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March 31, 2025

Louise Meagher  
Executive Director  
Judicial Compensation and Benefits Commission  
99, Metcalfe St, 8<sup>th</sup> floor  
Ottawa (Ontario) K1A 1E3

**Re: Questions from the Judicial Compensation and Benefits Commission**

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Dear Ms. Meagher,

Further to the Commission's additional questions, set out in your letter dated February 26, 2025, please find below the responses from the Canadian Superior Courts Judges Association and the Canadian Judicial Council, collectively referred to as the "**Judiciary**".

1. **Using the Turcotte Commission filters (75th percentile, age weighted to distribution of ages at appointment), could both the Government and the Judiciary provide the data for 2019-2023 for:**
  - a) **Unincorporated self-employed lawyers with incomes over \$80,000 and incomes over \$90,000;**

The tables below present data on the income levels of unincorporated self-employed lawyers with incomes over \$90,000 and incomes over \$80,000 at the 75<sup>th</sup> percentile.

The age-weighted comparators are based on income data from seven age groups: 35-43, 44-47, 48-51, 52-55, 56-59, 60-63, and 64-69.<sup>1</sup> The income level of each age group is weighted based on the relative number of judges appointed in each group between 2020 and 2024.<sup>2</sup>

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<sup>1</sup> Reports requested from the CRA, Joint Book of Documents (**JBD**) at tab 17. The relevant figures are in the spreadsheets: "net80k\_cma\_10tiles\_7age\_2019a", "net90k\_cma\_10tiles\_7age\_2019a", "net80k\_cma\_10tiles\_7age\_2020a", "net90k\_cma\_10tiles\_7age\_2020a", "net80k\_cma\_10tiles\_7age\_2021a", "net90k\_cma\_10tiles\_7age\_2021a", "net80k\_cma\_10tiles\_7age\_2022a", "net90k\_cma\_10tiles\_7age\_2022a", "net80k\_cma\_10tiles\_7age\_2023a", "net90k\_cma\_10tiles\_7age\_2023a".

<sup>2</sup> Table derived from Appointment Demographics provided by the Commissioner for Federal Judicial Affairs – Age [JBD at tab 22(F)], prepared jointly by the Parties. We note that the Eckler Report contains proportions

**Table 1**  
 Comparison of Salary of Puisne Judges with CRA Net Professional Income  
 of Unincorporated Self-Employed Lawyers at 75<sup>th</sup> Percentile  
 (Net Professional Income ≥ \$90,000, Age-Weighted)  
 Canada, 2019 to 2023

Year	Salary of Puisne Judges	75 <sup>th</sup> Percentile Income	Difference Between Judicial Salaries and Self-Employed Lawyers at 75 <sup>th</sup> Percentile	% Difference Between Judicial Salaries and Self- Employed Lawyers at 75 <sup>th</sup> Percentile
2019	\$329,900	\$486,983	-\$157,083	-47.6%
2020	\$338,800	\$546,904	-\$208,104	-61.4%
2021	\$361,100	\$576,664	-\$215,564	-59.7%
2022	\$372,200	\$544,969	-\$172,769	-46.4%
2023	\$383,700	\$566,688	-\$182,988	-47.7%
<b>Average</b>	<b>\$357,140</b>	<b>\$544,441</b>	<b>-\$187,301</b>	<b>-52.4%</b>

**Table 2**  
 Comparison of Salary of Puisne Judges with CRA Net Professional Income  
 of Unincorporated Self-Employed Lawyers at 75<sup>th</sup> Percentile  
 (Net Professional Income ≥ \$80,000, Age-Weighted)  
 Canada, 2019 to 2023

Year	Salary of Puisne Judges	75 <sup>th</sup> Percentile Income	Difference Between Judicial Salaries and Self-Employed Lawyers at 75 <sup>th</sup> Percentile	% Difference Between Judicial Salaries and Self- Employed Lawyers at 75 <sup>th</sup> Percentile
2019	\$329,900	\$470,303	-\$140,403	-42.6%
2020	\$338,800	\$530,403	-\$191,603	-56.6%
2021	\$361,100	\$559,789	-\$198,689	-55.0%
2022	\$372,200	\$526,757	-\$154,557	-41.5%
2023	\$383,700	\$550,318	-\$166,618	-43.4%
<b>Average</b>	<b>\$357,140</b>	<b>\$527,514</b>	<b>-\$170,374</b>	<b>-47.7%</b>

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regarding the relative number of judges appointed in each group that are different from those prepared jointly by the Parties: Eckler Report, p. 9 [Government’s Book of Documents at tab 4].

**b) Incorporated lawyers with incomes over \$80,000 and incomes over \$90,000;**

Unlike the data on unincorporated lawyers, the data on the incomes of incorporated lawyers is not broken down by age range.

However, it is possible to derive age-weighted data based on the relative increase between the income level of unincorporated self-employed lawyers (at the 75<sup>th</sup> percentile) (a) without any age filter and (b) when applying the age-weighted approach.<sup>3</sup>

Furthermore, the data provided only contains income levels with a) a low-income filter of \$90,000 or b) no filter at all (data with a low-income filter of \$80,000 was not provided to the Parties). Finally, data for incorporated lawyers is not available for 2023. Hence, the table below presents the requested information for the years 2019 through 2022.

**Table 3**  
 Comparison of Salary of Puisne Judges with Statistics Canada Net Partnership Income  
 of Incorporated Lawyers Receiving Partnership Income at 75<sup>th</sup> Percentile  
 (Income ≥ **\$90,000**, Age-Weighted)  
 Canada, 2019 to 2022

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Year	Salary of Puisne Judges	75 <sup>th</sup> Percentile Income (no cutoff, no age filter)	75 <sup>th</sup> Percentile Income (90K cutoff; no age filter)	75 <sup>th</sup> Percentile Income (90K cutoff; age- weighted)	Difference Between Judicial Salaries and Incorporated Lawyers at 75 <sup>th</sup> Percentile	% Difference Between Judicial Salaries and Incorporated Lawyers at 75 <sup>th</sup> Percentile
2019	\$329,900	\$710,000	\$723,000	\$837,240	-\$507,340	-153.8%
2020	\$338,800	\$785,000	\$803,000	\$946,168	-\$607,368	-179.3%
2021	\$361,100	\$877,000	\$891,000	\$1,034,463	-\$673,363	-186.5%
2022	\$372,200	\$815,000	\$830,000	\$974,542	-\$602,343	-161.8%
<b>Average</b>	<b>\$350,500</b>	<b>\$796,750</b>	<b>\$811,750</b>	<b>\$948,103</b>	<b>-\$597,603</b>	<b>-170.3%</b>

<sup>3</sup> For instance, in 2019, the income level of *unincorporated* self-employed lawyers, at the 75<sup>th</sup> percentile, when applying a low-income cutoff of \$90,000 without any age filter was \$420,535. When applying the age-weighted approach, the relevant figure is \$486,983, an increase of 15.8%. That percentage increase was applied to the income level of *incorporated* lawyers, at the 75<sup>th</sup> percentile, with a low-income cut-off of \$90,000 without any age filter in 2019, in order to estimate the relevant income level if age-weighting was applied. Thus, the percentage increase is applied to Column D, in order to obtain the value in Column E. Both the methodology to derive age-weighted figures and the results presented in Table 3 were validated by Ernst & Young.

**c) Unincorporated self-employed lawyers and incorporated lawyers (combined) with incomes over \$80,000 and incomes over \$90,000;**

To arrive at a combined age-weighted income comparator for unincorporated self-employed lawyers and incorporated lawyers, with a low-income filter of \$90,000, the figures derived above can be weighted depending on the count of lawyers in each category (see Table 4).<sup>4</sup>

The combined age-weighted private sector comparator can then be compared with the salary of puisne judges (see Table 5).

**Table 4**  
 Combined Private Sector Comparator  
 (Income ≥ \$90,000, Age-Weighted)  
 Canada, 2019 to 2022

Year	Unincorporated Self-Employed Lawyers 75 <sup>th</sup> Percentile	Count of Unincorporated Self-employed Lawyers	Incorporated Lawyers 75 <sup>th</sup> Percentile	Count of Incorporated Lawyers	Combined Private Sector Comparator
2019	\$486,983	9,370	\$837,240	6,000	\$623,713
2020	\$546,904	8,950	\$946,168	6,240	\$710,920
2021	\$576,664	9,180	\$1,034,463	6,590	\$767,970
2022	\$544,969	8,530	\$974,542	7,050	\$739,352
<b>Average</b>	<b>\$538,880</b>	<b>9,008</b>	<b>\$948,103</b>	<b>6,470</b>	<b>\$710,489</b>

<sup>4</sup> Both the methodology to arrive at a combined age-weighted income comparator and the results presented in the tables below were validated by Ernst & Young

**Table 5**  
 Comparison of Salary of Puisne Judges with Combined Private Sector Comparator  
 (Income ≥ **\$90,000**, Age-Weighted)  
 Canada, 2019 to 2022

Year	Salary of Puisne Judges	Combined Private Sector Comparator	Difference Between Judicial Salaries and Combined Private Sector Comparator	% Difference Between Judicial Salaries and Combined Private Sector Comparator
2019	\$329,900	\$623,713	-\$293,813	-89.1%
2020	\$338,800	\$710,920	-\$372,120	-109.8%
2021	\$361,100	\$767,970	-\$406,870	-112.7%
2022	\$372,200	\$739,352	-\$367,152	-98.6%
<b>Average</b>	<b>\$350,500</b>	<b>\$710,489</b>	<b>-\$359,989</b>	<b>-102.7%</b>

As there is no available data for incorporated lawyers with a low-income filter of \$80,000, in Table 6, we combined the income levels of incorporated lawyers, with no filter, with the income levels of unincorporated self-employed lawyers, with a low-income filter of \$80,000. The figures derived in the Table below are thus inherently more conservative than they would be if consistent filtering had been possible for both groups.

**Table 6**  
 Combined Private Sector Comparator  
 (Income ≥ **\$80,000** (unincorporated) and Income ≥ **\$0** (incorporated), Age-Weighted)  
 Canada, 2019 to 2022

Year	Unincorporated Self-Employed Lawyers 75 <sup>th</sup> Percentile	Count of Unincorporated Self-employed Lawyers	Incorporated Lawyers 75 <sup>th</sup> Percentile	Count of Incorporated Lawyers	Combined Private Sector Comparator
2019	\$470,303	9,860	\$822,186	6,310	\$607,618
2020	\$530,403	9,380	\$924,959	6,450	\$691,166
2021	\$559,789	9,580	\$1,018,209	6,760	\$749,441
2022	\$526,757	8,940	\$956,931	7,300	\$720,123
<b>Average</b>	<b>\$521,813</b>	<b>9,440</b>	<b>\$930,571</b>	<b>6,705</b>	<b>\$692,087</b>

**d) All lawyers practicing in the private sector (i.e., not just partners but also associates, in-house counsel, etc.) with incomes over \$80,000 and incomes over \$90,000.**

In response to this request, the Judiciary makes three points.

**First**, comprehensive data on the income of lawyers *employed* in the private sector is not available to the Parties. While the Canada Revenue Agency and Statistics Canada provided extensive data concerning both incorporated and unincorporated *self-employed* lawyers, they did not provide any information on *employed* lawyers, whether at law firms or elsewhere.

**Second**, even if such data were available, it would not be relevant for the calculation of the private sector comparator. The majority of *employed* lawyers in private practice are associates at law firms, who typically have between one to ten years of practice, and as such do not meet the statutory requirements for an appointment to the bench.<sup>5</sup> Thus, and as past Commissions have consistently found, *self-employed* lawyers in private practice are the appropriate private sector comparator.<sup>6</sup> As the McLennan Commission explained:

The rationale, of course, is that it is in the public interest that senior members of the Bar should be attracted to the bench, and senior members of the Bar are, as a general rule, among the highest earners in private practice. While not all the “outstanding” candidates contemplated by s. 26(1.1)(c) of the *Judges Act* will be senior lawyers in the higher earning brackets, many will, and they should not be discouraged from applying to the bench because of inadequate compensation.<sup>7</sup>

The focus on *self-employed* lawyers in private practice is necessary given that the primary source of judicial appointments from the private sector continues to be self-employed lawyers in private practice.<sup>8</sup>

**However**, while comprehensive data on the income of all lawyers in the private sector is unavailable, the limited data available on employed lawyers supports the reasonableness of the Judiciary’s proposed \$90,000 low-income cutoff and its proposed recommendation of a \$60,000 salary adjustment.

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<sup>5</sup> *Judges Act*, R.S.C., 1985, c. J-1, s. 3(a) [JBD at tab 3].

<sup>6</sup> Drouin Report (2000), pp. 38-39 [JBD at tab 9]; McLennan Report (2004), pp. 41-49 [JBD at tab 10]; Block Report (2008), para. 113 [JBD at tab 11]; Levitt Report (2012), paras. 35-52 [JBD at tab 12]; Rémillard Report (2016), paras. 57-58 [JBD at tab 13]; Turcotte Report (2021), paras. 150-182 [JBD at tab 14].

<sup>7</sup> McLennan Report (2004), p. 32 [JBD at tab 10].

<sup>8</sup> Appointees appointed from in-house counsel positions represented only 1.1% of all judicial appointments between April 1, 2020, and March 31, 2024. See: Table derived from Appointment Demographics provided by the Commissioner for Federal Judicial Affairs – Summary [JBD at tab 22(B)].

With respect to the salaries paid to associates practicing in the private sector:

- The 2025 Robert Half Legal Salary Guide reports that the national 75<sup>th</sup> percentile salary for a first-year associate is \$120,250, with higher figures in major cities such as Toronto, Vancouver, Ottawa, Calgary, Edmonton, and Montreal.<sup>9</sup>
- According to the 2024 ZSA Legal Salary Guide, first-year associates at large firms in Toronto typically earn a base salary of \$130,000 (excluding bonus).<sup>10</sup>
- This figure has increased since the hearing. On March 4, 2025, the Globe and Mail reported that Bay Street law firms have recently raised salaries for associates by approximately \$5,000 for junior associates and up to \$15,000 to \$20,000 for senior associates.<sup>11</sup>

With respect to in-house counsel, the Government's own experts show that, at the 75<sup>th</sup> percentile for 2024, top legal executives earn \$682,143.<sup>12</sup> This figure is not filtered by age and is presented without any low-income cutoff. During the same year, the salary of puisne judges was \$396,700.

In short, even if broader private sector data were considered, the available evidence only reinforces the Judiciary's position on filters and confirms the reasonableness of the recommendation it is seeking for a corrective salary increase.

2. **At paragraph 242 of its submission, the Judiciary seeks an increase of \$60,000 to “begin to address the historical inadequacy of the data....”. What increase does it believe would be necessary to fully address the “historical inadequacy of data”? What is the Government's response to this.**

The newly available data on the income level of lawyers practising through professional law corporations (PLCs) fills a gap that past Commissions surmised regrouped a concentration of high earners. For instance, as the Turcotte Commission noted, it was “inescapable” that the CRA data under-reported the incomes of higher-earning private-sector lawyers.<sup>13</sup>

Importantly, the Judiciary has never argued that judicial salaries should “match” the compensation earned by the most financially successful private practitioners.<sup>14</sup> However, to ensure that Canada continues to attract outstanding candidates from the private bar to the judiciary, this Commission must consider the **actual** compensation of self-employed lawyers in private practice, both incorporated and unincorporated. The newly available data on the income levels of lawyers practising through PLCs is a crucial data point that this Commission must consider in determining an appropriate judicial salary.

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<sup>9</sup> Robert Half Legal, Legal Salary Guide 2025 [Book of Exhibits and Documents of the Judiciary (“BED”) at tab 85].

<sup>10</sup> ZSA, Private Practice Lawyer Salary Guide (June 2024) [BED at tab 84].

<sup>11</sup> Robyn Doolittle, “Bay Street law firms raise salaries for associates even as hiring slows,” *Globe and Mail*, March 4, 2025 [Appendix A to this letter].

<sup>12</sup> Eckler Report, pp. 46-47 [Government's Book of Documents at tab 4].

<sup>13</sup> Turcotte Report, para. 41 [JBD at tab 14].

<sup>14</sup> Turcotte Report, para. 102 [JBD at tab 14].

Turning to the specific question raised by the Commission, the Judiciary respectfully submits that it would be premature to determine, at this juncture, what salary increase(s) would be “necessary” to “fully address” the gap revealed by the newly available data.

First, at this time, the Judiciary does **not** take the position that this Commission should make a salary recommendation that would “fully address”, by a single corrective increase, the gap revealed by the newly available data. The proposed \$60,000 upward adjustment plainly does not fully bridge that gap.

Second, it cannot be assumed that the Judiciary will, at some future date, seek to eliminate the disparity revealed by the more complete data available to calculate the private sector comparator. Whether and how salary adjustments should be pursued in the future can only be determined at the relevant time, once a complete evidentiary record is available and can be considered in light of the statutory criteria set out in the *Judges Act*. To be sure, it is the Judiciary’s position that corrections of this nature should be gradual and give rise to increases that are both reasonable and appropriate within the broader context of each Commission’s mandate.

The salary recommendation sought by the Judiciary before this Commission reflects this approach. It is a measured step that materially reduces the income gap between puisne judges and self-employed lawyers. The proposed increase addresses the fact that the existing gap, given its breadth, will necessarily act as a disincentive for qualified and meritorious candidates who might otherwise seek judicial appointment, while recognizing that many factors go into this decision.

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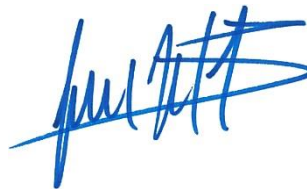
The Judiciary thanks the Commission for providing the Parties with an opportunity to address the questions raised in its letter of February 26, 2025. Counsel remain available to provide any additional information the Commission may require.

Sincerely,



Pierre Bienvenu, Ad. E.

PB/ms



Jean-Michel Boudreau

c.c. Elizabeth Richards, Sarah-Dawn Norris, Dylan Smith – Counsel for the Government of Canada  
Andrew Lokan, Sonia Patel – Counsel for the Associate Judges of the Federal Court  
Étienne Morin-Lévesque – Counsel for the Judiciary



# APPENDIX A

# Bay Street law firms raise salaries for associates even as hiring slows

ROBYN DOOLITTLE >

PUBLISHED 12 HOURS AGO

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Large Bay Street law firms are increasing the base salaries of their associate lawyers, even as legal recruiters say hiring has slowed in response to the economic uncertainty that's been created by U.S. President Donald Trump's tariff threats.

The extent of the raises varies depending on the firm, but appears to be around \$5,000 annually for early-year associates and as much as \$15,000 to \$20,000 for those in later years. These increases are the first significant bump since 2021, when a banner deal-making year forced firms to increase compensation in order to retain and attract young lawyers.

For top-tier firms, the compensation boost means a first-year associate is now earning around \$135,000 annually before bonuses, while a seventh-year associate has a base salary of around \$275,000. The rates can differ between firms and some use a salary band rather than a grid in order to further reward top performers.

Osler, Hoskin & Harcourt LLP, Torys LLP, Goodmans LLP, Stikeman Elliott LLP and McCarthy Tétrault LLP are among the Seven Sister firms that have raised associate base pay. (Davies Ward Phillips & Vineberg LLP and Blake, Cassels & Graydon LLP would not comment.) Additionally, Norton Rose Fulbright Canada LLP, Cassels Brock & Blackwell LLP, Borden Ladner Gervais LLP, Fasken Martineau DuMoulin LLP and Aird & Berlis LLP have also increased compensation for associates.

Legal recruiters said the raises are coming at an interesting time, given a slowdown in the law firm job market.

Warren Bongard, president and co-founder of ZSA Legal Recruitment, said with the uncertainty around Canada-U.S. relations, they're seeing hesitancy on both sides of the equation: Law firms are holding off on bringing in new hires and candidates are waiting to see what happens with the economy before jumping to a new shop.

"If you're walking into a potential recession, it's last in first out. I think that applies in any downward cycle," Mr. Bongard said. (As an aside, he added that while law firms aren't hiring as much, there is still robust demand in the in-house market, which refers to lawyers who work as employees for businesses.)

With the tariff threat looming over corporate Canada, big law firms are also bracing for a hit to their bottom line amid less deal activity. It may seem like a strange time for firms to raise their compensation

costs, but Mr. Bongard said it's a sign that firms are thinking in the long-term. Once this period passes, they want to make sure their best talent has stuck around.

Neda Canario, a senior vice-president of legal recruitment with BJRC Recruiting in Toronto, said she has also seen that some firms have paused their recruitment activity, although lawyers with certain specializations – particularly insolvency, litigation, tax, labour and employment – are still in “great” demand.

Ms. Canario said that the associate raises are partly in response to inflation.

“The cost of living has gone up. And there’s a general dissatisfaction among associates who are working really, really hard,” she said.

Senior leaders within the law firms told The Globe that part of what triggered the wave of increases was competitive pressure. Once one firm raises compensation, others need to follow in order to keep their own people happy.

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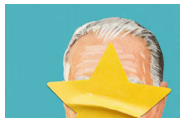
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