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averages in eight of the most expensive cities in the U.S.

Jason Bramwell • Oct. 11, 2023



Public accounting starting salaries for 2024 are expected to range between 7% and 38% higher than the national averages in eight of the top 10 cities in the U.S. with the highest cost of living.

Last week, specialized staffing firm Robert Half released its [2024 Salary Guide](#), and an [analysis of the pay data by CPA Practice Advisor](#) revealed a 3.6% average increase in

starting salaries for tax roles in public accounting next year and a 3.8% average

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according to data from The Council for Community and Economic Research's [Cost of Living Index](#), which measures regional price differences for everyday goods and services in 271 urban areas.

For this article, we reviewed 2024 starting salary projections for eight public accounting positions in the following eight HCOL cities: New York, San Francisco, Boston, Washington, D.C., Los Angeles, Seattle, San Diego, and Honolulu.

As a reminder, Robert Half provides starting pay ranges by percentile, based on a candidate's experience. For the 2024 salary guide, there are three salary percentiles with the following descriptions:

- **25th percentile:** New to the role, with little to no experience; requires more than casual instruction or supervision to perform day-to-day duties.
- **50th percentile:** Has the experience to consistently perform core responsibilities without direct supervision; very comfortable with processes and subject matter associated with the role.
- **75th percentile:** Value to the organization goes far beyond the ability to perform normal job duties; has rare qualifications that enable consistent contribution in unique ways; ready for next career level when available.

The following are the 2024 public accounting starting salaries in those eight cities compared to the national averages, ranked from highest increase to lowest increase (2024 national average -> the average for that city by percentile per position):

1. New York City

Salaries in New York City are 38% higher than the national average.

Senior manager/director tax services

- **25th percentile:** \$124,500 -> \$171,810

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Senior tax associate

- **25th percentile:** \$67,250 -> \$92,805
- **50th percentile:** \$83,250 -> \$114,885
- **75th percentile:** \$93,250 -> \$128,685

Tax associate

- **25th percentile:** \$52,750 -> \$72,795
- **50th percentile:** \$64,750 -> \$89,355
- **75th percentile:** \$74,750 -> \$103,155

Senior manager/managing director, audit and assurance services

- **25th percentile:** \$121,500 -> \$167,670
- **50th percentile:** \$150,250 -> \$207,345
- **75th percentile:** \$174,250 -> \$240,465

Manager, audit and assurance services

- **25th percentile:** \$90,000 -> \$124,200
- **50th percentile:** \$106,250 -> \$146,625
- **75th percentile:** \$124,750 -> \$172,155

Senior associate, audit and assurance services

- **25th percentile:** \$57,750 -> \$79,695

- **50th percentile:** \$72,750 -> \$100,395

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2. San Francisco

Salaries in San Francisco are 35% higher than the national average.

Senior manager/director tax services

- **25th percentile:** \$124,500 -> \$168,075
- **50th percentile:** \$159,500 -> \$215,325
- **75th percentile:** \$192,000 -> \$259,200

Manager of tax services

- **25th percentile:** \$92,750 -> \$125,213
- **50th percentile:** \$112,750 -> \$152,213
- **75th percentile:** \$131,000 -> \$176,850

Senior tax associate

- **25th percentile:** \$67,250 -> \$90,788
- **50th percentile:** \$83,250 -> \$112,388
- **75th percentile:** \$93,250 -> \$125,888

Tax associate

- **25th percentile:** \$52,750 -> \$71,213
- **50th percentile:** \$64,750 -> \$87,413
- **75th percentile:** \$74,750 -> \$100,913

Senior manager/managing director, audit and assurance

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- 25th percentile: \$78,000 -> \$121,000
- 50th percentile: \$106,250 -> \$143,438
- 75th percentile: \$124,750 -> \$168,413

Senior associate, audit and assurance services

- 25th percentile: \$57,750 -> \$77,963
- 50th percentile: \$72,750 -> \$98,213
- 75th percentile: \$82,750 -> \$111,713

Associate, audit and assurance services

- 25th percentile: \$49,000 -> \$66,150
- 50th percentile: \$60,500 -> \$81,675
- 75th percentile: \$69,500 -> \$93,825

3. Boston

4. Washington, D.C.

Salaries in Boston and Washington, D.C. are 33% higher than the national average.

Senior manager/director tax services

- 25th percentile: \$124,500 -> \$165,585
- 50th percentile: \$159,500 -> \$212,135
- 75th percentile: \$192,000 -> \$255,360

Manager of tax services

- **25th percentile:** \$92,750 -> \$123,358

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Tax associate

- **25th percentile:** \$52,750 -> \$70,158
- **50th percentile:** \$64,750 -> \$86,118
- **75th percentile:** \$74,750 -> \$99,418

Senior manager/managing director, audit and assurance services

- **25th percentile:** \$121,500 -> \$161,595
- **50th percentile:** \$150,250 -> \$199,833
- **75th percentile:** \$174,250 -> \$231,753

Manager, audit and assurance services

- **25th percentile:** \$90,000 -> \$119,700
- **50th percentile:** \$106,250 -> \$141,313
- **75th percentile:** \$124,750 -> \$165,918

Senior associate, audit and assurance services

- **25th percentile:** \$57,750 -> \$76,808
- **50th percentile:** \$72,750 -> \$96,758
- **75th percentile:** \$82,750 -> \$110,058

Associate, audit and assurance services

- **25th percentile:** \$49,000 -> \$65,170

- **50th percentile:** \$60,500 -> \$80,465

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- **50th percentile:** \$159,500 -> \$208,945
- **75th percentile:** \$192,000 -> \$251,520

Manager of tax services

- **25th percentile:** \$92,750 -> \$121,503
- **50th percentile:** \$112,750 -> \$147,703
- **75th percentile:** \$131,000 -> \$171,610

Senior tax associate

- **25th percentile:** \$67,250 -> \$88,098
- **50th percentile:** \$83,250 -> \$109,058
- **75th percentile:** \$93,250 -> \$122,158

Tax associate

- **25th percentile:** \$52,750 -> \$69,103
- **50th percentile:** \$64,750 -> \$84,823
- **75th percentile:** \$74,750 -> \$97,923

Senior manager/managing director, audit and assurance services

- **25th percentile:** \$121,500 -> \$159,165
- **50th percentile:** \$150,250 -> \$196,828
- **75th percentile:** \$174,250 -> \$228,268

Manager, audit and assurance services

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- 75th percentile: \$82,750 -> \$108,403

Associate, audit and assurance services

- 25th percentile: \$49,000 -> \$64,190
- 50th percentile: \$60,500 -> \$79,255
- 75th percentile: \$69,500 -> \$91,045

6. Seattle

Salaries in Seattle are 29% higher than the national average.

Senior manager/director tax services

- 25th percentile: \$124,500 -> \$160,605
- 50th percentile: \$159,500 -> \$205,755
- 75th percentile: \$192,000 -> \$247,680

Manager of tax services

- 25th percentile: \$92,750 -> \$119,648
- 50th percentile: \$112,750 -> \$145,448
- 75th percentile: \$131,000 -> \$168,990

Senior tax associate

- 25th percentile: \$67,250 -> \$86,753
- 50th percentile: \$83,250 -> \$107,393
- 75th percentile: \$93,250 -> \$120,293

Tax associate

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- 25th percentile: \$122,500 -> \$180,750
- 50th percentile: \$150,250 -> \$193,823
- 75th percentile: \$174,250 -> \$224,783

Manager, audit and assurance services

- 25th percentile: \$90,000 -> \$116,100
- 50th percentile: \$106,250 -> \$137,063
- 75th percentile: \$124,750 -> \$160,928

Senior associate, audit and assurance services

- 25th percentile: \$57,750 -> \$74,498
- 50th percentile: \$72,750 -> \$93,848
- 75th percentile: \$82,750 -> \$106,748

Associate, audit and assurance services

- 25th percentile: \$49,000 -> \$63,210
- 50th percentile: \$60,500 -> \$78,045
- 75th percentile: \$69,500 -> \$89,655

7. San Diego

Salaries in San Diego are 23% higher than the national average.

Senior manager/director tax services

- 25th percentile: \$124,500 -> \$153,135

- **50th percentile:** \$159,500 -> \$196,185

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- **25th percentile:** \$67,250 -> \$82,718
- **50th percentile:** \$83,250 -> \$102,398
- **75th percentile:** \$93,250 -> \$114,698

Tax associate

- **25th percentile:** \$52,750 -> \$64,883
- **50th percentile:** \$64,750 -> \$79,643
- **75th percentile:** \$74,750 -> \$91,943

Senior manager/managing director, audit and assurance services

- **25th percentile:** \$121,500 -> \$149,445
- **50th percentile:** \$150,250 -> \$184,808
- **75th percentile:** \$174,250 -> \$214,328

Manager, audit and assurance services

- **25th percentile:** \$90,000 -> \$110,700
- **50th percentile:** \$106,250 -> \$130,688
- **75th percentile:** \$124,750 -> \$153,443

Senior associate, audit and assurance services

- **25th percentile:** \$57,750 -> \$71,033
- **50th percentile:** \$72,750 -> \$89,483

- **75th percentile:** \$82,750 -> \$101,783

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Salaries in Honolulu are 7% higher than the national average.

Senior manager/director tax services

- **25th percentile:** \$124,500 -> \$133,215
- **50th percentile:** \$159,500 -> \$170,665
- **75th percentile:** \$192,000 -> \$205,440

Manager of tax services

- **25th percentile:** \$92,750 -> \$99,243
- **50th percentile:** \$112,750 -> \$120,643
- **75th percentile:** \$131,000 -> \$140,170

Senior tax associate

- **25th percentile:** \$67,250 -> \$71,958
- **50th percentile:** \$83,250 -> \$89,078
- **75th percentile:** \$93,250 -> \$99,778

Tax associate

- **25th percentile:** \$52,750 -> \$56,443
- **50th percentile:** \$64,750 -> \$69,283
- **75th percentile:** \$74,750 -> \$79,983

Senior manager/managing director, audit and assurance services

- **25th percentile:** \$121,500 -> \$130,005

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Senior associate, audit and assurance services

- **25th percentile:** \$57,750 -> \$61,793
- **50th percentile:** \$72,750 -> \$77,843
- **75th percentile:** \$82,750 -> \$88,543

Associate, audit and assurance services

- **25th percentile:** \$49,000 -> \$52,430
- **50th percentile:** \$60,500 -> \$64,735
- **75th percentile:** \$69,500 -> \$74,365

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