SENSITIVITY ANALYSIS OF SAICA TARIFFS

COMPARATIVE TARIFFS

	SAICA Based on PWC sample in Gauteng 08/09	Notes	SAICA PROPOSAL PWC sample in Gauteng 09/10	% Increase
PARTNER	1649	1	1957	18.68
SENIOR MANAGER	1471	2	1721	17.00
MANAGER	1275	3	1492	17.02
AUDITOR	727	4	851	17.06
TRAINEE	380	5	434	14.21

Notes

^{1.} An additional salary band of R 70 000.00 has been added. With 5% added to this band (R 1 864.00) gives us the increased partner rate of R 1 957.00

^{2, 3,} and 4. The proposed table indicates an average increase of 17%.

^{5.} T1 assumes an increase of 9% and T2, T3 assumes an increase of 17%.