

SALARY GUIDE

Accountancy Practice & Advisory Insights UK









CONTENTS

- 3 Introduction & Market Insights
- 6 Clients & Testimonials
- 8 Sector Insights
- Survey Results: Your views revealed
 11 Candidates
 13 Clients
- 16 Audit & General Practice
- **19** Outsourcing & Business Services
- **22** Tax
 - 23 Corporate Tax
 - 24 Personal Tax
 - 25 Specialist Tax
- 27 Advisory
 - 28 Forensic Accounting
 - 29 Corporate Finance
 - 30 Corporate Recovery & Restructuring
- 31 Payroll & Company Secretarial
- 33 Contact Us

INTRODUCTION & MARKET INSIGHTS

The Greek philosopher Heraclitus famously said, "The only constant in life is change." I'm beginning to think he might have been talking about accountants.

Since 2007, when I began recruiting in the practice market (yes, I've been at this for a while!), the landscape has continuously evolved. But never have I seen change as pronounced as in the last year or two. Writing this at the end of January 2025, the market has already kicked into gear, and it seems the pace of change isn't slowing anytime soon.

THE PRIVATE EQUITY EFFECT

Private equity investment has been the driving force behind many of the recent changes in the accountancy practice market. Acquisition and consolidation have become the norm, with many independent firms becoming absorbed into larger entities. This wave of consolidation has led to significant efficiency savings, particularly in support functions, but not without challenges. Modernising acquired firms has often resulted in casualties, particularly when it comes to adapting to new processes and operational structures.

For fee-earning staff, there has been an increased emphasis on commercial efficiency. The pressure to modernise and streamline operations has led to a re-evaluation of roles and responsibilities. From a recruitment perspective, this environment has led to delays in the sign-off process for new roles. Many firms are hesitant to hire high-quality candidates unless there is a pressing, live vacancy, which could have long-term consequences in a market already short on talent. These candidates often bring niche skills or the ability to grow specific service lines, and missing out on such talent may hinder future growth. Whether this cautious approach is a temporary response to current economic conditions, or a permanent feature of private equity ownership remains to be seen.

RETHINKING PARTNERSHIP

Partnership in accountancy firms has traditionally been a long-term commitment, often spanning an entire career. However, private equity ownership has reshaped this dynamic. Partners are now increasingly planning their careers in five-year increments, driven by investment cycles and the need to reinvest capital to maintain their positions. This shift has created a sense of uncertainty for some but an exciting challenge for others.

Equity Partner roles, once the pinnacle of a career in accountancy, are becoming rarer. While this has reduced the traditional stability associated with these roles, it has also introduced opportunities for significant financial rewards every few years. This new reality has forced many Partners to rethink their career trajectories, often choosing between stability and the potential for substantial pay-outs at the end of each investment cycle. The market has already kicked into gear, and it seems the pace of change isn't slowing anytime soon









VISA CHANGES

The introduction of a points-based immigration system post-Brexit initially made it easier for firms to sponsor overseas talent, particularly in larger firms requiring IFRS expertise to support international clients. This change was a welcome relief, allowing firms to bolster their staff with overseas hires who could contribute to handling complex group structures and multinational client bases.

However, the economic conditions of 2024, coupled with increased costs and stricter requirements for visa applications, have cooled this trend. While attrition rates in larger firms have dropped dramatically—from 25% in 2021 to just 5% in 2024—this newfound stability may not be entirely beneficial. Attrition, when managed effectively, can create opportunities for staff development and progression, and striking the right balance will be crucial for firms moving forward.

> Firms have shown a willingness to enforce their policies, even if it means losing potential hires who prefer more flexibility

SALARY DISPARITIES & WORKING CONDITIONS

The oversupply of staff in certain areas of larger firms has also led to unprecedented salary disparities. Some firms have provided inflation-busting pay rises, while others have offered none at all. In some cases, promotions have come without corresponding pay increases or, worse, with pay cuts. A striking example of this is the 15% variance in newly qualified audit salaries across London's Top 20 firms.

Working conditions, on the other hand, have remained relatively stable. Most firms have adopted a hybrid working model, with three days in the office becoming the standard for 61% of employees surveyed. Fully remote roles remain rare, with less than 5% of workers never visiting an office. Firms have shown a willingness to enforce their policies, even if it means losing potential hires who prefer more flexibility. As the competition for talent has softened, firms have prioritised consistency in their working arrangements.

A SLOWER BUT SMARTER MARKET

The recruitment market in 2024 may have been subdued, but it has also become more discerning. Hiring managers are no longer focused solely on technical skills; soft skills and cultural fit have become equally important. Our survey revealed that only 13% of respondents switched firms in the past year, a significant drop from 24% in 2023. However, with 47% planning to seek new roles in 2025, movement in the market is expected to rebound.

A notable trend in 2024 has been the increasing exclusivity of recruitment roles. Firms have become more selective in choosing their recruitment partners, often opting to work exclusively with agencies they trust. This shift underscores the importance of candidates choosing the right recruiter, as many agencies no longer have access to the same breadth of opportunities. At Austin Rose, we're proud to be a trusted partner for many firms, and if you're reading this, you're already on the right path.

Take a look at our clients and testimonials pages below to see why we're a trusted name in the market.

CHALLENGES & OPPORTUNITIES

Looking ahead, the accountancy practice market faces several challenges. Rising employer National Insurance rates and the potential removal of Level 7 apprenticeship funding—currently covering the majority of training costs for accounting qualification trainees—pose significant risks. Such changes could drastically reduce the pipeline of new talent, impacting the UK's ability to train enough accountants to meet future demand.

As we move into 2025, the recruitment market is already showing signs of increased activity. Large firms are reopening roles that haven't been filled since 2023, and hiring managers anticipate a busy year ahead. Change, as they say, brings opportunity—and at Austin Rose, we're excited to help clients and candidates navigate what promises to be a dynamic year.

> Firms have become more selective in choosing their recruitment partners, often opting to work exclusively with agencies they trust





AUSTIN ROSE 2025 SALARY SURVEY

OUR TRUSTED PARTNERS



CLIENT TESTIMONIALS

We value relationships with recruiters who understand our business and industry and support us with our resourcing needs but also on other projects such as our annual salary review. Not only do Austin Rose provide us with good quality, tailored candidates, but their insight into the market is invaluable to us.

> Matt Golding HR Director



Austin Rose consistently delivers a consultative approach and provides MHA with high-quality, well-matched candidates. As part of our Preferred Supplier List (PSL), they demonstrate the values we prioritise in our recruitment partnerships—working collaboratively to achieve the best outcomes for our firm, our brand, and, most importantly, for the candidates.

Leanne Wilkins Head of Talent Acquisition & Resourcing

[©]mha bakertilly

Having used Austin Rose in a personal capacity, I was well aware of their unique approach and indepth knowledge of the accountancy practice market. For these reasons, as a Partner at BKL, leading a team of 150 they continue to be my first port of call for any recruitment need both in terms of quality candidates and market insights.

Jason Appel Partner



As Head of our newly created German Desk at Lubbock Fine, the key to success of the department is to attract individuals who not only are exceptional accountants but can also communicate with excellent German language skills. Partnering with Austin Rose has not only given us access to an internationally sourced candidatebase but also a detailed knowledge of the public practice market including remuneration advice which is encapsulated in this salary survey.

Alex Altmann

Partner

LF LUBBOCK FINE

SECTOR INSIGHTS

AUDIT

The slowdown in audit recruitment among the largest firms has had a ripple effect across the sector. As the saying goes, "When America sneezes, the world catches a cold," and the same applies to the Big 4. Demand for auditors is at its lowest in years, but medium-sized firms outside the Top 30 remain active.

Smaller firms have been steadily winning work from larger competitors, and this trend looks set to continue. To handle the increased workload and complexity, they have been hiring experienced staff from firms in the tier aboveespecially at the Partner and RI Director levels. Skills in listed client work and PIE audits are now highly valued.

Rather than hiring and training up candidates, firms are waiting to find people with the exact skills needed to contribute immediately. They are also being stricter with exam policies, letting go of those who don't meet expectations.

As larger and more complex audits continue to filter down to smaller firms, demand for technical and compliance specialists-particularly those with ISQM expertise-has grown. This shift has created new opportunities for auditors from larger firms seeking roles with fewer day-to-day client pressures.

Looking ahead to 2025, the previously slow market for auditors moving into industry is picking up, with more roles becoming available. As auditors leave practice, firms will need to react quickly to fill gaps. This trend is already affecting regional hubs such as the North West and Scotland, and firms should prepare for increasing resourcing pressures. The audit job market is notoriously fragile, and firms can quickly go from having enough staff to facing significant shortages.

TAX

The UK tax recruitment market picked up towards the end of 2024, driven by evolving fiscal policies and regulatory changes. New complexities in capital allowances, non-dom taxation, and inheritance tax have increased demand for skilled tax professionals, particularly in personal and corporate tax advisory. Both large and mid-market firms are seeking candidates who can provide strategic advice and add immediate value, especially at senior levels.

A major challenge remains the limited talent pool. Unlike audit, tax has fewer overseas candidates due to its specialised nature and complex regulations. This has kept the market tight, with firms competing for professionals with niche expertise.

Looking ahead to 2025, demand is expected to rise further, particularly in areas such as VAT, international tax, and post-Brexit compliance. Firms will need to offer competitive salaries and clear career progression to attract and retain top talent in what remains a highly competitive market.





ACCOUNTS & OUTSOURCING

The demand for statutory accounts and outsourcing roles increased in late 2024, fuelled by staff transitions to industry roles and growing client needs in sectors such as financial services and real estate. This growth has been accompanied by an uptick in financial reporting roles, focusing on GAAP conversions, technical updates, and deals-based assignments. While traditionally the domain of Top 10 firms, these roles are now expanding to smaller practices.

Securing talent with the right technical and client-facing skills remains a challenge, highlighting the importance of long-term workforce planning. Firms should carefully consider the implications of trainee levels and outsourcing strategies on their ability to meet future demand.

CORPORATE FINANCE

Corporate finance recruitment continued to grow in 2024, driven mainly by mid-tier firms serving OMB clients. Deals in the £1m-£100m range remained strong, encouraging firms to expand or establish CF teams. As competition for market share increased, several Top 100 firms offered salaries comparable to the Big 4. Transaction Services outperformed M&A Lead Advisory, with key regional cities like Birmingham, Manchester, and Leeds emerging as recruitment hotspots—a trend likely to continue in 2025. The Big 4, however, remained quiet, with some firms even reducing their corporate finance teams. This downsizing, combined with limited career progression, has led to an increase in available candidates, giving firms a wider talent pool and allowing them to be more selective.

At Austin Rose, we see Partner moves as a key market indicator, and the number of placements made in late 2024 suggests a healthy market. If deal volumes continue to rise in 2025, the demand for candidates may soon outstrip supply, shifting the balance in their favour.

Recent bold investments by key consultancy firms have shaken up the corporate finance market, competing directly with the Big 4 and targeting mid-tier clients. Without audit conflicts, these firms can be more flexible in their approach and pricing, creating fresh competition.

Looking ahead to 2025, firms may need to offer competitive pay not just to attract talent but also to counter aggressive counteroffers. As the market heats up, the race for top candidates is set to intensify.

FORENSICS

The forensic accounting market has stayed relatively stable in 2024 with disputes roles being much more prevalent than their Investigations counterparts.

The second half of 2024 saw a strong phase with most consulting firms bulking out their teams to support the uplift in their workloads. In addition, at the more junior level, some firms were seeking blended roles with 70/30 split in favour of disputes to allow them to flex depending on workload requirements to and allow them to become a more agile team.

INSOLVENCY

The insolvency market, which has long struggled with a shortage of candidates, remained relatively steady throughout 2024. However, signs of increased activity emerged towards the end of the year. According to the latest data from the Insolvency Service, the UK recorded its highest number of insolvencies since the global financial crisis of 2009. This surge has been driven by a combination of factors, including persistently high interest rates due to stubborn inflation, intensified tax recovery efforts by HMRC, rising National Insurance contributions, and mounting operational costs for businesses.

Looking ahead to 2025, if insolvency levels continue to rise, it could trigger a wave of hiring as firms seek to expand their teams to meet growing demand. Even a modest uptick in cases could prompt firms to ramp up recruitment efforts in what remains a highly candidate-short market.

As we progress into 2025, one thing remains clear: change is the only constant. With change comes opportunity, and we at Austin Rose are here to guide our clients and candidates through the evolving landscape. Here's to a successful and dynamic year ahead!

Scott

Scott Lavery Director





SURVEY RESULTS FROM OUR CANDIDATES

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

JOB SATISFACTION

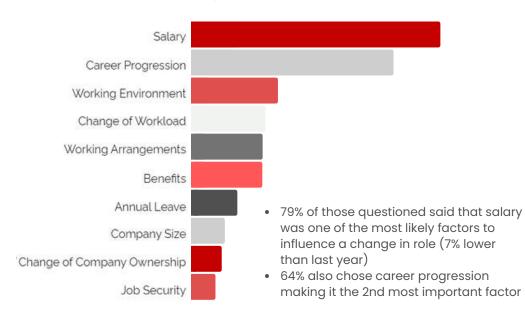
Our salary survey shows that while 77% of candidates enjoy their current role, 47% still plan to look for a new job this year. The main reasons seem to be increased workloads, with over 50% reporting more work than last year, and nearly 50% not receiving a bonus. These factors may be motivating candidates to explore new opportunities despite overall job satisfaction.



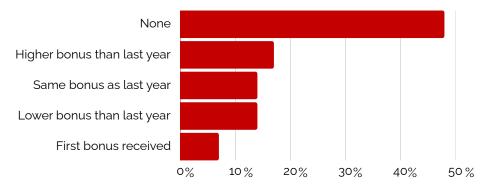
SURVEY RESULTS CANDIDATES

REMUNERATION

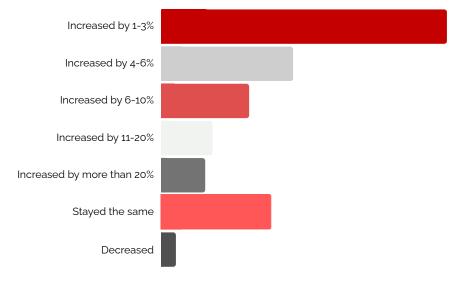
Factors that would most likely influence candidates to look for a new role:



Bonus received compared to last year:



What percentage has your salary increased by in the past 12 months?



Top 3 benefits 2025:



Top 3 benefits last year:



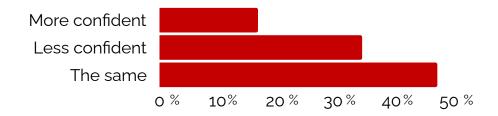
SURVEY RESULTS FROM OUR CLIENTS

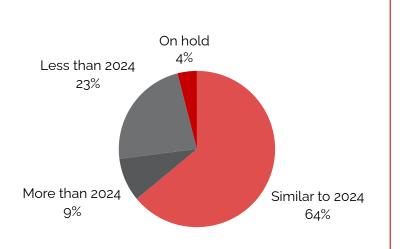
MARKET INSIGHTS

Thank you to all our clients who took part in our survey.

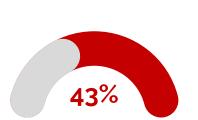
The results suggest that hiring levels in 2025 will likely remain similar to 2024, with 64% of respondents expecting recruitment volumes to stay the same. However, only 9% anticipate an increase, which is 18% lower than last year's projection. Interestingly, 43% of clients noted that candidate flow was higher in the second half of 2024, indicating a ramp-up in activity. Despite this, only 17% are more confident about their company's economic prospects for 2025 compared to 2024.

How confident do you feel about the economic prospects of your company for 2025 in comparison to 2024?



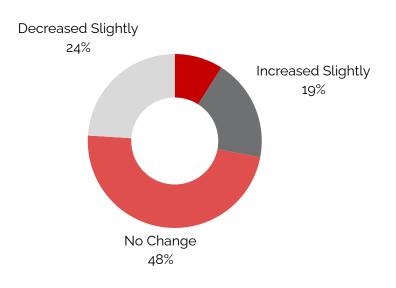


Expected volume of recruitment for 2024:



Think candidate flow was higher in the second half of 2024

Staff retention in the past year:



SURVEY RESULTS CLIENTS CHALLENGES

Top 5 staffing challenges:



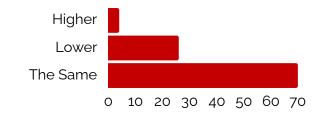
- The most notable change in staffing challenges is the shift in the importance of flexible working, which has dropped from 5th place last year to the bottom of the list
- This could reflect a shift in priorities as the market stabilises or indicate that many firms have already adopted hybrid or flexible working models, making it less of a standout benefit

Staff performance has become the top concern for companies, with 75% ranking it as a priority. This is understandable, as firms are under pressure to maintain productivity despite potentially smaller or more agile workforces.

Top 3 concerns on company people agenda:



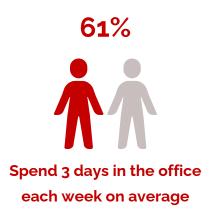
How do your 2025 hiring plans for the Skilled Worker visa route compare to 2024?



While many firms expect to maintain their hiring under the Skilled Worker visa route, changes to UK immigration laws, rising costs, and labour market shifts since Brexit might lead others to reduce their reliance on this route.

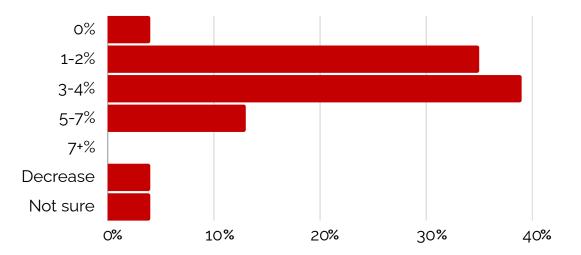
REMOTE WORKING

- There has been a clear shift towards firms wanting staff in the office more regularly, with 61% now expecting employees to be in at least three days per week. This marks an 8% increase compared to last year
- However, hybrid working is still commonplace, with only 17% of firms reporting that staff are spending an average of five days per week in the office





REMUNERATION



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

Most clients expect modest salary increases, with the majority anticipating an increase between 1-4%. This shows a cautious but positive approach to pay reviews

AUDIT & GENERAL PRACTICE



AUDIT (70-100% AUDIT WORKLOAD)

A de		CENTRAL LONDON			GREATER LONDON			HOME COUNTIES		
A COL	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	
Director	£105-150,000	£95-140,000	£90-130,000	£99-141,000	£89-132,000	£85-122,000	£96-137,000	£86-127,000	£82-118,000	
Senior Manager	£82-105,000	£75-92,000	£73-90,000	£77-99,000	£71-86,000	£69-85,000	£75-96,000	£68-84,000	£66-82,000	
Manager	£68-86,000	£68-82,000	£63-80,000	£64-81,000	£64-77,000	£59-75,000	£62-78,000	£62-75,000	£57-73,000	
Assistant Manager	£58-75,000	£57-68,000	£56-65,000	£55-71,000	£54-64,000	£53-61,000	£53-68,000	£52-62,000	£51-59,000	
Qualified Senior	£50-59,000	£52-60,000	£50-58,000	£47-55,000	£49-56,000	£47-55,000	£46-54,000	£47-55,000	£46-53,000	
Semi-Senior (non-qual)	£32-48,000	£30-48,000	£30-42,000	£30-45,000	£28-45,000	£28-39,000	£29-44,000	£27-44,000	£27-38,000	

		SOUTH WEST			SOUTH COAST			EAST ANGLIA		
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	
Director	£87-125,000	£79-116,000	£75-108,000	£86-123,000	£78-115,000	£74-107,000	£84-120,000	£76-112,000	£72-104,000	
Senior Manager	£68-87,000	£62-76,000	£61-75,000	£67-86,000	£62-75,000	£60-74,000	£66-84,000	£60-74,000	£58-72,000	
Manager	£56-71,000	£56-68,000	£52-66,000	£56-71,000	£56-67,000	£52-66,000	£54-69,000	£54-66,000	£50-64,000	
Assistant Manager	£48-62,000	£47-56,000	£46-54,000	£48-62,000	£47-56,000	£46-53,000	£46-60,000	£46-54,000	£45-52,000	
Qualified Senior	£42-49,000	£43-50,000	£42-48,000	£41-48,000	£43-49,000	£41-48,000	£40-47,000	£42-48,000	£40-46,000	
Semi-Senior (non-qual)	£27-40,000	£25-40,000	£25-35,000	£26-39,000	£25-39,000	£25-34,000	£26-38,000	£24-38,000	£24-34,000	

		WEST MIDLANDS			EAST MIDLANDS			NORTH WEST		
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	
Director	£85-122,000	£77-113,000	£73-105,000	£80-114,000	£72-106,000	£68-99,000	£82-117,000	£74-109,000	£70-101,000	
Senior Manager	£66-85,000	£61-75,000	£59-73,000	£62-80,000	£57-70,000	£55-68,000	£64-82,000	£59-72,000	£57-70,000	
Manager	£55-70,000	£55-66,000	£51-65,000	£52-65,000	£52-62,000	£48-61,000	£53-67,000	£53-64,000	£49-62,000	
Assistant Manager	£47-61,000	£46-55,000	£45-53,000	£44-57,000	£43-52,000	£43-49,000	£45-59,000	£44-53,000	£44-51,000	
Qualified Senior	£41-48,000	£42-49,000	£41-47,000	£38-45,000	£40-46,000	£38-44,000	£39-46,000	£41-47,000	£39-45,000	
Semi-Senior (non-qual)	£26-39,000	£24-39,000	£24-34,000	£24-36,000	£23-36,000	£23-32,000	£25-37,000	£23-37,000	£23-33,000	

		NORTH EAST			SCOTLAND			WALES		
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	
Director	£81-116,000	£73-108,000	£69-100,000	£80-114,000	£72-106,000	£68-99,000	£76-108,000	£68-101,000	£65-94,000	
Senior Manager	£63-81,000	£58-71,000	£56-69,000	£62-80,000	£57-70,000	£55-68,000	£59-76,000	£54-66,000	£53-65,000	
Manager	£52-66,000	£52-63,000	£49-62,000	£52-65,000	£52-62,000	£48-61,000	£49-62,000	£49-59,000	£45-58,000	
Assistant Manager	£45-58,000	£44-52,000	£43-50,000	£44-57,000	£43-52,000	£43-49,000	£42-54,000	£41-49,000	£40-47,000	
Qualified Senior	£39-45,000	£40-46,000	£39-45,000	£38-45,000	£40-46,000	£38-44,000	£36-42,000	£37-43,000	£36-42,000	
Semi-Senior (non-qual)	£25-37,000	£23-37,000	£23-32,000	£24-36,000	£23-36,000	£23-32,000	£23-35,000	£22-35,000	£22-30,000	



GENERAL PRACTICE (20-60% AUDIT WORKLOAD)

A way	CEN	ITRAL LONDON	GRI	ATERLONDON	HOME COUNTIES		
A	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT	
Director	£92-125,000	£88-120,000	£86-118,000	£83-113,000	£84-114,000	£80-109,000	
Senior Manager	£75-91,000	£71-86,000	£71-86,000	£67-81,000	£68-83,000	£65-78,000	
Manager	£62-75,000	£60-72,000	£58-71,000	£56-68,000	£56-68,000	£55-66,000	
Assistant Manager	£55-62,000	£54-60,000	£52-58,000	£51-56,000	£50-56,000	£49-55,000	
Qualified Senior	£47-56,000	£45-54,000	£44-53,000	£42-51,000	£43-51,000	£41-49,000	
Semi-Senior (non-qual)	£30-42,000	£30-38,000	£28-39,000	£28-36,000	£27-38,000	£27-35,000	

	S	SOUTH WEST		OUTHCOAST		
	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT
Director	£76-104,000	£73-100,000	£75-103,000	£72-98,000	£74-100,000	£70-96,000
Senior Manager	£62-76,000	£59-71,000	£62-75,000	£58-71,000	£60-73,000	£57-69,000
Manager	£51-62,000	£50-60,000	£51-62,000	£49-59,000	£50-60,000	£48-58,000
Assistant Manager	£46-51,000	£45-50,000	£45-51,000	£44-49,000	£44-50,000	£43-48,000
Qualified Senior	£39-46,000	£37-45,000	£39-46,000	£37-44,000	£38-45,000	£36-43,000
Semi-Senior (non-qual)	£25-35,000	£25-32,000	£25-34,000	£25-31,000	£24-34,000	£24-30,000

Director £75-101,000 £71-97,000 £70-95,000 £67-91,000 £72-98,000 £6	NORTH WEST		
	NDEPENDENT		
	69-94,000		
Senior Manager £61-74,000 £58-70,000 £57-69,000 £54-65,000 £59-71,000 £5	55-67,000		
Manager £50-61,000 £49-58,000 £47-57,000 £46-55,000 £48-59,000 £4	47-56,000		
Assistant Manager £45-50,000 £44-49,000 £42-47,000 £41-46,000 £43-48,000 £4	42-47,000		
Qualified Senior £38-45,000 £36-44,000 £36-43,000 £34-41,000 £37-44,000 £3	35-42,000		
Semi-Senior (non-qual) £24-34,000 £24-31,000 £23-32,000 £23-29,000 £23-33,000 £2	23-30,000		

		NORTH EAST		SCOTLAND	WALES	
	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT
Director	£71-96,000	£68-92,000	£70-95,000	£67-91,000	£66-90,000	£63-86,000
Senior Manager	£58-70,000	£55-66,000	£57-69,000	£54-65,000	£54-66,000	£51-62,000
Manager	£48-58,000	£46-55,000	£47-57,000	£46-55,000	£45-54,000	£43-52,000
Assistant Manager	£42-48,000	£42-46,000	£42-47,000	£41-46,000	£40-45,000	£39-43,000
Qualified Senior	£36-43,000	£35-42,000	£36-43,000	£34-41,000	£34-40,000	£32-39,000
Semi-Senior (non-qual)	£23-32,000	£23-29,000	£23-32,000	£23-29,000	£22-30,000	£22-27,000

Note: Due to the wide range of partner salaries, we have excluded them from this data. If you would like insights into salaries at this level, please reach out to our consultants for tailored advice.

AUSTIN ROSE 2025 SALARY SURVEY

OUTSOURCING & BUSINESS SERVICES



OUTSOURCING (MANAGEMENT ACCOUNTS & BOOKKEEPING)

	CENTRAL LONDON	GREATER LONDON	HOME COUNTIES	SOUTH WEST	SOUTH COAST	EAST ANGLIA
Outsourcing Director	£90-130,000	£85-122,000	£82-118,000	£75-108,000	£74-107,000	£72-104,000
Outsourcing Senior Manager	£68-88,000	£64-83,000	£62-80,000	£56-73,000	£56-72,000	£54-70,000
Outsourcing Manager	£58-75,000	£55-71,000	£53-68,000	£48-62,000	£48-62,000	£46-60,000
Outsourcing Assistant Manager	£49-60,000	£46-56,000	£45-55,000	£41-50,000	£40-49,000	£39-48,000
Outsourcing Senior (Qualified)	£44-55,000	£41-52,000	£40-50,000	£37-46,000	£36-45,000	£35-44,000
Outsourcing Semi-Senior (non qual)	£28-40,000	£26-38,000	£25-36,000	£23-33,000	£23-33,000	£22-32,000
Head of Bookkeeping	£50-65,000	£47-61,000	£46-59,000	£42-54,000	£41-53,000	£40-52,000
Senior Bookkeeper	£40-48,000	£38-45,000	£36-44,000	£33-40,000	£33-39,000	£32-38,000
Bookkeeper	£35-42,000	£33-39,000	£32-38,000	£29-35,000	£29-34,000	£28-34,000
Junior Bookkeeper	£26-35,000	£24-33,000	£24-32,000	£22-29,000	£21-29,000	£21-28,000
	WEST MIDLANDS	EAST MIDLANDS	NORTH WEST	NORTH EAST	SCOTLAND	WALES
Outsourcing Director	£73-105,000	£68-99,000	£70-101,000	£69-100,000	£68-99,000	£65-94,000
Outsourcing Senior Manager	£55-71,000	£52-67,000	£53-69,000	£52-68,000	£52-67,000	£49-63,000
Outsourcing Manager	£47-61,000	£44-57,000	£45-59,000	£45-58,000	£44-57,000	£42-54,000
Outsourcing Assistant Manager	£40-49,000	£37-46,000	£38-47,000	£38-46,000	£37-46,000	£35-43,000
Outsourcing Senior (Qualified)	£36-45,000	£33-42,000	£34-43,000	£34-42,000	£33-42,000	£32-40,000
Outsourcing Semi-Senior (non qual)	£23-32,000	£21-30,000	£22-31,000	£22-31,000	£21-30,000	£20-29,000
Head of Bookkeeping	£41-53,000	£38-49,000	£39-51,000	£39-50,000	£38-49,000	£36-47,000
Senior Bookkeeper	£32-39,000	£30-36,000	£31-37,000	£31-37,000	£30-36,000	£29-35,000
Bookkeeper	£28-34,000	£27-32,000	£27-33,000	£27-32,000	£27-32,000	£25-30,000
Junior Bookkeeper	£21-28,000	£20-27,000	£20-27,000	£20-27,000	£20-27,000	£19-25,000



BUSINESS SERVICES (STATUTORY ACCOUNTS)

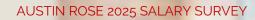
A de	CEN	ITRAL LONDON	GR	ATERLONDON	но	HOME COUNTIES	
A COL	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT	
Director	£90-120,000	£86-110,000	£85-113,000	£81-103,000	£82-109,000	£78-100,000	
Senior Manager	£74-90,000	£70-88,000	£70-85,000	£66-83,000	£67-82,000	£64-80,000	
Manager	£60-75,000	£58-70,000	£56-71,000	£55-66,000	£55-68,000	£53-64,000	
Assistant Manager	£53-62,000	£51-60,000	£50-58,000	£48-56,000	£48-56,000	£46-55,000	
Qualified Senior	£48-55,000	£48-52,000	£45-52,000	£45-49,000	£44-50,000	£44-47,000	
Semi-Senior (non-qual)	£30-45,000	£29-36,000	£28-42,000	£27-34,000	£27-41,000	£26-33,000	

	S	SOUTH WEST		OUTH COAST				
	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT		
Director	£75-100,000	£71-91,000	£74-98,000	£71-90,000	£72-96,000	£69-88,000		
Senior Manager	£61-75,000	£58-73,000	£61-74,000	£57-72,000	£59-72,000	£56-70,000		
Manager	£50-62,000	£48-58,000	£49-62,000	£48-57,000	£48-60,000	£46-56,000		
Assistant Manager	£44-51,000	£42-50,000	£43-51,000	£42-49,000	£42-50,000	£41-48,000		
Qualified Senior	£40-46,000	£40-43,000	£39-45,000	£39-43,000	£38-44,000	£38-42,000		
Semi-Senior (non-qual)	£25-37,000	£24-30,000	£25-37,000	£24-30,000	£24-36,000	£23-29,000		

	WEST MIDLANDS		EA	ST MIDLANDS	NORTH WEST	
	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT
Director	£73-97,000	£70-89,000	£68-91,000	£65-84,000	£70-94,000	£67-86,000
Senior Manager	£60-73,000	£57-71,000	£56-68,000	£53-67,000	£58-70,000	£55-69,000
Manager	£49-61,000	£47-57,000	£46-57,000	£44-53,000	£47-59,000	£45-55,000
Assistant Manager	£43-50,000	£41-49,000	£40-47,000	£39-46,000	£41-48,000	£40-47,000
Qualified Senior	£39-45,000	£39-42,000	£36-42,000	£36-40,000	£37-43,000	£37-41,000
Semi-Senior (non-qual)	£24-36,000	£23-29,000	£23-34,000	£22-27,000	£23-35,000	£23-28,000

	F	NORTH EAST		SCOTLAND		WALES
	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT
Director	£69-92,000	£66-85,000	£68-91,000	£65-84,000	£65-86,000	£62-79,000
Senior Manager	£57-69,000	£54-68,000	£56-68,000	£53-67,000	£53-65,000	£50-63,000
Manager	£46-58,000	£45-54,000	£46-57,000	£44-53,000	£43-54,000	£42-50,000
Assistant Manager	£41-48,000	£39-46,000	£40-47,000	£39-46,000	£38-45,000	£37-43,000
Qualified Senior	£37-42,000	£37-40,000	£36-42,000	£36-40,000	£35-40,000	£35-37,000
Semi-Senior (non-qual)	£23-35,000	£22-28,000	£23-34,000	£22-27,000	£22-32,000	£21-26,000

Note: Due to the wide range of partner salaries, we have excluded them from this data. If you would like insights into salaries at this level, please reach out to our consultants for tailored advice.



TAX



CORPORATE TAX

- ME		CENTRAL LONG	ON	8	GREATER LON	DON	HOME COUNTIES			
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	
Director	£110-170,000	£100-150,000	£95-130,000	£103-160,000	£94-141,000	£89-122,000	£100-155,000	£91-137,000	£86-118,000	
Senior Manager	£85-110,000	£78-98,000	£74-92,000	£80-103,000	£73-92,000	£70-86,000	£77-100,000	£71-89,000	£67-84,000	
Manager	£65-83,000	£62-80,000	£60-75,000	£61-78,000	£58-75,000	£56-71,000	£59-76,000	£56-73,000	£55-68,000	
Assistant Manager	£55-67,000	£53-65,000	£50-63,000	£52-63,000	£50-61,000	£47-59,000	£50-61,000	£48-59,000	£46-57,000	
Qualified Senior	£50-58,000	£50-56,000	£48-55,000	£47-55,000	£47-53,000	£45-52,000	£46-53,000	£46-51,000	£44-50,000	
Semi-Senior (non-qual)	£35-46,000	£32-43,000	£30-42,000	£33-43,000	£30-40,000	£28-39,000	£32-42,000	£29-39,000	£27-38,000	

		SOUTH WES	ST		SOUTH COA	ST				
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	
Director	£91-141,000	£83-125,000	£79-108,000	£90-139,000	£82-123,000	£78-107,000	£88-136,000	£80-120,000	£76-104,000	
Senior Manager	£71-91,000	£65-81,000	£61-76,000	£70-90,000	£64-80,000	£61-75,000	£68-88,000	£62-78,000	£59-74,000	
Manager	£54-69,000	£51-66,000	£50-62,000	£53-68,000	£51-66,000	£49-62,000	£52-66,000	£50-64,000	£48-60,000	
Assistant Manager	£46-56,000	£44-54,000	£42-52,000	£45-55,000	£43-53,000	£41-52,000	£44-54,000	£42-52,000	£40-50,000	
Qualified Senior	£42-48,000	£42-46,000	£40-46,000	£41-48,000	£41-46,000	£39-45,000	£40-46,000	£40-45,000	£38-44,000	
Semi-Senior (non-qual)	£29-38,000	£27-36,000	£25-35,000	£29-38,000	£26-35,000	£25-34,000	£28-37,000	£26-34,000	£24-34,000	

		WESTMIDLA	NDS		EASTMIDLAN	IDS	NORTH WEST		
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT
Director	£89-138,000	£81-122,000	£77-105,000	£84-129,000	£76-114,000	£72-99,000	£86-133,000	£78-117,000	£74-101,000
Senior Manager	£69-89,000	£63-79,000	£60-75,000	£65-84,000	£59-74,000	£56-70,000	£66-86,000	£61-76,000	£58-72,000
Manager	£53-67,000	£50-65,000	£49-61,000	£49-63,000	£47-61,000	£46-57,000	£51-65,000	£48-62,000	£47-59,000
Assistant Manager	£45-54,000	£43-53,000	£41-51,000	£42-51,000	£40-49,000	£38-48,000	£43-52,000	£41-51,000	£39-49,000
Qualified Senior	£41-47,000	£41-45,000	£39-45,000	£38-44,000	£38-43,000	£36-42,000	£39-45,000	£39-44,000	£37-43,000
Semi-Senior (non-qual)	£28-37,000	£26-35,000	£24-34,000	£27-35,000	£24-33,000	£23-32,000	£27-36,000	£25-34,000	£23-33,000

		NORTH EAS	ST		SCOTLAN	D	WALES			
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	
Director	£85-131,000	£77-116,000	£73-100,000	£84-129,000	£76-114,000	£72-99,000	£79-122,000	£72-108,000	£68-94,000	
Senior Manager	£65-85,000	£60-75,000	£57-71,000	£65-84,000	£59-74,000	£56-70,000	£61-79,000	£56-71,000	£53-66,000	
Manager	£50-64,000	£48-62,000	£46-58,000	£49-63,000	£47-61,000	£46-57,000	£47-60,000	£45-58,000	£43-54,000	
Assistant Manager	£42-52,000	£41-50,000	£39-49,000	£42-51,000	£40-49,000	£38-48,000	£40-48,000	£38-47,000	£36-45,000	
Qualified Senior	£39-45,000	£39-43,000	£37-42,000	£38-44,000	£38-43,000	£36-42,000	£36-42,000	£36-40,000	£35-40,000	
Semi-Senior (non-qual)	£27-35,000	£25-33,000	£23-32,000	£27-35,000	£24-33,000	£23-32,000	£25-33,000	£23-31,000	£22-30,000	

Note: Due to the wide range of partner salaries, we have excluded them from this data. If you would like insights into salaries at this level, please reach out to our consultants for tailored advice.



PERSONAL TAX

		CENTRAL LONI	DON		GREATER LON	DON	HOME COUNTIES			
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	
Director	£100-150,000	£95-135,000	£90-120,000	£94-141,000	£89-127,000	£85-113,000	£91-137,000	£86-123,000	£82-109,000	
Senior Manager	£78-105,000	£74-92,000	£70-88,000	£73-99,000	£70-86,000	£66-83,000	£71-96,000	£67-84,000	£64-80,000	
Manager	£63-80,000	£60-75,000	£58-72,000	£59-75,000	£56-71,000	£55-68,000	£57-73,000	£55-68,000	£53-66,000	
Assistant Manager	£52-65,000	£50-63,000	£49-60,000	£49-61,000	£47-59,000	£46-56,000	£47-59,000	£46-57,000	£45-55,000	
Qualified Senior	£50-58,000	£48-55,000	£45-52,000	£47-55,000	£45-52,000	£42-49,000	£46-53,000	£44-50,000	£41-47,000	
Semi-Senior (non-qual)	£30-42,000	£30-40,000	£28-37,000	£27-38,000	£27-36,000	£25-34,000	£27-38,000	£27-36,000	£25-34,000	

		SOUTH WES	ST		SOUTH COA	ST			
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT
Director	£83-125,000	£79-112,000	£75-100,000	£82-123,000	£78-111,000	£74-98,000	£80-120,000	£76-108,000	£72-96,000
Senior Manager	£65-87,000	£61-76,000	£58-73,000	£64-86,000	£61-75,000	£57-72,000	£62-84,000	£59-74,000	£56-70,000
Manager	£52-66,000	£50-62,000	£48-60,000	£52-66,000	£49-62,000	£48-59,000	£50-64,000	£48-60,000	£46-58,000
Assistant Manager	£43-54,000	£42-52,000	£41-50,000	£43-53,000	£41-52,000	£40-49,000	£42-52,000	£40-50,000	£39-48,000
Qualified Senior	£42-48,000	£40-46,000	£37-43,000	£41-48,000	£39-45,000	£37-43,000	£40-46,000	£38-44,000	£36-42,000
Semi-Senior (non-qual)	£25-35,000	£25-33,000	£23-31,000	£25-34,000	£25-33,000	£23-30,000	£24-34,000	£24-32,000	£22-30,000

		WESTMIDLAN	NDS		EASTMIDLAN	IDS	NORTH WEST			
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	
Director	£81-122,000	£77-109,000	£73-97,000	£76-114,000	£72-103,000	£68-91,000	£78-117,000	£74-105,000	£70-94,000	
Senior Manager	£63-85,000	£60-75,000	£57-71,000	£59-80,000	£56-70,000	£53-67,000	£61-82,000	£58-72,000	£55-69,000	
Manager	£51-65,000	£49-61,000	£47-58,000	£48-61,000	£46-57,000	£44-55,000	£49-62,000	£47-59,000	£45-56,000	
Assistant Manager	£42-53,000	£41-51,000	£40-49,000	£40-49,000	£38-48,000	£37-46,000	£41-51,000	£39-49,000	£38-47,000	
Qualified Senior	£41-47,000	£39-45,000	£36-42,000	£38-44,000	£36-42,000	£34-40,000	£39-45,000	£37-43,000	£35-41,000	
Semi-Senior (non-qual)	£24-34,000	£24-32,000	£23-30,000	£23-32,000	£23-30,000	£21-28,000	£23-33,000	£23-31,000	£22-29,000	

		NORTH EAS	т		SCOTLANE	D	WALES			
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	
Director	£77-116,000	£73-104,000	£69-92,000	£76-114,000	£72-103,000	£68-91,000	£72-108,000	£68-97,000	£65-86,000	
Senior Manager	£60-81,000	£57-71,000	£54-68,000	£59-80,000	£56-70,000	£53-67,000	£56-76,000	£53-66,000	£50-63,000	
Manager	£49-62,000	£46-58,000	£45-55,000	£48-61,000	£46-57,000	£44-55,000	£45-58,000	£43-54,000	£42-52,000	
Assistant Manager	£40-50,000	£39-49,000	£38-46,000	£40-49,000	£38-48,000	£37-46,000	£37-47,000	£36-45,000	£35-43,000	
Qualified Senior	£39-45,000	£37-42,000	£35-40,000	£38-44,000	£36-42,000	£34-40,000	£36-42,000	£35-40,000	£32-37,000	
Semi-Senior (non-qual)	£23-32,000	£23-31,000	£22-28,000	£23-32,000	£23-30,000	£21-28,000	£22-30,000	£22-29,000	£20-27,000	

Note: Due to the wide range of partner salaries, we have excluded them from this data. If you would like insights into salaries at this level, please reach out to our consultants for tailored advice.



SPECIALIST TAX

A COM			CENTRAL LOND	ON				GREATERLONDO	N	
	VAT & INDIRECT TAX	INTERNATIONAL & FS TAX	DEALSTAX & TRANSFER PRICING	EMPLOYMENT & EXPATTAX	TRUSTS	VAT & INDIRECT TAX	INTERNATIONAL & FS TAX	DEALSTAX & TRANSFER PRICING	EMPLOYMENT& EXPATTAX	TRUSTS
Director	£108-167,000	£113-174,000	£116-179,000	£96-144,000	£98-147,000	£102-157,000	£106-164,000	£109-168,000	£90-135,000	£92-138,000
Senior Manager	£84-108,000	£87-113,000	£89-116,000	£75-101,000	£76-103,000	£79-102,000	£82-106,000	£84-109,000	£71-95,000	£71-97,000
Manager	£64-82,000	£67-85,000	£68-87,000	£60-77,000	£62-78,000	£60-77,000	£63-80,000	£64-82,000	£56-72,000	£58-73,000
Assistant Manager	£54-66,000	£56-69,000	£58-70,000	£50-62,000	£51-64,000	£51-62,000	£53-65,000	£55-66,000	£47-58,000	£48-60,000
Qualified Senior	£49-57,000	£51-59,000	£53-61,000	£48-56,000	£49-57,000	£46-54,000	£48-55,000	£50-57,000	£45-53,000	£46-54,000
Semi-Senior (non-qual)	£34-45,000	£36-47,000	£37-48,000	£29-40,000	£29-41,000	£31-41,000	£33-43,000	£34-44,000	£27-38,000	£27-39,000

			HOME COUNTIE	S		SOUTH WEST					
	VAT & INDIRECT TAX	INTERNATIONAL & FS TAX	DEALS TAX & TRANSFER PRICING	EMPLOYMENT & EXPATTAX	TRUSTS	VAT & INDIRECT TAX	INTERNATIONAL & FS TAX	DEALSTAX & TRANSFER PRICING	EMPLOYMENT & EXPATTAX	TRUSTS	
Director	£98-152,000	£103-158,000	£106-163,000	£87-131,000	£89-134,000	£90-139,000	£94-144,000	£96-149,000	£80-120,000	£80-120,000	
Senior Manager	£76-98,000	£79-103,000	£81-106,000	£68-92,000	£69-94,000	£70-90,000	£72-94,000	£74-96,000	£62-84,000	£62-84,000	
Manager	£58-75,000	£61-77,000	£62-79,000	£55-70,000	£56-71,000	£53-68,000	£56-71,000	£56-72,000	£50-64,000	£50-64,000	
Assistant Manager	£49-60,000	£51-63,000	£53-64,000	£46-56,000	£46-58,000	£45-55,000	£46-57,000	£48-58,000	£42-51,000	£42-51,000	
Qualified Senior	£45-52,000	£46-54,000	£48-56,000	£44-51,000	£45-52,000	£41-47,000	£42-49,000	£44-51,000	£40-46,000	£40-46,000	
Semi-Senior (non-qual)	£28-37,000	£30-39,000	£31-40,000	£26-36,000	£26-37,000	£28-37,000	£30-39,000	£30-39,000	£24-33,000	£24-33,000	

			SOUTH COAST								
	VAT & INDIRECT TAX	INTERNATIONAL & FS TAX	DEALSTAX & TRANSFER PRICING	EMPLOYMENT & EXPATTAX	TRUSTS	VAT & INDIRECT TAX	INTERNATIONAL & FS TAX	DEALSTAX & TRANSFER PRICING	EMPLOYMENT & EXPATTAX	TRUSTS	
irector	£89-137,000	£93-143,000	£95-147,000	£79-118,000	£80-121,000	£86-134,000	£90-139,000	£93-143,000	£77-115,000	£78-118,000	
enior Manager	£69-89,000	£71-93,000	£73-95,000	£62-83,000	£62-84,000	£67-86,000	£70-90,000	£71-93,000	£60-81,000	£61-82,000	
Manager	£52-67,000	£55-70,000	£56-71,000	£49-63,000	£51-64,000	£51-66,000	£54-68,000	£54-70,000	£48-62,000	£50-62,000	
ssistant Manager	£44-54,000	£46-57,000	£48-57,000	£41-51,000	£42-52,000	£43-53,000	£45-55,000	£46-56,000	£40-50,000	£41-51,000	
Qualified Senior	£40-47,000	£42-48,000	£43-50,000	£39-46,000	£40-47,000	£39-46,000	£41-47,000	£42-49,000	£38-45,000	£39-46,000	
emi-Senior (non-qual)	£27-36,000	£29-38,000	£30-38,000	£24-33,000	£24-34,000	£28-36,000	£29-38,000	£30-39,000	£23-32,000	£23-33,000	



SPECIALIST TAX

			WESTMIDLAND	S		EAST MIDLANDS					
	VAT & INDIRECT TAX	INTERNATIONAL & FS TAX	DEALS TAX & TRANSFER PRICING	EMPLOYMENT& EXPATTAX	TRUSTS	VAT & INDIRECT TAX	INTERNATIONAL & FSTAX	DEALS TAX & TRANSFER PRICING	EMPLOYMENT & EXPAT TAX	TRUSTS	
Director	£87-135,000	£92-141,000	£94-145,000	£78-117,000	£79-119,000	£82-127,000	£86-132,000	£88-136,000	£73-109,000	£74-112,000	
Senior Manager	£68-87,000	£70-92,000	£72-94,000	£61-82,000	£62-83,000	£64-82,000	£66-86,000	£68-88,000	£57-77,000	£58-78,000	
Manager	£52-66,000	£54-69,000	£55-70,000	£49-62,000	£50-63,000	£49-62,000	£51-65,000	£52-66,000	£46-59,000	£47-59,000	
Assistant Manager	£44-53,000	£45-56,000	£47-57,000	£41-50,000	£41-52,000	£41-50,000	£43-52,000	£44-53,000	£38-47,000	£39-49,000	
Qualified Senior	£40-46,000	£41-48,000	£43-49,000	£39-45,000	£40-46,000	£37-43,000	£39-45,000	£40-46,000	£36-43,000	£37- <mark>4</mark> 3,000	
Semi-Senior (non-qual)	£26-34,000	£27-36,000	£28-36,000	£23-32,000	£23-33,000	£27-35,000	£28-37,000	£29-37,000	£22-30,000	£22-31,000	

			NORTH WEST			NORTH EAST					
	VAT & INDIRECT TAX	INTERNATIONAL & FS TAX	DEALS TAX & TRANSFER PRICING	EMPLOYMENT& EXPATTAX	TRUSTS	VAT & INDIRECT TAX	INTERNATIONAL & FS TAX	DEALS TAX & TRANSFER PRICING	EMPLOYMENT & EXPAT TAX	TRUSTS	
Director	£84-130,000	£88-136,000	£90-140,000	£75-112,000	£76-115,000	£83-129,000	£87-134,000	£89-138,000	£74-111,000	£75-113,000	
Senior Manager	£66-84,000	£68-88,000	£69-90,000	£59-79,000	£59-80,000	£65-83,000	£67-87,000	£69-89,000	£58-78,000	£59-79,000	
Manager	£50-64,000	£52-66,000	£53-68,000	£47-60,000	£48-61,000	£49-63,000	£52-65,000	£52-67,000	£46-59,000	£48-60,000	
Assistant Manager	£42-51,000	£44-54,000	£45-55,000	£39-48,000	£40-50,000	£42-51,000	£43-53,000	£45-54,000	£39-48,000	£39-49,000	
Qualified Senior	£38-44,000	£40-46,000	£41-48,000	£37-44,000	£38-44,000	£38-44,000	£39-45,000	£41-47,000	£37-43,000	£38-44,000	
Semi-Senior (non-qual)	£26-35,000	£28-36,000	£28-37,000	£23-31,000	£23-32,000	£26-34,000	£27-36,000	£28-36,000	£22-31,000	£22-32,000	

1		SCOTLAND			WALES					
VAT & INDIRECT TAX	INTERNATIONAL & FS TAX	DEALS TAX & TRANSFER PRICING	EMPLOYMENT& EXPATTAX	TRUSTS	VAT & INDIRECT TAX	INTERNATIONAL & FS TAX			TRUSTS	
£82-127,000	£86-132,000	£88-136,000	£73-109,000	£74-112,000	£78-120,000	£81-125,000	£84-129,000	£69-104,000	£71-106,000	
£64-82,000	£66-86,000	£68-88,000	£57-77,000	£58-78,000	£60-78,000	£63-81,000	£64-84,000	£54-73,000	£55-74,000	
£49-62,000	£51-65,000	£52-66,000	£46-59,000	£47-59,000	£46-59,000	£48-61,000	£49-63,000	£43-55,000	£45-56,000	
£41-50,000	£43-52,000	£44-53,000	£38-47,000	£39-49,000	£39-48,000	£40-50,000	£42-50,000	£36-45,000	£37-46,000	
£37-43,000	£39-45,000	£40-46,000	£36-43,000	£37-43,000	£35-41,000	£37-42,000	£38-44,000	£35-40,000	£35-41,000	
£24-32,000	£26-34,000	£27-35,000	£22-30,000	£22-31,000	£24-32,000	£26-34,000	£27-35,000	£21-29,000	£21-30,000	
	£82-127,000 £64-82,000 £49-62,000 £41-50,000 £37-43,000	VAT & INDIRECT TAX & FS TAX £82-127,000 £86-132,000 £64-82,000 £66-86,000 £49-62,000 £51-65,000 £41-50,000 £43-52,000 £37-43,000 £39-45,000	VAT & INDIRECT TAX INTERNATIONAL &FS TAX DEALS TAX & TRANSFER PRICING £82-127,000 £86-132,000 £88-136,000 £64-82,000 £66-86,000 £68-88,000 £49-62,000 £51-65,000 £52-66,000 £41-50,000 £43-52,000 £44-53,000 £37-43,000 £39-45,000 £40-46,000	VAT & INDIRECT TAX INTERNATIONAL & FSTAX DEALS TAX & TRANSFER PRICING EMPLOYMENT & EXPATTAX £82-127,000 £86-132,000 £88-136,000 £73-109,000 £64-82,000 £66-86,000 £68-88,000 £57-77,000 £49-62,000 £51-65,000 £52-66,000 £46-59,000 £41-50,000 £39-45,000 £40-46,000 £36-43,000	VAT & INDIRECT TAX INTERNATIONAL & FS TAX DEALS TAX & TRANSFER PRICING EMPLOYMENT & EXPAT TAX TRUSTS £82-127,000 £86-132,000 £88-136,000 £73-109,000 £74-112,000 £64-82,000 £66-86,000 £68-88,000 £57-77,000 £58-78,000 £49-62,000 £51-65,000 £52-66,000 £46-59,000 £47-59,000 £41-50,000 £43-52,000 £44-53,000 £38-47,000 £39-49,000 £37-43,000 £39-45,000 £40-46,000 £36-43,000 £37-43,000	VAT & INDIRECT TAX INTERNATIONAL &FSTAX DEALS TAX & TRANSFER PRICING EMPLOYMENT & EXPATTAX TRUSTS VAT & INDIRECT TAX £82-127,000 £86-132,000 £88-136,000 £73-109,000 £74-112,000 £78-120,000 £64-82,000 £66-86,000 £68-88,000 £57-77,000 £58-78,000 £60-78,000 £49-62,000 £51-65,000 £52-66,000 £46-59,000 £47-59,000 £46-59,000 £41-50,000 £43-52,000 £44-53,000 £38-47,000 £39-49,000 £39-48,000 £37-43,000 £39-45,000 £40-46,000 £36-43,000 £37-43,000 £35-41,000	VAT & INDIRECT TAX INTERNATIONAL &FS TAX DEALS TAX & TRANSFER PRICING EMPLOYMENT & EXPAT TAX TRUSTS VAT & INDIRECT TAX INTERNATIONAL &FS TAX £82-127,000 £86-132,000 £88-136,000 £73-109,000 £74-112,000 £78-120,000 £81-125,000 £64-82,000 £66-86,000 £68-88,000 £57-77,000 £58-78,000 £60-78,000 £63-81,000 £49-62,000 £51-65,000 £52-66,000 £46-59,000 £47-59,000 £46-59,000 £48-61,000 £41-50,000 £43-52,000 £44-53,000 £38-47,000 £39-49,000 £39-48,000 £40-50,000 £37-43,000 £39-45,000 £40-46,000 £36-43,000 £37-43,000 £35-41,000 £37-42,000	VAT & INDIRECT TAX INTERNATIONAL & FS TAX DEALS TAX & TRANSFER PRICING EMPLOYMENT & EXPAT TAX TRUSTS VAT & INDIRECT TAX INTERNATIONAL & FS TAX DEALS TAX & TRANSFER PRICING EMPLOYMENT & EXPAT TAX TRUSTS VAT & INDIRECT TAX INTERNATIONAL & FS TAX DEALS TAX & TRANSFER PRICING £82-127,000 £86-132,000 £88-136,000 £73-109,000 £74-112,000 £78-120,000 £81-125,000 £84-129,000 £64-82,000 £66-86,000 £68-88,000 £57-77,000 £58-78,000 £60-78,000 £63-81,000 £64-84,000 £49-62,000 £51-65,000 £46-59,000 £47-59,000 £46-59,000 £48-61,000 £49-63,000 £41-50,000 £39-45,000 £44-53,000 £36-43,000 £39-49,000 £39-48,000 £40-50,000 £42-50,000 £37-43,000 £39-45,000 £40-46,000 £36-43,000 £37-43,000 £37-43,000 £37-42,000 £38-44,000	VAT & INDIRECT TAX INTERNATIONAL & FSTAX DEALS TAX & TRANSFER PRICING EMPLOYMENT & EXPATTAX TRUSTS VAT & INDIRECT TAX INTERNATIONAL & FSTAX DEALS TAX & TRANSFER PRICING EMPLOYMENT & EXPATTAX E82-127,000 £86-132,000 £88-136,000 £73-109,000 £74-112,000 £81-125,000 £84-129,000 £69-104,000 £64-82,000 £66-86,000 £68-88,000 £57-77,000 £58-78,000 £60-78,000 £63-81,000 £64-84,000 £54-73,000 £49-62,000 £51-65,000 £62-66,000 £46-59,000 £46-59,000 £48-61,000 £49-63,000 £43-55,000 £41-50,000 £43-52,000 £36-43,000 £39-49,000 £39-48,000 £40-50,000 £36-45,000 £37-43,000 £39-45,000 £40-46,000 £36-43,000 £37-43,000 £37-42,000 £38-44,000 £35-40,000	

ADVISORY



FORENSIC ACCOUNTING

700		CENTRALLONDON			GREATER LONI	DON	HOME COUNTIES			
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	
Director	£120-160,000	£100-140,000	£130-180,000	£113-150,000	£94-132,000	£122-169,000	£109-146,000	£91-127,000	£118-164,000	
Senior Manager	£90-120,000	£80-92,000	£85-125,000	£85-113,000	£75-86,000	£80-118,000	£82-109,000	£73-84,000	£77-114,000	
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	£55-61,000	£52-60,000	£55-62,000	£52-57,000	£49-56,000	£52-58,000	£50-56,000	£47-55,000	£50-56,000	
Executive	£50-56,000	£46-53,000	£52-55,000	£47-53,000	£43-50,000	£49-52,000	£46-51,000	£42-48,000	£47-50,000	

		SOUTH WEST			SOUTH COAST			EASTANGLIA		
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	
Director	£100-133,000	£83-116,000	£108-149,000	£98-131,000	£82-115,000	£107-148,000	£96-128,000	£80-112,000	£104-144,000	
Senior Manager	£75-100,000	£66-76,000	£71-104,000	£74-98,000	£66-75,000	£70-103,000	£72-96,000	£64-74,000	£68-100,000	
Manager	£51-68,000	£50-65,000	£54-71,000	£51-67,000	£49-64,000	£53-70,000	£50-66,000	£48-62,000	£52-68,000	
Assistant Manager	£46-51,000	£43-50,000	£46-51,000	£45-50,000	£43-49,000	£45-51,000	£44-49,000	£42-48,000	£44-50,000	
Executive	£42-46,000	£38-44,000	£43-46,000	£41-46,000	£38-43,000	£43-45,000	£40-45,000	£37-42,000	£42-44,000	

		WEST MIDLA	NDS		EASTMIDLANDS			NORTH WEST		
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	
Director	£97-130,000	£81-113,000	£105-146,000	£91-122,000	£76-106,000	£99-137,000	£94-125,000	£78-109,000	£101-140,000	
Senior Manager	£73-97,000	£65-75,000	£69-101,000	£68-91,000	£61-70,000	£65-95,000	£70-94,000	£62-72,000	£66-98,000	
Manager	£50-66,000	£49-63,000	£53-69,000	£47-62,000	£46-59,000	£49-65,000	£48-64,000	£47-61,000	£51-66,000	
Assistant Manager	£45-49,000	£42-49,000	£45-50,000	£42-46,000	£40-46,000	£42-47,000	£43-48,000	£41-47,000	£43-48,000	
Executive	£41-45,000	£37-43,000	£42-45,000	£38-43,000	£35-40,000	£40-42,000	£39-44,000	£36-41,000	£41-43,000	

		NORTH EAST			SCOTLAND			WALES		
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	
Director	£92-123,000	£77-108,000	£100-139,000	£91-122,000	£76-106,000	£99-137,000	£86-115,000	£72-101,000	£94-130,000	
Senior Manager	£69-92,000	£62-71,000	£65-96,000	£68-91,000	£61-70,000	£65-95,000	£65-86,000	£58-66,000	£61-90,000	
Manager	£48-63,000	£46-60,000	£50-65,000	£47-62,000	£46-59,000	£49-65,000	£45-59,000	£43-56,000	£47-61,000	
Assistant Manager	£42-47,000	£40-46,000	£42-48,000	£42-46,000	£40-46,000	£42-47,000	£40-44,000	£37-43,000	£40-45,000	
Executive	£39-43,000	£35-41,000	£40-42,000	£38-43,000	£35-40,000	£40-42,000	£36-40,000	£33-38,000	£37-40,000	



CORPORATE FINANCE

A COL		CENTRALLONDON			GREATER LONI	DON	HOME COUNTIES			
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	
Director	£125-160,000	£110-150,000	£130-200,000	£118-150,000	£103-141,000	£122-188,000	£114-146,000	£100-137,000	£118-182,000	
Senior Manager	£90-110,000	£80-105,000	£90-120,000	£85-103,000	£75-99,000	£85-113,000	£82-100,000	£73-96,000	£82-109,000	
Manager	£72-88,000	£70-80,000	£68-92,000	£68-83,000	£66-75,000	£64-86,000	£66-80,000	£64-73,000	£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	£51-60,000	£50-57,000	£48-58,000	£48-56,000	£47-54,000	£45-55,000	£46-55,000	£46-52,000	£44-53,000	

		SOUTH WEST			SOUTH COAST			EAST ANGLIA		
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	
Director	£104-133,000	£91-125,000	£108-166,000	£103-131,000	£90-123,000	£107-164,000	£100-128,000	£88-120,000	£104-160,000	
Senior Manager	£75-91,000	£66-87,000	£75-100,000	£74-90,000	£66-86,000	£74-98,000	£72-88,000	£64-84,000	£72-96,000	
Manager	£60-73,000	£58-66,000	£56-76,000	£59-72,000	£57-66,000	£56-75,000	£58-70,000	£56-64,000	£54-74,000	
Assistant Manager	£46-60,000	£46-56,000	£48-62,000	£46-59,000	£46-56,000	£48-62,000	£45-58,000	£45-54,000	£46-60,000	
Executive	£42-50,000	£42-47,000	£40-48,000	£42-49,000	£41-47,000	£39-48,000	£41-48,000	£40-46,000	£38-46,000	

		WEST MIDLAN	NDS		EASTMIDLANDS			NORTH WEST		
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	
Director	£101-130,000	£89-122,000	£105-162,000	£95-122,000	£84-114,000	£99-152,000	£98-125,000	£86-117,000	£101-156,000	
Senior Manager	£73-89,000	£65-85,000	£73-97,000	£68-84,000	£61-80,000	£68-91,000	£70-86,000	£62-82,000	£70-94,000	
Manager	£58-71,000	£57-65,000	£55-75,000	£55-67,000	£53-61,000	£52-70,000	£56-69,000	£55-62,000	£53-72,000	
Assistant Manager	£45-58,000	£45-55,000	£47-61,000	£43-55,000	£43-52,000	£44-57,000	£44-56,000	£44-53,000	£45-59,000	
Executive	£41-49,000	£41-46,000	£39-47,000	£39-46,000	£38-43,000	£36-44,000	£40-47,000	£39-44,000	£37-45,000	

		NORTH EAS	т		SCOTLANI	D	WALES			
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	
Director	£96-123,000	£85-116,000	£100-154,000	£95-122,000	£84-114,000	£99-152,000	£90-115,000	£79-108,000	£94-144,000	
Senior Manager	£69-85,000	£62-81,000	£69-92,000	£68-84,000	£61-80,000	£68-91,000	£65-79,000	£58-76,000	£65-86,000	
Manager	£55-68,000	£54-62,000	£52-71,000	£55-67,000	£53-61,000	£52-70,000	£52-63,000	£50-58,000	£49-66,000	
Assistant Manager	£43-55,000	£43-52,000	£45-58,000	£43-55,000	£43-52,000	£44-57,000	£40-52,000	£40-49,000	£42-54,000	
Executive	£39-46,000	£39-44,000	£37-45,000	£39-46,000	£38-43,000	£36-44,000	£37-43,000	£36-41,000	£35-42,000	



CORPORATE RECOVERY & RESTRUCTURING

A ME		CENTRALLON	DON		GREATER LONI	DON	HOME COUNTIES			
1	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	
Director	£125-155,000	£110-140,000	£115-150,000	£118-146,000	£103-132,000	£108-141,000	£114-141,000	£100-127,000	£105-137,000	
Senior Manager	£88-120,000	£82-100,000	£80-110,000	£83-113,000	£77-94,000	£75-103,000	£80-109,000	£75-91,000	£73-100,000	
Manager	£65-85,000	£60-82,000	£65-83,000	£61-80,000	£56-77,000	£61-78,000	£59-77,000	£55-75,000	£59-76,000	
Assistant Manager	£50-60,000	£52-58,000	£50-65,000	£47-56,000	£49-55,000	£47-61,000	£46-55,000	£47-53,000	£46-59,000	
Senior Administrator	£44-56,000	£40-55,000	£38-52,000	£41-53,000	£38-52,000	£36-49,000	£40-51,000	£36-50,000	£35-47,000	
Administrator	£29-45,000	£28-42,000	£29-40,000	£27-42,000	£26-39,000	£27-38,000	£26-41,000	£25-38,000	£26-36,000	

	SOUTH WEST			SOUTH COAST			EAST ANGLIA		
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE
Director	£104-129,000	£91-116,000	£95-125,000	£103-127,000	£90-115,000	£94-123,000	£100-124,000	£88-112,000	£92-120,000
Senior Manager	£73-100,000	£68-83,000	£66-91,000	£72-98,000	£67-82,000	£66-90,000	£70-96,000	£66-80,000	£64-88,000
Manager	£54-71,000	£50-68,000	£54-69,000	£53-70,000	£49-67,000	£53-68,000	£52-68,000	£48-66,000	£52-66,000
Assistant Manager	£42-50,000	£43-48,000	£42-54,000	£41-49,000	£43-48,000	£41-53,000	£40-48,000	£42-46,000	£40-52,000
Senior Administrator	£37-46,000	£33-46,000	£32-43,000	£36-46,000	£33-45,000	£31-43,000	£35-45,000	£32-44,000	£30-42,000
Administrator	£24-37,000	£23-35,000	£24-33,000	£24-37,000	£23-34,000	£24-33,000	£23-36,000	£22-34,000	£23-32,000

	WEST MIDLANDS			EASTMIDLANDS			NORTH WEST		
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE
Director	£101-126,000	£89-113,000	£93-122,000	£95-118,000	£84-106,000	£87-114,000	£98-121,000	£86-109,000	£90-117,000
Senior Manager	£71-97,000	£66-81,000	£65-89,000	£67-91,000	£62-76,000	£61-84,000	£69-94,000	£64-78,000	£62-86,000
Manager	£53-69,000	£49-66,000	£53-67,000	£49-65,000	£46-62,000	£49-63,000	£51-66,000	£47-64,000	£51-65,000
Assistant Manager	£41-49,000	£42-47,000	£41-53,000	£38-46,000	£40-44,000	£38-49,000	£39-47,000	£41-45,000	£39-51,000
Senior Administrator	£36-45,000	£32-45,000	£31-42,000	£33-43,000	£30-42,000	£29-40,000	£34-44,000	£31-43,000	£30-41,000
Administrator	£23-36,000	£23-34,000	£23-32,000	£22-34,000	£21-32,000	£22-30,000	£23-35,000	£22-33,000	£23-31,000

	NORTH EAST			SCOTLAND			WALES		
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE
Director	£96-119,000	£85-108,000	£89-116,000	£95-118,000	£84-106,000	£87-114,000	£90-112,000	£79-101,000	£83-108,000
Senior Manager	£68-92,000	£63-77,000	£62-85,000	£67-91,000	£62-76,000	£61-84,000	£63-86,000	£59-72,000	£58-79,000
Manager	£50-65,000	£46-63,000	£50-64,000	£49-65,000	£46-62,000	£49-63,000	£47-61,000	£43-59,000	£47-60,000
Assistant Manager	£39-46,000	£40-45,000	£39-50,000	£38-46,000	£40-44,000	£38-49,000	£36-43,000	£37-42,000	£36-47,000
Senior Administrator	£34-43,000	£31-42,000	£29-40,000	£33-43,000	£30-42,000	£29-40,000	£32-40,000	£29-40,000	£27-37,000
Administrator	£22-35,000	£22-32,000	£22-31,000	£22-34,000	£21-32,000	£22-30,000	£21-32,000	£20-30,000	£21-29,000

Note: Due to the wide range of partner salaries, we have excluded them from this data. If you would like insights into salaries at this level, please reach out to our consultants for tailored advice.

PAYROLL & COMPANY SECRETARIAL

CONTRACTOR OF TAXABLE CARENOLOGICAL

AUSTIN ROSE 2025 SALARY SURVEY



PAYROLL & COMPANY SECRETARIAL

THE	CENTRAL LONDON	GREATER LONDON	HOME COUNTIES	SOUTH WEST	SOUTH COAST	EAST ANGLIA
Payroll Manager	£50-75,000	£47-71,000	£46-68,000	£42-62,000	£41-62,000	£40-60,000
Payroll Supervisor	£40-51,000	£38-48,000	£36-46,000	£33-42,000	£33-42,000	£32-41,000
Payroll Administrator	£30-42,000	£28-39,000	£27-38,000	£25-35,000	£25-34,000	£24-34,000
Payroll Assistant	£25-30,000	£24-28,000	£23-27,000	£21-25,000	£21-25,000	£20-24,000
Company Secretary	£66-98,000	£62-92,000	£60-89,000	£55-81,000	£54-80,000	£53-78,000
CoSec Manager	£46-77,000	£43-72,000	£42-70,000	£38-64,000	£38-63,000	£37-62,000
CoSec Mid-Level	£36-50,000	£34-47,000	£33-46,000	£30-42,000	£30-41,000	£29-40,000
CoSec Assistant	£26-39,000	£24-37,000	£24-35,000	£22-32,000	£21-32,000	£21-31,000
	WEST MIDLANDS	EAST MIDLANDS	NORTH WEST	NORTH EAST	SCOTLAND	WALES
Payroll Manager	£41-61,000	£38-57,000	£39-59,000	£39-58,000	£38-57,000	£36-54,000
Payroll Manager Payroll Supervisor	£41-61,000 £32-41,000			£39-58,000 £31-39,000	£38-57,000 £30-39,000	£36-54,000 £29-37,000
,		£38-57,000	£39-59,000			
Payroll Supervisor	£32-41,000	£38-57,000 £30-39,000	£39-59,000 £31-40,000	£31-39,000	£30-39,000	£29-37,000
Payroll Supervisor Payroll Administrator	£32-41,000 £24-34,000	£38-57,000 £30-39,000 £23-32,000	£39-59,000 £31-40,000 £23-33,000	£31-39,000 £23-32,000	£30-39,000 £23-32,000	£29-37,000 £22-30,000
Payroll Supervisor Payroll Administrator Payroll Assistant	£32-41,000 £24-34,000 £20-24,000	£38-57,000 £30-39,000 £23-32,000 £19-23,000	£39-59,000 £31-40,000 £23-33,000 £20-23,000	£31-39,000 £23-32,000 £19-23,000	£30-39,000 £23-32,000 £19-23,000	£29-37,000 £22-30,000 £18-22,000
Payroll Supervisor Payroll Administrator Payroll Assistant Head of CoSec	£32-41,000 £24-34,000 £20-24,000 £53-79,000	£38-57,000 £30-39,000 £23-32,000 £19-23,000 £50-74,000	£39-59,000 £31-40,000 £23-33,000 £20-23,000 £51-76,000	£31-39,000 £23-32,000 £19-23,000 £51-75,000	£30-39,000 £23-32,000 £19-23,000 £50-74,000	£29-37,000 £22-30,000 £18-22,000 £48-71,000





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