

# 2026

## Hays UK Salary & Recruiting Trends *Salaries*

Accountancy & Finance

▶▶ [hays.co.uk/accountancy](https://hays.co.uk/accountancy)



# Contents

- Accounts payable ▶
- Accounts receivable ▶
- Accountancy support ▶
- Credit management ▶
- Payroll ▶
- Part-qualified accountancy ▶
- Qualified accountancy ▶
- Practice**
  - Audit and assurance ▶
  - Business outsourcing and accounts ▶
  - General practice ▶
- Advisory**
  - Corporate finance ▶
  - Forensic accounting ▶
  - Insolvency/corporate recovery ▶

- Internal audit, risk and compliance**
  - Internal audit ▶
  - Risk and compliance ▶
- Taxation**
  - In-house ▶
  - Practice ▶
- Treasury ▶**

15

industries and sectors covered



10k

salaries for roles across the UK, split by sector and region



More than

5k

employers and professionals surveyed across the UK



Let's talk about how we can support your workforce management strategies.

[Talk to us ▶](#)

Thinking of a change? Check out our latest jobs and find your next great role.

[Search jobs ▶](#)

# Accounts payable

London	£ Range	£ Typical
Accounts Payable Manager	45,000-70,000	53,000
Accounts Payable Team Leader/Supervisor	38,000-48,000	45,000
Accounts Payable Clerk/ Senior Accounts Payable Clerk	32,000-45,000	38,000

East Midlands	£ Range	£ Typical
Accounts Payable Manager	40,000-58,000	47,000
Accounts Payable Team Leader/Supervisor	30,000-40,000	35,000
Accounts Payable Clerk/ Senior Accounts Payable Clerk	25,000-29,000	27,000

South East England	£ Range	£ Typical
Accounts Payable Manager	40,000-60,000	47,000
Accounts Payable Team Leader/Supervisor	35,000-43,000	40,000
Accounts Payable Clerk/ Senior Accounts Payable Clerk	25,000-31,000	29,000

Yorkshire and the Humber	£ Range	£ Typical
Accounts Payable Manager	42,000-55,000	47,000
Accounts Payable Team Leader/Supervisor	32,000-40,000	37,000
Accounts Payable Clerk/ Senior Accounts Payable Clerk	25,000-30,000	27,500

East of England	£ Range	£ Typical
Accounts Payable Manager	38,000-55,000	45,000
Accounts Payable Team Leader/Supervisor	32,000-40,000	38,000
Accounts Payable Clerk/ Senior Accounts Payable Clerk	26,000-32,000	29,000

North East England	£ Range	£ Typical
Accounts Payable Manager	42,000-55,000	47,000
Accounts Payable Team Leader/Supervisor	32,000-42,000	37,000
Accounts Payable Clerk/ Senior Accounts Payable Clerk	26,000-31,000	27,500

South West England	£ Range	£ Typical
Accounts Payable Manager	45,000-60,000	50,000
Accounts Payable Team Leader/Supervisor	40,000-48,000	43,000
Accounts Payable Clerk/ Senior Accounts Payable Clerk	28,000-32,000	30,000

North West England	£ Range	£ Typical
Accounts Payable Manager	44,000-57,000	48,000
Accounts Payable Team Leader/Supervisor	32,000-42,000	38,000
Accounts Payable Clerk/ Senior Accounts Payable Clerk	26,000-32,000	28,000

Wales	£ Range	£ Typical
Accounts Payable Manager	35,000-50,000	47,000
Accounts Payable Team Leader/Supervisor	30,000-45,000	40,000
Accounts Payable Clerk/ Senior Accounts Payable Clerk	25,000-30,000	28,000

Northern Ireland	£ Range	£ Typical
Accounts Payable Manager	38,000-55,000	47,000
Accounts Payable Team Leader/Supervisor	32,000-42,000	38,000
Accounts Payable Clerk/ Senior Accounts Payable Clerk	25,000-30,000	28,000

West Midlands	£ Range	£ Typical
Accounts Payable Manager	38,000-55,000	49,000
Accounts Payable Team Leader/Supervisor	33,000-42,000	37,000
Accounts Payable Clerk/ Senior Accounts Payable Clerk	25,000-30,000	27,500

Scotland	£ Range	£ Typical
Accounts Payable Manager	38,000-52,000	45,000
Accounts Payable Team Leader/Supervisor	30,000-40,000	36,000
Accounts Payable Clerk/ Senior Accounts Payable Clerk	27,000-32,000	28,000

# Accounts receivable

London	£ Range	£ Typical
Manager	50,000-70,000	62,500
Team Leader/Supervisor	45,000-55,000	47,000
Analyst	30,000-45,000	42,000
Assistant/Clerk	30,000-40,000	35,000
Administrator	27,000-37,000	32,000

East Midlands	£ Range	£ Typical
Manager	40,000-54,000	47,000
Team Leader/Supervisor	32,000-38,000	36,000
Analyst	25,000-33,000	30,000
Assistant/Clerk	24,000-30,000	28,000
Administrator	24,000-28,000	26,000

South East England	£ Range	£ Typical
Manager	45,000-65,000	55,000
Team Leader/Supervisor	36,000-45,000	42,000
Analyst	30,000-40,000	35,000
Assistant/Clerk	28,000-38,000	32,000
Administrator	25,000-35,000	28,000

Yorkshire and the Humber	£ Range	£ Typical
Manager	40,000-55,000	48,000
Team Leader/Supervisor	34,000-40,000	37,000
Analyst	25,000-33,000	30,000
Assistant/Clerk	25,000-30,000	28,000
Administrator	24,000-28,000	26,000

East of England	£ Range	£ Typical
Manager	40,000-55,000	48,000
Team Leader/Supervisor	35,000-48,000	42,000
Analyst	30,000-36,000	34,000
Assistant/Clerk	26,000-32,000	29,000
Administrator	25,000-30,000	26,000

North East England	£ Range	£ Typical
Manager	40,000-55,000	48,000
Team Leader/Supervisor	34,000-40,000	37,000
Analyst	30,000-37,000	32,000
Assistant/Clerk	26,000-30,000	28,000
Administrator	25,500-27,000	26,000

South West England	£ Range	£ Typical
Manager	45,000-60,000	55,000
Team Leader/Supervisor	38,000-45,000	42,000
Analyst	30,000-38,000	35,000
Assistant/Clerk	30,000-35,000	32,000
Administrator	30,000-32,000	30,000

North West England	£ Range	£ Typical
Manager	42,000-55,000	48,000
Team Leader/Supervisor	33,000-42,000	35,000
Analyst	32,000-40,000	33,000
Assistant/Clerk	24,000-31,000	29,000
Administrator	24,000-27,000	26,000

Wales	£ Range	£ Typical
Manager	35,000-50,000	45,000
Team Leader/Supervisor	30,000-40,000	35,000
Analyst	25,000-35,000	30,000
Assistant/Clerk	24,500-30,000	28,000
Administrator	24,000-27,000	26,500

Northern Ireland	£ Range	£ Typical
Manager	40,000-55,000	49,000
Team Leader/Supervisor	30,000-40,000	38,000
Analyst	28,000-35,000	31,000
Assistant/Clerk	24,000-28,000	27,000
Administrator	23,000-26,000	25,000

West Midlands	£ Range	£ Typical
Manager	40,000-57,000	48,000
Team Leader/Supervisor	35,000-45,000	37,000
Analyst	27,000-35,000	32,000
Assistant/Clerk	26,000-30,000	29,000
Administrator	26,000-30,000	28,000

Scotland	£ Range	£ Typical
Manager	40,000-50,000	47,000
Team Leader/Supervisor	28,000-35,000	33,000
Analyst	28,000-32,000	30,000
Assistant/Clerk	26,000-30,000	27,000
Administrator	26,000-30,000	26,000

# Accountancy support

London	£ Range	£ Typical
QBE Finance Manager	50,000-70,000	60,000
Assistant Accountant	40,000-55,000	46,000
Bookkeeper	38,000-50,000	43,000
AAT Studier	26,000-35,000	30,000
Accounts Assistant	30,000-36,000	32,000

East Midlands	£ Range	£ Typical
QBE Finance Manager	40,000-47,000	45,000
Assistant Accountant	30,000-35,000	32,000
Bookkeeper	28,000-35,000	30,000
AAT Studier	24,000-29,000	26,000
Accounts Assistant	26,000-29,000	27,000

South East England	£ Range	£ Typical
QBE Finance Manager	48,000-60,000	55,000
Assistant Accountant	30,000-38,000	35,000
Bookkeeper	30,000-40,000	35,000
AAT Studier	26,000-35,000	30,000
Accounts Assistant	24,000-31,000	29,000

Yorkshire and the Humber	£ Range	£ Typical
QBE Finance Manager	42,000-55,000	48,000
Assistant Accountant	28,000-35,000	33,000
Bookkeeper	28,000-33,000	30,000
AAT Studier	25,000-30,000	27,000
Accounts Assistant	26,000-30,000	28,000

East of England	£ Range	£ Typical
QBE Finance Manager	38,000-50,000	45,000
Assistant Accountant	33,000-40,000	36,000
Bookkeeper	30,000-40,000	35,000
AAT Studier	26,000-32,000	29,000
Accounts Assistant	26,000-30,000	28,000

North East England	£ Range	£ Typical
QBE Finance Manager	42,000-55,000	48,000
Assistant Accountant	28,000-35,000	32,000
Bookkeeper	28,000-33,000	32,000
AAT Studier	26,000-30,000	27,000
Accounts Assistant	26,000-30,000	28,000

South West England	£ Range	£ Typical
QBE Finance Manager	45,000-60,000	55,000
Assistant Accountant	32,000-36,000	34,000
Bookkeeper	32,000-38,000	35,000
AAT Studier	28,000-32,000	30,000
Accounts Assistant	29,000-34,000	30,000

North West England	£ Range	£ Typical
QBE Finance Manager	42,000-55,000	48,000
Assistant Accountant	29,000-38,000	34,000
Bookkeeper	30,000-36,000	33,000
AAT Studier	26,000-32,000	28,000
Accounts Assistant	26,000-31,000	28,000

Wales	£ Range	£ Typical
QBE Finance Manager	45,000-55,000	48,000
Assistant Accountant	29,000-35,000	33,000
Bookkeeper	28,000-35,000	32,000
AAT Studier	25,000-30,000	27,500
Accounts Assistant	23,000-28,000	26,500

Northern Ireland	£ Range	£ Typical
QBE Finance Manager	40,000-50,000	45,000
Assistant Accountant	30,000-35,000	34,000
Bookkeeper	28,000-32,000	31,000
AAT Studier	25,000-30,000	28,000
Accounts Assistant	25,000-29,000	27,000

West Midlands	£ Range	£ Typical
QBE Finance Manager	42,000-55,000	48,000
Assistant Accountant	30,000-35,000	32,000
Bookkeeper	28,000-36,000	31,000
AAT Studier	24,000-30,000	28,000
Accounts Assistant	26,000-29,000	27,000

Scotland	£ Range	£ Typical
QBE Finance Manager	42,000-50,000	45,000
Assistant Accountant	30,000-35,000	33,000
Bookkeeper	28,000-35,000	30,000
AAT Studier	26,000-30,000	28,000
Accounts Assistant	27,000-30,000	28,000

# Credit management

London	£ Range	£ Typical
Credit Director	80,000-120,000	100,000
Group Credit Manager/Head of Credit	70,000-110,000	85,000
Credit Manager	45,000-65,000	60,000
Credit Control Supervisor	40,000-52,000	48,000
Credit Risk Analyst	50,000-70,000	60,000
Senior Credit Controller	35,000-48,000	43,000
Credit Controller	30,000-43,000	38,000

Wales	£ Range	£ Typical
Credit Director	75,000-100,000	85,000
Group Credit Manager/Head of Credit	62,000-75,000	69,000
Credit Manager	35,000-65,000	52,000
Credit Control Supervisor	32,000-40,000	37,000
Credit Risk Analyst	32,000-44,000	38,000
Senior Credit Controller	29,000-35,000	32,000
Credit Controller	25,000-30,000	28,000

North East England	£ Range	£ Typical
Credit Director	70,000-95,000	80,000
Group Credit Manager/Head of Credit	55,000-75,000	68,000
Credit Manager	45,000-55,000	52,000
Credit Control Supervisor	32,000-40,000	38,000
Credit Risk Analyst	37,000-45,000	38,000
Senior Credit Controller	30,000-38,000	34,000
Credit Controller	28,000-32,000	30,000

South East England	£ Range	£ Typical
Credit Director	85,000-115,000	97,000
Group Credit Manager/Head of Credit	60,000-85,000	75,000
Credit Manager	45,000-65,000	57,000
Credit Control Supervisor	38,000-48,000	42,000
Credit Risk Analyst	30,000-50,000	45,000
Senior Credit Controller	35,000-42,000	38,000
Credit Controller	28,000-37,000	34,000

West Midlands	£ Range	£ Typical
Credit Director	80,000-120,000	95,000
Group Credit Manager/Head of Credit	65,000-85,000	75,000
Credit Manager	45,000-65,000	55,000
Credit Control Supervisor	35,000-42,000	40,000
Credit Risk Analyst	37,000-47,000	41,000
Senior Credit Controller	32,000-38,000	35,000
Credit Controller	28,000-33,000	31,000

North West England	£ Range	£ Typical
Credit Director	75,000-105,000	90,000
Group Credit Manager/Head of Credit	65,000-90,000	73,000
Credit Manager	48,000-62,000	55,000
Credit Control Supervisor	36,000-42,000	38,000
Credit Risk Analyst	40,000-52,000	48,000
Senior Credit Controller	33,000-36,000	35,000
Credit Controller	30,000-33,000	32,000

East of England	£ Range	£ Typical
Credit Director	70,000-110,000	90,000
Group Credit Manager/Head of Credit	60,000-80,000	70,000
Credit Manager	50,000-60,000	55,000
Credit Control Supervisor	35,000-48,000	43,000
Credit Risk Analyst	36,000-50,000	45,000
Senior Credit Controller	30,000-38,000	35,000
Credit Controller	25,000-33,000	30,000

East Midlands	£ Range	£ Typical
Credit Director	80,000-100,000	90,000
Group Credit Manager/Head of Credit	65,000-85,000	70,000
Credit Manager	45,000-60,000	52,000
Credit Control Supervisor	32,000-42,000	40,000
Credit Risk Analyst	37,000-47,000	42,000
Senior Credit Controller	30,000-38,000	35,000
Credit Controller	28,000-33,000	31,000

Northern Ireland	£ Range	£ Typical
Credit Director	65,000-90,000	82,000
Group Credit Manager/Head of Credit	55,000-75,000	62,000
Credit Manager	38,000-60,000	52,000
Credit Control Supervisor	28,000-45,000	41,000
Credit Risk Analyst	27,000-42,000	39,000
Senior Credit Controller	30,000-37,000	34,000
Credit Controller	26,000-32,000	28,500

South West England	£ Range	£ Typical
Credit Director	80,000-120,000	95,000
Group Credit Manager/Head of Credit	65,000-80,000	75,000
Credit Manager	55,000-70,000	62,000
Credit Control Supervisor	40,000-45,000	42,000
Credit Risk Analyst	40,000-48,000	45,000
Senior Credit Controller	38,000-42,000	38,000
Credit Controller	30,000-36,000	33,000

Yorkshire and the Humber	£ Range	£ Typical
Credit Director	70,000-95,000	85,000
Group Credit Manager/Head of Credit	55,000-75,000	68,000
Credit Manager	45,000-55,000	52,000
Credit Control Supervisor	32,000-40,000	38,000
Credit Risk Analyst	37,000-45,000	40,000
Senior Credit Controller	30,000-38,000	34,000
Credit Controller	28,000-32,000	29,000

Scotland	£ Range	£ Typical
Credit Director	70,000-90,000	85,000
Group Credit Manager/Head of Credit	55,000-75,000	65,000
Credit Manager	50,000-60,000	55,000
Credit Control Supervisor	35,000-45,000	40,000
Credit Risk Analyst	35,000-45,000	40,000
Senior Credit Controller	30,000-37,000	35,000
Credit Controller	28,000-32,000	30,000

# Payroll

London	£ Range	£ Typical
Head of Payroll	80,000-160,000	105,000
International Payroll Manager	70,000-120,000	85,000
Payroll Manager	50,000-75,000	65,000
Payroll Supervisor/Team Leader	45,000-55,000	50,000
International Payroll Specialist	50,000-70,000	60,000
Sole Charge Payroller	38,000-50,000	45,000
Payroll Clerk	30,000-40,000	35,000
Payroll Administrator	28,000-35,000	33,000

South East England	£ Range	£ Typical
Head of Payroll	70,000-100,000	85,000
Payroll Manager	48,000-70,000	60,000
Payroll Supervisor/Team Leader	45,000-55,000	48,000
Sole Charge Payroller	38,000-45,000	42,000
Payroll Clerk	34,000-36,000	35,000
Payroll Administrator	29,000-35,000	32,000

East of England	£ Range	£ Typical
Head of Payroll	55,000-90,000	70,000
Payroll Manager	45,000-60,000	55,000
Payroll Supervisor/Team Leader	35,000-45,000	40,000
Sole Charge Payroller	32,000-40,000	38,000
Payroll Clerk	28,000-35,000	32,000
Payroll Administrator	25,000-30,000	28,000

South West England	£ Range	£ Typical
Head of Payroll	70,000-85,000	75,000
Payroll Manager	50,000-65,000	60,000
Payroll Supervisor/Team Leader	40,000-45,000	42,500
Sole Charge Payroller	35,000-45,000	40,000
Payroll Clerk	30,000-35,000	33,000
Payroll Administrator	28,000-32,000	30,000

Wales	£ Range	£ Typical
Head of Payroll	45,000-80,000	70,000
Payroll Manager	45,000-60,000	52,000
Payroll Supervisor/Team Leader	37,000-45,000	40,000
Sole Charge Payroller	33,000-40,000	35,000
Payroll Clerk	28,000-35,000	33,000
Payroll Administrator	25,000-30,000	27,000

West Midlands	£ Range	£ Typical
Head of Payroll	75,000-95,000	86,000
International Payroll Manager	60,000-74,000	70,000
Payroll Manager	59,500-72,000	65,000
Payroll Supervisor/Team Leader	45,000-52,000	47,000
International Payroll Specialist	40,500-47,000	43,500
Sole Charge Payroller	39,000-46,000	40,000
Payroll Clerk	35,000-42,000	37,500
Payroll Administrator	30,750-35,000	33,000

East Midlands	£ Range	£ Typical
Head of Payroll	68,000-85,000	78,500
Payroll Manager	54,000-68,000	60,000
Payroll Supervisor/Team Leader	37,500-49,500	43,000
Sole Charge Payroller	34,000-42,500	36,750
Payroll Clerk	30,500-39,500	33,000
Payroll Administrator	28,500-32,000	30,000

Yorkshire and the Humber	£ Range	£ Typical
Head of Payroll	55,000-80,000	70,000
Payroll Manager	45,000-55,000	53,000
Payroll Supervisor/Team Leader	34,000-42,000	40,000
Sole Charge Payroller	32,000-40,000	35,000
Payroll Clerk	28,000-32,000	29,000
Payroll Administrator	24,000-30,000	27,000

North East England	£ Range	£ Typical
Head of Payroll	55,000-80,000	70,000
Payroll Manager	45,000-55,000	50,000
Payroll Supervisor/Team Leader	34,000-42,000	40,000
Sole Charge Payroller	32,000-40,000	35,000
Payroll Clerk	28,000-32,000	29,000
Payroll Administrator	26,000-30,000	27,000

North West England	£ Range	£ Typical
Head of Payroll	70,000-85,000	75,000
International Payroll Manager	60,000-70,000	68,000
Payroll Manager	50,000-65,000	58,000
Payroll Supervisor/Team Leader	36,000-45,000	42,000
International Payroll Specialist	38,000-45,000	42,000
Sole Charge Payroller	34,000-40,000	36,000
Payroll Clerk	28,000-35,000	32,000
Payroll Administrator	26,000-30,000	28,000

Northern Ireland	£ Range	£ Typical
Head of Payroll	60,000-75,000	70,000
Payroll Manager	40,000-55,000	50,000
Payroll Supervisor/Team Leader	35,000-45,000	40,000
Sole Charge Payroller	30,000-40,000	35,000
Payroll Clerk	26,000-33,000	30,000
Payroll Administrator	24,000-29,000	28,000

Scotland	£ Range	£ Typical
Head of Payroll	55,000-70,000	70,000
Payroll Manager	40,000-55,000	55,000
Payroll Supervisor/Team Leader	35,000-45,000	40,000
Sole Charge Payroller	35,000-40,000	38,000
Payroll Clerk	29,000-34,000	32,000
Payroll Administrator	26,000-30,000	28,000

# Part-qualified accountancy

	ACCA ▼		CIMA ▼		CIPFA ▼		ACA ▼	
London	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Finalist	50,000-70,000	60,000	50,000-70,000	60,000	45,000-50,000	48,000	40,000-52,000	46,000
Part-Qualified/Semi Senior	37,000-55,000	48,000	38,000-55,000	48,000	35,000-42,000	39,000	32,000-47,000	39,000
Trainee	28,000-38,000	34,000	26,000-37,000	35,000	28,000-33,000	30,000	27,000-37,000	32,000

	ACCA ▼		CIMA ▼		CIPFA ▼		ACA ▼	
South East England	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Finalist	48,000-58,000	53,000	48,000-58,000	53,000	35,000-45,000	42,000	38,000-52,000	45,000
Part-Qualified/Semi Senior	35,000-48,000	45,000	35,000-48,000	45,000	30,000-38,000	36,000	30,000-42,000	35,000
Trainee	28,000-33,000	30,000	28,000-33,000	30,000	25,000-30,000	28,000	26,000-30,000	27,000

	ACCA ▼		CIMA ▼		CIPFA ▼		ACA ▼	
East of England	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Finalist	40,000-52,000	48,000	40,000-52,000	48,000	38,000-48,000	42,000	38,000-47,000	42,000
Part-Qualified/Semi Senior	32,000-46,000	40,000	32,000-46,000	40,000	32,000-38,000	35,000	32,000-42,000	36,000
Trainee	28,000-32,000	30,000	28,000-32,000	30,000	25,000-30,000	26,000	23,500-29,000	27,000

	ACCA ▼		CIMA ▼		CIPFA ▼		ACA ▼	
South West England	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Finalist	48,000-55,000	50,000	48,000-55,000	50,000	40,000-50,000	45,000	38,000-46,000	42,000
Part-Qualified/Semi Senior	40,000-48,000	45,000	40,000-48,000	45,000	35,000-42,000	38,000	30,000-42,000	37,000
Trainee	30,000-33,000	30,000	30,000-33,000	30,000	27,000-33,000	30,000	20,000-32,000	26,000

	ACCA ▼		CIMA ▼		CIPFA ▼		ACA ▼	
Wales	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Finalist	33,000-49,000	42,000	34,000-48,000	45,000	35,000-46,000	43,000	31,000-48,000	38,000
Part-Qualified/Semi Senior	30,000-42,000	38,000	30,000-43,000	38,000	28,000-37,000	34,000	27,000-36,000	34,000
Trainee	25,000-32,000	26,000	24,000-29,000	27,000	25,000-30,000	26,000	23,000-27,000	25,000

	ACCA ▼		CIMA ▼		CIPFA ▼		ACA ▼	
West Midlands	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Finalist	40,000-50,000	47,000	40,000-52,000	48,000	40,000-50,000	45,000	38,000-45,000	43,500
Part-Qualified/Semi Senior	30,000-40,000	38,000	35,000-48,000	40,000	29,000-39,000	36,000	30,000-38,000	36,000
Trainee	25,000-30,000	28,000	25,000-30,000	28,000	25,000-30,000	27,000	24,000-28,000	26,500

	ACCA ▼		CIMA ▼		CIPFA ▼		ACA ▼	
East Midlands	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Finalist	40,000-50,000	47,000	40,000-52,000	47,000	40,000-50,000	42,000	35,000-45,000	43,500
Part-Qualified/Semi Senior	30,000-40,000	36,000	32,000-45,000	38,000	29,000-39,000	34,000	30,000-37,000	36,000
Trainee	25,000-30,000	27,000	25,000-30,000	27,000	25,000-30,000	26,000	23,000-30,000	26,000

	ACCA ▼		CIMA ▼		CIPFA ▼		ACA ▼	
Yorkshire and the Humber	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Finalist	40,000-50,000	43,000	40,000-50,000	45,000	34,000-43,000	40,000	35,000-45,000	41,000
Part-Qualified/Semi Senior	30,000-40,000	36,000	30,000-45,000	38,000	28,000-37,000	34,000	30,000-37,000	35,000
Trainee	24,000-30,000	26,000	25,000-30,000	27,000	25,000-29,000	26,000	25,000-30,000	25,000

	ACCA ▼		CIMA ▼		CIPFA ▼		ACA ▼	
North East England	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Finalist	40,000-50,000	42,000	40,000-55,000	45,000	34,000-43,000	40,000	35,000-45,000	41,000
Part-Qualified/Semi Senior	30,000-40,000	36,000	30,000-45,000	38,000	28,000-37,000	33,000	30,000-37,000	35,000
Trainee	26,000-30,000	27,000	26,000-30,000	27,000	25,000-29,000	26,000	26,000-30,000	26,000

	ACCA ▼		CIMA ▼		CIPFA ▼		ACA ▼	
North West England	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Finalist	40,000-50,000	44,000	40,000-50,000	45,000	37,000-45,000	42,000	33,000-42,000	37,000
Part-Qualified/Semi Senior	32,000-40,000	38,000	30,000-45,000	38,000	30,000-39,000	34,000	29,000-35,000	32,000
Trainee	26,000-32,000	28,000	28,000-32,000	29,000	26,000-30,000	27,500	22,000-28,000	25,000

	ACCA ▼		CIMA ▼		CIPFA ▼		ACA ▼	
Northern Ireland	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Finalist	35,000-45,000	40,000	35,000-45,000	40,000	32,000-40,000	36,000	29,000-35,000	34,000
Part-Qualified/Semi Senior	30,000-39,000	35,000	30,000-39,000	35,000	28,000-35,000	31,500	24,000-29,000	26,500
Trainee	25,000-29,000	26,000	25,000-29,000	26,000	24,000-28,000	27,000	21,500-25,000	23,000

	ACCA ▼		CIMA ▼		CIPFA ▼		ACA ▼	
Scotland	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Finalist	38,000-48,000	43,000	38,000-48,000	43,000	35,000-42,000	40,000	38,000-45,000	43,000
Part-Qualified/Semi Senior	33,000-38,000	38,000	32,000-40,000	38,000	32,000-37,000	35,000	32,000-38,000	35,000
Trainee	27,000-32,000	30,000	28,000-32,000	30,000	27,000-32,000	30,000	28,000-32,000	30,000

# Qualified accountancy

	Large organisation ▼		SME ▼	
London	£ Range	£ Typical	£ Range	£ Typical
Group FD/CFO*	300,000-500,000	325,000	-	-
Financial Director	180,000-300,000	225,000	150,000-250,000	200,000
Financial Controller	125,000-175,000	150,000	100,000-125,000	120,000
Financial Planning and Analysis Manager*	100,000-125,000	120,000	80,000-110,000	95,000
Financial Accountant	60,000-75,000	68,000	55,000-70,000	65,000
Company Accountant	-	-	55,000-70,000	65,000
Management Accountant	65,000-75,000	70,000	60,000-70,000	65,000
Business/Finance Analyst*	65,000-75,000	70,000	60,000-70,000	65,000
Finance Manager	75,000-85,000	80,000	65,000-80,000	70,000
Business Partner†	80,000-100,000	90,000	70,000-90,000	80,000
Systems Accountant*	70,000-90,000	80,000	70,000-90,000	80,000
<b>Experience</b>				
5+ Years' PQE**	85,000-110,000	100,000	85,000-100,000	90,000
2-4 Years' PQE**	75,000-85,000	80,000	65,000-85,000	75,000
Recently Qualified (up to 2 years)	60,000-70,000	65,000	60,000-70,000	65,000
Newly Qualified	60,000-65,000	60,000	55,000-60,000	60,000

	Large organisation ▼		SME ▼	
South East England	£ Range	£ Typical	£ Range	£ Typical
Group FD/CFO*	200,000-500,000	280,000	-	-
Financial Director	120,000-250,000	185,000	90,000-170,000	150,000
Financial Controller	80,000-150,000	120,000	65,000-100,000	90,000
Financial Planning and Analysis Manager*	70,000-110,000	100,000	60,000-90,000	75,000
Financial Accountant	50,000-65,000	60,000	50,000-65,000	60,000
Company Accountant	-	-	45,000-65,000	60,000
Management Accountant	50,000-65,000	60,000	48,000-65,000	58,000
Business/Finance Analyst*	55,000-78,000	67,000	50,000-70,000	60,000
Finance Manager	60,000-80,000	70,000	50,000-68,000	65,000
Business Partner†	60,000-90,000	80,000	55,000-80,000	70,000
Systems Accountant*	60,000-85,000	74,000	50,000-80,000	70,000
<b>Experience</b>				
5+ Years' PQE**	70,000-100,000	90,000	60,000-90,000	80,000
2-4 Years' PQE**	60,000-80,000	72,000	55,000-72,000	66,000
Recently Qualified (up to 2 years)	55,000-67,000	62,000	50,000-65,000	61,000
Newly Qualified	52,000-62,000	58,000	48,000-60,000	56,000

	Large organisation ▼		SME ▼	
East of England	£ Range	£ Typical	£ Range	£ Typical
Group FD/CFO*	150,000-350,000	225,000	-	-
Financial Director	130,000-250,000	175,000	90,000-170,000	140,000
Financial Controller	80,000-140,000	110,000	65,000-95,000	85,000
Financial Planning and Analysis Manager*	70,000-100,000	95,000	65,000-85,000	75,000
Financial Accountant	55,000-75,000	62,000	55,000-65,000	60,000
Company Accountant	-	-	55,000-75,000	65,000
Management Accountant	55,000-70,000	60,000	50,000-65,000	56,500
Business/Finance Analyst*	55,000-75,000	63,000	50,000-65,000	60,000
Finance Manager	65,000-80,000	70,000	60,000-75,000	65,000
Business Partner†	60,000-80,000	70,000	55,000-70,000	63,500
Systems Accountant*	65,000-85,000	72,000	55,000-68,000	62,000
<b>Experience</b>				
5+ Years' PQE**	75,000-95,000	87,000	70,000-90,000	80,000
2-4 Years' PQE**	60,000-75,000	67,500	60,000-75,000	65,000
Recently Qualified (up to 2 years)	50,000-65,000	60,000	50,000-65,000	59,500
Newly Qualified	50,000-60,000	55,000	50,000-60,000	55,000

	Large organisation ▼		SME ▼	
South West England	£ Range	£ Typical	£ Range	£ Typical
Group FD/CFO*	200,000-350,000	280,000	-	-
Financial Director	110,000-200,000	170,000	100,000-170,000	140,000
Financial Controller	90,000-140,000	115,000	70,000-95,000	85,000
Financial Planning and Analysis Manager*	80,000-110,000	95,000	70,000-90,000	80,000
Financial Accountant	55,000-75,000	68,000	55,000-65,000	60,000
Company Accountant	-	-	55,000-70,000	62,500
Management Accountant	55,000-68,000	62,500	50,000-65,000	58,000
Business/Finance Analyst*	55,000-70,000	68,000	55,000-60,000	55,000
Finance Manager	60,000-90,000	75,000	55,000-75,000	65,000
Business Partner†	60,000-90,000	77,000	55,000-75,000	67,500
Systems Accountant*	60,000-80,000	72,000	55,000-70,000	60,000
<b>Experience</b>				
5+ Years' PQE**	75,000-110,000	95,000	75,000-95,000	80,000
2-4 Years' PQE**	65,000-80,000	70,000	60,000-75,000	68,000
Recently Qualified (up to 2 years)	55,000-70,000	62,500	60,000-70,000	62,500
Newly Qualified	50,000-60,000	55,000	50,000-60,000	55,000

\* Group FD, Systems Accountant, Financial Planning and Analysis Manager, and Business/Finance Analyst are job titles not typically found within the SME finance structure.

The exception to this is within the higher concentration of medium-sized businesses located in the South East and London where you may find Finance Analysts and Financial Planning and Analysis Managers.

† In SMEs the role of Business Partner is typically filled by a Management Accountant.

\*\* PQE: Post-qualified experience.

NOTE: Absence of figures denotes insufficient salary data or role not applicable.

# Qualified accountancy

	Large organisation ▼		SME ▼	
Wales	£ Range	£ Typical	£ Range	£ Typical
Group FD/CFO*	150,000-300,000	200,000	-	-
Financial Director	90,000-150,000	120,000	80,000-140,000	100,000
Financial Controller	70,000-100,000	95,000	55,000-80,000	75,000
Financial Planning and Analysis Manager*	60,000-90,000	80,000	50,000-70,000	67,000
Financial Accountant	45,000-60,000	55,000	38,000-50,000	50,000
Company Accountant	-	-	38,000-55,000	50,000
Management Accountant	45,000-60,000	55,000	38,000-50,000	49,000
Business/Finance Analyst*	45,000-58,000	56,000	40,000-54,000	53,000
Finance Manager	50,000-70,000	60,000	43,000-60,000	55,000
Business Partner†	45,000-65,000	62,000	45,000-60,000	54,000
Systems Accountant*	45,000-65,000	58,000	44,000-60,000	55,000
<b>Qualification</b>				
5+ Years' PQE**	55,000-90,000	80,000	55,000-85,000	65,000
2-4 Years' PQE**	45,000-65,000	60,000	45,000-65,000	55,000
Recently Qualified (up to 2 years)	40,000-55,000	53,000	40,000-50,000	48,000
Newly Qualified	38,000-48,000	46,000	35,000-45,000	43,000

	Large organisation ▼		SME ▼	
West Midlands	£ Range	£ Typical	£ Range	£ Typical
Group FD/CFO*	220,000-500,000	280,000	-	-
Financial Director	120,000-220,000	170,000	90,000-175,000	130,000
Financial Controller	90,000-140,000	110,000	60,000-100,000	86,000
Financial Planning and Analysis Manager*	75,000-120,000	95,000	63,000-83,000	74,000
Financial Accountant	50,000-70,000	60,000	50,000-65,000	57,000
Company Accountant	-	-	52,000-75,000	59,000
Management Accountant	40,000-65,000	60,000	45,000-60,000	55,000
Business/Finance Analyst*	50,000-65,000	60,000	48,000-63,000	53,000
Finance Manager	62,000-85,000	72,000	55,000-72,000	62,000
Business Partner†	62,000-92,000	72,000	56,000-73,000	64,000
Systems Accountant*	55,000-90,000	72,000	52,000-70,000	60,000
<b>Qualification</b>				
5+ Years' PQE**	65,000-95,000	85,000	57,000-87,000	78,000
2-4 Years' PQE**	55,000-75,000	65,000	52,000-72,000	62,000
Recently Qualified (up to 2 years)	50,000-65,000	60,000	47,000-58,000	53,000
Newly Qualified	47,000-60,000	55,000	44,000-55,000	50,000

	Large organisation ▼		SME ▼	
East Midlands	£ Range	£ Typical	£ Range	£ Typical
Group FD/CFO*	200,000-500,000	280,000	-	-
Financial Director	100,000-210,000	170,000	90,000-150,000	120,000
Financial Controller	90,000-140,000	110,000	65,000-90,000	84,000
Financial Planning and Analysis Manager*	70,000-105,000	90,000	60,000-80,000	73,000
Financial Accountant	57,000-76,000	60,000	45,000-65,000	55,000
Company Accountant	-	-	45,000-65,000	55,000
Management Accountant	46,000-65,000	60,000	45,000-60,000	54,000
Business/Finance Analyst*	47,000-65,000	60,000	45,000-60,000	54,000
Finance Manager	56,000-80,000	71,000	50,000-70,000	62,000
Business Partner†	62,000-82,000	71,000	50,000-75,000	62,000
Systems Accountant*	60,000-80,000	70,000	50,000-80,000	60,000
<b>Qualification</b>				
5+ Years' PQE**	65,000-95,000	85,000	55,000-90,000	78,000
2-4 Years' PQE**	55,000-80,000	65,000	50,000-70,000	60,000
Recently Qualified (up to 2 years)	50,000-70,000	61,000	48,000-58,000	52,000
Newly Qualified	45,000-60,000	53,000	40,000-55,000	50,000

	Large organisation ▼		SME ▼	
Yorkshire and the Humber	£ Range	£ Typical	£ Range	£ Typical
Group FD/CFO*	200,000-450,000	270,000	-	-
Financial Director	110,000-200,000	160,000	85,000-140,000	120,000
Financial Controller	80,000-140,000	110,000	60,000-95,000	80,000
Financial Planning and Analysis Manager*	65,000-100,000	85,000	60,000-80,000	75,000
Financial Accountant	52,000-62,000	58,000	50,000-60,000	55,000
Company Accountant	-	-	50,000-60,000	55,000
Management Accountant	52,000-62,000	58,000	50,000-60,000	55,000
Business/Finance Analyst*	52,000-62,000	56,000	50,000-60,000	54,000
Finance Manager	55,000-75,000	70,000	50,000-65,000	62,000
Business Partner†	58,000-75,000	70,000	50,000-65,000	60,000
Systems Accountant*	58,000-75,000	70,000	50,000-70,000	65,000
<b>Qualification</b>				
5+ Years' PQE**	70,000-100,000	85,000	65,000-90,000	75,000
2-4 Years' PQE**	60,000-75,000	70,000	55,000-70,000	60,000
Recently Qualified (up to 2 years)	50,000-65,000	60,000	48,000-55,000	52,000
Newly Qualified	45,000-55,000	52,000	45,000-50,000	47,000

\* Group FD, Systems Accountant, Financial Planning and Analysis Manager, and Business/Finance Analyst are job titles not typically found within the SME finance structure.

The exception to this is within the higher concentration of medium-sized businesses located in the South East and London where you may find Finance Analysts and Financial Planning and Analysis Managers.

† In SMEs the role of Business Partner is typically filled by a Management Accountant.

\*\* PQE: Post-qualified experience.

NOTE: Absence of figures denotes insufficient salary data or role not applicable.

# Qualified accountancy

	Large organisation ▼		SME ▼	
North East England	£ Range	£ Typical	£ Range	£ Typical
Group FD/CFO*	150,000-450,000	250,000	-	-
Financial Director	85,000-200,000	130,000	85,000-140,000	120,000
Financial Controller	60,000-140,000	100,000	60,000-95,000	75,000
Financial Planning and Analysis Manager*	65,000-100,000	85,000	60,000-80,000	75,000
Financial Accountant	52,000-62,000	55,000	50,000-60,000	55,000
Company Accountant	-	-	50,000-60,000	55,000
Management Accountant	45,000-58,000	55,000	50,000-60,000	52,000
Business/Finance Analyst*	52,000-62,000	56,000	50,000-60,000	50,000
Finance Manager	55,000-65,000	65,000	50,000-60,000	58,000
Business Partner†	58,000-90,000	67,000	50,000-65,000	55,000
Systems Accountant*	58,000-75,000	68,000	50,000-70,000	65,000
5+ Years' PQE**	70,000-100,000	80,000	65,000-90,000	75,000
2-4 Years' PQE**	60,000-75,000	65,000	55,000-70,000	60,000
Recently Qualified (up to 2 years)	50,000-65,000	60,000	48,000-55,000	52,000
Newly Qualified	45,000-55,000	52,000	45,000-50,000	48,000

	Large organisation ▼		SME ▼	
North West England	£ Range	£ Typical	£ Range	£ Typical
Group FD/CFO*	200,000-400,000	280,000	-	-
Financial Director	150,000-200,000	180,000	115,000-150,000	125,000
Financial Controller	110,000-150,000	120,000	75,000-90,000	80,000
Financial Planning and Analysis Manager*	85,000-100,000	90,000	65,000-80,000	68,000
Financial Accountant	54,000-65,000	60,000	50,000-57,000	55,000
Company Accountant	-	-	55,000-65,000	60,000
Management Accountant	54,000-65,000	60,000	50,000-57,000	55,000
Business/Finance Analyst*	54,000-62,000	58,000	50,000-58,000	54,000
Finance Manager	70,000-80,000	75,000	58,000-68,000	60,000
Business Partner†	67,000-80,000	75,000	57,000-65,000	60,000
Systems Accountant*	60,000-70,000	65,000	57,000-65,000	60,000
5+ Years' PQE**	78,000-110,000	88,000	75,000-90,000	82,000
2-4 Years' PQE**	65,000-80,000	75,000	56,000-65,000	61,000
Recently Qualified (up to 2 years)	53,000-60,000	58,000	52,000-60,000	54,000
Newly Qualified	46,000-55,000	52,000	46,000-53,000	50,000

	Large organisation ▼		SME ▼	
Northern Ireland	£ Range	£ Typical	£ Range	£ Typical
Group FD/CFO*	150,000-250,000	195,000	-	-
Financial Director	100,000-160,000	125,000	78,000-140,000	110,000
Financial Controller	70,000-100,000	90,000	60,000-85,000	70,000
Financial Planning and Analysis Manager*	55,000-80,000	70,000	50,000-70,000	58,000
Financial Accountant	42,000-60,000	50,000	42,000-55,000	48,000
Company Accountant	-	-	42,000-55,000	47,000
Management Accountant	42,000-60,000	50,000	42,000-55,000	48,000
Business/Finance Analyst*	42,000-60,000	50,000	42,000-55,000	47,000
Finance Manager	55,000-75,000	62,000	48,000-65,000	60,000
Business Partner†	55,000-75,000	62,000	45,000-65,000	56,000
Systems Accountant*	50,000-70,000	60,000	45,000-65,000	60,000
5+ Years' PQE**	60,000-100,000	75,000	55,000-90,000	70,000
2-4 Years' PQE**	50,000-70,000	60,000	45,000-65,000	55,000
Recently Qualified (up to 2 years)	45,000-58,000	52,000	44,000-55,000	50,000
Newly Qualified	42,000-50,000	45,000	42,000-48,000	43,000

	Large organisation ▼		SME ▼	
Scotland	£ Range	£ Typical	£ Range	£ Typical
Group FD/CFO*	190,000-330,000	280,000	-	-
Financial Director	120,000-210,000	180,000	90,000-140,000	120,000
Financial Controller	80,000-140,000	100,000	60,000-85,000	75,000
Financial Planning and Analysis Manager*	70,000-110,000	95,000	60,000-80,000	72,000
Financial Accountant	43,000-63,000	60,000	45,000-60,000	53,000
Company Accountant	-	-	50,000-65,000	57,000
Management Accountant	50,000-65,000	60,000	50,000-65,000	57,000
Business/Finance Analyst*	50,000-60,000	58,000	50,000-58,000	53,000
Finance Manager	60,000-80,000	68,000	58,000-68,000	60,000
Business Partner†	60,000-90,000	80,000	50,000-80,000	67,000
Systems Accountant*	60,000-75,000	68,000	57,000-65,000	60,000
5+ Years' PQE**	65,000-90,000	78,000	55,000-70,000	68,000
2-4 Years' PQE**	55,000-70,000	65,000	50,000-60,000	58,000
Recently Qualified (up to 2 years)	50,000-60,000	55,000	45,000-55,000	52,000
Newly Qualified	45,000-55,000	52,000	42,000-50,000	47,000

\* Group FD, Systems Accountant, Financial Planning and Analysis Manager, and Business/Finance Analyst are job titles not typically found within the SME finance structure.

The exception to this is within the higher concentration of medium-sized businesses located in the South East and London where you may find Finance Analysts and Financial Planning and Analysis Managers.

† In SMEs the role of Business Partner is typically filled by a Management Accountant.

\*\* PQE: Post-qualified experience.

NOTE: Absence of figures denotes insufficient salary data or role not applicable.

**Audit and assurance**

	Big 4/Top 20		Top 50		Independent Firms	
London	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Director	100,000-150,000	135,000	100,000-150,000	130,000	100,000-140,000	125,000
Assistant Director/Senior Manager	85,000-95,000	95,000	80,000-100,000	90,000	75,000-95,000	85,000
Manager	64,000-85,000	75,000	72,000-85,000	75,000	68,000-80,000	75,000
Assistant Manager	58,000-65,000	65,000	57,000-68,000	63,000	56,000-68,000	62,000
Qualified Senior/Executive	52,000-62,000	56,000	54,000-64,000	57,000	53,000-60,000	56,000

	Big 4/Top 20		Top 50		Independent Firms	
South East England	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Director	98,000-120,000	108,000	90,000-110,000	100,000	85,000-102,000	97,000
Assistant Director/Senior Manager	80,000-95,000	88,000	76,000-90,000	83,000	72,000-85,000	80,000
Manager	68,000-78,000	75,000	65,000-75,000	70,000	58,000-65,000	65,000
Assistant Manager	55,000-68,000	62,000	56,000-64,000	60,000	52,000-60,000	58,000
Qualified Senior/Executive	52,000-60,000	57,000	50,000-58,000	54,000	45,000-55,000	53,000

	Big 4/Top 20		Top 50		Independent Firms	
East of England	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Director	87,000-113,000	99,000	82,000-107,000	97,000	82,000-107,000	96,000
Assistant Director/Senior Manager	72,000-89,000	82,500	63,500-88,500	81,000	63,500-88,500	80,000
Manager	52,000-73,000	64,500	49,000-69,000	60,000	49,000-69,000	60,000
Assistant Manager	47,000-59,000	56,000	42,000-56,000	53,000	42,000-56,000	52,000
Qualified Senior/Executive	46,500-57,000	53,000	40,000-54,000	50,000	40,000-54,000	49,000

	Big 4/Top 20		Top 50		Independent Firms	
South West England	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Director	83,000-129,000	103,000	85,000-120,000	98,000	78,000-110,000	85,000
Assistant Director/Senior Manager	68,000-90,000	77,500	68,000-84,000	75,000	55,000-83,000	65,000
Manager	58,000-73,000	64,500	55,000-62,000	58,000	50,000-58,000	53,500
Assistant Manager	49,000-58,000	52,000	45,000-55,000	48,000	44,000-52,000	47,500
Qualified Senior/Executive	40,000-53,000	46,500	38,000-49,000	46,000	37,500-46,000	42,000

	Big 4/Top 20		Top 50		Independent Firms	
Wales	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Director	90,000-110,000	100,000	80,000-100,000	91,000	65,000-95,000	82,000
Assistant Director/Senior Manager	65,000-90,000	80,000	60,000-80,000	72,000	55,000-65,000	62,000
Manager	58,000-72,000	65,000	52,500-60,000	57,000	48,000-55,000	53,000
Assistant Manager	48,000-55,000	52,000	42,000-52,500	47,000	42,000-50,000	46,000
Qualified Senior/Executive	42,000-48,000	44,000	36,000-42,000	39,000	32,000-38,000	37,000

	Big 4/Top 20		Top 50		Independent Firms	
West Midlands	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Director	80,000-125,000	100,000	80,000-115,000	100,000	85,000-115,000	100,000
Assistant Director/Senior Manager	60,000-87,500	78,000	62,000-80,000	76,000	60,000-80,000	75,000
Manager	50,000-67,000	60,000	48,000-65,000	56,000	48,000-63,000	56,000
Assistant Manager	43,000-55,000	50,000	42,000-55,000	48,000	42,000-52,000	48,000
Qualified Senior/Executive	38,000-50,000	46,000	38,000-50,000	44,000	40,000-50,000	44,000

	Big 4/Top 20		Top 50		Independent Firms	
East Midlands	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Director	80,000-125,000	95,000	90,000-120,000	101,000	85,000-110,000	100,000
Assistant Director/Senior Manager	60,000-85,000	70,000	62,000-80,000	74,000	58,000-80,000	74,000
Manager	48,000-65,000	57,000	47,000-60,000	54,000	48,000-60,000	54,000
Assistant Manager	40,000-53,000	48,000	40,000-50,000	46,000	40,000-50,000	47,000
Qualified Senior/Executive	37,000-49,000	44,000	38,000-52,000	44,000	37,000-48,000	44,000

	Big 4/Top 20		Top 50		Independent Firms	
Yorkshire and the Humber	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Director	85,000-130,000	105,000	75,000-120,000	90,000	76,000-120,000	90,000
Assistant Director/Senior Manager	57,000-85,000	71,000	56,000-75,000	69,000	57,000-77,000	69,000
Manager	48,000-60,000	56,000	46,000-56,000	53,000	52,000-62,000	58,000
Assistant Manager	42,000-54,000	48,000	41,000-52,000	49,000	45,000-55,000	49,000
Qualified Senior/Executive	38,000-50,000	45,000	40,000-50,000	45,000	43,000-50,000	47,000

\*The above data is based on salary cash value and excludes benefits and bonus.

**Audit and assurance**

	Big 4/Top 20 ▼		Top 50 ▼		Independent Firms ▼	
North East England	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Director	85,000-130,000	105,000	75,000-120,000	87,000	75,000-120,000	87,000
Assistant Director/Senior Manager	57,000-85,000	73,000	56,000-70,000	68,000	56,000-70,000	69,000
Manager	48,000-60,000	56,000	46,000-56,000	53,000	48,000-60,000	53,000
Assistant Manager	38,000-50,000	46,000	41,000-52,000	46,000	41,000-52,000	46,000
Qualified Senior/Executive	38,000-50,000	42,000	37,000-47,000	42,000	38,000-48,000	43,000

	Big 4/Top 20 ▼		Top 50 ▼		Independent Firms ▼	
North West England	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Director	80,000-130,000	115,000	80,000-115,000	92,000	80,000-105,000	92,000
Assistant Director/Senior Manager	68,000-85,000	77,000	75,000-88,000	82,000	75,000-85,000	79,000
Manager	54,000-67,000	65,000	53,000-65,000	59,000	52,000-65,000	57,000
Assistant Manager	46,000-53,000	52,000	43,000-53,000	52,000	46,000-55,000	51,000
Qualified Senior/Executive	44,000-50,000	47,000	40,000-50,000	45,000	44,000-50,000	48,000

	Big 4/Top 20 ▼		Top 50 ▼		Independent Firms ▼	
Northern Ireland	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Director	70,000-90,000	82,000	70,000-90,000	81,000	70,000-90,000	82,000
Assistant Director/Senior Manager	60,000-80,000	70,000	56,000-78,000	69,000	57,000-78,000	69,000
Manager	43,000-56,000	49,000	42,000-53,000	49,000	45,000-55,000	48,000
Assistant Manager	37,000-50,000	43,000	41,000-52,000	42,000	37,000-47,000	42,000
Qualified Senior/Executive	35,000-45,000	40,000	34,000-44,000	40,000	36,000-48,000	40,000

	Big 4/Top 20 ▼		Top 50 ▼		Independent Firms ▼	
Scotland	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Director	85,000-120,000	100,000	70,000-100,000	90,000	75,000-95,000	85,000
Assistant Director/Senior Manager	65,000-85,000	77,000	66,000-80,000	72,000	60,000-75,000	65,000
Manager	55,000-70,000	58,500	46,000-60,000	56,000	45,000-55,000	52,000
Assistant Manager	45,000-55,000	50,000	42,000-54,000	48,000	35,000-43,000	43,000
Qualified Senior/Executive	38,000-48,000	45,000	38,000-47,000	44,000	34,000-46,000	40,000

\*The above data is based on salary cash value and excludes benefits and bonus.

**Business outsourcing and accounts**

London	£ Range	£ Typical
Director	90,000-140,000	105,000
Senior Manager	70,000-90,000	80,000
Manager	60,000-75,000	70,000
Assistant Manager/Supervisor	52,000-63,000	59,000
Senior	48,000-60,000	54,500
Part-Qualified	34,000-45,000	39,000

Wales	£ Range	£ Typical
Director	80,000-100,000	85,000
Senior Manager	60,000-80,000	65,000
Manager	52,500-60,000	55,000
Assistant Manager/Supervisor	40,000-52,500	48,000
Senior	35,000-45,000	40,000
Part-Qualified	29,000-35,000	33,000

North East England	£ Range	£ Typical
Director	70,000-100,000	83,000
Senior Manager	55,000-75,000	69,000
Manager	50,000-60,000	57,000
Assistant Manager/Supervisor	42,000-50,000	47,000
Senior	35,000-40,000	39,000
Part-Qualified	28,000-35,000	33,000

South East England	£ Range	£ Typical
Director	80,000-105,000	91,000
Senior Manager	70,000-85,000	75,000
Manager	60,000-70,000	65,000
Assistant Manager/Supervisor	55,000-65,000	60,000
Senior	48,000-58,000	52,000
Part-Qualified	30,000-42,000	37,000

West Midlands	£ Range	£ Typical
Director	80,000-125,000	96,000
Senior Manager	62,000-85,000	74,000
Manager	48,000-65,000	55,000
Assistant Manager/Supervisor	38,000-46,000	46,000
Senior	35,000-44,000	40,000
Part-Qualified	28,000-38,000	34,500

North West England	£ Range	£ Typical
Director	70,000-90,000	85,000
Senior Manager	60,000-80,000	74,000
Manager	52,000-65,000	62,000
Assistant Manager/Supervisor	44,000-50,000	48,000
Senior	37,000-43,000	40,000
Part-Qualified	25,000-40,000	33,000

East of England	£ Range	£ Typical
Director	74,000-105,000	89,500
Senior Manager	63,500-84,000	74,000
Manager	53,500-74,000	64,000
Assistant Manager/Supervisor	46,500-63,000	55,000
Senior	41,000-53,000	47,000
Part-Qualified	29,000-40,000	34,000

East Midlands	£ Range	£ Typical
Director	80,000-115,000	92,000
Senior Manager	60,000-85,000	71,000
Manager	48,000-65,000	55,000
Assistant Manager/Supervisor	38,000-48,000	44,000
Senior	35,000-43,000	39,500
Part-Qualified	28,000-38,000	33,500

Northern Ireland	£ Range	£ Typical
Director	65,000-85,000	79,000
Senior Manager	50,000-75,000	64,000
Manager	40,000-55,000	51,000
Assistant Manager/Supervisor	37,000-47,000	42,000
Senior	32,000-42,000	37,000
Part-Qualified	23,000-40,000	30,000

South West England	£ Range	£ Typical
Director	85,000-110,000	90,000
Senior Manager	62,000-80,000	72,000
Manager	50,000-64,000	56,000
Assistant Manager/Supervisor	39,000-48,000	47,000
Senior	36,500-46,500	41,000
Part-Qualified	29,500-39,500	35,000

Yorkshire and the Humber	£ Range	£ Typical
Director	70,000-100,000	84,000
Senior Manager	60,000-80,000	72,000
Manager	50,000-60,000	57,000
Assistant Manager/Supervisor	42,000-50,000	48,000
Senior	35,000-40,000	39,000
Part-Qualified	28,000-34,000	32,000

Scotland	£ Range	£ Typical
Director	75,000-90,000	85,000
Senior Manager	58,000-75,000	68,000
Manager	48,000-58,000	52,000
Assistant Manager/Supervisor	40,000-50,000	43,000
Senior	35,000-45,000	40,000
Part-Qualified	25,000-35,000	32,000

\*The above data is based on salary cash value and excludes benefits and bonus.

**General practice**

London	£ Range	£ Typical
Director	103,000-144,000	135,000
Assistant Director/Senior Manager	80,000-98,000	88,500
Manager	64,000-77,000	75,000
Assistant Manager	57,000-62,000	60,000
Qualified Senior/Executive	48,000-57,000	53,500
Semi-Senior Accountant	31,000-41,000	37,000
Trainee Accountant	28,000-36,000	33,000
Bookkeeper	36,000-49,000	43,000

Wales	£ Range	£ Typical
Director	80,000-100,000	84,000
Assistant Director/Senior Manager	55,000-80,000	65,000
Manager	45,000-55,000	55,000
Assistant Manager	42,000-48,000	46,000
Qualified Senior/Executive	32,000-40,000	39,000
Semi-Senior Accountant	27,000-32,000	30,000
Trainee Accountant	24,000-27,000	26,000
Bookkeeper	25,000-32,000	28,000

North East England	£ Range	£ Typical
Director	75,000-95,000	83,000
Assistant Director/Senior Manager	55,000-73,000	65,000
Manager	43,000-60,000	53,000
Assistant Manager	39,000-53,000	47,000
Qualified Senior/Executive	37,000-47,000	42,000
Semi-Senior Accountant	24,000-32,000	28,000
Trainee Accountant	19,000-26,000	24,000
Bookkeeper	23,000-30,000	26,000

South East England	£ Range	£ Typical
Director	90,000-115,000	103,000
Assistant Director/Senior Manager	75,000-88,000	80,000
Manager	63,000-78,000	70,000
Assistant Manager	57,000-67,000	59,000
Qualified Senior/Executive	48,000-58,000	54,000
Semi-Senior Accountant	28,000-38,000	35,000
Trainee Accountant	25,000-30,000	27,000
Bookkeeper	32,000-40,000	36,000

West Midlands	£ Range	£ Typical
Director	70,000-105,000	85,000
Assistant Director/Senior Manager	55,000-80,000	67,500
Manager	45,000-65,000	53,000
Assistant Manager	40,000-50,000	46,000
Qualified Senior/Executive	32,000-46,000	40,000
Semi-Senior Accountant	24,000-34,000	29,000
Trainee Accountant	23,000-25,000	24,000
Bookkeeper	23,000-30,000	27,000

North West England	£ Range	£ Typical
Director	80,000-115,000	92,000
Assistant Director/Senior Manager	67,000-80,000	72,000
Manager	50,000-65,000	57,000
Assistant Manager	45,000-52,000	48,000
Qualified Senior/Executive	37,000-47,000	45,000
Semi-Senior Accountant	25,000-35,000	29,000
Trainee Accountant	23,000-29,000	25,000
Bookkeeper	23,000-35,000	29,000

East of England	£ Range	£ Typical
Director	74,000-102,000	93,000
Assistant Director/Senior Manager	60,000-85,000	71,000
Manager	48,500-59,500	58,000
Assistant Manager	45,000-55,000	51,000
Qualified Senior/Executive	39,000-52,000	46,500
Semi-Senior Accountant	27,500-38,500	31,500
Trainee Accountant	22,000-28,500	24,000
Bookkeeper	26,000-36,000	31,500

East Midlands	£ Range	£ Typical
Director	65,000-100,000	82,000
Assistant Director/Senior Manager	55,000-80,000	65,000
Manager	42,000-62,000	53,000
Assistant Manager	36,000-48,000	45,000
Qualified Senior/Executive	32,000-46,000	40,000
Semi-Senior Accountant	24,000-33,000	28,000
Trainee Accountant	20,000-26,000	24,000
Bookkeeper	23,000-28,000	23,000

Northern Ireland	£ Range	£ Typical
Director	66,000-86,000	77,000
Assistant Director/Senior Manager	55,000-73,000	63,000
Manager	45,000-57,000	50,000
Assistant Manager	40,000-45,000	45,000
Qualified Senior/Executive	38,000-45,000	40,000
Semi-Senior Accountant	25,000-33,000	27,000
Trainee Accountant	21,000-27,000	24,000
Bookkeeper	26,000-36,000	30,000

South West England	£ Range	£ Typical
Director	70,000-110,000	85,000
Assistant Director/Senior Manager	60,000-78,000	68,000
Manager	48,000-60,000	53,000
Assistant Manager	42,000-52,000	46,500
Qualified Senior/Executive	38,000-48,000	41,000
Semi-Senior Accountant	27,500-38,500	29,000
Trainee Accountant	22,000-25,000	24,000
Bookkeeper	26,000-36,000	27,500

Yorkshire and the Humber	£ Range	£ Typical
Director	75,000-95,000	84,000
Assistant Director/Senior Manager	55,000-73,000	66,000
Manager	43,000-60,000	53,000
Assistant Manager	39,000-53,000	47,000
Qualified Senior/Executive	37,000-47,000	42,000
Semi-Senior Accountant	24,000-32,000	28,000
Trainee Accountant	19,000-26,000	24,000
Bookkeeper	23,000-30,000	27,000

Scotland	£ Range	£ Typical
Director	80,000-110,000	90,000
Assistant Director/Senior Manager	60,000-80,000	72,000
Manager	50,000-65,000	55,000
Assistant Manager	42,500-50,000	47,500
Qualified Senior/Executive	38,000-57,500	44,000
Semi-Senior Accountant	28,000-37,000	34,000
Trainee Accountant	25,000-30,000	26,000
Bookkeeper	28,000-35,000	30,000

\*The above data is based on salary cash value and excludes benefits and bonus.

## Corporate finance

London	£ Range	£ Typical
Director	125,000-200,000	160,000
Assistant Director/Senior Manager	95,000-120,000	100,000
Manager	65,000-90,000	85,000
Qualified Senior/Executive	55,000-70,000	65,000

East Midlands	£ Range	£ Typical
Director	100,000-180,000	125,000
Assistant Director/Senior Manager	75,000-95,000	85,000
Manager	55,000-75,000	65,000
Qualified Senior/Executive	45,000-55,000	50,000

South East England	£ Range	£ Typical
Director	115,000-155,000	136,500
Assistant Director/Senior Manager	88,000-115,000	97,000
Manager	67,000-85,000	72,000
Qualified Senior/Executive	50,000-68,000	58,500

Yorkshire and the Humber	£ Range	£ Typical
Director	90,000-125,000	116,000
Assistant Director/Senior Manager	70,000-90,000	84,000
Manager	50,000-64,000	61,000
Qualified Senior/Executive	46,000-56,000	49,000

East of England	£ Range	£ Typical
Director	89,000-130,000	110,000
Assistant Director/Senior Manager	71,500-92,000	86,000
Manager	54,000-75,000	65,500
Qualified Senior/Executive	45,000-61,000	53,000

North East England	£ Range	£ Typical
Director	90,000-130,000	113,000
Assistant Director/Senior Manager	67,000-88,000	79,000
Manager	50,000-65,000	58,000
Qualified Senior/Executive	42,000-55,000	48,000

South West England	£ Range	£ Typical
Director	100,000-135,000	110,000
Assistant Director/Senior Manager	80,000-100,000	90,000
Manager	63,000-82,000	70,000
Qualified Senior/Executive	52,000-60,000	55,000

North West England	£ Range	£ Typical
Director	100,000-140,000	120,000
Assistant Director/Senior Manager	75,000-95,000	85,000
Manager	58,000-70,000	62,000
Qualified Senior/Executive	45,000-55,000	48,000

Wales	£ Range	£ Typical
Director	85,000-110,000	100,000
Assistant Director/Senior Manager	65,000-90,000	82,000
Manager	50,000-70,000	62,000
Qualified Senior/Executive	40,000-50,000	46,000

Northern Ireland	£ Range	£ Typical
Director	75,000-95,000	85,000
Assistant Director/Senior Manager	57,000-80,000	67,000
Manager	45,000-57,000	51,000
Qualified Senior/Executive	38,000-48,000	43,000

West Midlands	£ Range	£ Typical
Director	100,000-185,000	130,000
Assistant Director/Senior Manager	72,000-100,000	90,000
Manager	58,000-75,000	68,000
Qualified Senior/Executive	45,000-55,000	50,000

Scotland	£ Range	£ Typical
Director	90,000-125,000	105,000
Assistant Director/Senior Manager	70,000-90,000	80,000
Manager	55,000-70,000	60,000
Qualified Senior/Executive	45,000-55,000	48,000

\*The above data is based on salary cash value and excludes benefits and bonus.

**Forensic accounting**

London	£ Range	£ Typical
Director	125,000-200,000	165,000
Assistant Director/Senior Manager	90,000-130,000	110,000
Manager	70,000-95,000	85,000
Assistant Manager	60,000-75,000	67,000
Senior/Executive	55,000-62,000	60,000

South East England	£ Range	£ Typical
Director	115,000-145,000	135,000
Assistant Director/Senior Manager	87,000-112,000	97,000
Manager	66,000-85,000	77,000
Assistant Manager	55,000-67,000	64,500
Senior/Executive	52,000-62,000	57,000

East of England	£ Range	£ Typical
Director	99,000-140,000	112,000
Assistant Director/Senior Manager	72,500-103,000	89,000
Manager	55,000-70,000	66,500
Assistant Manager	48,000-61,500	56,000
Senior/Executive	45,500-56,000	52,000

South West England	£ Range	£ Typical
Director	98,000-130,000	113,000
Assistant Director/Senior Manager	75,000-100,000	87,000
Manager	60,000-80,000	68,000
Assistant Manager	53,000-68,000	56,500
Senior/Executive	47,000-58,000	52,000

Wales	£ Range	£ Typical
Director	75,000-100,000	87,000
Assistant Director/Senior Manager	57,000-80,000	69,000
Manager	47,000-65,000	56,000
Assistant Manager	44,000-55,000	50,000
Senior/Executive	36,000-47,000	41,000

West Midlands	£ Range	£ Typical
Director	78,000-125,000	100,000
Assistant Director/Senior Manager	60,000-85,000	76,000
Manager	50,000-65,000	60,000
Assistant Manager	40,000-52,000	50,000
Senior/Executive	38,000-48,000	46,000

East Midlands	£ Range	£ Typical
Director	75,000-120,000	97,000
Assistant Director/Senior Manager	60,000-85,000	75,000
Manager	45,000-62,500	58,500
Assistant Manager	40,000-52,000	48,000
Senior/Executive	37,000-48,000	45,000

Yorkshire and the Humber	£ Range	£ Typical
Director	84,000-120,000	100,000
Assistant Director/Senior Manager	65,000-85,000	76,000
Manager	50,000-65,000	60,000
Assistant Manager	44,000-54,000	49,000
Senior/Executive	38,000-50,000	46,000

North East England	£ Range	£ Typical
Director	80,000-110,000	98,000
Assistant Director/Senior Manager	65,000-80,000	74,000
Manager	50,000-62,000	58,000
Assistant Manager	42,000-52,000	48,000
Senior/Executive	38,000-48,000	44,000

North West England	£ Range	£ Typical
Director	85,000-120,000	105,000
Assistant Director/Senior Manager	65,000-85,000	80,000
Manager	50,000-65,000	62,000
Assistant Manager	45,000-53,000	49,000
Senior/Executive	43,000-50,000	46,000

Northern Ireland	£ Range	£ Typical
Director	72,000-90,000	84,000
Assistant Director/Senior Manager	52,000-65,000	58,000
Manager	44,000-60,000	53,000
Assistant Manager	38,000-50,000	43,000
Senior/Executive	36,000-47,000	39,000

Scotland	£ Range	£ Typical
Director	85,000-125,000	110,000
Assistant Director/Senior Manager	70,000-90,000	85,000
Manager	55,000-75,000	64,000
Assistant Manager	48,000-60,000	52,000
Senior/Executive	44,000-52,000	47,000

\*The above data is based on salary cash value and excludes benefits and bonus.

## Insolvency/corporate recovery

London	£ Range	£ Typical
Director	120,000-160,000	140,000
Assistant Director/Senior Manager	95,000-115,000	100,000
Manager	65,000-90,000	78,000
Assistant Manager	54,000-68,000	58,000
Senior Administrator	44,000-58,000	52,000
Administrator	35,000-45,000	40,000
Trainee/Junior Administrator	29,000-37,000	32,000

Wales	£ Range	£ Typical
Director	82,000-100,000	92,000
Assistant Director/Senior Manager	65,000-82,000	75,000
Manager	52,500-65,000	58,000
Assistant Manager	42,000-52,500	47,000
Senior Administrator	35,000-42,000	38,000
Administrator	28,000-35,000	32,000
Trainee/Junior Administrator	25,000-28,000	27,000

North East England	£ Range	£ Typical
Director	63,000-92,000	85,000
Assistant Director/Senior Manager	58,000-72,000	66,000
Manager	42,000-58,000	51,000
Assistant Manager	35,000-45,000	40,000
Senior Administrator	29,000-40,000	35,000
Administrator	24,000-34,000	30,000
Trainee/Junior Administrator	22,000-26,000	23,500

South East England	£ Range	£ Typical
Director	90,000-128,000	118,000
Assistant Director/Senior Manager	75,000-92,000	80,000
Manager	65,000-75,000	70,000
Assistant Manager	55,000-65,000	60,000
Senior Administrator	38,000-52,000	43,500
Administrator	33,000-44,000	35,000
Trainee/Junior Administrator	26,000-32,000	28,000

West Midlands	£ Range	£ Typical
Director	80,000-100,000	90,000
Assistant Director/Senior Manager	60,000-85,000	75,000
Manager	44,000-65,000	58,000
Assistant Manager	35,000-52,000	45,000
Senior Administrator	27,000-40,000	36,000
Administrator	22,500-35,000	31,000
Trainee/Junior Administrator	22,000-30,000	24,500

North West England	£ Range	£ Typical
Director	75,000-105,000	90,000
Assistant Director/Senior Manager	60,000-85,000	77,000
Manager	48,000-60,000	56,000
Assistant Manager	40,000-50,000	46,000
Senior Administrator	30,000-40,000	36,000
Administrator	25,000-35,000	31,000
Trainee/Junior Administrator	22,000-28,000	25,500

East of England	£ Range	£ Typical
Director	79,000-100,000	92,000
Assistant Director/Senior Manager	61,000-82,000	76,500
Manager	59,000-75,000	66,000
Assistant Manager	49,000-59,000	55,000
Senior Administrator	35,000-50,000	39,500
Administrator	28,000-40,000	33,500
Trainee/Junior Administrator	26,000-32,000	28,500

East Midlands	£ Range	£ Typical
Director	65,000-95,000	85,000
Assistant Director/Senior Manager	50,000-80,000	66,500
Manager	45,000-65,000	55,000
Assistant Manager	35,000-52,000	43,000
Senior Administrator	27,000-40,000	36,000
Administrator	22,000-35,000	30,000
Trainee/Junior Administrator	22,000-26,000	24,000

Northern Ireland	£ Range	£ Typical
Director	68,000-84,000	76,000
Assistant Director/Senior Manager	52,000-65,000	58,000
Manager	44,000-52,000	49,000
Assistant Manager	36,000-45,000	40,000
Senior Administrator	20,000-30,000	24,500
Administrator	22,500-27,000	23,000
Trainee/Junior Administrator	22,000-24,000	22,500

South West England	£ Range	£ Typical
Director	95,000-123,000	110,000
Assistant Director/Senior Manager	70,000-90,000	79,500
Manager	58,000-75,000	68,000
Assistant Manager	50,000-65,000	56,500
Senior Administrator	34,000-46,000	38,000
Administrator	28,000-40,000	34,000
Trainee/Junior Administrator	25,000-31,000	29,000

Yorkshire and the Humber	£ Range	£ Typical
Director	65,000-95,000	87,000
Assistant Director/Senior Manager	58,000-78,000	72,000
Manager	47,000-62,000	55,000
Assistant Manager	38,000-48,000	45,000
Senior Administrator	28,000-40,000	35,000
Administrator	25,000-38,000	30,000
Trainee/Junior Administrator	22,000-28,000	23,500

Scotland	£ Range	£ Typical
Director	65,000-82,000	78,000
Assistant Director/Senior Manager	55,000-70,000	62,000
Manager	42,000-58,000	52,000
Assistant Manager	35,000-45,000	40,000
Senior Administrator	28,000-33,000	28,000
Administrator	25,000-28,000	26,000
Trainee/Junior Administrator	23,000-27,000	24,000

\*The above data is based on salary cash value and excludes benefits and bonus.

# Internal audit, *risk and compliance*

## Internal audit

London	£ Range	£ Typical
Head of/Director	140,000-250,000	178,000
Senior Audit Manager	95,000-130,000	115,000
Audit Manager	75,000-100,000	90,000
Senior Auditor	65,000-80,000	72,000
Auditor (Newly Qualified)	60,000-75,000	67,000
Junior Auditor	45,000-60,000	50,000

Wales	£ Range	£ Typical
Head of/Director	80,000-135,000	110,000
Senior Audit Manager	70,000-100,000	90,000
Audit Manager	60,000-80,000	74,000
Senior Auditor	45,000-70,000	60,000
Auditor (Newly Qualified)	35,000-52,000	47,000
Junior Auditor	34,000-46,000	41,000

North East England	£ Range	£ Typical
Head of/Director	80,000-130,000	120,000
Senior Audit Manager	60,000-100,000	85,000
Audit Manager	55,000-75,000	72,000
Senior Auditor	48,000-60,000	56,000
Auditor (Newly Qualified)	42,000-53,000	49,000
Junior Auditor	32,000-45,000	39,000

South East England	£ Range	£ Typical
Head of/Director	90,000-180,000	140,000
Senior Audit Manager	80,000-100,000	99,000
Audit Manager	70,000-88,000	86,000
Senior Auditor	60,000-72,000	70,000
Auditor (Newly Qualified)	55,000-68,000	65,000
Junior Auditor	38,000-50,000	45,000

West Midlands	£ Range	£ Typical
Head of/Director	80,000-150,000	118,000
Senior Audit Manager	70,000-100,000	90,000
Audit Manager	60,000-90,000	77,000
Senior Auditor	48,000-70,000	62,000
Auditor (Newly Qualified)	40,000-60,000	53,000
Junior Auditor	30,000-50,000	43,000

North West England	£ Range	£ Typical
Head of/Director	85,000-130,000	115,000
Senior Audit Manager	70,000-100,000	90,000
Audit Manager	65,000-85,000	79,000
Senior Auditor	47,000-63,000	57,000
Auditor (Newly Qualified)	44,000-57,000	53,000
Junior Auditor	35,000-47,000	41,000

East of England	£ Range	£ Typical
Head of/Director	80,000-140,000	118,000
Senior Audit Manager	65,000-80,000	80,000
Audit Manager	60,000-80,000	70,000
Senior Auditor	55,000-68,000	64,000
Auditor (Newly Qualified)	55,000-63,000	60,000
Junior Auditor	35,000-50,000	42,000

East Midlands	£ Range	£ Typical
Head of/Director	85,000-150,000	117,000
Senior Audit Manager	75,000-100,000	87,000
Audit Manager	60,000-90,000	75,000
Senior Auditor	50,000-70,000	59,000
Auditor (Newly Qualified)	40,000-60,000	53,000
Junior Auditor	30,000-50,000	41,000

Scotland	£ Range	£ Typical
Head of/Director	90,000-160,000	116,000
Senior Audit Manager	70,000-95,000	90,000
Audit Manager	55,000-75,000	74,000
Senior Auditor	45,000-60,000	58,000
Auditor (Newly Qualified)	42,000-50,000	50,000
Junior Auditor	33,000-43,000	38,000

South West England	£ Range	£ Typical
Head of/Director	80,000-165,000	123,000
Senior Audit Manager	65,000-90,000	91,000
Audit Manager	55,000-85,000	80,000
Senior Auditor	55,000-70,000	65,000
Auditor (Newly Qualified)	55,000-63,000	60,000
Junior Auditor	35,000-49,000	43,000

Yorkshire and the Humber	£ Range	£ Typical
Head of/Director	80,000-130,000	122,000
Senior Audit Manager	65,000-100,000	86,000
Audit Manager	55,000-82,000	74,000
Senior Auditor	50,000-62,000	57,000
Auditor (Newly Qualified)	42,000-55,000	50,000
Junior Auditor	34,000-47,000	41,000

\*The above data is based on salary cash value and excludes benefits and bonus.

# Internal audit, *risk and compliance*

## Risk and compliance

London			South		
Financial services	£ Range	£ Typical	Financial services	£ Range	£ Typical
Risk and Compliance Director	150,000-230,000	185,000	Risk and Compliance Director	100,000-150,000	127,000
Head of Compliance/Risk	130,000-200,000	160,000	Head of Compliance/Risk	85,000-130,000	110,000
Compliance Manager	56,000-78,000	69,000	Senior Compliance Manager	65,000-90,000	83,000
Compliance Advisory Manager	95,000-140,000	115,000	Compliance Advisory Manager	58,000-68,000	65,000
Compliance Monitoring Manager	90,000-120,000	115,000	Compliance Monitoring Manager	55,000-65,000	60,000
Operational/Conduct Risk Manager	87,000-110,000	105,000	Operational/Conduct Risk Manager	75,000-100,000	88,000
Enterprise Risk Manager	90,000-100,000	93,000	Enterprise Risk Manager	75,000-95,000	84,000
Financial Crime Manager	98,000-150,000	136,000	Financial Crime Manager	60,000-90,000	80,000
Financial Crime Analyst	54,000-72,000	64,000	Financial Crime Analyst	30,000-50,000	48,000
Compliance/Risk Analyst	35,000-50,000	44,000	Compliance/Risk Analyst	35,000-55,000	45,000
Compliance Co-ordinator	40,000-55,000	48,000	Compliance Co-ordinator	32,000-40,000	34,000
Data Governance/GDPR	65,000-95,000	84,000	Data Governance/GDPR	40,000-90,000	54,000
Commerce and industry	£ Range	£ Typical	Commerce and industry	£ Range	£ Typical
Head of Risk	130,000-170,000	155,000	Head of Risk	80,000-160,000	110,000
Head of Ethics and Compliance	95,000-135,000	120,000	Head of Ethics and Compliance	80,000-130,000	98,000
Head of Data Governance	90,000-140,000	116,000	Head of Data Governance	65,000-120,000	95,000
Risk Manager	70,000-90,000	90,000	Risk Manager	50,000-90,000	76,000
Governance Manager	60,000-80,000	72,000	Governance Manager	48,000-75,000	65,000
Compliance Manager (Regulatory or Operational)	60,000-80,000	76,000	Compliance Manager (Regulatory or Operational)	50,000-75,000	64,000
Data Governance Manager	58,000-78,000	75,000	Data Governance Manager	48,000-70,000	62,000
Business Continuity Manager	65,000-95,000	78,000	Business Continuity Manager	50,000-90,000	70,000
Risk Analyst	58,000-78,000	73,000	Risk Analyst	38,000-65,000	58,000
Compliance Officer/Assistant/Advisor	50,000-65,000	60,000	Compliance Officer/Assistant/Advisor	33,000-45,000	46,000
Data Governance Officer	42,000-52,000	46,000	Data Governance Officer	40,000-50,000	44,000
Compliance Administrator	34,000-46,000	42,000	Compliance Administrator	33,000-40,000	37,000

\*The above data is based on salary cash value and excludes benefits and bonus.

**In-house**

	FTSE 100/250 ▼		FS ▼		Outside FTSE 100/250 ▼	
London	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Head of Tax/Director	200,000-400,000	325,000	250,000-400,000	300,000	160,000-210,000	185,000
Group Tax Manager	-	-	-	-	90,000-120,000	110,000
Senior/International Tax Manager	150,000-180,000	160,000	160,000-200,000	180,000	-	-
European Tax Manager	110,000-135,000	125,000	90,000-110,000	103,000	95,000-110,000	105,000
UK Tax Manager	100,000-120,000	110,000	110,000-120,000	115,000	70,000-90,000	80,000
Tax Accountant	70,000-85,000	80,000	90,000-110,000	100,000	65,000-80,000	70,000
Transfer Pricing Manager	95,000-115,000	105,000	120,000-150,000	130,000	75,000-90,000	80,000
VAT Director	150,000-200,000	170,000	150,000-200,000	170,000	120,000-140,000	130,000
VAT Manager	100,000-120,000	110,000	110,000-120,000	115,000	70,000-98,000	95,000
VAT Accountant	70,000-85,000	80,000	90,000-110,000	100,000	65,000-80,000	70,000
Employee/Expat/Trusts Manager	68,000-85,000	78,000	95,000-105,000	100,000	65,000-85,000	70,000
Operational Tax Manager	-	-	110,000-130,000	120,000	-	-

South East England	£ Range	£ Typical
Head of Tax/Director	160,000-210,000	175,000
Group Tax Manager	-	-
Senior/International Tax Manager	100,000-130,000	110,000
Tax Manager	80,000-105,000	90,000
Tax Accountant	60,000-78,000	70,000
Transfer Pricing Manager	90,000-110,000	100,000
VAT Director	100,000-130,000	110,000
VAT Manager	80,000-105,000	90,000
VAT Accountant	60,000-78,000	70,000

South West England	£ Range	£ Typical
Head of Tax/Director	120,000-200,000	160,000
Group Tax Manager	-	-
Senior/International Tax Manager	80,000-110,000	95,000
Tax Manager	60,000-90,000	75,000
Tax Accountant	40,000-60,000	55,000
Transfer Pricing Manager	70,000-95,000	85,000
VAT Director	90,000-120,000	100,000
VAT Manager	60,000-80,000	70,000
VAT Accountant	45,000-65,000	58,500

East of England	£ Range	£ Typical
Head of Tax/Director	160,000-210,000	185,000
Group Tax Manager	-	-
Senior/International Tax Manager	130,000-160,000	145,000
Tax Manager	80,000-105,000	95,000
Tax Accountant	60,000-78,000	70,000
Transfer Pricing Manager	90,000-110,000	100,000
VAT Director	110,000-130,000	115,000
VAT Manager	80,000-105,000	95,000
VAT Accountant	60,000-78,000	70,000

Wales	£ Range	£ Typical
Head of Tax/Director	95,000-140,000	124,000
Group Tax Manager	-	-
Senior/International Tax Manager	65,000-85,000	80,000
Tax Manager	55,000-70,000	62,000
Tax Accountant	45,000-60,000	56,000
Transfer Pricing Manager	60,000-80,000	72,000
VAT Director	78,000-100,000	91,000
VAT Manager	52,000-72,000	64,000
VAT Accountant	50,000-62,000	57,000

West Midlands	£ Range	£ Typical
Head of Tax/Director	120,000-200,000	160,000
Group Tax Manager	-	-
Senior/International Tax Manager	80,000-110,000	95,000
Tax Manager	60,000-80,000	75,000
Tax Accountant	45,000-65,000	55,000
Transfer Pricing Manager	75,000-95,000	85,000
VAT Director	90,000-120,000	100,000
VAT Manager	65,000-85,000	75,000
VAT Accountant	45,000-65,000	55,000

East Midlands	£ Range	£ Typical
Head of Tax/Director	120,000-200,000	155,000
Group Tax Manager	-	-
Senior/International Tax Manager	80,000-110,000	95,000
Tax Manager	60,000-80,000	75,000
Tax Accountant	45,000-65,000	55,000
Transfer Pricing Manager	75,000-95,000	80,000
VAT Director	90,000-120,000	100,000
VAT Manager	65,000-85,000	75,000
VAT Accountant	45,000-65,000	55,000

Yorkshire and the Humber	£ Range	£ Typical
Head of Tax/Director	95,000-130,000	117,000
Group Tax Manager	-	-
Senior/International Tax Manager	72,000-86,000	82,000
Tax Manager	58,000-70,000	69,000
Tax Accountant	40,000-56,000	50,000
Transfer Pricing Manager	75,000-95,000	85,000
VAT Director	75,000-100,000	84,000
VAT Manager	60,000-75,000	69,000
VAT Accountant	50,000-60,000	53,000

North East England	£ Range	£ Typical
Head of Tax/Director	95,000-135,000	116,000
Group Tax Manager	-	-
Senior/International Tax Manager	70,000-85,000	79,000
Tax Manager	58,000-72,000	66,000
Tax Accountant	45,000-60,000	53,000
Transfer Pricing Manager	75,000-90,000	85,000
VAT Director	75,000-100,000	84,000
VAT Manager	60,000-75,000	69,000
VAT Accountant	43,000-58,000	50,000

North West England	£ Range	£ Typical
Head of Tax/Director	100,000-140,000	125,000
Group Tax Manager	-	-
Senior/International Tax Manager	80,000-100,000	90,000
Tax Manager	65,000-80,000	75,000
Tax Accountant	53,000-75,000	60,000
Transfer Pricing Manager	75,000-100,000	90,000
VAT Director	75,000-100,000	95,000
VAT Manager	65,000-80,000	72,000
VAT Accountant	50,000-65,000	55,000

Scotland	£ Range	£ Typical
Head of Tax/Director	120,000-180,000	145,000
Group Tax Manager	-	-
Senior/International Tax Manager	85,000-100,000	92,000
Tax Manager	60,000-85,000	75,000
Tax Accountant	55,000-70,000	62,000
Transfer Pricing Manager	75,000-95,000	85,000
VAT Director	100,000-130,000	115,000
VAT Manager	65,000-90,000	80,000
VAT Accountant	55,000-70,000	62,500

\*The above data is based on salary cash value and excludes benefits and bonus.

**Practice**

London	Big 4/Top 20	Top 50	Independent Firms			
Corporate/VAT	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Director	165,000-250,000	180,000	105,000-160,000	130,000	95,000-110,000	105,000
Assistant Director/Senior Manager	100,000-130,000	110,000	86,000-103,000	98,000	73,000-90,000	84,000
Manager	80,000-100,000	88,000	68,000-85,000	78,000	65,000-75,000	72,000
Assistant Manager/Supervisor	55,000-75,000	67,000	55,000-65,000	58,000	53,000-65,000	60,000
Senior	45,000-60,000	55,000	45,000-58,000	53,000	43,000-52,000	48,000
Assistant	32,000-42,000	36,000	30,000-40,000	36,000	30,000-42,000	35,000
Personal/Expat/Employee/Trusts	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Director	123,000-205,000	169,000	103,000-165,000	127,000	93,000-123,000	105,000
Assistant Director/Senior Manager	90,000-108,000	105,000	73,000-93,000	85,000	78,000-95,000	87,000
Manager	70,000-95,000	85,000	65,000-83,000	77,000	60,000-83,000	78,000
Assistant Manager/Supervisor	55,000-68,000	65,000	55,000-65,000	60,000	47,000-58,000	55,000
Senior	42,000-55,000	52,000	42,000-53,000	48,000	40,000-50,000	45,000
Assistant	32,000-42,000	36,000	32,000-42,000	37,000	28,000-35,000	32,000

South East England	Big 4/Top 20	Top 50	Independent Firms			
Corporate/VAT	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Director	110,000-155,000	140,000	95,000-150,000	124,000	80,000-100,000	95,000
Assistant Director/Senior Manager	90,000-110,000	95,000	75,000-90,000	87,000	65,000-80,000	74,000
Manager	65,000-90,000	75,000	57,500-70,000	67,000	48,000-65,000	57,000
Assistant Manager/Supervisor	55,000-70,000	65,000	45,000-55,000	53,000	40,000-50,000	47,000
Senior	48,000-58,000	55,000	40,000-50,000	48,000	36,000-48,000	43,000
Assistant	25,000-40,000	30,000	25,000-35,000	31,000	25,000-32,000	28,500
Personal/Expat/Employee/Trusts	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Director	100,000-150,000	130,000	95,000-150,000	124,000	75,000-110,000	84,000
Assistant Director/Senior Manager	85,000-110,000	95,000	75,000-90,000	84,000	62,000-82,000	74,000
Manager	65,000-85,000	75,000	57,500-70,000	67,000	47,000-63,000	53,000
Assistant Manager/Supervisor	50,000-65,000	60,000	45,000-55,000	54,000	42,000-52,000	47,000
Senior	45,000-60,000	55,000	40,000-50,000	48,000	32,000-45,000	43,000
Assistant	27,000-40,000	33,000	25,000-35,000	31,000	24,000-32,000	27,500

East of England	Big 4/Top 20	Top 50	Independent Firms			
Corporate/VAT	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Director	110,000-155,000	136,000	90,000-150,000	113,000	70,000-100,000	91,000
Assistant Director/Senior Manager	90,000-120,000	100,000	70,000-95,000	84,000	64,000-78,000	69,000
Manager	65,000-85,000	76,000	55,000-70,000	70,000	50,000-65,000	58,000
Assistant Manager/Supervisor	50,000-64,000	55,000	45,000-55,000	51,000	46,000-56,000	53,000
Senior	40,000-50,000	44,000	38,000-52,000	46,000	34,000-45,000	39,000
Assistant	28,000-38,000	34,000	28,000-40,000	31,000	24,000-33,000	28,500
Personal/Expat/Employee/Trusts	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Director	100,000-150,000	132,000	90,000-150,000	113,000	70,000-100,000	90,000
Assistant Director/Senior Manager	75,000-95,000	87,000	70,000-90,000	80,000	60,000-75,000	69,000
Manager	58,000-78,000	70,000	48,000-64,000	58,000	40,000-60,000	51,000
Assistant Manager/Supervisor	45,000-58,000	51,000	45,000-58,000	48,000	38,000-50,000	45,000
Senior	40,000-55,000	46,000	37,000-52,000	45,000	32,000-45,000	39,000
Assistant	28,000-38,000	34,000	25,000-34,000	28,500	24,000-32,000	26,500

South West England	Big 4/Top 20	Top 50	Independent Firms			
Corporate/VAT	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Director	113,000-175,000	142,000	105,000-138,000	115,000	83,000-104,000	91,000
Assistant Director/Senior Manager	90,000-120,000	100,000	76,000-96,000	84,500	62,000-84,000	70,000
Manager	63,000-76,000	70,000	60,000-76,000	67,000	52,000-68,000	59,000
Assistant Manager/Supervisor	52,000-65,000	56,500	44,000-63,000	52,000	44,000-58,000	49,000
Senior	46,000-61,000	49,500	40,000-52,000	45,500	40,000-52,500	45,500
Assistant	30,000-40,000	32,000	26,000-36,000	29,000	25,000-36,500	29,000
Personal/Expat/Employee/Trusts	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Director	113,000-170,000	138,000	105,000-138,000	110,000	73,000-100,000	83,000
Assistant Director/Senior Manager	78,000-113,000	93,000	74,000-89,000	79,000	58,000-77,000	68,000
Manager	60,000-74,000	66,000	59,000-74,000	62,500	49,000-63,000	55,500
Assistant Manager/Supervisor	47,000-63,000	51,500	45,000-60,000	52,000	42,000-52,000	47,500
Senior	44,000-55,000	47,500	41,000-52,000	45,500	40,000-52,000	44,500
Assistant	30,000-40,000	32,000	26,000-36,000	29,000	26,500-37,000	28,000

\*The above data is based on salary cash value and excludes benefits and bonus.

**Practice**

Wales	Big 4/Top 20	Top 50	Independent Firms			
Corporate/VAT	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Director	90,000-110,000	100,000	80,000-100,000	91,000	65,000-85,000	78,000
Assistant Director/Senior Manager	65,000-90,000	78,000	58,000-80,000	70,000	56,000-72,000	67,000
Manager	55,000-65,000	60,000	51,000-62,000	56,000	44,000-54,000	51,000
Assistant Manager/Supervisor	48,000-55,000	52,500	44,000-52,500	49,000	38,000-48,000	43,000
Senior	40,000-48,000	45,000	36,000-43,000	41,000	30,000-42,000	37,000
Assistant	30,000-40,000	35,000	26,000-36,000	31,000	23,000-33,000	25,500
Personal/Expat/Employee/Trusts	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Director	90,000-110,000	100,000	80,000-100,000	91,000	65,000-85,000	78,000
Assistant Director/Senior Manager	65,000-90,000	78,000	58,000-80,000	70,000	53,000-73,000	67,000
Manager	55,000-65,000	60,000	51,000-62,000	54,000	45,000-58,000	51,000
Assistant Manager/Supervisor	48,000-55,000	52,500	42,000-50,500	47,000	36,000-48,000	43,000
Senior	40,000-48,000	45,000	34,000-42,000	39,000	30,000-45,000	37,000
Assistant	30,000-40,000	35,000	26,000-34,000	28,500	22,000-30,000	25,500

West Midlands	Big 4/Top 20	Top 50	Independent Firms			
Corporate/VAT	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Director	100,000-185,000	130,000	84,000-130,000	110,000	80,000-100,000	93,000
Assistant Director/Senior Manager	70,000-100,000	85,000	63,000-85,000	78,000	56,000-76,000	64,000
Manager	54,000-70,000	60,000	48,000-60,000	55,000	44,000-58,000	48,000
Assistant Manager/Supervisor	44,000-55,000	49,000	40,000-60,000	47,000	35,000-46,000	39,000
Senior	38,000-50,000	44,000	32,000-42,000	37,000	30,000-42,000	35,000
Assistant	28,000-38,000	32,000	24,000-32,000	27,000	22,000-29,000	26,000
Personal/Expat/Employee/Trusts	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Director	100,000-185,000	130,000	80,000-130,000	103,000	70,000-88,000	82,000
Assistant Director/Senior Manager	70,000-100,000	80,000	64,000-85,000	75,000	57,000-75,000	64,000
Manager	49,000-70,000	60,000	48,000-60,000	53,000	42,000-56,000	48,000
Assistant Manager/Supervisor	44,000-54,000	49,000	40,000-60,000	45,000	35,000-45,000	39,000
Senior	38,000-48,000	44,000	32,000-42,000	37,000	30,000-40,000	35,000
Assistant	28,000-38,000	31,000	24,000-32,000	26,000	22,000-29,000	26,000

East Midlands	Big 4/Top 20	Top 50	Independent Firms			
Corporate/VAT	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Director	100,000-185,000	130,000	90,000-130,000	105,000	70,000-92,000	84,000
Assistant Director/Senior Manager	65,000-100,000	80,000	65,000-90,000	78,000	58,000-72,000	64,000
Manager	52,000-66,000	58,000	50,000-62,000	54,000	42,000-52,000	47,000
Assistant Manager/Supervisor	44,000-54,000	48,000	40,000-60,000	44,000	35,000-45,000	39,000
Senior	38,000-48,000	43,000	34,000-44,000	39,000	30,000-40,000	35,000
Assistant	25,000-35,000	30,000	24,000-32,000	27,000	22,000-30,000	26,000
Personal/Expat/Employee/Trusts	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Director	100,000-185,000	130,000	80,000-130,000	98,000	66,000-90,000	82,000
Assistant Director/Senior Manager	70,000-100,000	80,000	64,000-86,000	78,000	55,000-72,000	64,000
Manager	49,000-68,000	58,000	46,000-58,000	53,000	42,000-52,000	48,000
Assistant Manager/Supervisor	43,000-53,000	49,000	40,000-50,000	43,000	35,000-45,000	39,000
Senior	35,000-45,000	41,000	34,000-44,000	39,000	30,000-40,000	35,000
Assistant	25,000-35,000	30,000	24,000-38,000	27,500	22,000-30,000	26,000

Yorkshire and the Humber	Big 4/Top 20	Top 50	Independent Firms			
Corporate/VAT	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Director	93,000-150,000	127,000	92,000-110,000	95,000	62,000-85,000	75,000
Assistant Director/Senior Manager	67,000-90,000	79,000	64,000-78,000	74,000	55,000-70,000	64,000
Manager	55,000-70,000	56,000	45,000-65,000	54,000	42,000-52,000	48,000
Assistant Manager/Supervisor	42,000-52,000	46,000	40,000-50,000	45,000	34,000-44,000	40,000
Senior	35,000-45,000	40,000	35,000-50,000	39,000	30,000-42,000	36,000
Assistant	25,000-35,000	30,000	26,000-40,000	29,000	20,000-30,000	25,500
Personal/Expat/Employee/Trusts	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Director	100,000-150,000	122,000	80,000-110,000	93,000	60,000-85,000	76,000
Assistant Director/Senior Manager	65,000-90,000	79,000	62,000-86,000	77,000	52,000-65,000	58,000
Manager	52,000-65,000	56,000	44,000-56,000	49,000	38,000-52,000	46,000
Assistant Manager/Supervisor	40,000-50,000	46,000	38,000-48,000	43,000	38,000-47,000	39,000
Senior	35,000-45,000	40,000	34,000-44,000	37,000	28,000-40,000	34,000
Assistant	25,000-35,000	30,000	23,000-32,000	26,500	22,000-30,000	25,000

\*The above data is based on salary cash value and excludes benefits and bonus.

**Practice**

North East England	Big 4/Top 20 ▼		Top 50 ▼		Independent Firms ▼	
Corporate/VAT	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Director	95,000-150,000	117,000	80,000-110,000	95,000	65,000-95,000	77,000
Assistant Director/Senior Manager	65,000-85,000	76,000	60,000-75,000	69,000	52,000-65,000	60,000
Manager	47,000-62,000	53,000	46,000-60,000	51,000	40,000-52,000	46,000
Assistant Manager/Supervisor	40,000-50,000	46,000	36,000-50,000	44,000	32,000-45,000	39,000
Senior	35,000-45,000	40,000	34,000-47,000	41,000	28,000-38,000	34,000
Assistant	25,000-35,000	30,000	25,000-35,000	27,500	24,000-30,000	25,000

  

Personal/Expat/Employee/Trusts	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Director	95,000-150,000	117,000	80,000-100,000	93,000	64,000-85,000	75,000
Assistant Director/Senior Manager	65,000-85,000	76,000	55,000-75,000	66,000	45,000-64,000	58,000
Manager	48,000-60,000	53,000	40,000-55,000	47,000	36,000-50,000	45,000
Assistant Manager/Supervisor	38,000-50,000	46,000	35,000-50,000	39,000	32,000-45,000	38,000
Senior	35,000-46,000	38,000	28,000-42,000	36,000	28,000-40,000	34,000
Assistant	25,000-35,000	29,000	24,000-34,000	27,500	20,000-28,000	23,000

North West England	Big 4/Top 20 ▼		Top 50 ▼		Independent Firms ▼	
Corporate/VAT	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Director	90,000-150,000	125,000	90,000-150,000	112,000	80,000-120,000	92,000
Assistant Director/Senior Manager	75,000-95,000	88,000	70,000-90,000	82,000	65,000-85,000	78,000
Manager	55,000-70,000	60,000	55,000-70,000	65,000	50,000-65,000	57,000
Assistant Manager/Supervisor	45,000-52,000	50,000	42,000-52,000	45,000	40,000-50,000	45,000
Senior	35,000-45,000	43,000	35,000-45,000	42,000	38,000-44,000	40,000
Assistant	26,000-36,000	32,000	24,000-35,000	30,000	25,000-35,000	30,000

  

Personal/Expat/Employee/Trusts	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Director	90,000-150,000	114,000	90,000-150,000	97,000	80,000-120,000	90,000
Assistant Director/Senior Manager	70,000-90,000	82,000	65,000-85,000	72,000	60,000-80,000	72,000
Manager	50,000-65,000	56,000	50,000-65,000	57,000	50,000-65,000	56,000
Assistant Manager/Supervisor	45,000-55,000	50,000	40,000-50,000	48,000	40,000-50,000	45,000
Senior	35,000-45,000	43,000	35,000-45,000	40,000	30,000-40,000	38,000
Assistant	24,000-35,000	29,000	24,000-35,000	28,000	25,000-35,000	30,000

Northern Ireland	Big 4/Top 20 ▼		Top 50 ▼	
Corporate/VAT	£ Range	£ Typical	£ Range	£ Typical
Director	85,000-115,000	101,000	72,000-94,000	85,000
Assistant Director/Senior Manager	58,000-70,000	66,000	55,000-70,000	62,000
Manager	46,000-60,000	54,000	42,000-55,000	49,000
Assistant Manager/Supervisor	38,000-48,000	43,000	35,000-46,000	41,000
Senior	34,000-45,000	38,000	32,000-42,000	36,000
Assistant	20,000-30,000	25,500	24,000-32,000	24,500

  

Personal/Expat/Employee/Trusts	£ Range	£ Typical	£ Range	£ Typical
Director	85,000-115,000	100,000	70,000-90,000	85,000
Assistant Director/Senior Manager	55,000-70,000	66,000	50,000-70,000	62,000
Manager	45,000-57,000	51,000	44,000-54,000	49,000
Assistant Manager/Supervisor	35,000-45,000	41,000	34,000-44,000	39,000
Senior	34,000-44,000	38,000	32,000-40,000	36,000
Assistant	22,000-30,000	24,500	22,000-28,000	24,500

Scotland	Big 4/Top 20 ▼		Top 50 ▼		Independent Firms ▼	
Corporate/VAT	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Director	95,000-135,000	120,000	80,000-110,000	95,000	78,000-110,000	90,000
Assistant Director/Senior Manager	70,000-95,000	88,000	65,000-80,000	73,000	60,000-75,000	69,000
Manager	55,000-70,000	62,000	50,000-65,000	58,000	46,000-60,000	54,000
Assistant Manager/Supervisor	45,000-58,000	52,000	40,000-50,000	48,000	38,000-48,000	43,000
Senior	40,000-50,000	45,000	35,000-45,000	40,000	30,000-40,000	36,000
Assistant	28,000-38,000	30,000	25,000-32,000	28,000	22,000-30,000	26,000

  

Personal/Expat/Employee/Trusts	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Director	85,000-130,000	115,000	75,000-110,000	93,000	78,000-110,000	90,000
Assistant Director/Senior Manager	75,000-90,000	80,000	65,000-80,000	72,000	60,000-75,000	68,000
Manager	55,000-65,000	60,000	50,000-65,000	58,000	46,000-60,000	54,000
Assistant Manager/Supervisor	42,000-52,000	48,000	40,000-52,000	46,000	38,000-48,000	42,000
Senior	38,000-45,000	40,000	35,000-42,000	38,000	30,000-40,000	36,000
Assistant	28,000-35,000	30,000	25,000-30,000	27,500	21,000-30,000	26,000

\*The above data is based on salary cash value and excludes benefits and bonus.

# Accountancy & Finance

# Treasury

	FTSE 100/Multinationals ▼		FTSE 250 ▼		Outside FTSE 100/250 ▼	
London	£ Range	£ Typical	£ Range	£ Typical	£ Range	£ Typical
Group Treasurer/Head of Treasury	145,000-250,000	200,000	120,000-180,000	160,000	100,000-145,000	120,000
Assistant/Deputy Treasurer	115,000-200,000	145,000	100,000-130,000	120,000	-	-
Treasury Manager	90,000-135,000	110,000	75,000-115,000	95,000	80,000-115,000	90,000
Treasury Accountant	72,000-115,000	100,000	60,000-90,000	85,000	55,000-85,000	75,000
Treasury Dealer	57,000-90,000	75,000	45,000-70,000	60,000	-	-
Treasury Analyst	50,000-80,000	65,000	45,000-75,000	60,000	45,000-75,000	60,000

	FTSE 100/250 ▼		Outside FTSE 100/250 ▼	
South East England	£ Range	£ Typical	£ Range	£ Typical
Group Treasurer	80,000-160,000	144,000	75,000-120,000	98,000
Assistant/Deputy Treasurer	80,000-110,000	108,000	-	-
Treasury Manager	50,000-85,000	74,000	50,000-80,000	69,000
Treasury Accountant	45,000-80,000	64,000	45,000-58,000	53,000
Treasury Analyst	45,000-58,000	54,000	40,000-52,000	45,000

	FTSE 100/250 ▼		Outside FTSE 100/250 ▼	
East of England	£ Range	£ Typical	£ Range	£ Typical
Group Treasurer	110,000-150,000	139,000	75,000-100,000	89,000
Assistant/Deputy Treasurer	85,000-110,000	101,000	-	-
Treasury Manager	55,000-75,000	65,000	50,000-70,000	62,000
Treasury Accountant	50,000-75,000	62,000	42,000-62,000	53,000
Treasury Analyst	44,000-56,000	51,000	35,000-54,000	43,000

	FTSE 100/250 ▼		Outside FTSE 100/250 ▼	
South West England	£ Range	£ Typical	£ Range	£ Typical
Group Treasurer	120,000-160,000	144,000	80,000-110,000	96,000
Assistant/Deputy Treasurer	80,000-105,000	96,000	-	-
Treasury Manager	58,000-75,000	67,000	55,000-75,000	64,000
Treasury Accountant	48,000-66,000	58,000	40,000-60,000	51,000
Treasury Analyst	36,000-48,000	44,000	35,000-50,000	43,000

	FTSE 100/250 ▼		Outside FTSE 100/250 ▼	
Wales	£ Range	£ Typical	£ Range	£ Typical
Group Treasurer	110,000-150,000	131,000	75,000-95,000	90,000
Assistant/Deputy Treasurer	80,000-100,000	91,000	-	-
Treasury Manager	53,000-73,000	65,000	50,000-70,000	62,000
Treasury Accountant	42,000-58,000	51,000	42,000-52,000	48,000
Treasury Analyst	34,000-50,000	43,000	35,000-45,000	39,000

	FTSE 100/250 ▼		Outside FTSE 100/250 ▼	
West Midlands	£ Range	£ Typical	£ Range	£ Typical
Group Treasurer	100,000-200,000	135,000	80,000-125,000	103,000
Assistant/Deputy Treasurer	90,000-135,000	100,000	-	-
Treasury Manager	65,000-95,000	75,000	55,000-80,000	69,000
Treasury Accountant	50,000-65,000	57,000	44,000-60,000	51,000
Treasury Analyst	36,000-55,000	47,000	35,000-50,000	41,000

	FTSE 100/250 ▼		Outside FTSE 100/250 ▼	
East Midlands	£ Range	£ Typical	£ Range	£ Typical
Group Treasurer	110,000-175,000	134,000	80,000-105,000	97,000
Assistant/Deputy Treasurer	85,000-110,000	95,000	-	-
Treasury Manager	60,000-85,000	75,000	55,000-75,000	62,000
Treasury Accountant	48,000-65,000	51,000	40,000-55,000	45,000
Treasury Analyst	38,000-52,000	43,000	32,000-45,000	39,000

	FTSE 100/250 ▼		Outside FTSE 100/250 ▼	
Yorkshire and the Humber	£ Range	£ Typical	£ Range	£ Typical
Group Treasurer	110,000-150,000	134,000	85,000-110,000	98,000
Assistant/Deputy Treasurer	75,000-100,000	95,000	-	-
Treasury Manager	55,000-80,000	67,000	50,000-75,000	62,000
Treasury Accountant	45,000-60,000	55,000	40,000-55,000	49,000
Treasury Analyst	35,000-50,000	41,000	34,000-42,000	38,000

\*The above data is based on salary cash value and excludes benefits and bonus.

# Treasury

	FTSE 100/250 ▼		Outside FTSE 100/250 ▼	
North East England	£ Range	£ Typical	£ Range	£ Typical
Group Treasurer	100,000-150,000	129,000	80,000-100,000	93,000
Assistant/Deputy Treasurer	75,000-95,000	87,000	-	-
Treasury Manager	55,000-80,000	65,000	45,000-65,000	56,000
Treasury Accountant	50,000-60,000	55,000	37,000-50,000	43,000
Treasury Analyst	33,000-47,500	37,000	30,000-40,000	35,000

	FTSE 100/250 ▼		Outside FTSE 100/250 ▼	
North West England	£ Range	£ Typical	£ Range	£ Typical
Group Treasurer	120,000-160,000	146,000	85,000-110,000	103,000
Assistant/Deputy Treasurer	82,000-112,000	96,000	-	-
Treasury Manager	62,000-82,000	75,000	55,000-85,000	69,000
Treasury Accountant	50,000-65,000	58,000	40,000-60,000	51,000
Treasury Analyst	34,000-46,000	40,000	32,000-42,000	39,000

	FTSE 100/250 ▼		Outside FTSE 100/250 ▼	
Scotland	£ Range	£ Typical	£ Range	£ Typical
Group Treasurer	110,000-160,000	145,000	70,000-95,000	85,000
Assistant/Deputy Treasurer	80,000-95,000	90,000	-	-
Treasury Manager	60,000-80,000	70,000	55,000-70,000	64,000
Treasury Accountant	50,000-65,000	60,000	43,000-55,000	51,000
Treasury Analyst	45,000-60,000	52,000	38,000-48,000	43,000

\*The above data is based on salary cash value and excludes benefits and bonus.

# About *us*

## Methodology

This guide is taken from the Hays UK Salary & Recruiting Trends 2026 guide. The salary data has been compiled using information gathered during 2025 from Hays offices across the UK. It is based on job listings, job offers and candidate registrations.

© Copyright Hays plc 2025. The HAYS word, the H devices, HAYS WORKING FOR YOUR TOMORROW and Powering the world of work and associated logos and artwork are trademarks of Hays plc. The H devices are original designs protected by registration in many countries. All rights are reserved. MUL-01033

To help you meet ever-changing customer demands, we bring the people, the technology and the partnership you need to achieve your goals, now and in the future.

We're ready to deliver against your immediate hiring requirements, but also have the scale, insight and understanding needed to shape your future workforce management strategy.

Using a customer-first and insight-led approach to meet your business needs, we make it easy for you to navigate a complex talent and recruitment landscape.

**At Hays we're working for your tomorrow to help your business succeed.**

It's not just people we provide – we're always challenging the status quo, so our suite of services deliver the right outcomes for your organisation.

To speak to your local recruiting expert, find your nearest at [hays.co.uk/offices](https://hays.co.uk/offices)

**Stay up-to-date with Hays insight into the world of work.**

 Hays

 @Hays\_UK

 @HaysNews

 Hays UK & Ireland

 UKHays

 [hays.co.uk/blog](https://hays.co.uk/blog)

