000	£53-68,000	£46-58,000	£47-59,000	£46-60,000	£48-63,000	£50-64,000	£43-55,000	£44-55,000		
Senior	£47-54,000	£49-56,000	£50-58,000	£41-51,000	£42-52,000	£44-51,000	£46-53,000	£47-55,000	£39-48,000	£39-49,000		
Semi-Senior	£30-41,000	£31-43,000	£32-44,000	£29-38,000	£29-39,000	£27-37,000	£28-39,000	£29-40,000	£27-36,000	£27-37,000		

			HOME COUNTIE	S		SOUTH WEST					
	VAT & INDIRECT TAX	INTERNATIONAL & FS TAX	DEALS TAX & TRANSFER PRICING	EMPLOYMENT & EXPAT TAX	TRUSTS	VAT & INDIRECT TAX	INTERNATIONAL & FSTAX	DEALS TAX & TRANSFER PRICING	EMPLOYMENT & EXPAT TAX	TRUSTS	
Salaried Partner/Director	£94,000+	£98,000+	£100,000+	£78,000+	£80,000+	£82,000+	£86,000+	£88,000+	£69,000+	£70,000+	
Senior Manager	£72-98,000	£75-103,000	£76-106,000	£66-87,000	£67-89,000	£63-86,000	£66-90,000	£67-93,000	£58-77,000	£58-77,000	
Manager	£56-72,000	£59-75,000	£60-76,000	£53-66,000	£54-67,000	£50-63,000	£52-66,000	£53-67,000	£46-58,000	£46-58,000	
Assistant Manager	£45-58,000	£46-61,000	£48-62,000	£42-53,000	£43-54,000	£39-51,000	£41-54,000	£42-54,000	£37-46,000	£37-46,000	
Senior	£43-49,000	£45-51,000	£46-53,000	£37-46,000	£38-47,000	£38-43,000	£39-45,000	£40-46,000	£33-41,000	£33-41,000	
Semi-Senior	£24-33,000	£25-34,000	£26-35,000	£26-35,000	£26-35,000	£25-34,000	£25-35,000	£26-36,000	£23-30,000	£23-30,000	

			SOUTH COAST								
	VAT & INDIRECT TAX	INTERNATIONAL & FS TAX	DEALS TAX & TRANSFER PRICING	EMPLOYMENT & EXPATTAX	TRUSTS	VAT & INDIRECT TAX	INTERNATIONAL & FS TAX	DEALS TAX & TRANSFER PRICING	EMPLOYMENT & EXPATTAX	TRUSTS	
Salaried Partner/Director	£84,000+	£89,000+	£90,000+	£71,000+	£72,000+	£78,000+	£82,000+	£84,000+	£65,000+	£67,000+	
Senior Manager	£65-89,000	£67-93,000	£69-95,000	£59-79,000	£61-80,000	£60-82,000	£62-86,000	£64-88,000	£55-73,000	£56-74,000	
Manager	£51-65,000	£53-67,000	£54-69,000	£48-59,000	£48-61,000	£47-60,000	£49-62,000	£50-6 <mark>4,</mark> 000	£44-55,000	£45-56,000	
Assistant Manager	£40-52,000	£42-55,000	£43-56,000	£38-48,000	£39-48,000	£37-49,000	£39-51,000	£40-52,000	£35-44,000	£36-45,000	
Senior	£39-44,000	£40-46,000	£41-48,000	£34-42,000	£34-43,000	£36-41,000	£37-43,000	£38-44,000	£31-39,000	£32-40,000	
Semi-Senior	£23-31,000	£24-33,000	£24-33,000	£24-31,000	£24-32,000	£24-33,000	£25-35,000	£26-36,000	£22-29,000	£22-30,000	



SPECIALIST TAX

and the second s			WEST MIDLAND			EAST MIDLANDS					
	VAT & INDIRECT TAX	INTERNATIONAL & FSTAX	DEALS TAX & TRANSFER PRICING	EMPLOYMENT& EXPATTAX	TRUSTS	VAT & INDIRECT TAX	INTERNATIONAL &FSTAX	DEALS TAX & TRANSFER PRICING	EMPLOYMENT& EXPATTAX	TRUSTS	
Salaried Partner/Director	£83,000+	£87,000+	£89,000+	£70,000+	£71,000+	£81,000+	£85,000+	£87,000+	£68,000+	£70,000+	
Senior Manager	£64-87,000	£66-92,000	£68-94,000	£58-78,000	£60-79,000	£62-85,000	£65-89,000	£66-92,000	£57-76,000	£58-77,000	
Manager	£50-64,000	£53-66,000	£53-68,000	£47-58,000	£48-60,000	£49-62,000	£51-65,000	£52-66,000	£46-57,000	£47-58,000	
Assistant Manager	£40-52,000	£41-54,000	£43-55,000	£37-47,000	£38-48,000	£39-51,000	£40-53,000	£42-54,000	£36-46,000	£37-47,000	
Senior	£38-44,000	£40-45,000	£41-47,000	£33-41,000	£34-42,000	£37-43,000	£39-44,000	£40-46,000	£32-40,000	£33-41,000	
Semi-Senior	£24-32,000	£24-34,000	£25-35,000	£23-31,000	£23-32,000	£24-33,000	£25-34,000	£26-35,000	£23-30,000	£23-31,000	

			NORTH WEST			NORTH EAST					
	VAT & INDIRECT TAX	INTERNATIONAL & FSTAX	DEALS TAX & TRANSFER PRICING	EMPLOYMENT& EXPATTAX	TRUSTS	VAT & INDIRECT TAX	INTERNATIONAL & FSTAX	DEALS TAX & TRANSFER PRICING	EMPLOYMENT& EXPATTAX	TRUSTS	
Salaried Partner/Director	£82,000+	£86,000+	£88,000+	£69,000+	£70,000+	£81,000+	£85,000+	£87,000+	£68,000+	£70,000+	
Senior Manager	£63-86,000	£66-90,000	£67-93,000	£58-77,000	£59-78,000	£62-85,000	£65-89,000	£66-92,000	£57-76,000	£58-77,000	
Manager	£50-63,000	£52-66,000	£53-67,000	£46-58,000	£47-59,000	£49-62,000	£51-65,000	£52-66,000	£46-57,000	£47-58,000	
Assistant Manager	£39-51,000	£41-54,000	£42-54,000	£37-46,000	£38-47,000	£39-51,000	£40-53,000	£42-54,000	£36-46,000	£37-47,000	
Senior	£38-43,000	£39-45,000	£40-46,000	£33-41,000	£34-42,000	£37-43,000	£39-44,000	£40-46,000	£32-40,000	£33-41,000	
Semi-Senior	£24-32,000	£24-34,000	£25-35,000	£23-30,000	£23-31,000	£23-31,000	£24-33,000	£24-33,000	£23-30,000	£23-31,000	

			SCOTLAND			WALES					
	VAT & INDIRECT TAX	INTERNATIONAL & FS TAX	DEALS TAX & TRANSFER PRICING	EMPLOYMENT& EXPATTAX	TRUSTS	VAT & INDIRECT TAX	INTERNATIONAL & FSTAX	DEALS TAX & TRANSFER PRICING	EMPLOYMENT& EXPATTAX	TRUSTS	
Salaried Partner/Director	£78,000+	£82,000+	£84,000+	£65,000+	£67,000+	£75,000+	£79,000+	£80,000+	£63,000+	£64,000+	
Senior Manager	£60-82,000	£62-86,000	£64-88,000	£55-73,000	£56-74,000	£58-79,000	£60-82,000	£61-85,000	£53-70,000	£54-72,000	
Manager	£47-60,000	£49-62,000	£50-64,000	£44-55,000	£45-56,000	£45-58,000	£47-60,000	£48-61,000	£42-53,000	£43-54,000	
Assistant Manager	£37-49,000	£39-51,000	£40-52,000	£35-44,000	£36-45,000	£36-47,000	£37-49,000	£39-50,000	£34-42,000	£34-43,000	
Senior	£36-41,000	£37-43,000	£38-44,000	£31-39,000	£32-40,000	£34-39,000	£36-41,000	£37-42,000	£30-37,000	£31-38,000	
Semi-Senior	£22-30,000	£23-31,000	£23-32,000	£22-29,000	£22-30,000	£22-30,000	£23-31,000	£23-32,000	£21-28,000	£21-28,000	

ADVISORY

23



FORENSIC ACCOUNTING

		CENTRAL LONDON			GREATER LONDON			HOME COUNTIES			
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE		
Director	£115,000+	£95,000+	£130,000+	£108,000+	£89,000+	£122,000+	£105,000+	£86,000+	£118,000+		
Senior Manager	£80-96,000	£78-92,000	£80-125,000	£75-90,000	£73-86,000	£75-118,000	£73-87,000	£71-84,000	£73-114,000		
Manager	£62-82,000	£60-78,000	£65-85,000	£58-77,000	£56-73,000	£61-80,000	£56-75,000	£55-71,000	£59-77,000		
Assistant Manager	£55-60,000	£50-58,000	£55-62,000	£52-56,000	£47-55,000	£52-58,000	£50-55,000	£46-53,000	£50-56,000		
Executive	£50-55,000	£45-51,000	£52-55,000	£47-52,000	£42-48,000	£49-52,000	£46-50,000	£41-46,000	£47-50,000		

		SOUTH WES	ST		SOUTH COAST			EAST ANGLIA		
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	
Director	£92,000+	£76,000+	£104,000+	£94,000+	£78,000+	£107,000+	£87,000+	£72,000+	£99,000+	
Senior Manager	£64-77,000	£62-74,000	£64-100,000	£66-79,000	£64-75,000	£66-103,000	£61-73,000	£59-70,000	£61-95,000	
Manager	£50-66,000	£48-62,000	£52-68,000	£51-67,000	£49-64,000	£53-70,000	£47-62,000	£46-59,000	£49-65,000	
Assistant Manager	£44-48,000	£40-46,000	£44-50,000	£45-49,000	£41-48,000	£45-51,000	£42-46,000	£38-44,000	£42-47,000	
Executive	£40-44,000	£36-41,000	£42-44,000	£41-45,000	£37-42,000	£43-45,000	£38-42,000	£34-39,000	£40-42,000	

		WESTMIDLA	NDS		EASTMIDLAN	IDS	NORTH WEST			
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	
Director	£93,000+	£77,000+	£105,000+	£91,000+	£75,000+	£103,000+	£92,000+	£76,000+	£104,000+	
Senior Manager	£65-78,000	£63-75,000	£65-101,000	£63-76,000	£62-73,000	£63-99,000	£64-77,000	£62-74,000	£64-100,000	
Manager	£50-66,000	£49-63,000	£53-69,000	£49-65,000	£47-62,000	£51-67,000	£50-66,000	£48-62,000	£52-68,000	
Assistant Manager	£45-49,000	£41-47,000	£45-50,000	£43-47,000	£40-46,000	£43-49,000	£44-48,000	£40-46,000	£44-50,000	
Executive	£41-45,000	£36-41,000	£42-45,000	£40-43,000	£36-40,000	£41-43,000	£40-44,000	£36-41,000	£42-44,000	

		NORTH EAS	T		SCOTLAN	D	WALES			
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	
Director	£91,000+	£75,000+	£103,000+	£87,000+	£72,000+	£99,000+	£84,000+	£69,000+	£95,000+	
Senior Manager	£63-76,000	£62-73,000	£63-99,000	£61-73,000	£59-70,000	£61-95,000	£58-70,000	£57-67,000	£58-91,000	
Manager	£49-65,000	£47-62,000	£51-67,000	£47-62,000	£46-59,000	£49-65,000	£45-60,000	£44-57,000	£47-62,000	
Assistant Manager	£43-47,000	£40-46,000	£43-49,000	£42-46,000	£38-44,000	£42-47,000	£40-44,000	£37-42,000	£40-45,000	
Executive	£40-43,000	£36-40,000	£41-43,000	£38-42,000	£34-39,000	£40-42,000	£37-40,000	£33-37,000	£38-40,000	

CORPORATE FINANCE

A second se		CENTRAL LON	DON		GREATERLON	DON	HOME COUNTIES			
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	
Director	£125,000+	£105,000+	£130,000+	£118,000+	£99,000+	£122,000+	£114,000+	£96,000+	£118,000+	
Senior Manager	£85-110,000	£75-100,000	£90-110,000	£80-103,000	£71-94,000	£85-103,000	£77-100,000	£68-91,000	£82-100,000	
Manager	£72-88,000	£65-78,000	£68-92,000	£68-83,000	£61-73,000	£64-86,000	£66-80,000	£59-71,000	£62-84,000	
Assistant Manager	£56-72,000	£56-68,000	£58-75,000	£53-68,000	£53-64,000	£55-71,000	£51-66,000	£51-62,000	£53-68,000	
Executive	£50-58,000	£50-57,000	£48-55,000	£47-55,000	£47-54,000	£45-52,000	£46-53,000	£46-52,000	£44-50,000	

	SOUTH WES	SOUTH WEST			SOUTH COAST			EAST ANGLIA		
BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE		
£100,000+	£84,000+	£104,000+	£103,000+	£86,000+	£107,000+	£95,000+	£80,000+	£99,000+		
£68-88,000	£60-80,000	£72-88,000	£70-90,000	£62-82,000	£74-90,000	£65-84,000	£57-76,000	£68-84,000		
£58-70,000	£52-62,000	£54-74,000	£59-72,000	£53-64,000	£56-75,000	£55-67,000	£49-59,000	£52-70,000		
£45-58,000	£45-54,000	£46-60,000	£46-59,000	£46-56,000	£48-62,000	£43-55,000	£43-52,000	£44-57,000		
£40-46,000	£40-46,000	£38-44,000	£41-48,000	£41-47,000	£39-45,000	£38-44,000	£38-43,000	£36-42,000		
	£100,000+ £68-88,000 £58-70,000 £45-58,000	BIG 4 MID-TIER £100,000+ £84,000+ £68-88,000 £60-80,000 £58-70,000 £52-62,000 £45-58,000 £45-54,000	BIG 4 MID-TIER BOUTIQUE £100,000+ £84,000+ £104,000+ £68-88,000 £60-80,000 £72-88,000 £58-70,000 £52-62,000 £54-74,000 £45-58,000 £45-54,000 £46-60,000	BIG 4 MID-TIER BOUTIQUE BIG 4 £100,000+ £84,000+ £104,000+ £103,000+ £68-88,000 £60-80,000 £72-88,000 £70-90,000 £58-70,000 £52-62,000 £54-74,000 £59-72,000 £45-58,000 £45-54,000 £46-60,000 £46-59,000	BIG 4 MID-TIER BOUTIQUE BIG 4 MID-TIER £100,000+ £84,000+ £104,000+ £103,000+ £86,000+ £68-88,000 £60-80,000 £72-88,000 £70-90,000 £62-82,000 £58-70,000 £52-62,000 £54-74,000 £59-72,000 £53-64,000 £45-58,000 £45-54,000 £46-60,000 £46-59,000 £46-56,000	BIG 4 MID-TIER BOUTIQUE BIG 4 MID-TIER BOUTIQUE £100,000+ £84,000+ £104,000+ £103,000+ £86,000+ £107,000+ £68-88,000 £60-80,000 £72-88,000 £70-90,000 £62-82,000 £74-90,000 £58-70,000 £52-62,000 £54-74,000 £59-72,000 £53-64,000 £56-75,000 £45-58,000 £45-54,000 £46-60,000 £46-59,000 £46-56,000 £48-62,000	BIG 4 MID-TIER BOUTIQUE BIG 4 MID-TIER BOUTIQUE BIG 4 MID-TIER BOUTIQUE BIG 4 £100,000+ £84,000+ £104,000+ £103,000+ £86,000+ £107,000+ £95,000+ £68-88,000 £60-80,000 £72-88,000 £70-90,000 £62-82,000 £74-90,000 £65-84,000 £58-70,000 £52-62,000 £54-74,000 £59-72,000 £53-64,000 £56-75,000 £55-67,000 £45-58,000 £45-54,000 £46-60,000 £46-59,000 £46-56,000 £48-62,000 £43-55,000	BIG 4 MID-TIER BOUTIQUE BIG 4 MID-TIER BOUTIQUE BIG 4 MID-TIER BOUTIQUE BIG 4 MID-TIER £100,000+ £84,000+ £104,000+ £103,000+ £86,000+ £107,000+ £95,000+ £80,000+ £68-88,000 £60-80,000 £72-88,000 £70-90,000 £62-82,000 £74-90,000 £65-84,000 £57-76,000 £58-70,000 £52-62,000 £54-74,000 £59-72,000 £53-64,000 £56-75,000 £55-67,000 £49-59,000 £45-58,000 £45-54,000 £46-60,000 £46-59,000 £46-56,000 £48-62,000 £43-55,000 £43-52,000		

		WESTMIDLA	NDS		EASTMIDLAN	IDS	NORTH WEST			
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	
Director	£101,000+	£85,000+	£105,000+	£99,000+	£83,000+	£103,000+	£100,000+	£84,000+	£104,000+	
Senior Manager	£69-89,000	£61-81,000	£73-89,000	£67-87,000	£59-79,000	£71-87,000	£68-88,000	£60-80,000	£72-88,000	
Manager	£58-71,000	£53-63,000	£55-75,000	£57-70,000	£51-62,000	£54-73,000	£58-70,000	£52-62,000	£54-74,000	
Assistant Manager	£45-58,000	£45-55,000	£47-61,000	£44-57,000	£44-54,000	£46-59,000	£45-58,000	£45-54,000	£46-60,000	
Executive	£41-47,000	£41-46,000	£39-45,000	£40-46,000	£40-45,000	£38-43,000	£40-46,000	£40-46,000	£38-44,000	

		NORTH EAS	т		SCOTLAN	D	WALES			
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	
Director	£99,000+	£83,000+	£103,000+	£95,000+	£80,000+	£99,000+	£91,000+	£77,000+	£95,000+	
Senior Manager	£67-87,000	£59-79,000	£71-87,000	£65-84,000	£57-76,000	£68-84,000	£62-80,000	£55-73,000	£66-80,000	
Manager	£57-70,000	£51-62,000	£54-73,000	£55-67,000	£49-59,000	£52-70,000	£53-64,000	£47-57,000	£50-67,000	
Assistant Manager	£44-57,000	£44-54,000	£46-59,000	£43-55,000	£43-52,000	£44-57,000	£41-53,000	£41-50,000	£42-55,000	
Executive	£40-46,000	£40-45,000	£38-43,000	£38-44,000	£38-43,000	£36-42,000	£37-42,000	£37-42,000	£35-40,000	



CORPORATE RECOVERY & RESTRUCTURING

100		CENTRAL LONDON			GREATER LONDON			HOME COUNTIES			
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE		
Director	£125,000+	£100,000+	£115,000+	£118,000+	£94,000+	£108,000+	£114,000+	£91,000+	£105,000+		
Senior Manager	£85-120,000	£75-100,000	£75-110,000	£80-113,000	£71-94,000	£71-103,000	£77-109,000	£68-91,000	£68-100,000		
Manager	£62-85,000	£60-78,000	£65-80,000	£58-80,000	£56-73,000	£61-75,000	£56-77,000	£55-71,000	£59-73,000		
Assistant Manager	£46-56,000	£46-58,000	£45-60,000	£43-53,000	£43-55,000	£42-56,000	£42-51,000	£42-53,000	£41-55,000		
Senior Administrator	£36-52,000	£36-50,000	£35-50,000	£34-49,000	£34-47,000	£33-47,000	£33-47,000	£33-46,000	£32-46,000		
dministrator	£28-38,000	£26-42,000	£28-40,000	£26-36,000	£24-39,000	£26-38,000	£25-35,000	£24-38,000	£25-36,000		

	SOUTH WEST			SOUTH COAST			EASTANGLIA		
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE
Director	£100,000+	£80,000+	£92,000+	£103,000+	£82,000+	£94,000+	£95,000+	£76,000+	£87,000+
Senior Manager	£68-96,000	£60-80,000	£60-88,000	£70-98,000	£62-82,000	£62-90,000	£65-91,000	£57-76,000	£57-84,000
Manager	£50-68,000	£48-62,000	£52-64,000	£51-70,000	£49-64,000	£53-66,000	£47-65,000	£46-59,000	£49-61,000
Assistant Manager	£37-45,000	£37-46,000	£36-48,000	£38-46,000	£38-48,000	£37-49,000	£35-43,000	£35-44,000	£34-46,000
Senior Administrator	£29-42,000	£29-40,000	£28-40,000	£30-43,000	£30-41,000	£29-41,000	£27-40,000	£27-38,000	£27-38,000
Administrator	£22-30,000	£21-34,000	£22-32,000	£23-31,000	£21-34,000	£23-33,000	£21-29,000	£20-32,000	£21-30,000

	WEST MIDLANDS			EASTMIDLANDS			NORTH WEST		
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE
Director	£101,000+	£81,000+	£93,000+	£99,000+	£79,000+	£91,000+	£100,000+	£80,000+	£92,000+
Senior Manager	£69-97,000	£61-81,000	£61-89,000	£67-95,000	£59-79,000	£59-87,000	£68-96,000	£60-80,000	£60-88,000
Manager	£50-69,000	£49-63,000	£53-65,000	£49-67,000	£47-62,000	£51-63,000	£50-68,000	£48-62,000	£52-64,000
Assistant Manager	£37-45,000	£37-47,000	£36-49,000	£36-44,000	£36-46,000	£36-47,000	£37-45,000	£37-46,000	£36-48,000
Senior Administrator	£29-42,000	£29-41,000	£28-41,000	£28-41,000	£28-40,000	£28-40,000	£29-42,000	£29-40,000	£28-40,000
Administrator	£23-31,000	£21-34,000	£23-32,000	£22-30,000	£21-33,000	£22-32,000	£22-30,000	£21-34,000	£22-32,000

	NORTH EAST			SCOTLAND			WALES		
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE
Director	£99,000+	£79,000+	£91,000+	£95,000+	£76,000+	£87,000+	£91,000+	£73,000+	£84,000+
Senior Manager	£67-95,000	£59-79,000	£59-87,000	£65-91,000	£57-76,000	£57-84,000	£62-88,000	£55-73,000	£55-80,000
Manager	£49-67,000	£47-62,000	£51-63,000	£47-65,000	£46-59,000	£49-61,000	£45-62,000	£44-57,000	£47-58,000
Assistant Manager	£36-44,000	£36-46,000	£36-47,000	£35-43,000	£35-44,000	£34-46,000	£34-41,000	£34-42,000	£33-44,000
Senior Administrator	£28-41,000	£28-40,000	£28-40,000	£27-40,000	£27-38,000	£27-38,000	£26-38,000	£26-37,000	£26-37,000
Administrator	£22-30,000	£21-33,000	£22-32,000	£21-29,000	£20-32,000	£21-30,000	£20-28,000	£19-31,000	£20-29,000

PAYROLL & COMPANY SECRETARIAL



CoSec Assistant

£20-31,000

PAYROLL & COMPANY SECRETARIAL

	CENTRAL LONDON	GREATER LONDON	HOME COUNTIES	SOUTH WEST	SOUTH COAST	EAST ANGLIA
Payroll Manager	£50-70,000	£47-66,000	£46-64,000	£40-56,000	£41-57,000	£38-53,000
Payroll Supervisor	£40-50,000	£38-47,000	£36-46,000	£32-40,000	£33-41,000	£30-38,000
Payroll Administrator	£30-40,000	£28-38,000	£27-36,000	£24-32,000	£25-33,000	£23-30,000
Payroll Assistant	£25-30,000	£24-28,000	£23-27,000	£20-24,000	£21-25,000	£19-23,000
CoSec Senior Manager	£66-95,000	£62-89,000	£60-86,000	£53-76,000	£54-78,000	£50-72,000
CoSec Manager	£46-75,000	£43-71,000	£42-68,000	£37-60,000	£38-62,000	£35-57,000
CoSec Assistant Manager	£35-50,000	£33-47,000	£32-46,000	£28-40,000	£29-41,000	£27-38,000
CoSec Assistant	£25-38,000	£24-36,000	£23-35,000	£20-30,000	£21-31,000	£19-29,000
	WEST MIDLANDS	EAST MIDLANDS	NORTH WEST	NORTH EAST	SCOTLAND	WALES
	MIDLANDS	MIDLANDS	WEST			
Payroll Manager	MIDLANDS £41-57,000	MIDLANDS £40-55,000	WEST £40-56,000	£40-55,000	£38-53,000	£37-51,000
Payroll Supervisor	MIDLANDS £41-57,000 £32-41,000	MIDLANDS £40-55,000 £32-40,000	WEST £40-56,000 £32-40,000	£40-55,000 £32-40,000	£38-53,000 £30-38,000	£37-51,000 £29-37,000
· •	MIDLANDS £41-57,000	MIDLANDS £40-55,000	WEST £40-56,000	£40-55,000	£38-53,000	£37-51,000
Payroll Supervisor	MIDLANDS £41-57,000 £32-41,000	MIDLANDS £40-55,000 £32-40,000	WEST £40-56,000 £32-40,000	£40-55,000 £32-40,000	£38-53,000 £30-38,000	£37-51,000 £29-37,000
Payroll Supervisor Payroll Administrator	E41-57,000 £32-41,000 £24-32,000	MIDLANDS £40-55,000 £32-40,000 £24-32,000	WEST £40-56,000 £32-40,000 £24-32,000	£40-55,000 £32-40,000 £24-32,000	£38-53,000 £30-38,000 £23-30,000	£37-51,000 £29-37,000 £22-29,000
Payroll Supervisor Payroll Administrator	E41-57,000 £32-41,000 £24-32,000	MIDLANDS £40-55,000 £32-40,000 £24-32,000	WEST £40-56,000 £32-40,000 £24-32,000	£40-55,000 £32-40,000 £24-32,000	£38-53,000 £30-38,000 £23-30,000	£37-51,000 £29-37,000 £22-29,000
Payroll Supervisor Payroll Administrator Payroll Assistant	MIDLANDS £41-57,000 £32-41,000 £24-32,000 £20-24,000	MIDLANDS £40-55,000 £32-40,000 £24-32,000 £20-24,000	WEST £40-56,000 £32-40,000 £24-32,000 £20-24,000	£40-55,000 £32-40,000 £24-32,000 £20-24,000	£38-53,000 £30-38,000 £23-30,000 £19-23,000	£37-51,000 £29-37,000 £22-29,000 £18-22,000
Payroll Supervisor Payroll Administrator Payroll Assistant CoSec Senior Manager	MIDLANDS £41-57,000 £32-41,000 £24-32,000 £20-24,000 £53-77,000	MIDLANDS £40-55,000 £32-40,000 £24-32,000 £20-24,000 £52-75,000	WEST £40-56,000 £32-40,000 £24-32,000 £20-24,000 £53-76,000	£40-55,000 £32-40,000 £24-32,000 £20-24,000 £52-75,000	£38-53,000 £30-38,000 £23-30,000 £19-23,000 £50-72,000	£37-51,000 £29-37,000 £22-29,000 £18-22,000 £48-69,000

£20-30,000

£20-30,000

£19-29,000

£20-30,000

£18-28,000





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