



AUDIT
ACCOUNTS
TAX
ADVISORY

SALARY
GUIDE

2026



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INTRODUCTION: MARKET CONDITIONS 2026

Over the past year, one theme has consistently dominated conversations with firms across the UK: the need for stability and clarity. Businesses have been operating in an environment shaped by rising costs, evolving fiscal policy and ongoing global uncertainty. UK government measures affecting taxation, employment costs and funding – combined with renewed international volatility, including the impact of protectionist trade policies and tariffs in the US – have made long-term planning more challenging. While these pressures have constrained confidence, they have also forced firms to become more disciplined, focused and commercially aware.

Writing this at the start of 2026, the market feels more settled than it did a year ago – yet no less complex. After a cautious 2024 and a stop-start 2025, firms have entered this year with clearer strategies, tighter hiring criteria and a renewed focus on sustainable growth rather than reactive expansion. Recruitment activity has become more purposeful, with decisions driven by long-term value rather than short-term uncertainty, creating a healthier and more balanced market as confidence begins to rebuild.

THE PRIVATE EQUITY Maturity PHASE

Private equity continues to play a central role in shaping the accountancy practice market, but the nature of its impact has evolved. The frenzied acquisition activity of previous years has moderated, replaced by a focus on integration, optimisation and return on investment.

For many PE-backed firms, 2025 was less about buying new practices and more about consolidating what had already been acquired. Efficiency drives in support functions largely ran their course, while fee-earning teams came under closer scrutiny around utilisation, pricing discipline and cross-selling.

From a recruitment perspective, this has resulted in a more deliberate approach. Firms are hiring again – but almost exclusively where there is a clear commercial rationale. Opportunistic hiring has not fully returned, and roles tied to growth initiatives or succession planning are still subject to longer sign-off processes. While this discipline has reduced short-term churn, it continues to create tension in a market that remains structurally short of experienced talent.



**The market feels
more settled than it
did a year ago – yet
no less complex**





Candidates are increasingly scrutinising total reward packages rather than headline salary alone



RETHINKING PARTNERSHIP – AGAIN

If private equity reshaped the partnership model, the last year has normalised it. Five-year horizons are now widely accepted, and Partners increasingly view their careers through the lens of investment cycles, liquidity events and re-investment decisions. For some, this has created welcome clarity; for others, it has reinforced the reality that long-term security is no longer guaranteed by equity alone.

Equity Partner roles remain scarce, and where they do exist, entry criteria are higher than ever. However, the past year has shown that well-performing Partners can still realise significant financial upside – albeit with greater risk and accountability. As a result, we are seeing more Partners actively managing their careers, rather than passively inheriting a role for life.

STAFFING, MOBILITY AND THE POST-BREXIT REALITY

The post-Brexit immigration framework continues to support overseas hiring in theory, but in practice it has become more expensive and administratively demanding. As a result, firms have been more selective in deploying sponsorship, reserving it for genuinely hard-to-fill roles or specialist skillsets.

Attrition levels across larger firms remained low throughout 2025, continuing the trend that began in late 2024. While stability has been welcomed by leadership teams, it has also created blockages at certain levels, limiting progression opportunities and slowing internal movement. The challenge for firms in 2026 will be reintroducing healthy levels of mobility without triggering a return to the high attrition rates of previous years.

SALARIES, PROMOTIONS & WORKING PATTERNS

Salary inflation cooled further in 2025. While targeted pay rises were awarded in high-demand areas, blanket increases became rare, and disparities between firms – and even within firms – persisted. Newly qualified salary variance remains a feature of the market, particularly in audit, where differences of 10–15% are still common across comparable firms.

Promotions without meaningful pay increases also became more visible, especially in firms managing margin pressure. Candidates are increasingly scrutinising total reward packages rather than headline salary alone, placing greater emphasis on long-term progression, bonus structures and workload sustainability.

Hybrid working has now firmly embedded itself as the industry norm. Three days in the office remains standard although some firms are moving towards four, with fully remote roles still the exception rather than the rule. Importantly, firms are more confident enforcing their policies, and candidates are more realistic about flexibility expectations than they were during the post-pandemic peak.

A MORE BALANCED RECRUITMENT MARKET

2025 marked a turning point. Hiring volumes increased compared to 2024, but the market remained measured rather than frenetic. Employers focused heavily on quality, cultural alignment and long-term potential, rather than simply filling seats.

Candidate movement picked up modestly as confidence returned and delayed career decisions were finally acted upon. The result is a market that feels healthier – less volatile, more purposeful and increasingly relationship-driven.

THE IMPORTANCE OF TRUSTED RECRUITMENT PARTNERS

One of the clearest trends of the past year has been the continued move towards exclusive recruitment partnerships. Firms are working with fewer agencies and placing greater trust in those that genuinely understand their business, culture and long-term goals.

For candidates, this has reinforced the importance of choosing the right recruiter. Access to opportunities is no longer universal, and many roles never reach the open market. At Austin Rose, we are proud to be a trusted partner to both firms and professionals navigating these changes.

CHALLENGES THAT REMAIN

Despite increased stability, challenges persist. Higher employer costs – including National Insurance changes – continue to affect hiring decisions. Ongoing uncertainty around Level 7 apprenticeship funding remains a concern, with the potential to impact the future talent pipeline if reforms are not carefully managed. The profession's ability to attract, train and retain the next generation of accountants will be one of the defining issues of the coming years.

“
**Higher employer costs –
including National
Insurance changes –
continue to affect hiring
decisions**
”



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INTERNATIONAL



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BRIGHTER THINKING

HaysMac⁺



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SECTOR INSIGHTS

AUDIT

Audit recruitment stabilised through 2025 after reaching its lowest point in several years. While demand across the largest firms remained muted, the market began to show signs of renewed momentum towards the second half of the year with a number of the firms in the Top 20 returning to a hiring phase.

Mid-tier and regional firms continued to benefit from the trickle-down effect of work moving away from the Big 4. As audit complexity increases and regulatory expectations remain high, these firms have been winning larger, more technical engagements – often requiring skills traditionally associated with bigger practices. As a result, demand has remained strong for experienced auditors with listed client exposure, PIE experience and RI-ready profiles.

Firms have remained cautious about trainee-heavy hiring strategies, instead prioritising individuals who can contribute immediately. This has also seen exam policies remain stricter than in previous cycles, and candidates who fall behind academically continue to face tougher outcomes, reflecting the commercial pressures firms are under.

Demand for technical specialists has grown further, particularly in areas such as ISQM, audit quality and compliance. For auditors seeking roles with less day-to-day client pressure, these positions have provided attractive alternative career paths.

Looking into 2026, the market feels finely balanced. Moves into industry increased during 2025 and are expected to continue, which could quickly tighten resourcing levels within practice. Audit remains a fragile market – conditions can change rapidly – and firms that plan ahead rather than react late will be best positioned to manage future demand.





TAX

The tax recruitment market strengthened steadily throughout 2025, supported by continued legislative change and growing complexity across both corporate and personal tax. Demand remained particularly strong for advisory-focused professionals who can interpret evolving rules and provide commercially grounded advice to clients.

Key growth areas included corporate tax advisory, private client, VAT and international tax, with many firms seeking to deepen specialist capability rather than simply expand headcount. Mid-market firms were especially active, investing in senior hires to support succession planning and service-line diversification.

The talent pool remains constrained. Unlike audit, tax continues to draw from a relatively small and highly specialised candidate base, with limited overseas hiring options. This scarcity has kept competition high for individuals with niche expertise, particularly at Manager level and above.

Looking ahead to 2026, demand is expected to remain robust. Firms that can clearly articulate career progression, technical exposure and long-term development will have a distinct advantage in attracting and retaining top tax talent in what remains a candidate-short market.

ACCOUNTS & OUTSOURCING

Accounts & outsourcing experienced a solid year in 2025, driven by continued movement of staff into industry and sustained demand from owner-managed businesses and growth sectors such as financial services, technology and real estate.

Alongside core statutory accounts roles, there has been a notable increase in demand for financial reporting specialists, including GAAP conversions, technical accounting support and project-based assignments linked to transactions and restructuring. While historically concentrated within larger firms, these roles are increasingly appearing across mid-tier and smaller practices.

The challenge for firms remains securing individuals with both strong technical capability and the client-facing skills required to operate effectively in outsourced environments. This has reinforced the importance of long-term workforce planning, particularly around trainee pipelines and succession at Manager and Senior Manager level.

As firms look ahead to 2026, those that invest in developing well-rounded professionals – rather than relying solely on lateral hires – will be better placed to meet growing and increasingly sophisticated client demands.

ADVISORY SECTOR INSIGHTS

CORPORATE FINANCE

Corporate finance recruitment remained resilient through 2025, particularly within mid-tier firms serving OMB and mid-market clients. Deal activity in the £1m–£100m range held up well, supporting continued investment in both M&A Lead Advisory and Transaction Services teams. Not the booming market we were expecting in 2025 but not a surprise given the macro-economic uncertainty both at home and abroad.

Transaction Services continued to outperform M&A from a recruitment perspective, with strong demand across regional hubs including Birmingham, Manchester, Leeds and Bristol as firm's growth strategies focused away from London. These locations have firmly established themselves as corporate finance centres of excellence outside London.

The Big 4 and Investment Banks remained relatively subdued, with restructuring and limited progression continuing to release experienced candidates into the market. This provided mid-tier firms with access to high-quality talent, allowing them to be more selective while still expanding their teams.

Partner and Director movement increased in the latter part of 2025, which we view as a key indicator of market confidence. Looking into 2026, if deal volumes continue to improve, competition for experienced candidates is likely to intensify quickly.

The consolidators and consultancy firms without audit conflicts continue to disrupt the market, competing aggressively for both clients and talent. Senior candidates have been seeking the autonomy and less bureaucratic environments with which to implement their vision. As the market warms, firms should be prepared for increased counteroffer activity and rising expectations around total reward and long-term opportunity.

FORENSIC ACCOUNTING

The forensic accounting market remained stable throughout 2025, with disputes work continuing to dominate over investigations. Demand was strongest within consulting firms supporting litigation, arbitration and expert witness mandates, particularly in the second half of the year.

Many firms focused on building flexible teams, with blended roles becoming increasingly common – particularly at junior and mid-levels. This approach has allowed firms to manage fluctuating workloads while developing more commercially versatile professionals.

Looking ahead to 2026, the outlook remains positive. As economic uncertainty persists and disputes activity continues at elevated levels, firms are expected to maintain steady hiring to support ongoing caseloads, albeit with a continued emphasis on adaptability and strong core technical skills.



INSOLVENCY

The insolvency market gathered momentum through 2025, building on the rise in corporate distress seen at the end of the previous year. Elevated interest rates, increased tax enforcement by HMRC and ongoing cost pressures have continued to drive case volumes.

Despite this, the candidate shortage that has long characterised the insolvency sector remains acute. Firms have struggled to hire at all levels, particularly for experienced case managers and appointment-taking Insolvency Practitioners.

Looking into 2026, even modest further increases in insolvency activity are likely to trigger heightened recruitment demand. Firms that act early and invest in training and retention will be better placed to cope with what could quickly become a capacity-constrained market.

LOOKING AHEAD TO 2026

As we move into 2026, the market is neither overheated nor stagnant - it is selective, competitive and quietly confident. Firms that plan well, invest thoughtfully and hire strategically will be best placed to succeed.

Change remains inevitable. But with experience, adaptability and the right advice, change brings opportunity. At Austin Rose, we look forward to supporting our clients and candidates through what promises to be another pivotal year for the profession.

Scott

Scott Lavery
Director



SURVEY RESULTS

There were some fascinating insights that came out of our candidate and client market surveys so thank you to all who took part. See our insights in this section.

THE MARKET

Our survey suggests that clients are much more upbeat about the year ahead than they were a year ago with a jump from 16% to 26% of respondents saying they were more confident about the economic prospects. However, this increased optimism has not translated into changes in hiring intentions, which appear to be continuing broadly in line with 2025 levels.

This mirrors the responses from candidates with the percentage of respondents who are positive about the future of the public practice market increasing from 10% to 30%.

CLIENT RESULTS

62%

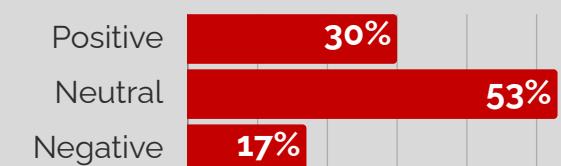
Think the volume of their recruitment will be similar to 2025

26%

Are more confident about the economic prospects of their firm in 2026

CANDIDATE RESULTS

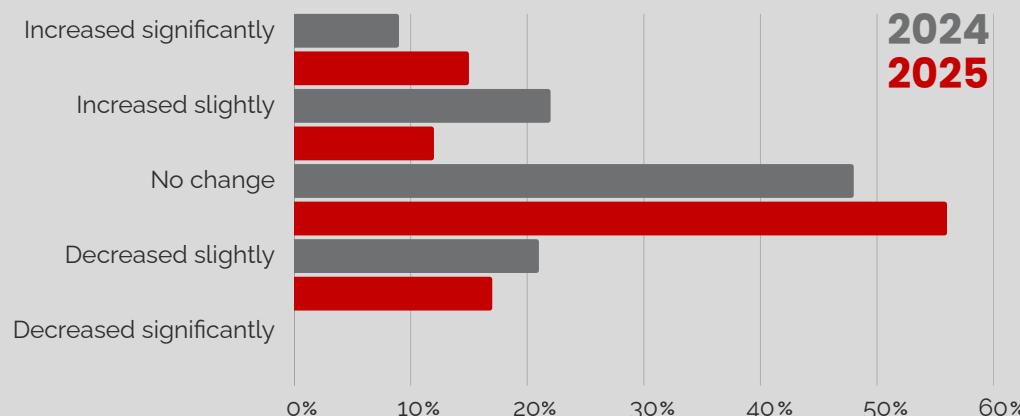
When asked how they perceive the future of the public practice market, the vast majority of candidates were positive or neutral



STAFFING & REMUNERATION

CLIENT RESULTS

Clients' responses on staff retention: 2024 vs 2025



- Staff retention was broadly stable in 2025, with fewer firms reporting declines and more reporting no change compared with 2024

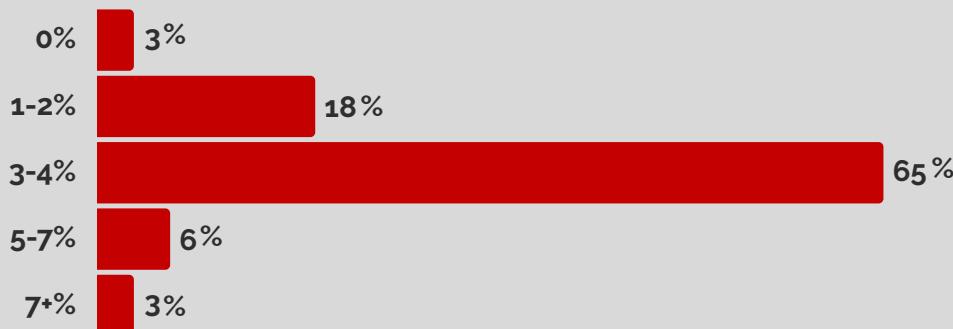
Top challenges companies face for staffing:



- Increased staffing costs have overtaken the shortage of quality candidates as the key issue
- Staff retention has dropped significantly in the rankings, which is hardly surprising given the previous response that staff retention has improved

SURVEY RESULTS STAFFING & REMUNERATION **CLIENT RESULTS**

Our clients have stated salaries are increasing by:



- According to our survey, over the last 2 years the average pay increase has remained at 3.2%, showing that the post-lockdown surge in pay has subsided and that salary growth is now broadly in line with inflation



26% of teams now spend 4 days in the office

- Given what we have seen in the market, it wasn't wholly surprising to see that the percentage of firms who ask their team to be in the office four days per week has increased from less than 10% to over 25%
- Interestingly, firms adopting a four-day workweek are evenly split between those that previously had a three-day office schedule and those that were in the office full-time
- Maybe four days per week is the optimum solution?

Top 3 concerns on companies' people agenda



- On the back of increased staffing costs, it makes sense that there has been a 10% increase of firms responding that staff performance is their greatest concern with 85% of firms having this on their agenda for the year
- The proportion of firms ranking staff training among their top three priorities has more than doubled, rising from 20% to 47%
- Conversely, as concerns about staff retention have abated, the focus on staff well-being has also softened

STAFFING & REMUNERATION

CANDIDATE RESULTS

Top 3 most important factors when seeking a new role



Higher Salary



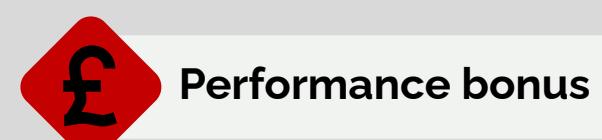
Career Progression



More flexible Working

- After a year of stalled market progression combined with rising living costs, it is unsurprising that the biggest factors driving candidates to seek a new role are a higher salary, followed by career progression
- Interestingly, those respondents seeking more flexible working arrangements has more than doubled from 22% to 45%

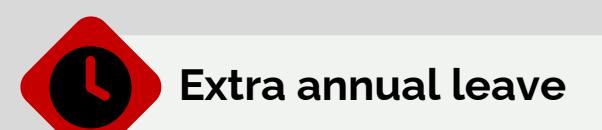
Top 3 most important benefits to our candidates:



Performance bonus



Hybrid working



Extra annual leave

Swapped from last year

- Alongside the focus on a higher salary, the top benefit for 2026 has changed from hybrid working to a performance bonus. Is this because candidates now take hybrid working for granted or another sign of the cost of living crisis biting?
- Additional pension contributions has also risen through the ranks, increasing from 23% to 33%. This would suggest that long term finances are becoming as concerning as people's daily income



RECRUITMENT

CANDIDATE RESULTS

59%

Would consider a firm's top 100 ranking when finding a new role

The results suggest that firm rankings play a significant role in job search decisions, indicating that external reputation and recognition are important factors for many candidates

59%

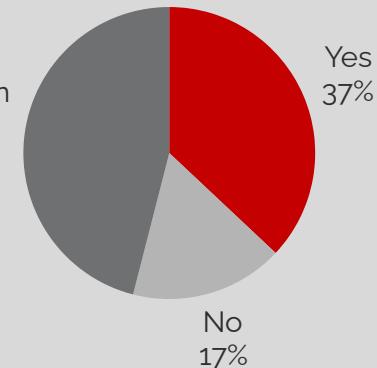
Would accept a role for a firm where all stages of interview were completely virtual

The results indicate a broad acceptance of fully virtual interview processes, suggesting that remote hiring is widely viewed as a viable and acceptable approach

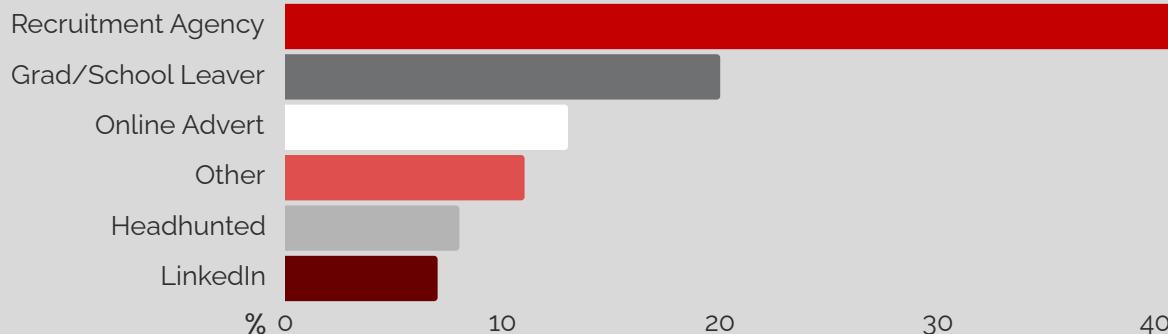
Would you be open to joining a firm that is privately equity-backed or owned?

- The results indicate a generally open attitude toward private equity-backed firms, with many respondents either receptive or indifferent to ownership structure. This suggests that private equity ownership is not a major deterrent for most candidates

Wouldn't sway decision
46%



How did you find your current employer?



This shows a significant shift from candidates finding roles through online adverts in 2025 (48% dropping to 13%) to using recruitment agencies in 2026 (17% in 2025 increasing to 41%)

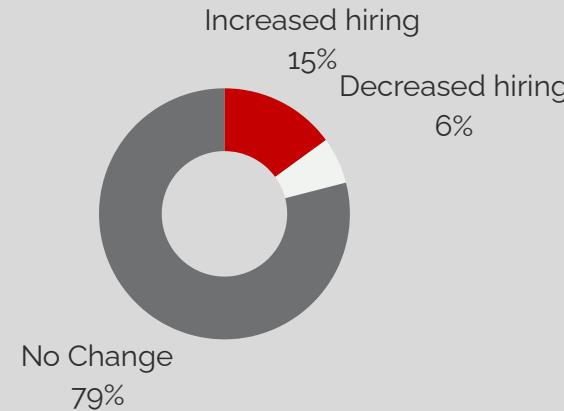
RECRUITMENT

REMOVAL OF THE LEVEL 7 APPRENTICESHIP FUNDING:

CLIENT RESULTS

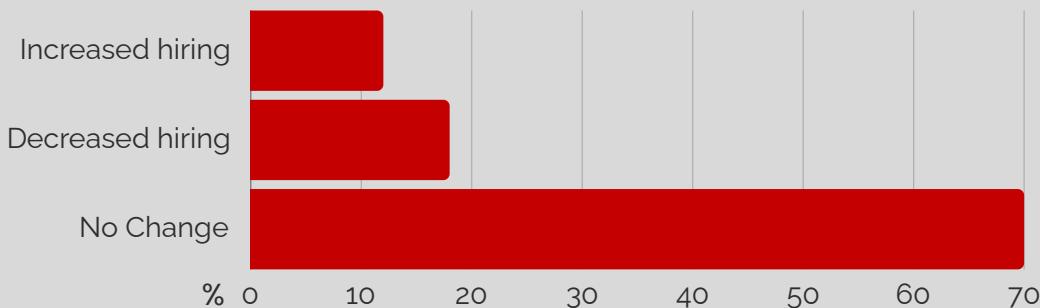
School Leaver Hiring

15% of firms have stated that they will increase their volume of school-leaver hiring, with the majority doing so through Level 4 funded apprenticeships via the AAT pathway



Graduate Hiring

Regarding graduate hiring, which option best describes your organisation's plans for recruitment?



- Concerningly, nearly 18% of firms expect to decrease graduate hiring compared to 12% who suggested they would increase it, with the majority planning to fund the training contract and reinstate clawback agreements

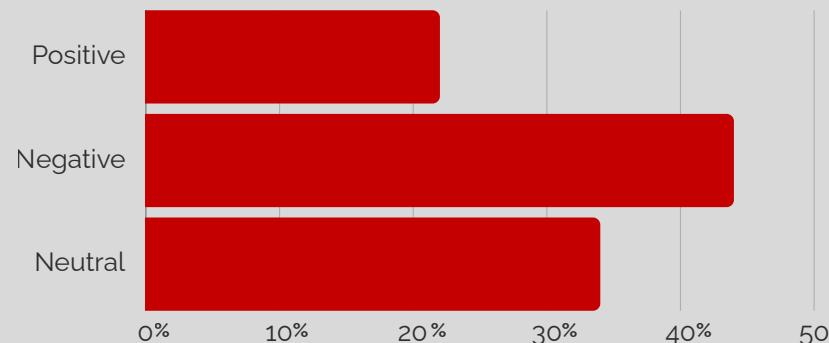


RECRUITMENT

OFFSHORING

CANDIDATE RESULTS

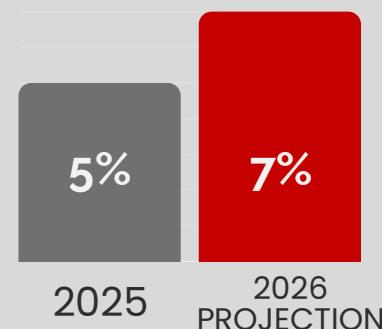
If your company has been offshoring some of their roles, has the impact on the firm been:



- Perceptions of offshoring are twice as negative as they are positive (44% negative to 22% positive)

CLIENT RESULTS

Percentage of offshore workforce in 2025 & estimated for 2026:

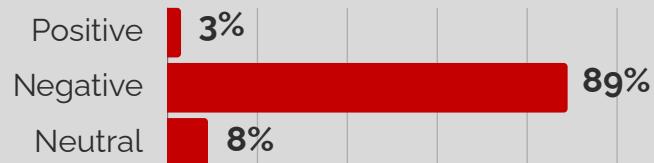


- Worryingly, for the above individuals who were negative about the impacts of offshoring, our clients suggested that they currently have an average of 5% of their entire workforce offshored but expect this to increase to 7% during 2026

AI

CANDIDATE RESULTS

How would you respond to a first stage interview being AI rather than a human?



- With nearly nine out of ten respondents expressing a negative response, the data indicates a clear preference for human interaction at the earliest point of the recruitment process

Results of candidates who agreed with the below statements:

AI will:

Risk future career opportunities



Increase quality of work



Decrease quality of work



Offer more compelling jobs



Other



Many of the 'other' responses included concerns about training, lack of entry roles and the reduction of technical knowledge and abilities of new joiners

- There was a definite sway towards respondents feeling that AI would increase the quality of work and make their jobs more compelling, but 60% felt that AI was a risk to their future career opportunities
- Are less but better quality roles the future of our industry?



THE NUMBERS

AUDIT & GENERAL PRACTICE



AUDIT (70-100% AUDIT WORKLOAD)

	CENTRAL LONDON			GREATER LONDON			HOME COUNTIES		
	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	£65-77,000	£63-80,000	£64-81,000	£61-72,000	£59-75,000	£62-78,000	£59-70,000	£57-73,000
Assistant Manager	£58-66,000	£57-68,000	£56-65,000	£55-62,000	£54-64,000	£53-61,000	£53-60,000	£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)	£32-45,000	£30-45,000	£28-45,000	£30-42,000	£28-42,000	£26-42,000	£29-41,000	£27-41,000	£25-41,000
	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	£54-64,000	£52-66,000	£56-71,000	£53-63,000	£52-66,000	£54-69,000	£52-62,000	£50-64,000
Assistant Manager	£48-55,000	£47-56,000	£46-54,000	£48-54,000	£47-56,000	£46-53,000	£46-53,000	£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)	£27-37,000	£25-37,000	£23-37,000	£26-37,000	£25-37,000	£23-37,000	£26-36,000	£24-36,000	£22-36,000
	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	£53-62,000	£51-65,000	£52-65,000	£49-59,000	£48-61,000	£53-67,000	£51-60,000	£49-62,000
Assistant Manager	£47-53,000	£46-55,000	£45-53,000	£44-50,000	£43-52,000	£43-49,000	£45-51,000	£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)	£26-36,000	£24-36,000	£23-36,000	£24-34,000	£23-34,000	£21-34,000	£25-35,000	£23-35,000	£22-35,000
	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	£50-59,000	£49-62,000	£52-65,000	£49-59,000	£48-61,000	£49-62,000	£47-55,000	£45-58,000
Assistant Manager	£45-51,000	£44-52,000	£43-50,000	£44-50,000	£43-52,000	£43-49,000	£42-48,000	£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)	£25-35,000	£23-35,000	£22-35,000	£24-34,000	£23-34,000	£21-34,000	£23-32,000	£22-32,000	£20-32,000

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.

GENERAL PRACTICE (20-60% AUDIT WORKLOAD)

	CENTRAL LONDON		GREATER LONDON		HOME COUNTIES	
	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT
Director	£90-125,000	£88-120,000	£85-118,000	£83-113,000	£82-114,000	£80-109,000
Senior Manager	£76-91,000	£75-86,000	£71-86,000	£71-81,000	£69-83,000	£68-78,000
Manager	£65-75,000	£62-72,000	£61-71,000	£58-68,000	£59-68,000	£56-66,000
Assistant Manager	£56-64,000	£55-62,000	£53-60,000	£52-58,000	£51-58,000	£50-56,000
Qualified Senior	£50-57,000	£50-56,000	£47-54,000	£47-53,000	£46-52,000	£46-51,000
Semi-Senior (non-qual)	£28-45,000	£26-42,000	£26-42,000	£24-39,000	£25-41,000	£24-38,000
	SOUTH WEST		SOUTH COAST		EAST ANGLIA	
	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT
Director	£75-104,000	£73-100,000	£74-103,000	£72-98,000	£72-100,000	£70-96,000
Senior Manager	£63-76,000	£62-71,000	£62-75,000	£62-71,000	£61-73,000	£60-69,000
Manager	£54-62,000	£51-60,000	£53-62,000	£51-59,000	£52-60,000	£50-58,000
Assistant Manager	£46-53,000	£46-51,000	£46-52,000	£45-51,000	£45-51,000	£44-50,000
Qualified Senior	£42-47,000	£42-46,000	£41-47,000	£41-46,000	£40-46,000	£40-45,000
Semi-Senior (non-qual)	£23-37,000	£22-35,000	£23-37,000	£21-34,000	£22-36,000	£21-34,000
	WEST MIDLANDS		EAST MIDLANDS		NORTH WEST	
	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT
Director	£73-101,000	£71-97,000	£68-95,000	£67-91,000	£70-98,000	£69-94,000
Senior Manager	£62-74,000	£61-70,000	£58-69,000	£57-65,000	£59-71,000	£59-67,000
Manager	£53-61,000	£50-58,000	£49-57,000	£47-55,000	£51-59,000	£48-56,000
Assistant Manager	£45-52,000	£45-50,000	£43-49,000	£42-47,000	£44-50,000	£43-48,000
Qualified Senior	£41-46,000	£41-45,000	£38-43,000	£38-43,000	£39-44,000	£39-44,000
Semi-Senior (non-qual)	£23-36,000	£21-34,000	£21-34,000	£20-32,000	£22-35,000	£20-33,000
	NORTH EAST		SCOTLAND		WALES	
	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT	MID-TIER	INDEPENDENT
Director	£69-96,000	£68-92,000	£68-95,000	£67-91,000	£65-90,000	£63-86,000
Senior Manager	£59-70,000	£58-66,000	£58-69,000	£57-65,000	£55-66,000	£54-62,000
Manager	£50-58,000	£48-55,000	£49-57,000	£47-55,000	£47-54,000	£45-52,000
Assistant Manager	£43-49,000	£42-48,000	£43-49,000	£42-47,000	£40-46,000	£40-45,000
Qualified Senior	£39-44,000	£39-43,000	£38-43,000	£38-43,000	£36-41,000	£36-40,000
Semi-Senior (non-qual)	£22-35,000	£20-32,000	£21-34,000	£20-32,000	£20-32,000	£19-30,000

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.

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	£75-88,000	£71-83,000	£68-80,000	£62-73,000	£62-72,000	£60-70,000
Outsourcing Manager	£65-75,000	£61-71,000	£59-68,000	£54-62,000	£53-62,000	£52-60,000
Outsourcing Assistant Manager	£56-63,000	£53-59,000	£51-57,000	£46-52,000	£46-52,000	£45-50,000
Outsourcing Senior (Qualified)	£48-55,000	£45-52,000	£44-50,000	£40-46,000	£39-45,000	£38-44,000
Outsourcing Semi-Senior (non qual)	£25-45,000	£24-42,000	£23-41,000	£21-37,000	£21-37,000	£20-36,000
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	£24-32,000	£23-30,000	£22-29,000	£20-27,000	£20-26,000	£19-26,000
	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	£61-71,000	£57-67,000	£59-69,000	£58-68,000	£57-67,000	£54-63,000
Outsourcing Manager	£53-61,000	£49-57,000	£51-59,000	£50-58,000	£49-57,000	£47-54,000
Outsourcing Assistant Manager	£45-51,000	£43-48,000	£44-49,000	£43-49,000	£43-48,000	£40-45,000
Outsourcing Senior (Qualified)	£39-45,000	£36-42,000	£37-43,000	£37-42,000	£36-42,000	£35-40,000
Outsourcing Semi-Senior (non qual)	£20-36,000	£19-34,000	£20-35,000	£19-35,000	£19-34,000	£18-32,000
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	£19-26,000	£18-24,000	£19-25,000	£18-25,000	£18-24,000	£17-23,000

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.

BUSINESS SERVICES (STATUTORY ACCOUNTS)

	CENTRAL LONDON		GREATER LONDON		HOME COUNTIES	
	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	£72-90,000	£70-88,000	£68-85,000	£66-83,000	£66-82,000	£64-80,000
Manager	£65-75,000	£62-70,000	£61-71,000	£58-66,000	£59-68,000	£56-64,000
Assistant Manager	£55-65,000	£54-60,000	£52-61,000	£51-56,000	£50-59,000	£49-55,000
Qualified Senior	£50-55,000	£50-54,000	£47-52,000	£47-51,000	£46-50,000	£46-49,000
Semi-Senior (non-qual)	£25-42,000	£24-40,000	£24-39,000	£23-38,000	£23-38,000	£22-36,000
	SOUTH WEST		SOUTH COAST		EAST ANGLIA	
	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	£60-75,000	£58-73,000	£59-74,000	£57-72,000	£58-72,000	£56-70,000
Manager	£54-62,000	£51-58,000	£53-62,000	£51-57,000	£52-60,000	£50-56,000
Assistant Manager	£46-54,000	£45-50,000	£45-53,000	£44-49,000	£44-52,000	£43-48,000
Qualified Senior	£42-46,000	£42-45,000	£41-45,000	£41-44,000	£40-44,000	£40-43,000
Semi-Senior (non-qual)	£21-35,000	£20-33,000	£21-34,000	£20-33,000	£20-34,000	£19-32,000
	WEST MIDLANDS		EAST 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	£58-73,000	£57-71,000	£55-68,000	£53-67,000	£56-70,000	£55-69,000
Manager	£53-61,000	£50-57,000	£49-57,000	£47-53,000	£51-59,000	£48-55,000
Assistant Manager	£45-53,000	£44-49,000	£42-49,000	£41-46,000	£43-51,000	£42-47,000
Qualified Senior	£41-45,000	£41-44,000	£38-42,000	£38-41,000	£39-43,000	£39-42,000
Semi-Senior (non-qual)	£20-34,000	£19-32,000	£19-32,000	£18-30,000	£20-33,000	£19-31,000
	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	£55-69,000	£54-68,000	£55-68,000	£53-67,000	£52-65,000	£50-63,000
Manager	£50-58,000	£48-54,000	£49-57,000	£47-53,000	£47-54,000	£45-50,000
Assistant Manager	£42-50,000	£42-46,000	£42-49,000	£41-46,000	£40-47,000	£39-43,000
Qualified Senior	£39-42,000	£39-42,000	£38-42,000	£38-41,000	£36-40,000	£36-39,000
Semi-Senior (non-qual)	£19-32,000	£18-31,000	£19-32,000	£18-30,000	£18-30,000	£17-29,000

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.

TAX



CORPORATE TAX

	CENTRAL LONDON			GREATER LONDON			HOME COUNTIES		
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT
Director	£115-175,000	£105-160,000	£100-135,000	£108-165,000	£99-150,000	£94-127,000	£105-159,000	£96-146,000	£91-123,000
Senior Manager	£85-110,000	£78-100,000	£74-95,000	£80-103,000	£73-94,000	£70-89,000	£77-100,000	£71-91,000	£67-86,000
Manager	£66-85,000	£65-82,000	£62-76,000	£62-80,000	£61-77,000	£58-71,000	£60-77,000	£59-75,000	£56-69,000
Assistant Manager	£55-67,000	£54-65,000	£52-63,000	£52-63,000	£51-61,000	£49-59,000	£50-61,000	£49-59,000	£47-57,000
Qualified Senior	£52-58,000	£52-56,000	£48-55,000	£49-55,000	£49-53,000	£45-52,000	£47-53,000	£47-51,000	£44-50,000
Semi-Senior (non-qua)	£37-48,000	£35-45,000	£32-45,000	£35-45,000	£33-42,000	£30-42,000	£34-44,000	£32-41,000	£29-41,000
	SOUTH WEST			SOUTH COAST			EAST ANGLIA		
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT
Director	£95-145,000	£87-133,000	£83-112,000	£94-144,000	£86-131,000	£82-111,000	£92-140,000	£84-128,000	£80-108,000
Senior Manager	£71-91,000	£65-83,000	£61-79,000	£70-90,000	£64-82,000	£61-78,000	£68-88,000	£62-80,000	£59-76,000
Manager	£55-71,000	£54-68,000	£51-63,000	£54-70,000	£53-67,000	£51-62,000	£53-68,000	£52-66,000	£50-61,000
Assistant Manager	£46-56,000	£45-54,000	£43-52,000	£45-55,000	£44-53,000	£43-52,000	£44-54,000	£43-52,000	£42-50,000
Qualified Senior	£43-48,000	£43-46,000	£40-46,000	£43-48,000	£43-46,000	£39-45,000	£42-46,000	£42-45,000	£38-44,000
Semi-Senior (non-qua)	£31-40,000	£29-37,000	£27-37,000	£30-39,000	£29-37,000	£26-37,000	£30-38,000	£28-36,000	£26-36,000
	WEST MIDLANDS			EAST MIDLANDS			NORTH WEST		
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT
Director	£93-142,000	£85-130,000	£81-109,000	£87-133,000	£80-122,000	£76-103,000	£90-137,000	£82-125,000	£78-105,000
Senior Manager	£69-89,000	£63-81,000	£60-77,000	£65-84,000	£59-76,000	£56-72,000	£66-86,000	£61-78,000	£58-74,000
Manager	£53-69,000	£53-66,000	£50-62,000	£50-65,000	£49-62,000	£47-58,000	£51-66,000	£51-64,000	£48-59,000
Assistant Manager	£45-54,000	£44-53,000	£42-51,000	£42-51,000	£41-49,000	£40-48,000	£43-52,000	£42-51,000	£41-49,000
Qualified Senior	£42-47,000	£42-45,000	£39-45,000	£40-44,000	£40-43,000	£36-42,000	£41-45,000	£41-44,000	£37-43,000
Semi-Senior (non-qua)	£30-39,000	£28-36,000	£26-36,000	£28-36,000	£27-34,000	£24-34,000	£29-37,000	£27-35,000	£25-35,000
	NORTH EAST			SCOTLAND			WALES		
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT
Director	£89-135,000	£81-123,000	£77-104,000	£87-133,000	£80-122,000	£76-103,000	£83-126,000	£76-115,000	£72-97,000
Senior Manager	£65-85,000	£60-77,000	£57-73,000	£65-84,000	£59-76,000	£56-72,000	£61-79,000	£56-72,000	£53-68,000
Manager	£51-65,000	£50-63,000	£48-59,000	£50-65,000	£49-62,000	£47-58,000	£48-61,000	£47-59,000	£45-55,000
Assistant Manager	£42-52,000	£42-50,000	£40-49,000	£42-51,000	£41-49,000	£40-48,000	£40-48,000	£39-47,000	£37-45,000
Qualified Senior	£40-45,000	£40-43,000	£37-42,000	£40-44,000	£40-43,000	£36-42,000	£37-42,000	£37-40,000	£35-40,000
Semi-Senior (non-qua)	£28-37,000	£27-35,000	£25-35,000	£28-36,000	£27-34,000	£24-34,000	£27-35,000	£25-32,000	£23-32,000

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 LONDON			GREATER LONDON			HOME COUNTIES		
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT
Director	£100-160,000	£100-145,000	£95-125,000	£94-150,000	£94-136,000	£89-118,000	£91-146,000	£91-132,000	£86-114,000
Senior Manager	£80-108,000	£75-95,000	£72-92,000	£75-102,000	£71-89,000	£68-86,000	£73-98,000	£68-86,000	£66-84,000
Manager	£65-82,000	£63-78,000	£60-75,000	£61-77,000	£59-73,000	£56-71,000	£59-75,000	£57-71,000	£55-68,000
Assistant Manager	£55-68,000	£53-65,000	£50-62,000	£52-64,000	£50-61,000	£47-58,000	£50-62,000	£48-59,000	£46-56,000
Qualified Senior	£47-56,000	£48-55,000	£45-52,000	£44-53,000	£45-52,000	£42-49,000	£43-51,000	£44-50,000	£41-47,000
Semi-Senior (non-qual)	£35-48,000	£32-42,000	£30-40,000	£32-44,000	£29-38,000	£27-36,000	£32-44,000	£29-38,000	£27-36,000
	SOUTH WEST			SOUTH COAST			EAST ANGLIA		
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT
Director	£83-133,000	£83-120,000	£79-104,000	£82-131,000	£82-119,000	£78-103,000	£80-128,000	£80-116,000	£76-100,000
Senior Manager	£66-90,000	£62-79,000	£60-76,000	£66-89,000	£62-78,000	£59-75,000	£64-86,000	£60-76,000	£58-74,000
Manager	£54-68,000	£52-65,000	£50-62,000	£53-67,000	£52-64,000	£49-62,000	£52-66,000	£50-62,000	£48-60,000
Assistant Manager	£46-56,000	£44-54,000	£42-51,000	£45-56,000	£43-53,000	£41-51,000	£44-54,000	£42-52,000	£40-50,000
Qualified Senior	£39-46,000	£40-46,000	£37-43,000	£39-46,000	£39-45,000	£37-43,000	£38-45,000	£38-44,000	£36-42,000
Semi-Senior (non-qual)	£29-40,000	£27-35,000	£25-33,000	£29-39,000	£26-34,000	£25-33,000	£28-38,000	£26-34,000	£24-32,000
	WEST MIDLANDS			EAST MIDLANDS			NORTH WEST		
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT
Director	£81-130,000	£81-117,000	£77-101,000	£76-122,000	£76-110,000	£72-95,000	£78-125,000	£78-113,000	£74-98,000
Senior Manager	£65-87,000	£61-77,000	£58-75,000	£61-82,000	£57-72,000	£55-70,000	£62-84,000	£59-74,000	£56-72,000
Manager	£53-66,000	£51-63,000	£49-61,000	£49-62,000	£48-59,000	£46-57,000	£51-64,000	£49-61,000	£47-59,000
Assistant Manager	£45-55,000	£43-53,000	£41-50,000	£42-52,000	£40-49,000	£38-47,000	£43-53,000	£41-51,000	£39-48,000
Qualified Senior	£38-45,000	£39-45,000	£36-42,000	£36-43,000	£36-42,000	£34-40,000	£37-44,000	£37-43,000	£35-41,000
Semi-Senior (non-qual)	£28-39,000	£26-34,000	£24-32,000	£27-36,000	£24-32,000	£23-30,000	£27-37,000	£25-33,000	£23-31,000
	NORTH EAST			SCOTLAND			WALES		
	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT	BIG 4	MID-TIER	INDEPENDENT
Director	£77-123,000	£77-112,000	£73-96,000	£76-122,000	£76-110,000	£72-95,000	£72-115,000	£72-104,000	£68-90,000
Senior Manager	£62-83,000	£58-73,000	£55-71,000	£61-82,000	£57-72,000	£55-70,000	£58-78,000	£54-68,000	£52-66,000
Manager	£50-63,000	£49-60,000	£46-58,000	£49-62,000	£48-59,000	£46-57,000	£47-59,000	£45-56,000	£43-54,000
Assistant Manager	£42-52,000	£41-50,000	£39-48,000	£42-52,000	£40-49,000	£38-47,000	£40-49,000	£38-47,000	£36-45,000
Qualified Senior	£36-43,000	£37-42,000	£35-40,000	£36-43,000	£36-42,000	£34-40,000	£34-40,000	£35-40,000	£32-37,000
Semi-Senior (non-qual)	£27-37,000	£25-32,000	£23-31,000	£27-36,000	£24-32,000	£23-30,000	£25-35,000	£23-30,000	£22-29,000

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.

SPECIALIST TAX

	CENTRAL LONDON					GREATER LONDON				
	VAT & INDIRECT TAX	INTERNATIONAL & FS TAX	DEALSTAX & TRANSFER PRICING	EMPLOYMENT & EXPAT TAX	TRUSTS	VAT & INDIRECT TAX	INTERNATIONAL & FS TAX	DEALSTAX & TRANSFER PRICING	EMPLOYMENT & EXPAT TAX	TRUSTS
Director	£117-174,000	£120-180,000	£125-185,000	£98-155,000	£100-160,000	£110-164,000	£113-169,000	£118-174,000	£92-146,000	£94-150,000
Senior Manager	£85-110,000	£90-115,000	£90-120,000	£78-105,000	£80-107,000	£80-103,000	£85-108,000	£85-113,000	£73-99,000	£75-101,000
Manager	£68-86,000	£70-90,000	£70-90,000	£63-80,000	£65-81,000	£64-81,000	£66-85,000	£66-85,000	£59-75,000	£61-76,000
Assistant Manager	£56-70,000	£58-70,000	£57-69,000	£54-62,000	£56-64,000	£53-66,000	£55-66,000	£54-65,000	£51-58,000	£53-60,000
Qualified Senior	£52-58,000	£54-60,000	£54-62,000	£47-55,000	£44-57,000	£49-55,000	£51-56,000	£51-58,000	£44-52,000	£41-54,000
Semi-Senior (non-qual)	£38-49,000	£40-55,000	£40-55,000	£35-48,000	£35-49,000	£35-45,000	£36-50,000	£36-50,000	£33-45,000	£33-46,000
HOME COUNTIES										
	VAT & INDIRECT TAX	INTERNATIONAL & FS TAX	DEALSTAX & TRANSFER PRICING	EMPLOYMENT & EXPAT TAX	TRUSTS	VAT & INDIRECT TAX	INTERNATIONAL & FS TAX	DEALSTAX & TRANSFER PRICING	EMPLOYMENT & EXPAT TAX	TRUSTS
Director	£106-158,000	£109-164,000	£114-168,000	£89-141,000	£91-146,000	£97-144,000	£100-149,000	£104-154,000	£81-129,000	£81-129,000
Senior Manager	£77-100,000	£82-105,000	£82-109,000	£71-96,000	£73-97,000	£71-91,000	£75-95,000	£75-100,000	£65-87,000	£65-87,000
Manager	£62-78,000	£64-82,000	£64-82,000	£57-73,000	£59-74,000	£56-71,000	£58-75,000	£58-75,000	£52-66,000	£52-66,000
Assistant Manager	£51-64,000	£53-64,000	£52-63,000	£49-56,000	£51-58,000	£46-58,000	£48-58,000	£47-57,000	£45-51,000	£45-51,000
Qualified Senior	£47-53,000	£49-55,000	£49-56,000	£43-50,000	£40-52,000	£43-48,000	£45-50,000	£45-51,000	£39-46,000	£39-46,000
Semi-Senior (non-qual)	£32-41,000	£33-46,000	£33-46,000	£32-44,000	£32-45,000	£31-40,000	£33-45,000	£33-45,000	£29-40,000	£29-40,000
SOUTH COAST										
	VAT & INDIRECT TAX	INTERNATIONAL & FS TAX	DEALSTAX & TRANSFER PRICING	EMPLOYMENT & EXPAT TAX	TRUSTS	VAT & INDIRECT TAX	INTERNATIONAL & FS TAX	DEALSTAX & TRANSFER PRICING	EMPLOYMENT & EXPAT TAX	TRUSTS
Director	£96-143,000	£98-148,000	£103-152,000	£80-127,000	£82-131,000	£94-139,000	£96-144,000	£100-148,000	£78-124,000	£80-128,000
Senior Manager	£70-90,000	£74-94,000	£74-98,000	£64-86,000	£66-88,000	£68-88,000	£72-92,000	£72-96,000	£62-84,000	£64-86,000
Manager	£56-71,000	£57-74,000	£57-74,000	£52-66,000	£53-66,000	£54-69,000	£56-72,000	£56-72,000	£50-64,000	£52-65,000
Assistant Manager	£46-57,000	£48-57,000	£47-57,000	£44-51,000	£46-52,000	£45-56,000	£46-56,000	£46-55,000	£43-50,000	£45-51,000
Qualified Senior	£43-48,000	£44-49,000	£44-51,000	£39-45,000	£36-47,000	£42-46,000	£43-48,000	£43-50,000	£38-44,000	£35-46,000
Semi-Senior (non-qual)	£30-39,000	£32-44,000	£32-44,000	£29-39,000	£29-40,000	£31-40,000	£32-45,000	£32-45,000	£28-38,000	£28-39,000

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

	WEST MIDLANDS					EAST MIDLANDS				
	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
Director	£95-141,000	£97-146,000	£101-150,000	£79-126,000	£81-130,000	£89-132,000	£91-137,000	£95-141,000	£74-118,000	£76-122,000
Senior Manager	£69-89,000	£73-93,000	£73-97,000	£63-85,000	£65-87,000	£65-84,000	£68-87,000	£68-91,000	£59-80,000	£61-81,000
Manager	£55-70,000	£57-73,000	£57-73,000	£51-65,000	£53-66,000	£52-65,000	£53-68,000	£53-68,000	£48-61,000	£49-62,000
Assistant Manager	£45-57,000	£47-57,000	£46-56,000	£44-50,000	£45-52,000	£43-53,000	£44-53,000	£43-52,000	£41-47,000	£43-49,000
Qualified Senior	£42-47,000	£44-49,000	£44-50,000	£38-45,000	£36-46,000	£40-44,000	£41-46,000	£41-47,000	£36-42,000	£33-43,000
Semi-Senior (non-qual)	£29-37,000	£30-42,000	£30-42,000	£28-39,000	£28-40,000	£30-38,000	£31-43,000	£31-43,000	£27-36,000	£27-37,000
NORTH WEST						NORTH EAST				
	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
Director	£91-136,000	£94-140,000	£98-144,000	£76-121,000	£78-125,000	£90-134,000	£92-139,000	£96-142,000	£75-119,000	£77-123,000
Senior Manager	£66-86,000	£70-90,000	£70-94,000	£61-82,000	£62-83,000	£65-85,000	£69-89,000	£69-92,000	£60-81,000	£62-82,000
Manager	£53-67,000	£55-70,000	£55-70,000	£49-62,000	£51-63,000	£52-66,000	£54-69,000	£54-69,000	£49-62,000	£50-62,000
Assistant Manager	£44-55,000	£45-55,000	£44-54,000	£42-48,000	£44-50,000	£43-54,000	£45-54,000	£44-53,000	£42-48,000	£43-49,000
Qualified Senior	£41-45,000	£42-47,000	£42-48,000	£37-43,000	£34-44,000	£40-45,000	£42-46,000	£42-48,000	£36-42,000	£34-44,000
Semi-Senior (non-qual)	£29-38,000	£31-42,000	£31-42,000	£27-37,000	£27-38,000	£29-37,000	£30-42,000	£30-42,000	£27-37,000	£27-38,000
SCOTLAND						WALES				
	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
Director	£89-132,000	£91-137,000	£95-141,000	£74-118,000	£76-122,000	£84-125,000	£86-130,000	£90-133,000	£71-112,000	£72-115,000
Senior Manager	£65-84,000	£68-87,000	£68-91,000	£59-80,000	£61-81,000	£61-79,000	£65-83,000	£65-86,000	£56-76,000	£58-77,000
Manager	£52-65,000	£53-68,000	£53-68,000	£48-61,000	£49-62,000	£49-62,000	£50-65,000	£50-65,000	£45-58,000	£47-58,000
Assistant Manager	£43-53,000	£44-53,000	£43-52,000	£41-47,000	£43-49,000	£40-50,000	£42-50,000	£41-50,000	£39-45,000	£40-46,000
Qualified Senior	£40-44,000	£41-46,000	£41-47,000	£36-42,000	£33-43,000	£37-42,000	£39-43,000	£39-45,000	£34-40,000	£32-41,000
Semi-Senior (non-qual)	£27-35,000	£29-40,000	£29-40,000	£27-36,000	£27-37,000	£27-35,000	£29-40,000	£29-40,000	£25-35,000	£25-35,000

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.

ADVISORY



FORENSIC ACCOUNTING

	CENTRAL LONDON			GREATER LONDON			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	£80-95,000	£85-125,000	£85-113,000	£75-89,000	£80-118,000	£82-109,000	£73-86,000	£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			EAST ANGLIA			
	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	£66-79,000	£71-104,000	£74-98,000	£66-78,000	£70-103,000	£72-96,000	£64-76,000	£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 MIDLANDS			EAST MIDLANDS			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	£65-77,000	£69-101,000	£68-91,000	£61-72,000	£65-95,000	£70-94,000	£62-74,000	£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	£62-73,000	£65-96,000	£68-91,000	£61-72,000	£65-95,000	£65-86,000	£58-68,000	£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

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.

CORPORATE FINANCE

	CENTRAL LONDON			GREATER LONDON			HOME COUNTIES		
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE
Director	£120-160,000	£110-150,000	£130-200,000	£113-150,000	£103-141,000	£122-188,000	£109-146,000	£100-137,000	£118-182,000
Senior Manager	£90-120,000	£80-110,000	£90-130,000	£85-113,000	£75-103,000	£85-122,000	£82-109,000	£73-100,000	£82-118,000
Manager	£72-88,000	£68-80,000	£70-92,000	£68-83,000	£64-75,000	£66-86,000	£66-80,000	£62-73,000	£64-84,000
Assistant Manager	£60-72,000	£58-68,000	£60-75,000	£56-68,000	£55-64,000	£56-71,000	£55-66,000	£53-62,000	£55-68,000
Executive	£52-62,000	£50-55,000	£52-60,000	£49-58,000	£47-52,000	£49-56,000	£47-56,000	£46-50,000	£47-55,000
SOUTH WEST			SOUTH COAST			EAST ANGLIA			
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE
Director	£100-133,000	£91-125,000	£108-166,000	£98-131,000	£90-123,000	£107-164,000	£96-128,000	£88-120,000	£104-160,000
Senior Manager	£75-100,000	£66-91,000	£75-108,000	£74-98,000	£66-90,000	£74-107,000	£72-96,000	£64-88,000	£72-104,000
Manager	£60-73,000	£56-66,000	£58-76,000	£59-72,000	£56-66,000	£57-75,000	£58-70,000	£54-64,000	£56-74,000
Assistant Manager	£50-60,000	£48-56,000	£50-62,000	£49-59,000	£48-56,000	£49-62,000	£48-58,000	£46-54,000	£48-60,000
Executive	£43-51,000	£42-46,000	£43-50,000	£43-51,000	£41-45,000	£43-49,000	£42-50,000	£40-44,000	£42-48,000
WEST MIDLANDS			EAST MIDLANDS			NORTH WEST			
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE
Director	£97-130,000	£89-122,000	£105-162,000	£91-122,000	£84-114,000	£99-152,000	£94-125,000	£86-117,000	£101-156,000
Senior Manager	£73-97,000	£65-89,000	£73-105,000	£68-91,000	£61-84,000	£68-99,000	£70-94,000	£62-86,000	£70-101,000
Manager	£58-71,000	£55-65,000	£57-75,000	£55-67,000	£52-61,000	£53-70,000	£56-69,000	£53-62,000	£55-72,000
Assistant Manager	£49-58,000	£47-55,000	£49-61,000	£46-55,000	£44-52,000	£46-57,000	£47-56,000	£45-53,000	£47-59,000
Executive	£42-50,000	£41-45,000	£42-49,000	£40-47,000	£38-42,000	£40-46,000	£41-48,000	£39-43,000	£41-47,000
NORTH EAST			SCOTLAND			WALES			
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE
Director	£92-123,000	£85-116,000	£100-154,000	£91-122,000	£84-114,000	£99-152,000	£86-115,000	£79-108,000	£94-144,000
Senior Manager	£69-92,000	£62-85,000	£69-100,000	£68-91,000	£61-84,000	£68-99,000	£65-86,000	£58-79,000	£65-94,000
Manager	£55-68,000	£52-62,000	£54-71,000	£55-67,000	£52-61,000	£53-70,000	£52-63,000	£49-58,000	£50-66,000
Assistant Manager	£46-55,000	£45-52,000	£46-58,000	£46-55,000	£44-52,000	£46-57,000	£43-52,000	£42-49,000	£43-54,000
Executive	£40-48,000	£39-42,000	£40-46,000	£40-47,000	£38-42,000	£40-46,000	£37-45,000	£36-40,000	£37-43,000

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.

CORPORATE RECOVERY & RESTRUCTURING

	CENTRAL LONDON			GREATER LONDON			HOME COUNTIES		
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE
Director	£120-150,000	£110-140,000	£115-150,000	£113-141,000	£103-132,000	£108-141,000	£109-137,000	£100-127,000	£105-137,000
Senior Manager	£80-120,000	£70-100,000	£80-110,000	£75-113,000	£66-94,000	£75-103,000	£73-109,000	£64-91,000	£73-100,000
Manager	£65-75,000	£60-70,000	£65-83,000	£61-71,000	£56-66,000	£61-78,000	£59-68,000	£55-64,000	£59-76,000
Assistant Manager	£50-60,000	£50-60,000	£50-60,000	£47-56,000	£47-56,000	£47-56,000	£46-55,000	£46-55,000	£46-55,000
Senior Administrator	£44-50,000	£40-50,000	£38-52,000	£41-47,000	£38-47,000	£36-49,000	£40-46,000	£36-46,000	£35-47,000
Administrator	£29-45,000	£29-42,000	£29-40,000	£27-42,000	£27-39,000	£27-38,000	£26-41,000	£26-38,000	£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	£100-125,000	£91-116,000	£95-125,000	£98-123,000	£90-115,000	£94-123,000	£96-120,000	£88-112,000	£92-120,000
Senior Manager	£66-100,000	£58-83,000	£66-91,000	£66-98,000	£57-82,000	£66-90,000	£64-96,000	£56-80,000	£64-88,000
Manager	£54-62,000	£50-58,000	£54-69,000	£53-62,000	£49-57,000	£53-68,000	£52-60,000	£48-56,000	£52-66,000
Assistant Manager	£42-50,000	£42-50,000	£42-50,000	£41-49,000	£41-49,000	£41-49,000	£40-48,000	£40-48,000	£40-48,000
Senior Administrator	£37-42,000	£33-42,000	£32-43,000	£36-41,000	£33-41,000	£31-43,000	£35-40,000	£32-40,000	£30-42,000
Administrator	£24-37,000	£24-35,000	£24-33,000	£24-37,000	£24-34,000	£24-33,000	£23-36,000	£23-34,000	£23-32,000
	WEST MIDLANDS			EAST MIDLANDS			NORTH WEST		
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE
Director	£97-122,000	£89-113,000	£93-122,000	£91-114,000	£84-106,000	£87-114,000	£94-117,000	£86-109,000	£90-117,000
Senior Manager	£65-97,000	£57-81,000	£65-89,000	£61-91,000	£53-76,000	£61-84,000	£62-94,000	£55-78,000	£62-86,000
Manager	£53-61,000	£49-57,000	£53-67,000	£49-57,000	£46-53,000	£49-63,000	£51-59,000	£47-55,000	£51-65,000
Assistant Manager	£41-49,000	£41-49,000	£41-49,000	£38-46,000	£38-46,000	£38-46,000	£39-47,000	£39-47,000	£39-47,000
Senior Administrator	£36-41,000	£32-41,000	£31-42,000	£33-38,000	£30-38,000	£29-40,000	£34-39,000	£31-39,000	£30-41,000
Administrator	£23-36,000	£23-34,000	£23-32,000	£22-34,000	£22-32,000	£22-30,000	£23-35,000	£23-33,000	£23-31,000
	NORTH EAST			SCOTLAND			WALES		
	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE	BIG 4	MID-TIER	BOUTIQUE
Director	£92-116,000	£85-108,000	£89-116,000	£91-114,000	£84-106,000	£87-114,000	£86-108,000	£79-101,000	£83-108,000
Senior Manager	£62-92,000	£54-77,000	£62-85,000	£61-91,000	£53-76,000	£61-84,000	£58-86,000	£50-72,000	£58-79,000
Manager	£50-58,000	£46-54,000	£50-64,000	£49-57,000	£46-53,000	£49-63,000	£47-54,000	£43-50,000	£47-60,000
Assistant Manager	£39-46,000	£39-46,000	£39-46,000	£38-46,000	£38-46,000	£38-46,000	£36-43,000	£36-43,000	£36-43,000
Senior Administrator	£34-39,000	£31-39,000	£29-40,000	£33-38,000	£30-38,000	£29-40,000	£32-36,000	£29-36,000	£27-37,000
Administrator	£22-35,000	£22-32,000	£22-31,000	£22-34,000	£22-32,000	£22-30,000	£21-32,000	£21-30,000	£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

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	CENTRAL LONDON	GREATER LONDON	HOME COUNTIES	SOUTH WEST	SOUTH COAST	EAST ANGLIA
Payroll Manager	£55-75,000	£52-71,000	£50-68,000	£46-62,000	£45-62,000	£44-60,000
Payroll Supervisor	£42-53,000	£39-50,000	£38-48,000	£35-44,000	£34-43,000	£34-42,000
Payroll Administrator	£30-45,000	£28-42,000	£27-41,000	£25-37,000	£25-37,000	£24-36,000
Payroll Assistant	£25-30,000	£24-28,000	£23-27,000	£21-25,000	£21-25,000	£20-24,000
Company Secretary	£90-150,000	£85-141,000	£82-137,000	£75-125,000	£74-123,000	£72-120,000
CoSec Manager	£65-85,000	£61-80,000	£59-77,000	£54-71,000	£53-70,000	£52-68,000
CoSec Mid-Level	£50-70,000	£47-66,000	£46-64,000	£42-58,000	£41-57,000	£40-56,000
CoSec Assistant	£45-55,000	£42-52,000	£41-50,000	£37-46,000	£37-45,000	£36-44,000

	WEST MIDLANDS	EAST MIDLANDS	NORTH WEST	NORTH EAST	SCOTLAND	WALES
Payroll Manager	£45-61,000	£42-57,000	£43-59,000	£42-58,000	£42-57,000	£40-54,000
Payroll Supervisor	£34-43,000	£32-40,000	£33-41,000	£32-41,000	£32-40,000	£30-38,000
Payroll Administrator	£24-36,000	£23-34,000	£23-35,000	£23-35,000	£23-34,000	£22-32,000
Payroll Assistant	£20-24,000	£19-23,000	£20-23,000	£19-23,000	£19-23,000	£18-22,000
Head of CoSec	£73-122,000	£68-114,000	£70-117,000	£69-116,000	£68-114,000	£65-108,000
CoSec Manager	£53-69,000	£49-65,000	£51-66,000	£50-65,000	£49-65,000	£47-61,000
CoSec Mid-Level	£41-57,000	£38-53,000	£39-55,000	£39-54,000	£38-53,000	£36-50,000
CoSec Assistant	£36-45,000	£34-42,000	£35-43,000	£35-42,000	£34-42,000	£32-40,000



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