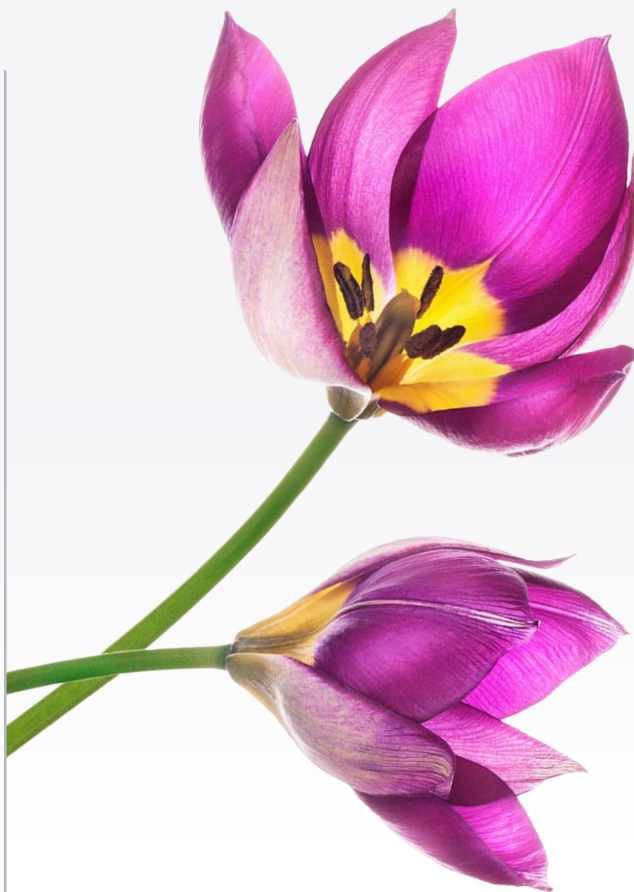




2027

Salary projection survey.

Compensation insights
and trends for 2027.

By TELUS Health | September 2026

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Overview of TELUS Health 2027 Salary Projection Survey.

The results presented in this report are based on the summary analysis of responses collected between June and August 2026 to the 44th edition of the TELUS Health Salary Projection Survey. Reported information reflects a diverse group of organizations covering a broad cross-section of industries and sizes representing 285 employers across Canada.

This comprehensive report provides data on average salary budget increase percentages for 2026, along with projected increases for 2027.

The 2027 Salary Projection Survey report contains the following information:

- Segmented data (by province and industry) and detailed analysis by TELUS Health
- Trending data from a consistent database of 285 participants, many of which participate annually in our Canadian Salary Survey
- Survey data includes actual 2026 and projected 2027 base salary increases and salary range structure adjustments. Market perspectives present data inclusive of salary freezes (“with zeros”) and exclusive (“without zeros”)
- Summary results are for non-unionized employees
- Reporting also includes additional industry trends covering top HR priorities, use of artificial intelligence and responses to economic conditions



Survey highlights

We are pleased to present our 44th edition of the Salary Projection Survey including 285 organizations across Canada from various industries and sizes. For 2026, our data collection of actual results revealed on average, across all non-unionized employee levels, an annual base salary increase of 3.46% excluding salary freezes, and 3.34% including salary freezes. The slight difference between the two numbers shows that few organizations froze their salaries. In fact, only 3.6% of organizations made the decision to freeze salaries.

Looking ahead to 2027, even fewer organizations (0.7%) plan to freeze their salaries with 11.4% remaining undecided. In terms of anticipated increases for 2027, our analysis reveals that the overall average base salary increase will be 3.30% excluding salary freezes and 3.27% including salary freezes. These figures are higher than what was projected in the previous year, suggesting that the pressures of economic conditions have decreased for employers.

Alberta (3.49%), New Brunswick (3.33%) and Québec (3.30%) are the three provinces where we find the highest average base salary increases planned for 2027, excluding freezes. By industry, the highest projected average salary increases for 2027 in Canada, excluding freezes, are expected to be in Finance & Insurance (3.57%), High Technology & Information Technology (3.48%), and Mining & Forestry (3.43%).

3.46%
base salary
increase in 2026

285
participants

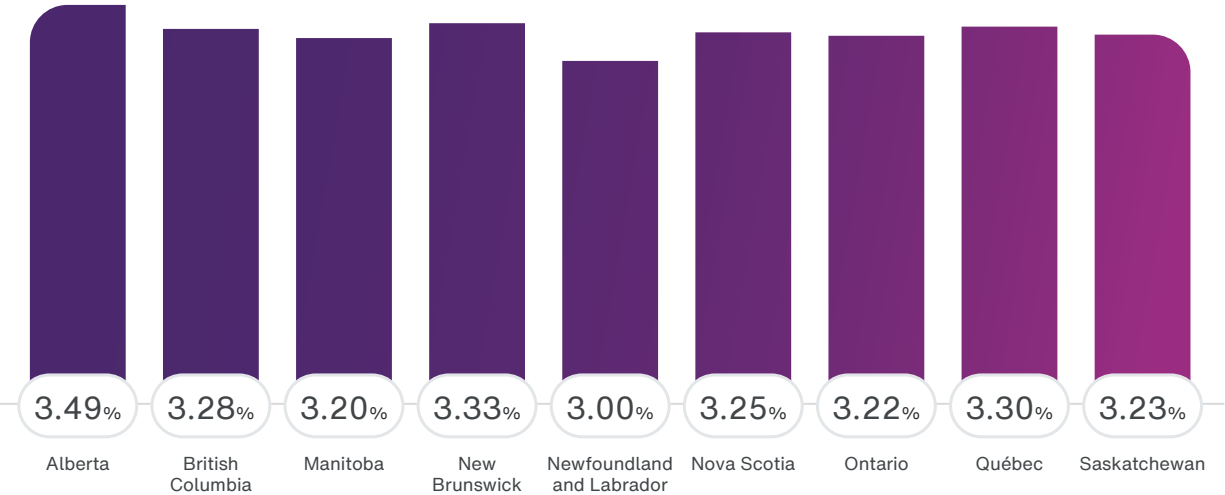
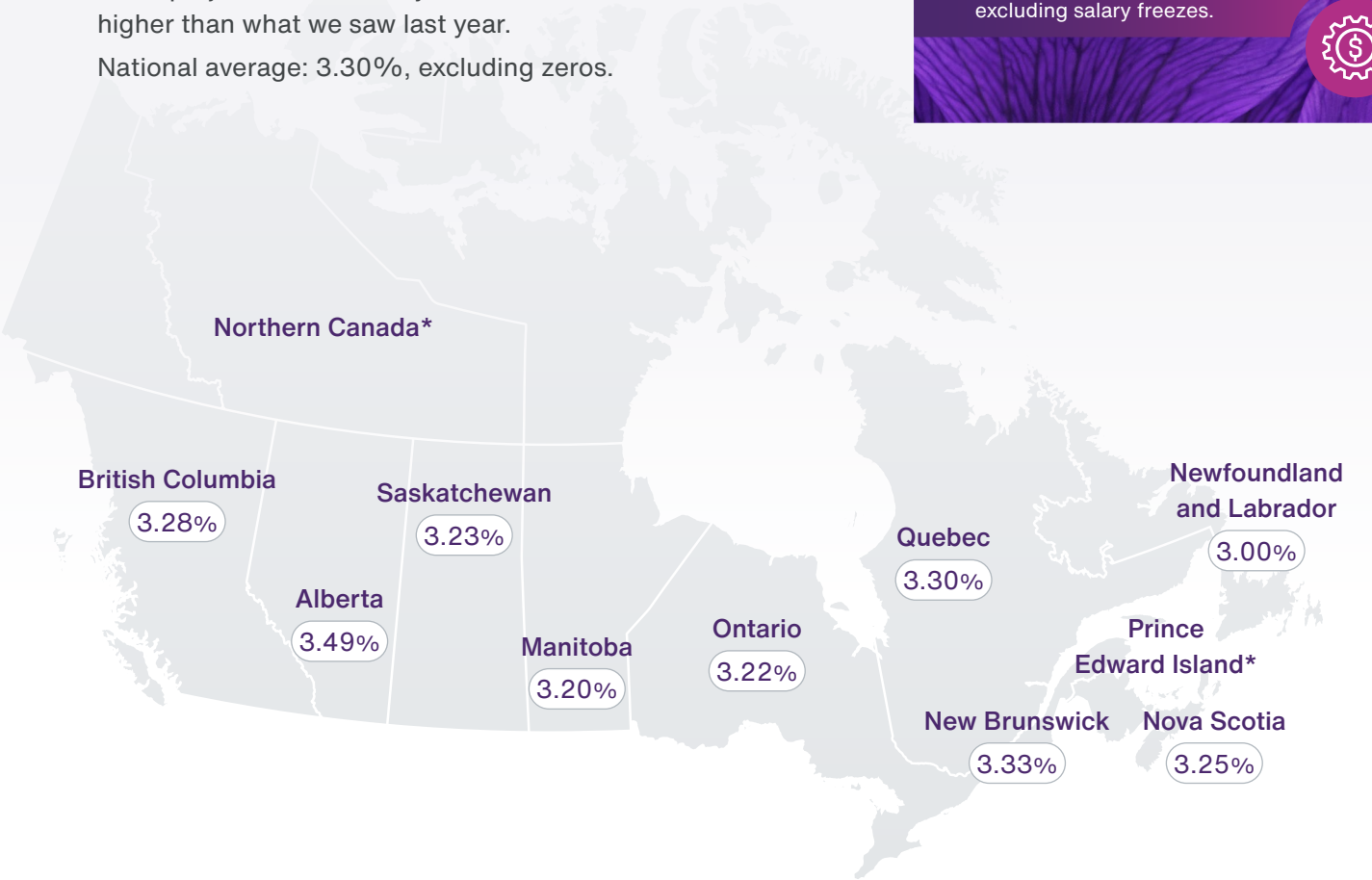
3.30%
base salary
increase in 2027

Looking ahead

2027 projected base salary increases are higher than what we saw last year.
National average: 3.30%, excluding zeros.

3.30%

Canadian average
excluding salary freezes.

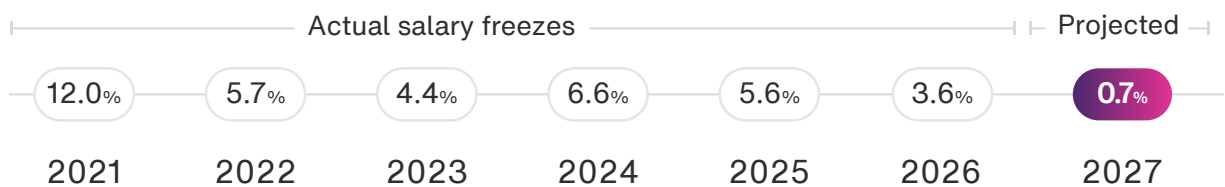
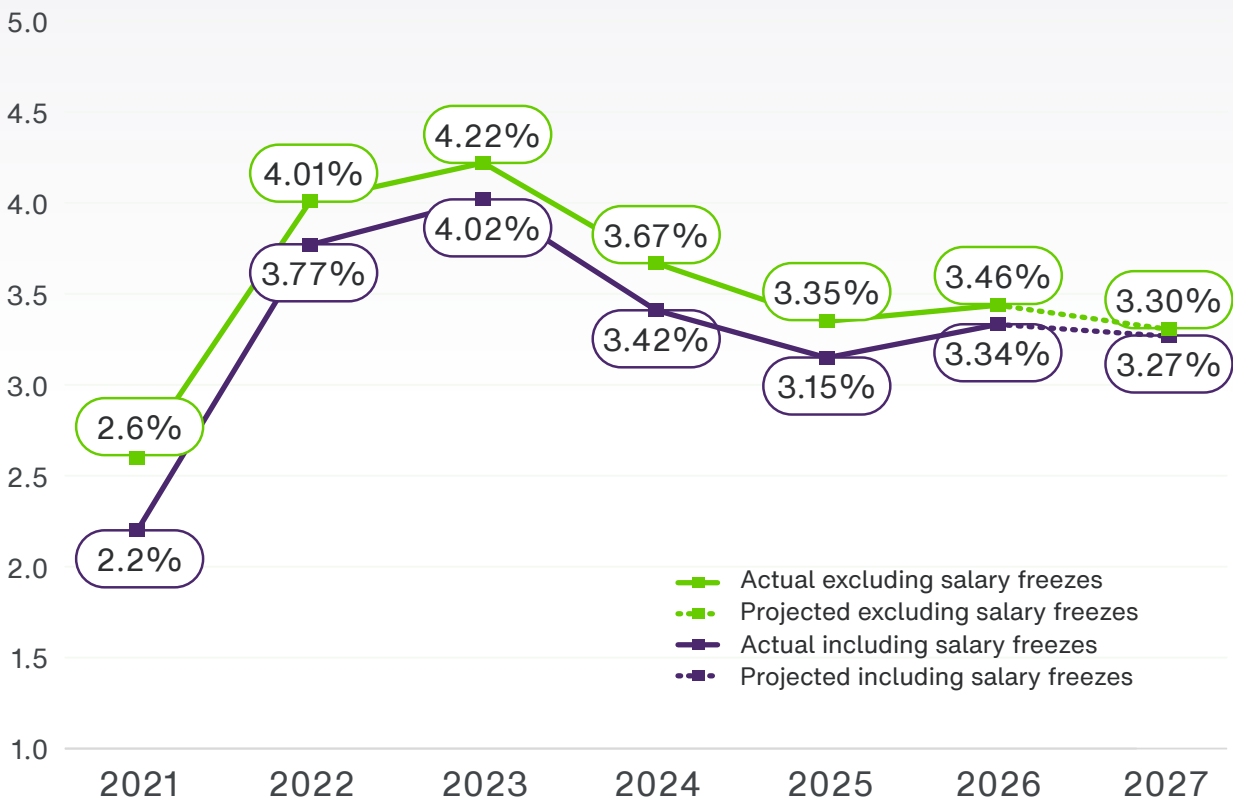


* Insufficient data to report for Northern Canada and Prince Edward Island.

Year over year market movements.

Average base salary increases.

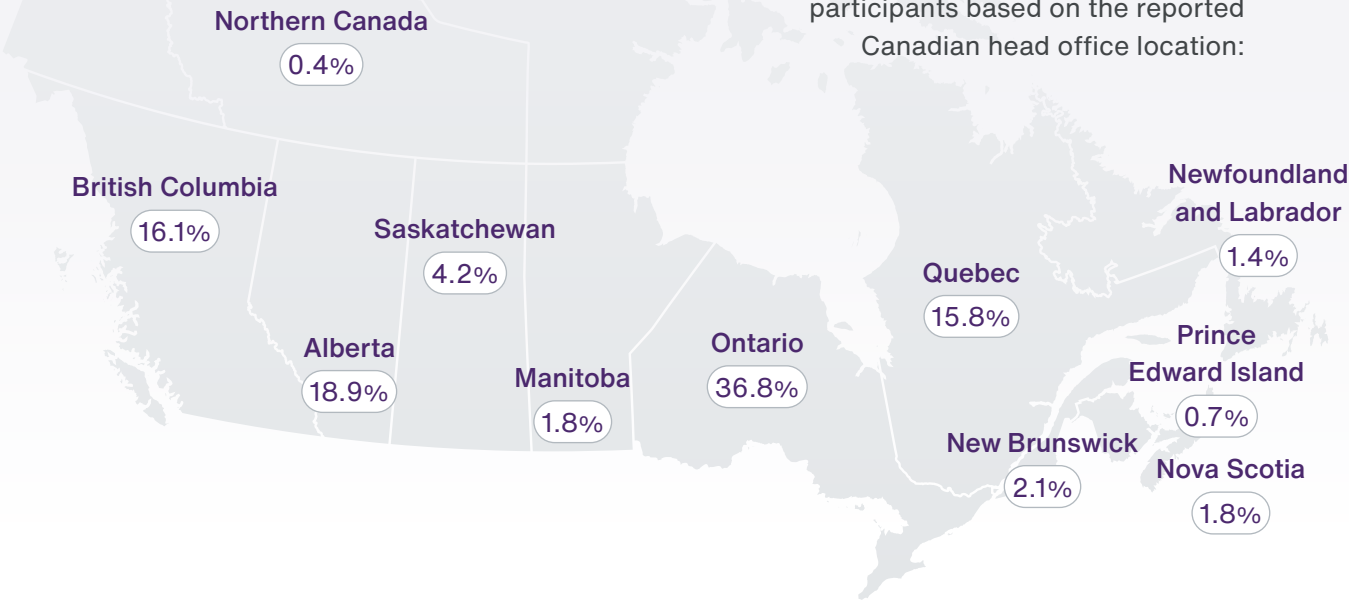
7-year actual National average base salary increases – excluding salary freezes/including salary freezes.



Participant profile

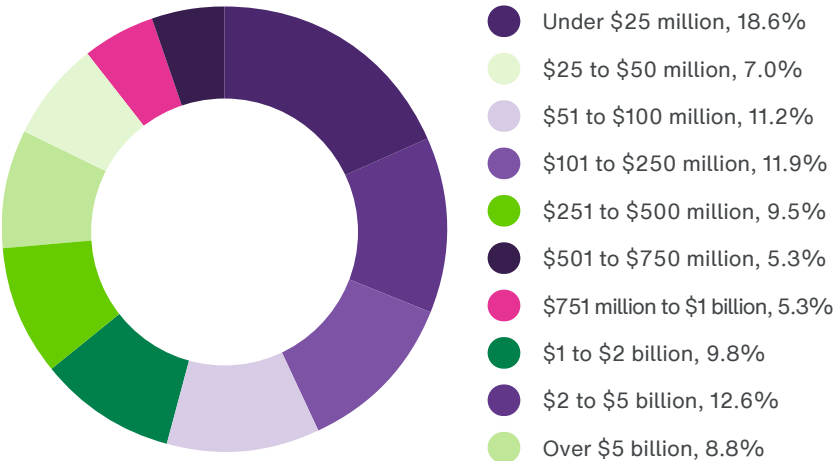
Canadian head office location.

Below is a breakdown of the 285 survey participants based on the reported Canadian head office location:



Revenue / annual operating budget.

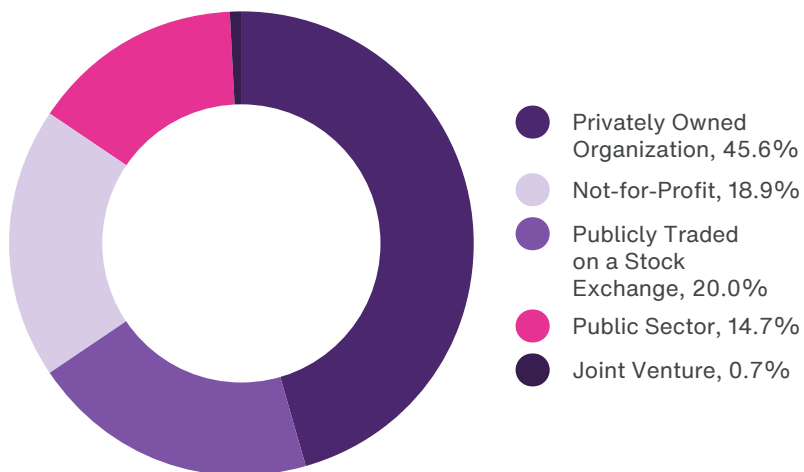
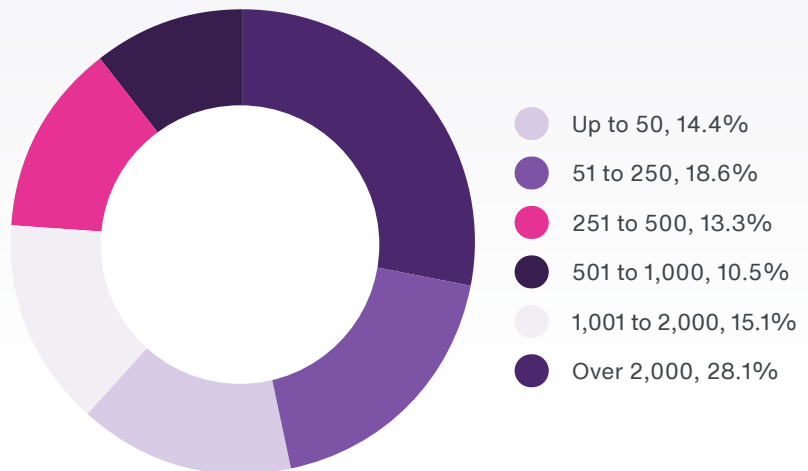
To the right is a breakdown of the 285 survey participants based on the reported revenue / annual operating budget in Canada:





Number of full-time equivalents (FTE's).

To the right is a breakdown of the 285 survey participants based on the number of full-time equivalents (FTE's):



Ownership type

To the left is a breakdown of the 285 survey participants based on the organization ownership type:

Organization industry

Below is a breakdown of the 285 survey participants based on industry:



Base salary increases.

2026 actual and 2027 projections by region.

Based on available data, provincial data shows the 2026 average base salary increase varies from 3.21% to 3.52% including salary freezes and from 3.30% to 3.87% excluding salary freezes.

The 2027 projected average base salary increase varies from 3.00% to 3.49% for both including salary freezes and excluding salary freezes.

2026 Salary freezes:

3.6%



2027 Projected salary freezes:

0.7%

Province	2026 – Actual base salary increases (%)		2027 – Projected base salary increases (%)	
	Including salary freezes	Excluding salary freezes	Including salary freezes	Excluding salary freezes
Alberta	3.35	3.48	3.49	3.49
British Columbia	3.23	3.30	3.19	3.28
Manitoba	3.50	3.50	3.20	3.20
New Brunswick	3.38	3.38	3.33	3.33
Newfoundland and Labrador	3.45	3.45	3.00	3.00
Northern Canada	*	*	*	*
Nova Scotia	3.38	3.38	3.25	3.25
Ontario	3.21	3.34	3.22	3.22
Prince Edward Island	*	*	*	*
Quebec	3.52	3.60	3.30	3.30
Saskatchewan	3.52	3.87	3.23	3.23
National weighted average	3.34	3.46	3.27	3.30

* Insufficient data to report.

2026 actual and 2027 projections by industry.

Industry data shows the 2026 average base salary increases vary from 2.82% to 4.21% (including salary freezes) and from 3.02% to 4.81% (excluding salary freezes).

The 2027 projected average base salary increases vary from 3.05% to 3.48% (including salary freezes) and from 3.05% to 3.57% (excluding salary freezes).

Industry	2026 – Actual base salary increases (%)		2027 – Projected base salary increases (%)	
	Including salary freezes	Excluding salary freezes	Including salary freezes	Excluding salary freezes
Arts, Media, Entertainment, Recreation and Hospitality	3.28	3.28	3.10	3.10
Business & Professional Services	3.24	3.24	3.17	3.17
Construction	3.20	3.41	3.21	3.33
Consumer Goods (Durable & Non-durable)	3.33	3.33	3.35	3.35
Education	3.10	3.10	3.07	3.07
Finance & Insurance	3.72	3.80	3.48	3.57
Healthcare & Life Sciences	2.93	3.30	3.17	3.17
High Technology & Information Technology	2.82	3.39	3.48	3.48
Industrial Goods & Chemical	3.74	3.74	3.23	3.23
Mining & Forestry	3.50	3.50	3.43	3.43
Not-for-Profit	3.16	3.38	3.30	3.30
Oil & Gas	3.12	3.12	3.25	3.25
Public Administration	4.21	4.81	3.10	3.10
Real Estate	3.29	3.29	3.05	3.05
Retail	3.08	3.08	3.24	3.24
Transportation & Warehousing	3.02	3.02	3.08	3.08
Utilities	3.80	3.80	3.29	3.29
Wholesale Trade	3.61	3.61	3.10	3.10
National weighted average	3.34	3.46	3.27	3.30

Salary range structure adjustments.

2026 actual and 2027 projections by region.

Based on available data, provincial data shows the 2026 actual average salary range structure adjustments vary from 1.67% to 2.63% (including salary range freezes) and from 2.12% to 3.01% (excluding salary range freezes).

The 2027 projected average salary range structure adjustments vary from 1.54% to 3.00% (including salary range freezes) and from 2.15% to 3.00% (excluding salary range freezes). For 2027, 18.9% of the organizations do not yet know if they will apply a salary range freeze. 88% of organizations have a salary range structure.

2026 Salary range freezes:

15.2%

2027 Salary range freezes:

6.6%



Province	2026 - Actual salary range structure increases (%)		2027 - Projected salary range structure increases (%)	
	Including salary range freezes	Excluding salary range freezes	Including salary range freezes	Excluding salary range freezes
Alberta	2.24	2.47	2.11	2.27
British Columbia	2.42	3.01	2.33	2.63
Manitoba	2.12	2.12	2.66	2.66
New Brunswick	2.43	2.43	2.50	2.50
Newfoundland and Labrador	2.17	2.17	3.00	3.00
Northern Canada	*	*	*	*
Nova Scotia	1.67	*	1.83	*
Ontario	2.20	2.83	2.25	2.52
Prince Edward Island	*	*	*	*
Quebec	2.63	2.77	2.53	2.61
Saskatchewan	2.35	2.94	1.54	2.15
National weighted average	2.35	2.79	2.29	2.51

*Insufficient data to report.

2026 actual and 2027 projections by industry.

Industry data shows the 2026 average salary range structure adjustments vary from 1.00% to 3.30% (including salary range freezes) and from 2.28% to 4.00% (excluding salary range freezes). The 2027 projected average salary range structure adjustments vary from 1.58% to 2.90% (including salary range freezes) and from 1.89% to 2.90% (excluding salary range freezes).

Industry	2026 - Actual salary range structure increases (%)		2027 - Projected salary range structure increases (%)	
	Including salary range freezes	Excluding salary range freezes	Including salary range freezes	Excluding salary range freezes
Arts, Media, Entertainment, Recreation and Hospitality	2.20	3.42	2.00	2.75
Business & Professional Services	2.22	2.75	1.90	2.31
Construction	2.42	2.69	2.21	2.34
Consumer Goods (Durable & Non-durable)	2.85	3.42	2.00	2.67
Education	2.79	2.79	2.14	2.50
Finance & Insurance	2.49	2.70	2.51	2.51
Healthcare & Life Sciences	1.95	2.28	1.58	1.89
High Technology & Information Technology	2.15	2.95	2.17	2.44
Industrial Goods & Chemical	2.29	2.67	2.02	2.60
Mining & Forestry	2.78	2.78	2.25	2.25
Not-for-Profit	1.86	2.48	2.51	2.80
Oil & Gas	2.00	*	2.67	2.67
Public Administration	3.30	3.71	2.42	2.42
Real Estate	1.00	*	*	*
Retail	2.51	2.93	2.60	2.60
Transportation & Warehousing	2.14	2.32	2.71	2.71
Utilities	2.94	2.94	2.90	2.90
Wholesale Trade	3.00	4.00	2.69	2.69
National weighted average	2.35	2.79	2.29	2.51

*Insufficient data to report.

Salary range structure freezes.

Overall in 2026, 15.2% of participants applied a salary range structure freeze.

In 2027, 6.6% of the participants plan to freeze their salary range structures.

2026 actual and 2027 projected salary range structure freezes by region.

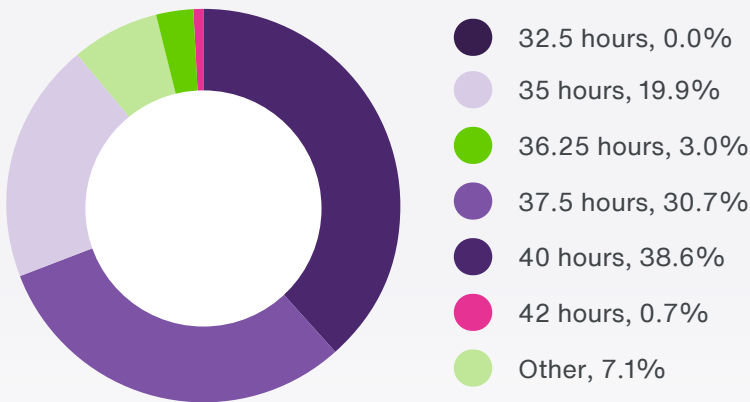
Province	Year	Yes (%)	No (%)	Do not know (%)
Alberta	2026	8.7%	91.3%	-
	2027	4.3%	67.4%	28.3%
British Columbia	2026	19.4%	80.6%	-
	2027	8.3%	75.0%	16.7%
Manitoba	2026	0.0%	100.0%	-
	2027	0.0%	100.0%	0.0%
New Brunswick	2026	0.0%	100.0%	-
	2027	0.0%	83.3%	16.7%
Newfoundland and Labrador	2026	0.0%	100.0%	-
	2027	0.0%	75.0%	25.0%
Nova Scotia	2026	66.7%	33.3%	-
	2027	33.3%	66.7%	0.0%
Ontario	2026	22.0%	78.0%	-
	2027	7.7%	74.7%	17.6%
Quebec	2026	4.9%	95.1%	-
	2027	2.4%	85.4%	12.2%
Saskatchewan	2026	20.0%	80.0%	-
	2027	18.2%	45.5%	36.4%
National weighted average	2026	15.2%	84.8%	-
	2027	6.6%	74.6%	18.9%



Additional market insights.

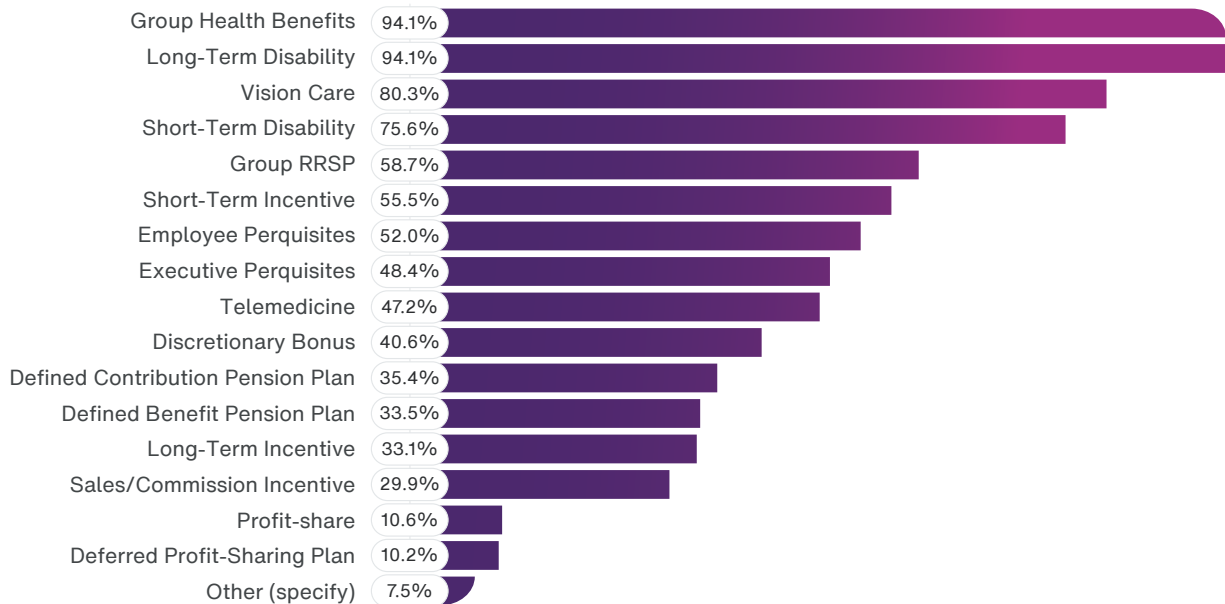
Pay administration and practices.

Weekly scheduled hours.



Participant prevalence of total reward elements.

To attract, retain and motivate talent, organizations must position their employee value proposition from a complete total rewards perspective, providing more than just base pay. Survey responses displayed represent the prevalence of common total reward offerings organizations are providing to their workforce.



Common “other” reward elements include:

 Health and wellness benefits

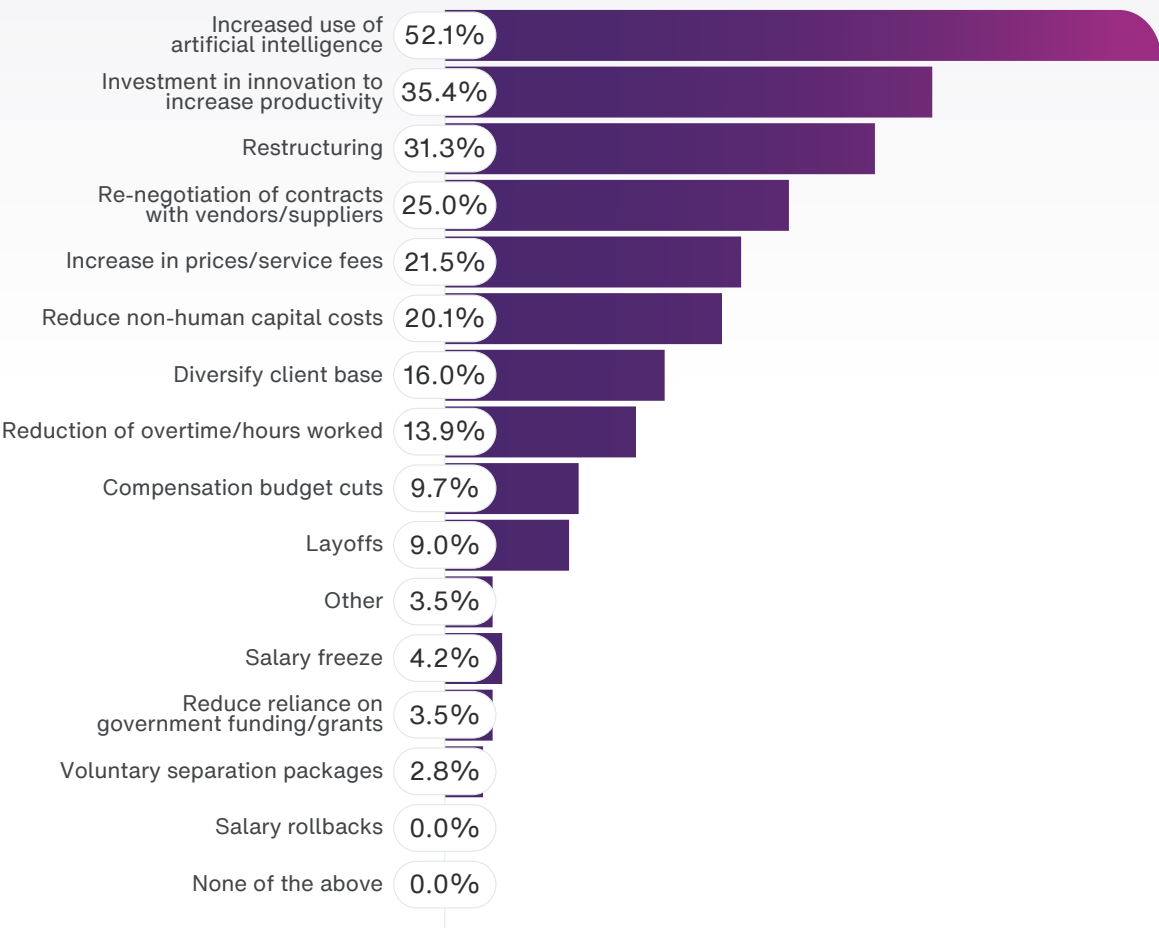
 Recognition programs

 Commuting benefits

HR trends and metrics.

Impact of economic conditions.

In response to the current economic climate, we asked organizations which strategies they plan to implement:



Ranking of priorities in response to economic conditions.

Of the selected options, organizations ranked the order of priority.



Increased use of artificial intelligence



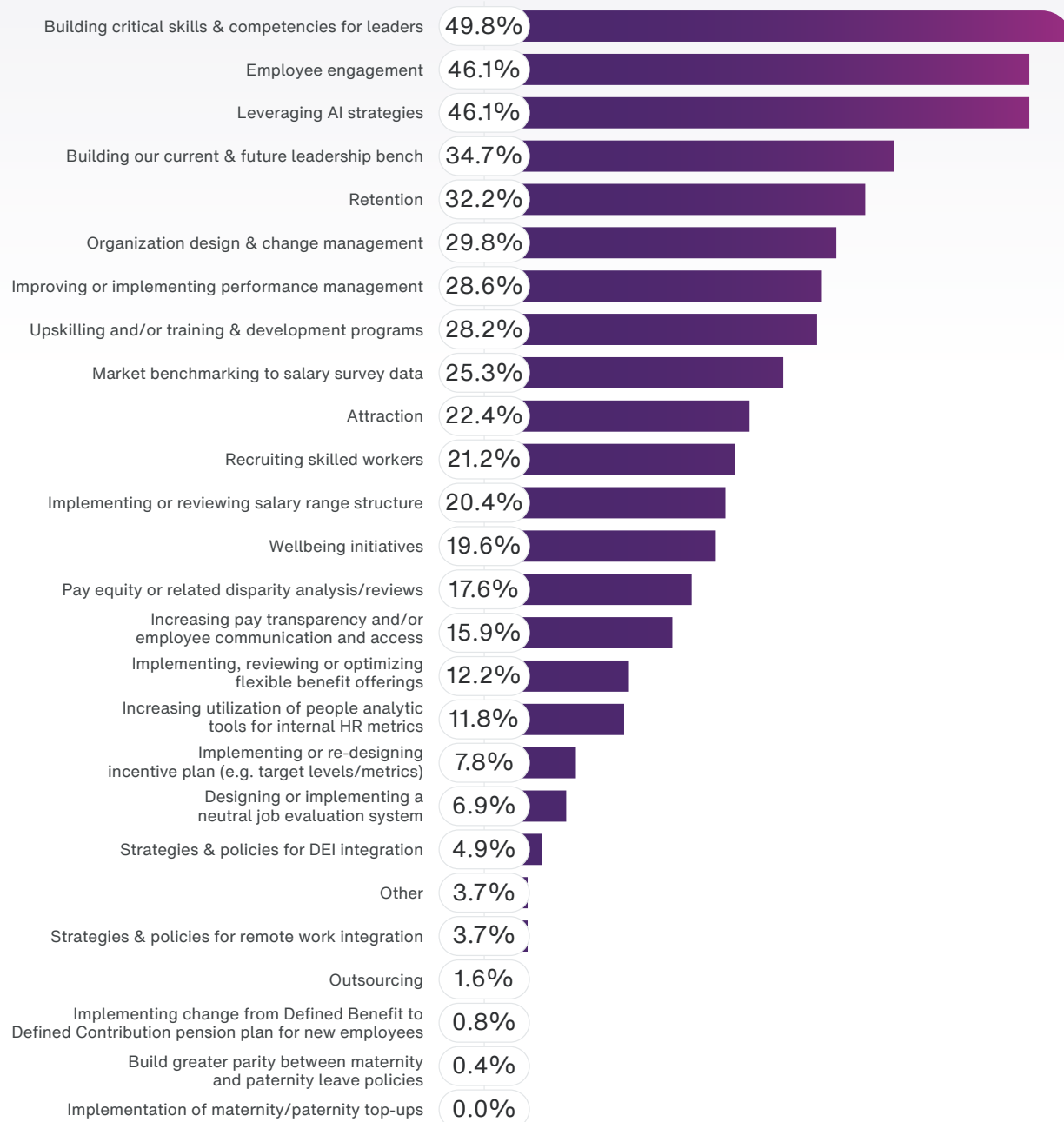
Investment in innovation to increase productivity

Human Capital Initiatives.

Considering the number of challenges that organizations are facing, HR will continue to play a significant role to ensure the success of the business.

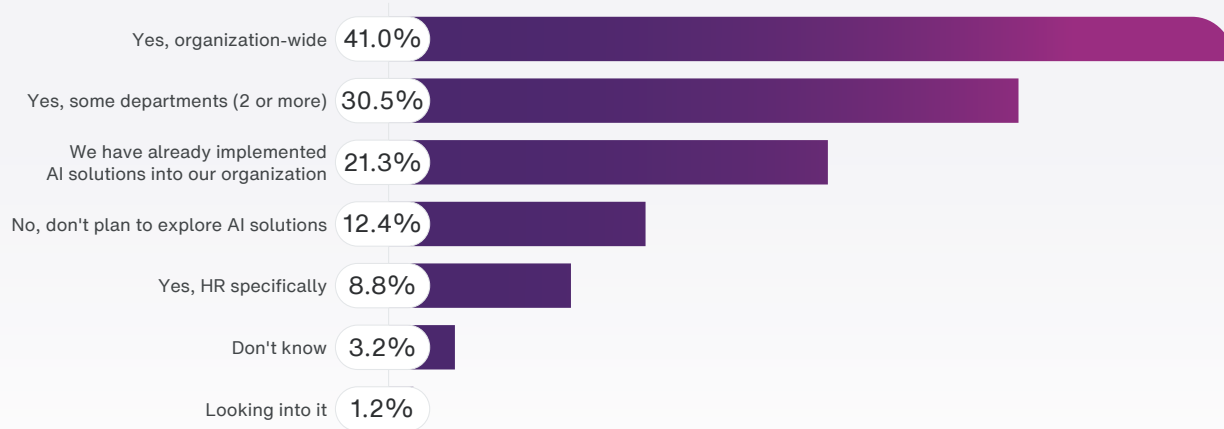
Employee engagement, building critical skills & competencies for leaders, and leveraging AI strategies remain among the top priorities for organizations.

Upskilling and/or training & development programs has fallen in priority compared to previous years, while leveraging AI strategies has significantly increased in priority.

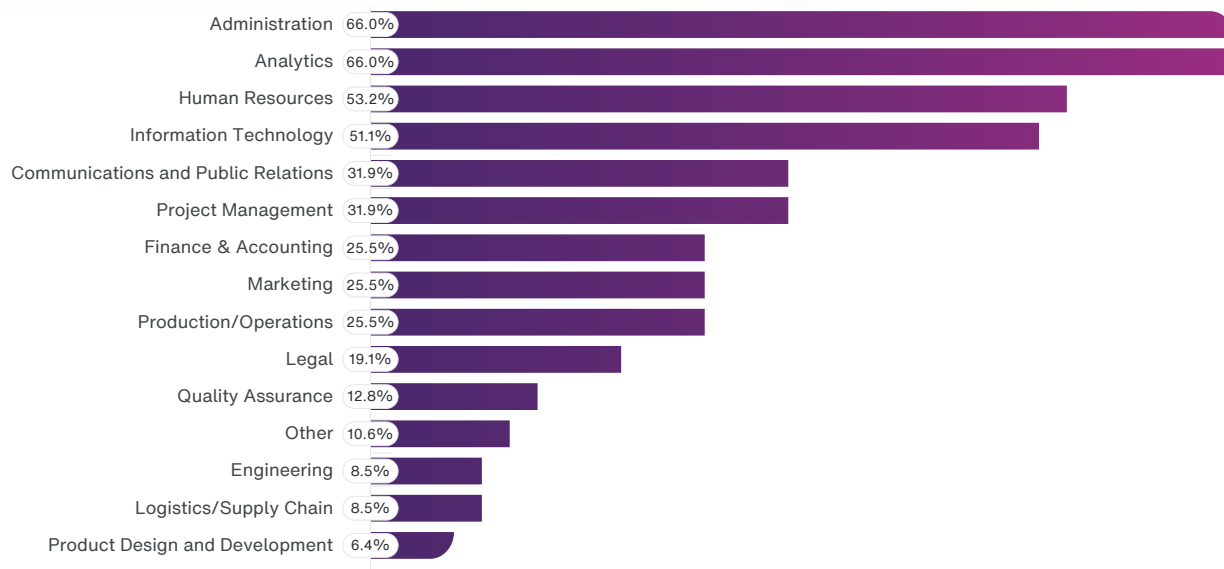


Artificial Intelligence (AI) Solutions.

84% of respondents reported they have begun or are considering implementing AI solutions in the near future.



Organizations indicated which functions AI has helped automate, with the most frequent being Administration and Human Resources.



Additional information

- 20.8% of the organizations reported having a separate budget for promotional increases. The median is 1.0% of the salary budget
- 36.4% of the organizations provide employees with a total rewards statement

Survey participants (n=285).

A. Harvey Group of Companies (NL)	British Columbia Real Estate Association (BC)
Abcott (ON)	Bulkley Valley Credit Union (BC)
Aecon (ON)	Business Development Bank of Canada (QC)
Aegis Brands/St. Louis Bar & Grill (ON)	Cadillac Fairview Corporation Ltd (ON)
Affinity Credit Union (SK)	Cain Lamarre (QC)
Agnico Eagle Mines (ON)	Calfrac Well Services (AB)
Agropur (QC)	Calgary Board of Education (AB)
AIC Global Holdings Inc. (ON)	Calgary Co-operative Association Limited (AB)
Alberta Children's Hospital Foundation (AB)	Calgary Foundation (AB)
Alberta Health Services (AB)	Calimacil Probotik inc (QC)
Alberta Machine Intelligence Institute (AB)	Calm Air International LP (MB)
Alberta New Home Warranty Program (AB)	Camdon Construction Ltd. (AB)
All Weather Group (AB)	Cameco Corporation (SK)
Amalgamated Dairies Limited (PEI)	Canada Mortgage and Housing Corporation (ON)
Amrize (ON)	Canada's Children's Hospital Foundations (ON)
Apex Performance Consultants Ltd. (SK)	Canada's Drug Agency (ON)
Arcadis (ON)	Canadian Association of Professional Employees (ON)
ArcelorMittal Exploitation minière (QC)	Canadian Life and Health Insurance Association (ON)
Association des Scouts du Canada (QC)	Canadian Medical Association (ON)
ATB Financial (AB)	Canadian Nuclear Association (ON)
ATCO (AB)	Cariboo Family Enrichment Centre (BC)
AtkinsRéalis (QC)	Caron et fils (QC)
Avmax Aviation Services Inc. (AB)	Cascades (QC)
B2Gold (BC)	CBC/Radio-Canada (ON)
Baker & McKenzie LLP (ON)	CDN Controls ULC (AB)
Bank of Canada (ON)	Central 1 Credit Union (BC)
Baycrest (ON)	CFP Industries Inc. (AB)
Beedie (BC)	Chandos Construction (AB)
Bethany Care Society (AB)	CIBC Mellon (ON)
BioSyent (ON)	CIFAR (ON)
Bird Construction (ON)	Cineplex (ON)
Bitheads (ON)	Clark Builders (AB)
Blakes (ON)	Clark Construction Management Inc (ON)
BonaVista Pools (ON)	
Bot Construction Limited (ON)	
British Columbia Lottery Corporation (BC)	

Clearway Group of Companies (ON)	Federation CJA (QC)
CLR Construction Labour Relations Association of Saskatchewan Inc. (SK)	Fédération des coopératives funéraires du Québec (QC)
Coastal Community Credit Union (BC)	Firefly Software (BC)
College of LPNs and HCAs of Alberta (AB)	First Nations Health Authority (BC)
College of Physicians and Surgeons of BC (BC)	Flatiron Dragados (ON)
Collingwood Neighbourhood House (BC)	FortisAlberta (AB)
Congebec (QC)	FortisBC (BC)
Cooperators (ON)	Four Seasons Hotels & Resorts (ON)
CORE benefit consulting ltd. (BC)	Fraser Group (ON)
Credit Union Central of Manitoba (MB)	Fraser Valley Seismic (BC)
CSA Group (ON)	Fraserway RV (BC)
CSL Group (QC)	Fujifilm Canada Inc (ON)
Cybera (AB)	Fundserv (ON)
Danse Danse (QC)	Gateway Casinos & Entertainment Ltd (BC)
Day & Ross (NB)	GCM Consultants (QC)
Definity Insurance (ON)	Gensler (ON)
Dentons (ON)	Geotech Drilling Services Ltd. (BC)
Desjardins (QC)	Giroux Arpentage Inc. (QC)
Doctors of BC (BC)	Glencore Nickel-Zinc (ON)
Domaine Frais Air (QC)	goeasy Ltd. (ON)
Dubois Agrinovation (QC)	GoodLife Fitness (ON)
DUCA Financial Services Credit Union (ON)	Government of Alberta (AB)
Eaton (ON)	Government of Prince Edward Island (PEI)
Elk Valley Resources (BC)	Gowling WLG (Canada) LLP (ON)
Emcon Services (BC)	Graham (AB)
Emil Anderson Group (BC)	Granby FRP Tanks Inc. (QC)
Energy Safety Canada Ltd. (AB)	Great Canadian Entertainment (ON)
Engineered Assemblies Inc. (ON)	Great Western Brewing Company (SK)
Environmental Resources Management (ON)	Greater Victoria Harbour Authority (BC)
Equitable (ON)	Greater Victoria Housing Society (BC)
ERCO Worldwide (ON)	GSK (ON)
Exploron Corp (AB)	Guard-X Protection incendie (QC)
Export Development Canada (ON)	Habitat for Humanity Greater Toronto Area (ON)
Fabrique Notre-Dame-des-neige de Montreal (QC)	Héroux Devtek (QC)
Fairview Ltd. (ON)	Home Hardware Stores Limited (ON)
Federal Express Canada Corporation (ON)	Houle Electric Limited (BC)
Federated Co-op (SK)	HRM Pension Plan (NS)
	Hydro-Québec (QC)

I-XL Building Products (BC)	Michels Corporation (AB)
Imagine Canada (ON)	MIKISEW GROUP LP (AB)
Imperial Tobacco Canada Limited (QC)	Mobile Climate Control Inc. (ON)
Independent Electric System Operator (ON)	Moosehead Breweries Ltd (NB)
Industrial Alliance Financial Group (QC)	Mr. Lube Canada (BC)
Influence Marketing (ON)	Multiplex Construction Canada Ltd. (ON)
Inland Truck & Equipment LTD. (BC)	National Bank of Canada (QC)
Insurance Institute of Canada (ON)	New Brunswick Teachers Federation (NB)
Interfor (BC)	NL Hydro (NL)
International Air Transport Association (QC)	Nmédia (QC)
Investissement Québec (QC)	Norland Limited (BC)
IWA-Forest Industry Pension & LTD Plans (BC)	North American Construction Group (AB)
Jacobs Engineering Group, Inc. (AB)	NOVA Chemicals (AB)
K+S Potash Canada (SK)	Nova Scotia Federation of Municipalities (NS)
Kal Tire (BC)	Nova Scotia Pension Services Corporation (NS)
Keyera Corp (AB)	Omicron Canada Inc. (BC)
Keywords (QC)	Omnicom Media Canada (ON)
Kicking Horse Coffee (BC)	Omya Canada Inc. (ON)
Kindred Credit Union (ON)	Ontario Lottery and Gaming Corporation (ON)
Kinetic Construction Ltd. (BC)	Ontario Mutual Insurance Association (ON)
Kinross (ON)	Ontario Power Generation (ON)
Kubota Materials Canada (ON)	Panasonic Canada Inc. (ON)
Law Society of Alberta (AB)	Paramount Resources Ltd. (AB)
League Inc. (ON)	Parkland County (AB)
Ledcor (BC)	PCL Constructors Inc (AB)
Loto-Québec (QC)	Peace Hills General Insurance Company (AB)
MacEwan University (AB)	Penske (ON)
Mackenzie Investments (ON)	Phantom Screens (BC)
Mantra Pharma (QC)	Pitt Meadows Group of Companies (BC)
Maple Leaf Foods (ON)	Plan International Canada (ON)
Mattamy Corporation (ON)	Pomerleau (QC)
Mayfair Diagnostics (AB)	Procon Mining and Tunnelling Ltd (BC)
McCain Foods (ON)	PsychoBunny (QC)
McGill University (QC)	Purolator Inc. (ON)
McKesson (QC)	Qualico (MB)
Medavie Blue Cross (NB)	R.C. Purdy Chocolates Ltd (BC)
Medicentres Canada (AB)	Real Estate Webmasters (BC)
Metrolinx (ON)	Regional Municipality of Wood Buffalo (AB)

Ross Video (ON)
 Royal College of Physicians and Surgeons (ON)
 Rural Municipalities of Alberta (AB)
 Safran Helicopter Engines Canada inc. (QC)
 Samuel, Son & Co. (ON)
 SARC (SK)
 Saskatchewan Association of Health Organizations (SK)
 Saskatchewan Health Authority (SK)
 Saskatchewan Indian Gaming Authority (SK)
 SBB Structures (QC)
 SciCan (ON)
 Scotia Investments Limited (NS)
 SECURE Waste Infrastructure Corp. (AB)
 Seneca Polytechnic (ON)
 SFPP Corporation (AB)
 Sika Canada (QC)
 SilverBirch Hotels & Resorts (BC)
 Smile Digital Health (ON)
 SMS Equipment (AB)
 St Francis Xavier University (NS)
 Stantec (AB)
 Starbucks (ON)
 Stephenson's Rental Services Inc (ON)
 Stikeman Elliott (ON)
 Strathcona County (AB)
 Sun Life Financial (ON)
 Teachers' Pension Plan Corporation - Newfoundland and Labrador (NL)
 Teck Resources Limited (BC)
 The City of Calgary (AB)
 The Country Day School (ON)
 The Estee Lauder Companies (ON)
 The Mutual Fire Insurance Company of British Columbia (BC)
 The United Church of Canada (ON)
 The Wawanesa Mutual Insurance Company (MB)

The Winnipeg Civic Employees' Benefits Program (MB)
 Thermal Systems (AB)
 TMX Group Limited (ON)
 Town of Happy Valley-Goose Bay (NL)
 Toyota Credit (ON)
 Toyota Motor Manufacturing Canada (ON)
 TRANSALTA CORPORATION (AB)
 Trillium Health Partners (ON)
 Turnay Electric Ltd. (ON)
 UNI Coopération financière (NB)
 Union des producteurs agricoles (QC)
 University of Calgary (AB)
 University of Waterloo (ON)
 Vancouver Airport Authority (BC)
 Vancouver Fraser Port Authority (BC)
 VHA Home HealthCare (ON)
 Victorian Order of Nurses (ON)
 Ville de Drummondville (QC)
 Ville de Gatineau (QC)
 Volant Products (AB)
 Volker Stevin (AB)
 Walmart Canada (ON)
 Western Financial Group (AB)
 Wilder Institute (AB)
 Willowdale Asset Management (ON)
 Workers Safety Compensation Commission (NT)
 WorkSafeNB (NB)
 Wright Construction (SK)
 WSP Canada Inc. (QC)
 X-Chem inc (QC)
 Your Credit Union Ltd (ON)

Methodology

The data for this report was collected through a secure online survey platform. Participation was open to all Canadian organizations, with the targeted primary audience of HR leaders and total reward practitioners. The data for the current report was collected between June and August 2026.

- **Base salary increases:**
Salary budget adjustments typically include increases associated with salary range structure adjustment, length of service, cost of living, and/or merit pay. This does not include promotional increases
- **Salary range structure adjustments:**
Salary structure adjustments reflect changes to salary range midpoints or salary scales' maximums

Data was validated, analyzed and aggregated by the TELUS Health Data Analytics team, comprised of experienced compensation consultants and survey administrators.

Calculations

To create our Salary Projection Survey, a minimal number of observations are required to ensure for sufficient and accurate reporting. A minimum of 3 observations are required to display averages. Each participant organization is equally weighted. Data is reported in aggregate to preserve participant confidentiality.

Select tables may compute to slightly above or below 100% due to rounding.

Data statistic definitions.

Mean / average

Sum of the data reported by each organization, divided by the total number of those organizations.

Asterisk (*)

Insufficient data to report.

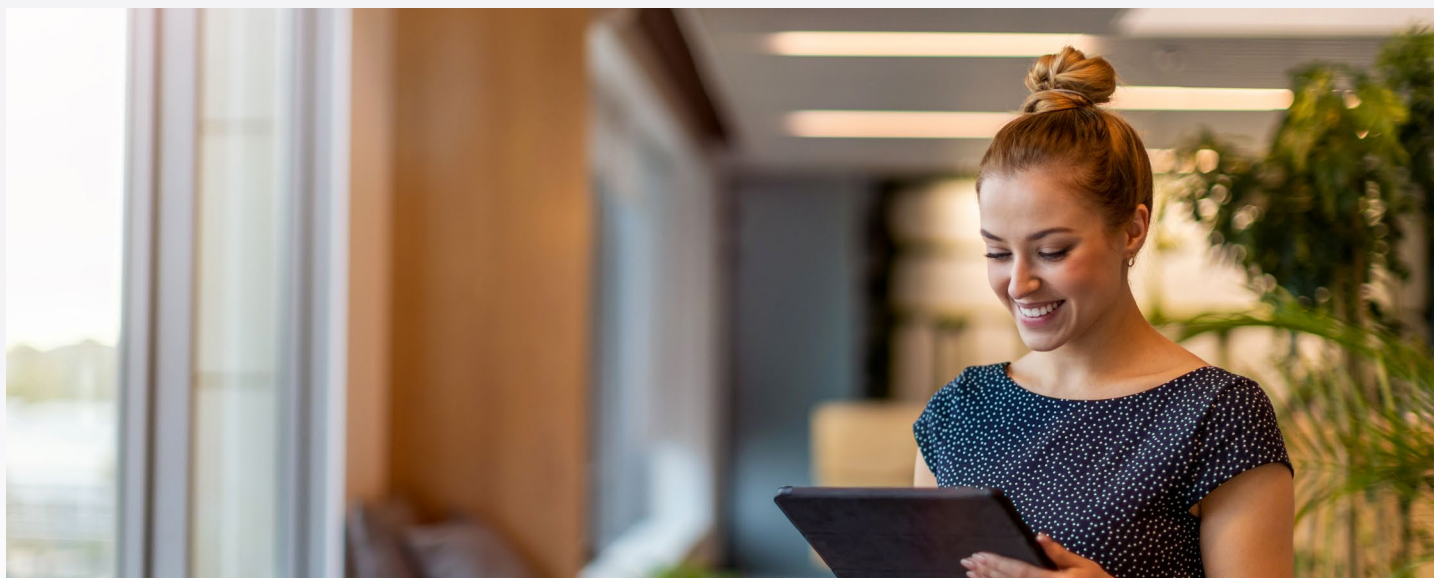
Base salary

Actual salary provided to an employee for the time/effort in performing the job they've been hired to do.

Salary range structure

Where a formal salary structure exists, then this usually consists of an entry, midpoint and maximum for a collection of jobs assigned to the same pay grade or level.





TELUS Health Total Reward Surveys.

We maintain a national proprietary compensation database of over 1000 participants, covering over 1000 surveyed positions. Whatever your organization's size, region or industry – our annual Canadian salary surveys provide fact driven insights on all reward elements to inform defensible total rewards program design.

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About TELUS Health.

TELUS Health is a world leader in healthcare solutions, offering clinical, actuarial and administrative services in more than 160 countries, as well as innovative digital solutions that contribute to people's physical, mental and financial health and wellbeing.

Over the past decades, our compensation, retirement and benefits solutions teams have contributed to the financial health of thousands of organizations and their employees. Through the unified strength of TELUS Health, our experienced teams strive to provide innovative, sustainable and flexible solutions that meet the compensation, retirement and benefits needs of customers across North America.

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