

NET PROFESSIONAL INCOME IN 65TH TO 85TH PERCENTILE (IN MULTIPLE OF 5)
SUPPRESSING INCOMES BELOW \$50,000 FOR THE 1997 TAX YEAR

LAWYERS AGED 44 TO 56

		65TH TO 85TH PERCENTILE				
		65	70	75	80	85
		(60-65%TILE)	(65-70%TILE)	(70-75%TILE)	(75-80%TILE)	(80-85%TILE)
CANADA & PROVINCES						
TOTAL CANADA	INCOME @ SPECIFIC %TILE \$000'S	182	205	230	264	306
	NUMBER OF CASES	390	390	390	390	390
	NET PROFESSIONAL INCOME \$000'S	66,989	75,151	84,770	96,031	111,277
	AVERAGE NET PROF INCOME \$000'S	171	192	217	246	284
TOTAL NEWFOUNDLAND	INCOME @ SPECIFIC %TILE \$000'S	173	185	222	252	280
	NUMBER OF CASES	.	.	.	.	.
	NET PROFESSIONAL INCOME \$000'S	.	.	.	.	.
	AVERAGE NET PROF INCOME \$000'S	.	.	.	.	.
TOTAL PEI	INCOME @ SPECIFIC %TILE \$000'S	141	168	179	184	197
	NUMBER OF CASES	.	.	.	.	.
	NET PROFESSIONAL INCOME \$000'S	.	.	.	.	.
	AVERAGE NET PROF INCOME \$000'S	.	.	.	.	.
TOTAL NOVA SCOTIA	INCOME @ SPECIFIC %TILE \$000'S	157	171	191	209	229
	NUMBER OF CASES	10	10	10	10	10
	NET PROFESSIONAL INCOME \$000'S	2,127	2,125	2,351	2,805	2,839
	AVERAGE NET PROF INCOME \$000'S	152	163	181	200	218
TOTAL NEW BRUNSWICK	INCOME @ SPECIFIC %TILE \$000'S	151	164	177	205	232
	NUMBER OF CASES	.	.	.	.	.
	NET PROFESSIONAL INCOME \$000'S	.	.	.	.	.
	AVERAGE NET PROF INCOME \$000'S	.	.	.	.	.
TOTAL QUEBEC	INCOME @ SPECIFIC %TILE \$000'S	172	191	209	232	263
	NUMBER OF CASES	80	80	80	80	80
	NET PROFESSIONAL INCOME \$000'S	12,351	13,992	15,405	17,007	19,034
	AVERAGE NET PROF INCOME \$000'S	163	182	200	221	247

Note: Any count less than 10 along with its associated dollar values has been suppressed.
Remaining counts have been rounded to the nearest multiple of 10.

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CANADA & PROVINCES						
TOTAL ONTARIO	INCOME @ SPECIFIC %TILE \$000'S	195	223	260	305	357
	NUMBER OF CASES	180	180	180	180	180
	NET PROFESSIONAL INCOME \$000'S	33,829	38,054	43,498	51,241	60,817
	AVERAGE NET PROF INCOME \$000'S	184	208	238	280	331
TOTAL MANITOBA	INCOME @ SPECIFIC %TILE \$000'S	143	156	176	203	238
	NUMBER OF CASES	10	10	10	10	10
	NET PROFESSIONAL INCOME \$000'S	1,797	1,962	2,175	2,615	2,856
	AVERAGE NET PROF INCOME \$000'S	138	151	167	187	220
TOTAL SASKATCHEWAN	INCOME @ SPECIFIC %TILE \$000'S	139	152	163	184	208
	NUMBER OF CASES	10	10	10	10	10
	NET PROFESSIONAL INCOME \$000'S	1,466	1,463	1,739	1,751	2,127
	AVERAGE NET PROF INCOME \$000'S	133	146	158	175	193
TOTAL ALBERTA	INCOME @ SPECIFIC %TILE \$000'S	195	240	283	315	369
	NUMBER OF CASES	30	30	30	30	30
	NET PROFESSIONAL INCOME \$000'S	4,549	5,732	6,501	7,448	8,437
	AVERAGE NET PROF INCOME \$000'S	182	220	260	298	337
TOTAL B.C.	INCOME @ SPECIFIC %TILE \$000'S	193	213	236	262	293
	NUMBER OF CASES	50	50	50	50	50
	NET PROFESSIONAL INCOME \$000'S	9,645	10,850	11,978	12,969	14,638
	AVERAGE NET PROF INCOME \$000'S	182	205	226	249	276

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Source : Morneau Sobeco, 2000

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CMA'S AND OTHERS						
SEVEN LARGE CMAS	INCOME @ SPECIFIC %TILE \$000'S	225	252	284	323	373
	NUMBER OF CASES	240	240	240	240	240
	NET PROFESSIONAL INCOME \$000'S	50,455	55,993	63,071	71,414	81,798
	AVERAGE NET PROF INCOME \$000'S	214	237	267	303	347
OUTSIDE 7 LARGE CMAS	INCOME @ SPECIFIC %TILE \$000'S	134	144	158	181	205
	NUMBER OF CASES	160	160	160	160	160
	NET PROFESSIONAL INCOME \$000'S	19,734	21,615	23,492	26,359	29,813
	AVERAGE NET PROF INCOME \$000'S	127	139	152	170	192

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		65 (60-65%TILE)	70 (65-70%TILE)	75 (70-75%TILE)	80 (75-80%TILE)	85 (80-85%TILE)
CMA'S AND OTHERS						
TORONTO CMA	INCOME @ SPECIFIC %TILE \$000'S	269	307	343	391	446
	NUMBER OF CASES	100	100	100	100	100
	NET PROFESSIONAL INCOME \$000'S	25,370	29,026	33,297	37,070	42,496
	AVERAGE NET PROF INCOME \$000'S	251	287	326	367	421
MONTREAL CMA	INCOME @ SPECIFIC %TILE \$000'S	208	225	248	269	302
	NUMBER OF CASES	50	50	50	50	50
	NET PROFESSIONAL INCOME \$000'S	8,964	9,726	10,538	11,645	12,773
	AVERAGE NET PROF INCOME \$000'S	199	216	234	259	284
VANCOUVER CMA	INCOME @ SPECIFIC %TILE \$000'S	223	244	266	290	319
	NUMBER OF CASES	40	40	40	40	40
	NET PROFESSIONAL INCOME \$000'S	8,377	8,922	9,930	10,503	11,816
	AVERAGE NET PROF INCOME \$000'S	215	235	255	276	303
OTTAWA-HULL CMA	INCOME @ SPECIFIC %TILE \$000'S	161	178	198	227	287
	NUMBER OF CASES	20	20	20	20	20
	NET PROFESSIONAL INCOME \$000'S	2,792	2,873	3,146	3,616	4,500
	AVERAGE NET PROF INCOME \$000'S	155	169	185	213	250
EDMONTON CMA	INCOME @ SPECIFIC %TILE \$000'S	139	152	163	184	212
	NUMBER OF CASES	.	.	.	.	.
	NET PROFESSIONAL INCOME \$000'S	.	.	.	.	.
	AVERAGE NET PROF INCOME \$000'S	.	.	.	.	.
CALGARY CMA	INCOME @ SPECIFIC %TILE \$000'S	297	323	375	418	446
	NUMBER OF CASES	20	10	20	10	20
	NET PROFESSIONAL INCOME \$000'S	4,347	4,383	5,176	5,514	6,471
	AVERAGE NET PROF INCOME \$000'S	290	313	345	394	431
QUEBEC CMA	INCOME @ SPECIFIC %TILE \$000'S	179	192	204	219	235
	NUMBER OF CASES	10	10	10	10	10
	NET PROFESSIONAL INCOME \$000'S	1,891	2,236	2,175	2,321	2,750
	AVERAGE NET PROF INCOME \$000'S	172	186	198	211	229

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