



welcome to brighter

# Decoding Tech Compensation: 2025 Data Reveal and Pay Transparency Roadmap

October 2025

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A business of Marsh McLennan

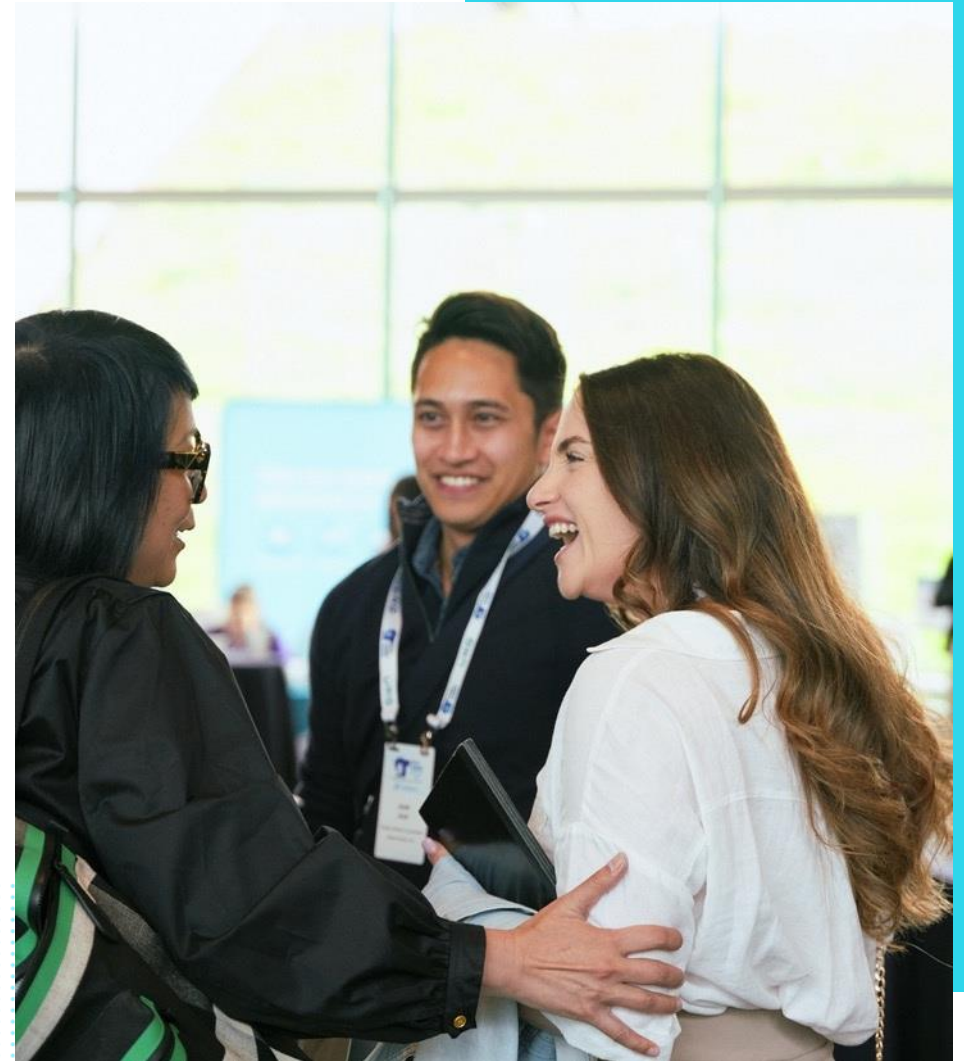




# About TAP Network

TAP Network is a non-profit association for People and Culture professionals in Canada's tech sector, providing members with the data, connections, and insights to make strategic decisions, accelerate effectiveness and shape the future of work in tech.

Our association's 1,000 members lead and influence the People and Culture practices at 250 tech companies spanning numerous subsectors, including Software Products and Services, Fintech, AI, Data Science, Robotics, Quantum Computing, Life Sciences and Healthcare Tech, Clean Tech, AgTech, VFX and Animation, Video Game and Interactive Digital Media, Hardware Design, Development and Manufacturing and more.



The land on  
which we gather  
is the traditional  
territory of many  
nations.



The Dish with One Spoon Wampum

# Tap into data: Talent Benchmarking Survey on Employee Lifetime Value

- Canadian technology companies
- \$1M+ in annual recurring revenue
- 30+ employees
- Give data, get data
- Participation open until October 31, 2025





# Today's Presenters



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# Agenda

# A note about competition law

After all, some of you may be competitors...

Law enforcement is prioritizing violations of competition laws by colluding employers.

- The Canadian government recently passed significant amendments to the Competition Act and enforcement guidelines that increase sensitivity around the exchange of compensation and benefits information among unaffiliated employers. The US DOJ is similarly focused on preventing collusion impacting talent markets.
- As a result, many companies in Canada and the US are reviewing how they share data with other companies in surveys and meetings. Mercer has always held high standards for data confidentiality in surveys and wants to make certain the group knows our guidelines on what companies should and should not share when discussing topics at a meeting.
- Examples of employer collusion would be (1) agreeing not to poach each other's employees and (2) agreeing on compensation and benefit approaches to reduce competition for talent.
- Keep in mind that your competitors for talent may be different than your competitors for the products and services that you sell.

Please keep in mind the following:

- **Do not** share competitively sensitive information with your competitors, particularly employee compensation and benefit levels (current or planned)
- **Do not** discuss planned reductions in compensation/benefits
- **Do not** discuss agreements to reduce competition for certain employees (i.e., no-poach or recruiting allocation)
- **Do** discuss concepts and ideas for how to acquire and retain talent, as those conversations are pro-competitive
- **Do** take what you learn from our surveys and sessions and make independent decisions about your approach to employee acquisition and retention
- **Do** stop a conversation that you think crosses the line

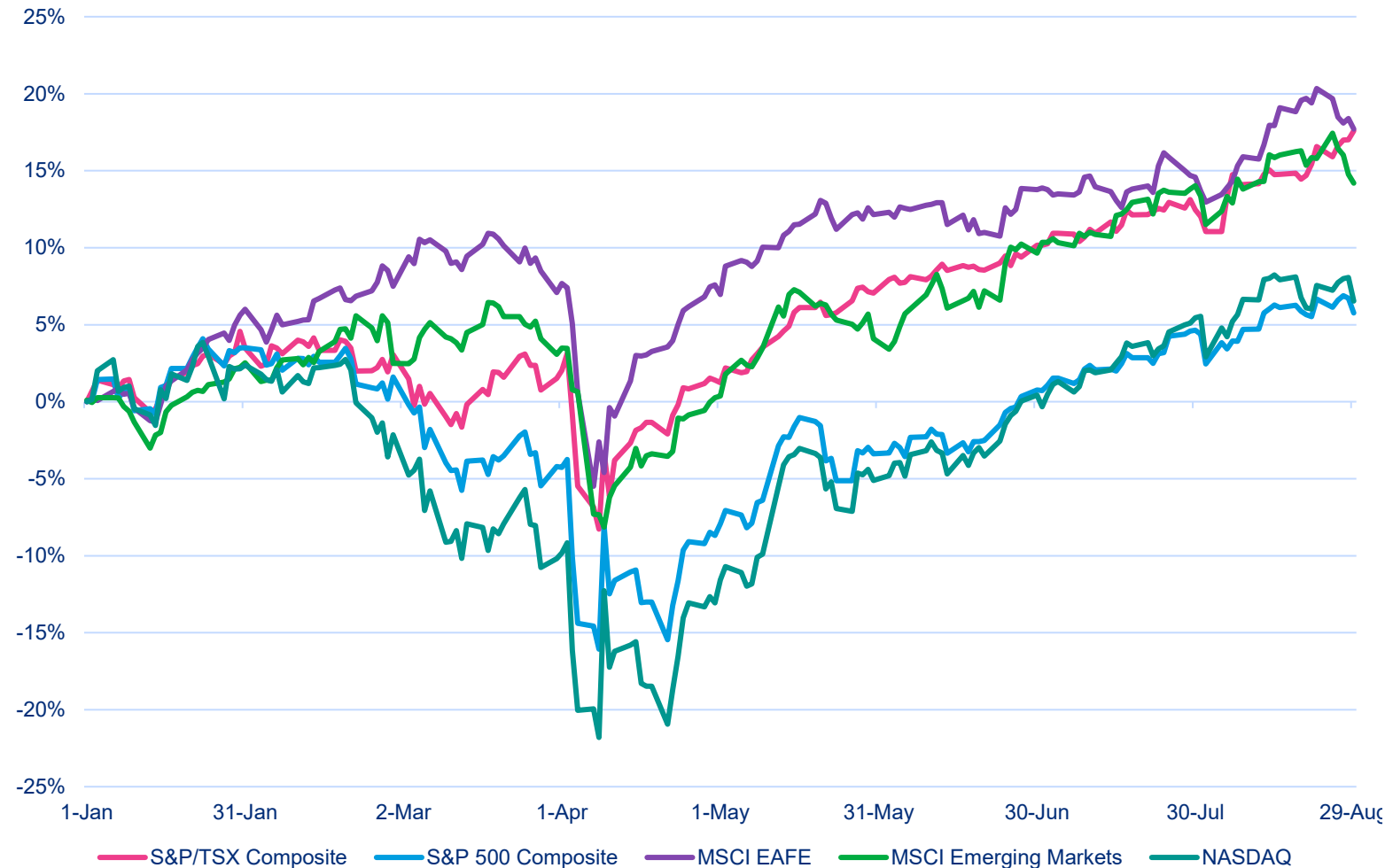
# Industry and Macro Overview





# Trade tensions ease since “Liberation Day” Equities near all-time highs

Equity Market Performance YTD (CAD)



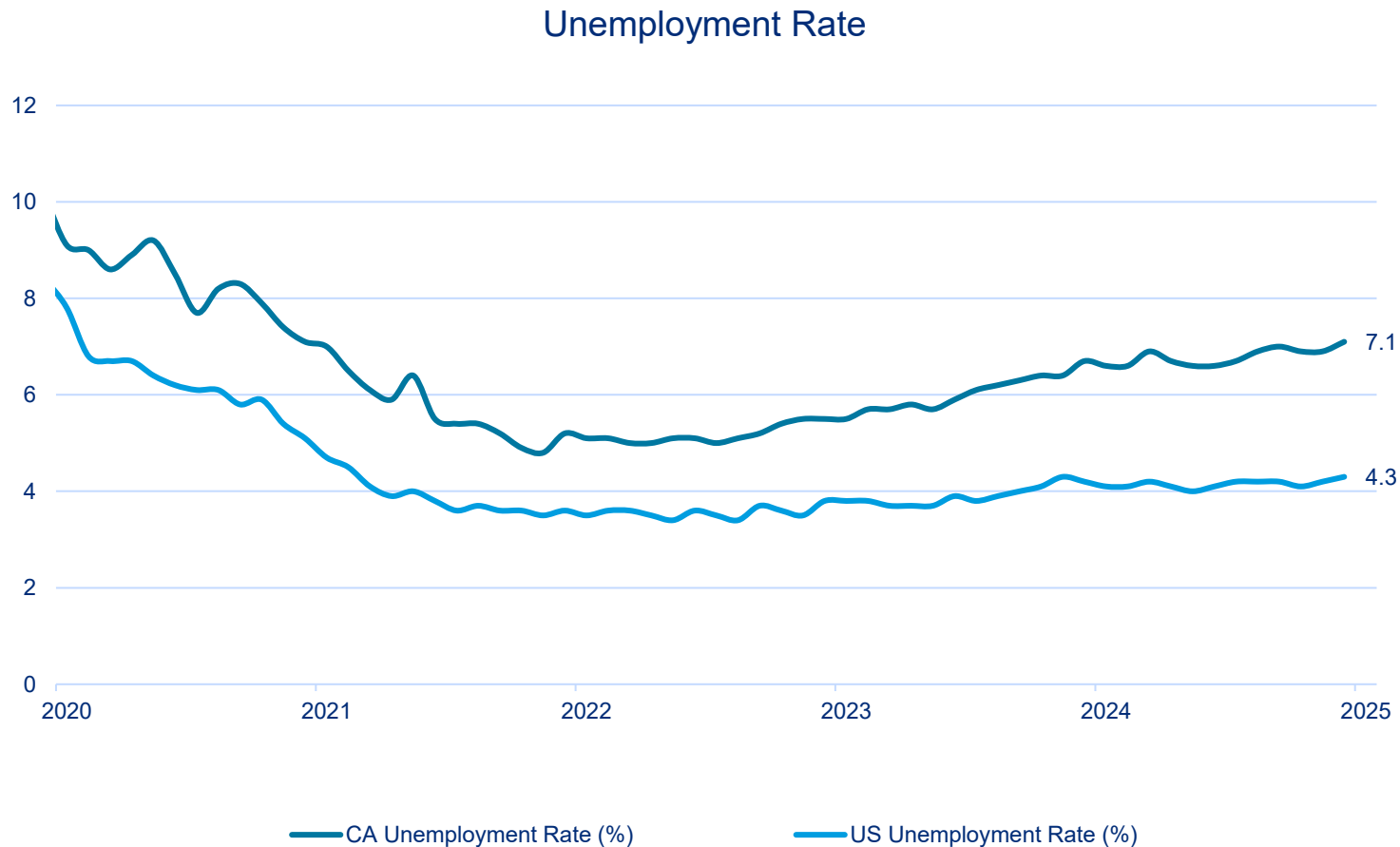
## But...

Bay Street is not Main Street. The real economy has been showing signs of weakness with real GDP declining -0.4% in the second quarter 2025, driven by lower exports of good and slowing business investment.

The slowdown has impacted Canadians in different ways, depending on sector, stage of career, and employer dependence on trade.

# Unemployment has been rising

August 31, 2025



The Unemployment Rate in Canada has been trending upwards in 2025 as the economy slows, reaching **7.1%** in August.

Youth Unemployment in particular has risen significantly, reaching **14.1%**.

Core-age (25- to 54-year-old) Unemployment has also risen to **6.1%**.

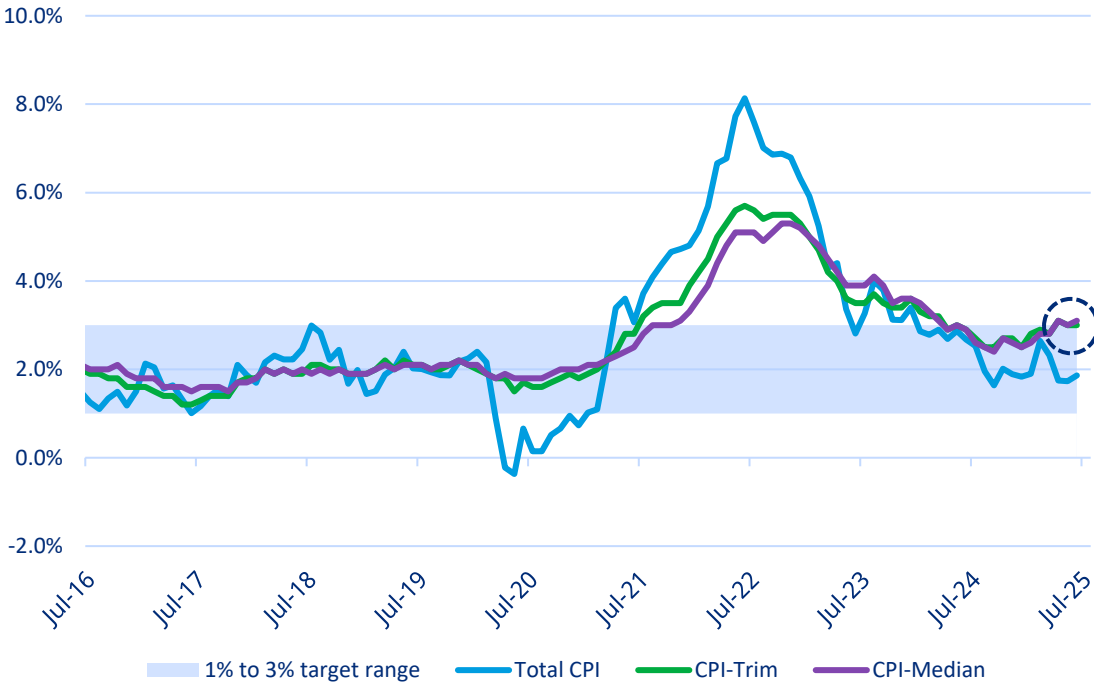
Wages were up **+0.2%** in the second quarter, the smallest increase since the second quarter of 2016 (excluding the COVID-19 decline in 2020).

# Core inflation stubbornly elevated

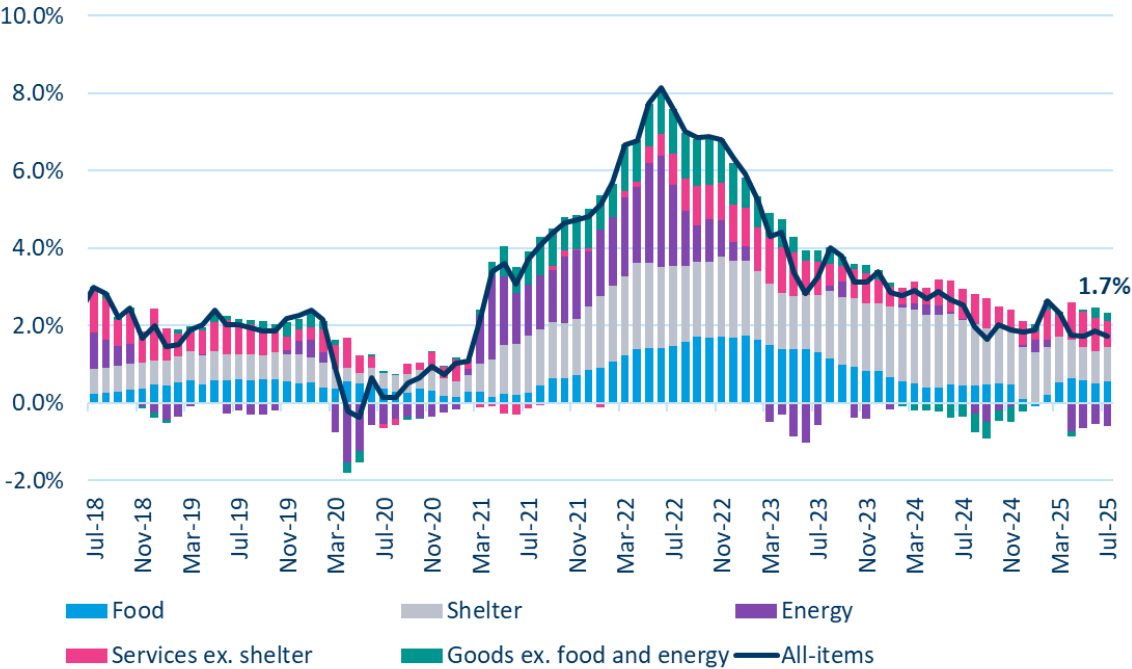
July 31, 2025

Total CPI has moderated, but cost of living pressures remain for many Canadians with Shelter and Food costs still rising rapidly year-over-year.

BoC 'Core' Measures Stay Sticky



Contribution to CPI



# Technology industry trends



The high demand for critical tech skills continues despite layoffs, as tech employers and non-traditional tech companies vie for the same talent.



Software and Services companies are facing increased capital expenditures due to the development of Generative AI tools, which is affecting their HR functions and people programs.



Tech companies lead other industries in the development of global pay transparency strategies as they brace for the EU Pay Transparency Directive and potential similar future regulations in APAC.



Increased job security and the ability to cover monthly expense continue to spur financial well-being and mental health needs.



Employees want workplace flexibility with hybrid employees reporting the highest level of engagement.



Government scrutiny is marked by an enhanced focus on digital infrastructure, strict controls on mergers, more rigorous antitrust enforcement, AI, data privacy, and cybersecurity.



Republican control of the White House and Congress will impact immigration, tariffs and supply chains, as geopolitical tensions continue to rise.



# 2025 TAP Network Survey Overview





# 2025 TAP Network Survey overview

**26.5K**

Incumbents

(-3.4%)

**206**

Organizations

(+2.0%)

**98**

Median Number of FTEs

(-3.9%)

**240**

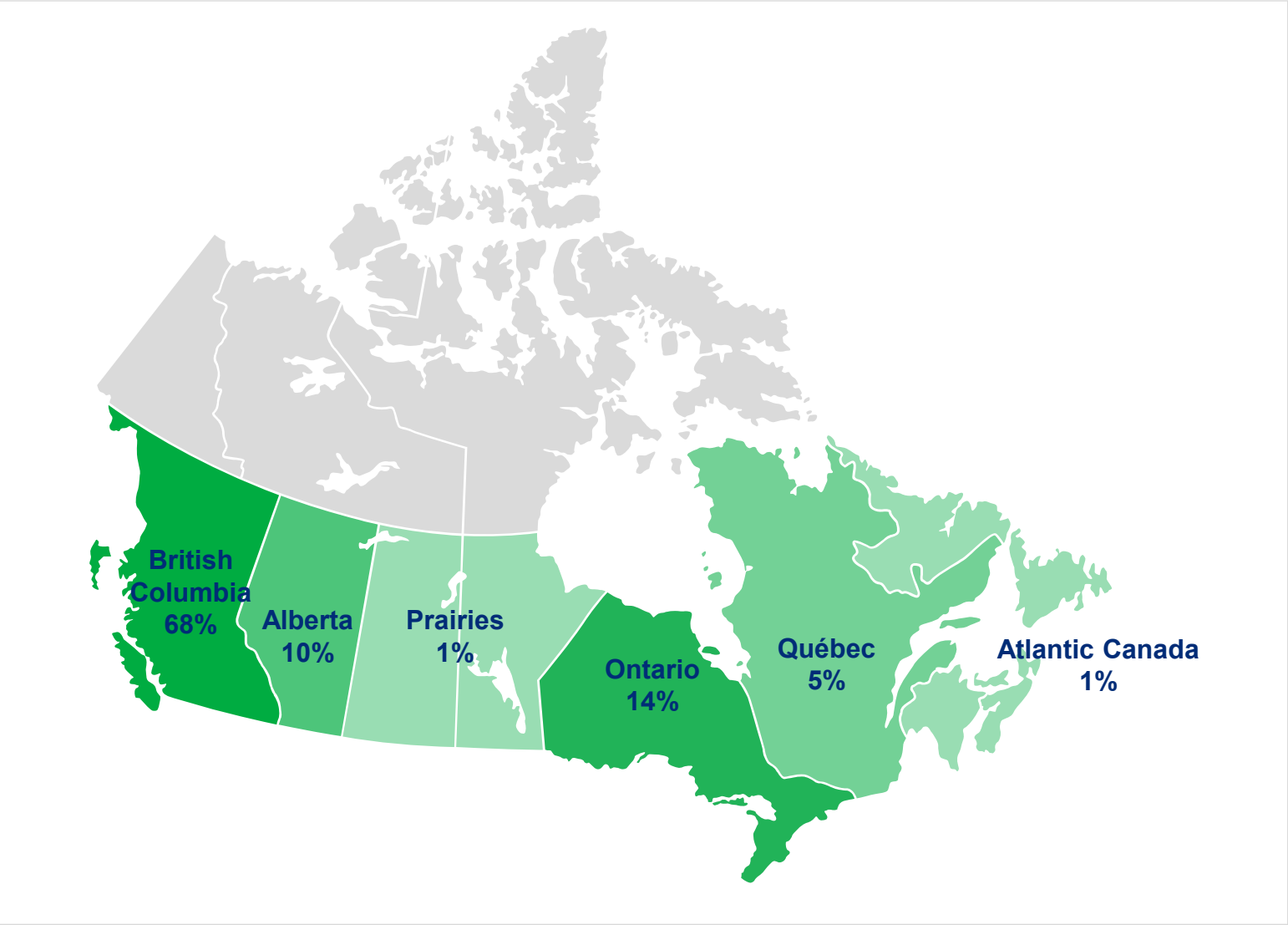
Reportable Jobs

(-3)





# Distribution of incumbents by location



Top 5 locations outside of Metro Vancouver	
Greater Toronto Area	9.5%
Calgary	6.2%
Greater Montreal Area	4.5%
Victoria	3.1%
Edmonton	2.9%



# 2025 TAP Network Survey overview

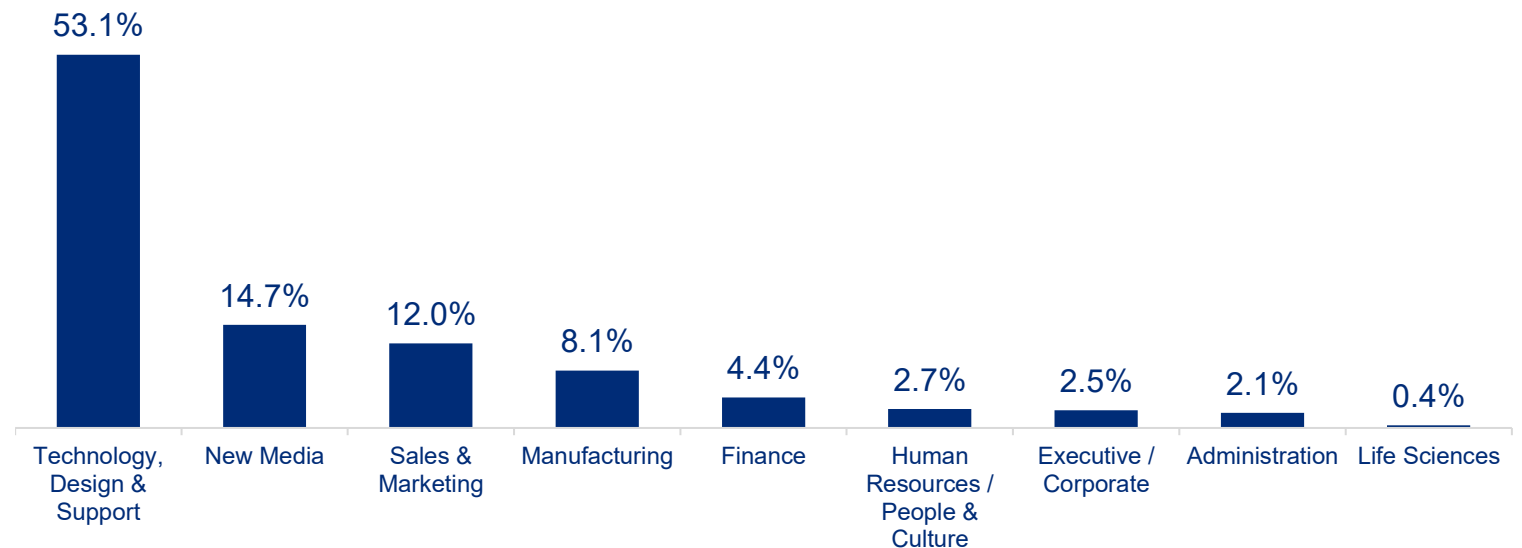
120

Hardware and Software Technology Design and Support, Life Sciences, and Manufacturing roles

62

VFX, Animation, Video Game and Interactive Digital Media roles

## Distribution of Incumbents by Job Family



# Distribution of TAP Network industries



















**VFX, Animation organizations are larger on average than organizations in other industries.**

By Organization	Industry	By Incumbent
38.3%	Software Products and Services	44.7%
10.7%	Video Game and Interactive Digital Media	8.2%
8.7%	Hardware Design, Development, Manufacturing	8.5%
8.3%	Technology/Engineering Services and Consulting	3.4%
7.8%	Clean Tech	7.4%
5.8%	Fintech	4.1%
5.3%	Tech Division/Other	4.9%
4.9%	VFX, Animation	10.0%
4.4%	Life Sciences and Healthcare Tech	5.6%
2.4%	Artificial Intelligence, Data Science, Machine Learning and Robotics	1.3%
1.0%	Quantum Computing	1.1%
1.0%	AgTech	0.4%
1.0%	E-commerce	0.3%

# Base Salary Trends

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# Same Organization, Same Job, Same Incumbent Methodology

2024	2025	Type	Included in YOY Analysis
		New Company	✗
 + 	 + 	Same Company, Different Jobs	✗
 +  + 	 +  + 	Same Company, Same Job, Different Incumbent	✗
 +  + 	 +  + 	Same Company, Same Job, Same Incumbent	○

# Voluntary turnover and YOY base salary change

**26%** (-1%)

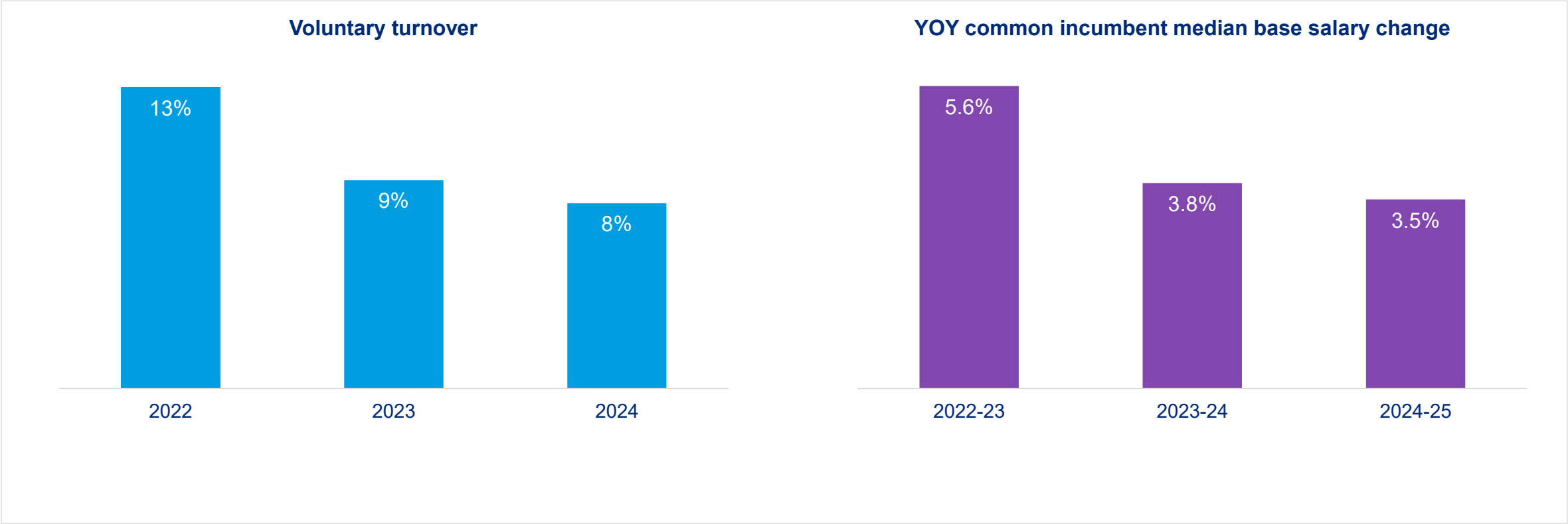
of organizations report higher voluntary turnover in 2024 compared to 2023

**37%** (+4%)

of organizations report about the same voluntary turnover in 2024 compared to 2023

**37%** (-2%)

of organizations report lower voluntary turnover in 2024 compared to 2023



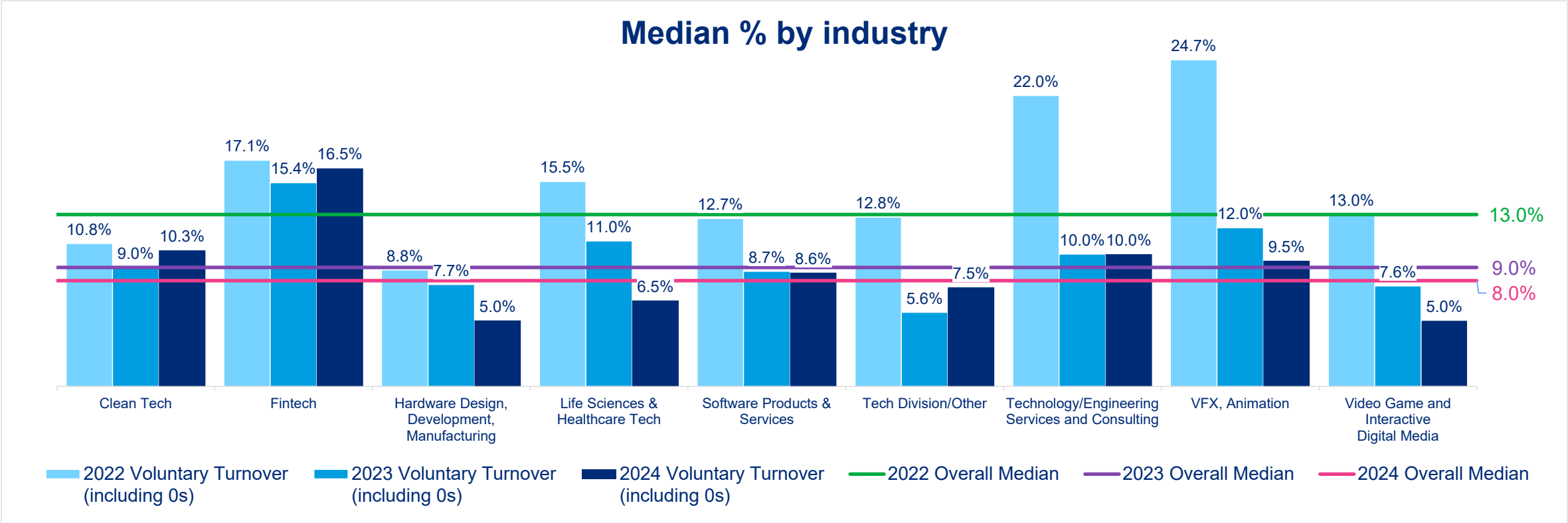


# Voluntary turnover by industry

8.0%

Overall Voluntary Turnover

Voluntary turnover rates across most tech sectors have generally declined from 2022 to 2024, reflecting a potential stabilization.

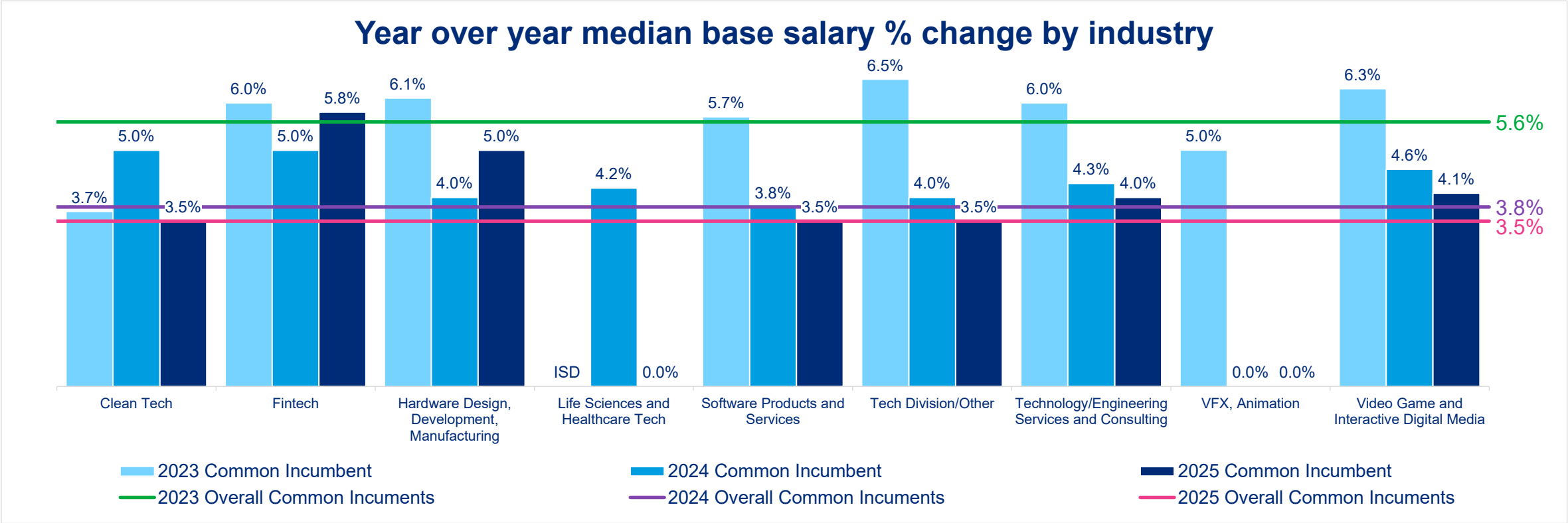


# Salary movement by industry

3.5%

YOY Common Incumbent  
Median Salary Increase

3.5% common incumbent median salary increase is highly correlated with salary budgets of 3.5% – the result of reduced reliance on off-cycle pay increases.



ISD = Insufficient Data

# Hot and cold jobs, base salary increase

Top 10 jobs <i>Common incumbent YOY year median base salary increase %</i>	
Product Marketing Manager - Intermediate	7.2%
Data Scientist - Entry	7.1%
User Experience (UX) Researcher	6.3%
Recruiter - Intermediate	6.2%
Technical Customer Support Manager	5.8%
Creative Director	5.3%
Technician B - Intermediate	5.2%
2D/3D Concept Artist - Senior/Lead	5.0%
Assembler B - Senior/Lead	5.0%
Hardware/Electrical Engineer - Fully Competent	5.0%

Bottom 10 jobs <i>Common incumbent YOY median base salary increase %</i>	
Animator - Senior/Lead	0.0%
Product Control/Quality Assurance Manager	0.0%
Director, Business Development	1.1%
Research Scientist	1.2%
Territory Representative	1.7%
Programmer/Production Engineer - Senior/Lead	2.1%
DevOps Developer/Engineer - Entry	2.5%
National/Major Account Representative	2.5%
Software Testing - Entry	2.6%
Art Director	2.8%

Note: Represents the same organizations participating in the survey two years in row, matching the same employees to the same job year over year.

Jobs with fewer than 10 organizations in the sample were excluded.

Jobs in the Executive / Corporate job family were excluded.

# Hot jobs, incumbent count increase

## Top 10 jobs *Common job year over year incumbent count increase %*

National/Major Account Representative	58.5%
Firmware Engineer - Intermediate	53.4%
Director, Software Engineering/Development	52.5%
Purchasing Manager	50.0%
Data Architect	37.5%
Technical Customer Support Representative - Entry	37.4%
UI/UX Designer - Senior/Lead	35.3%
Marketing Communications - Senior/Lead	34.6%
Demand Generation Manager (Growth Marketing)	30.4%
Inside Sales Representative	30.1%

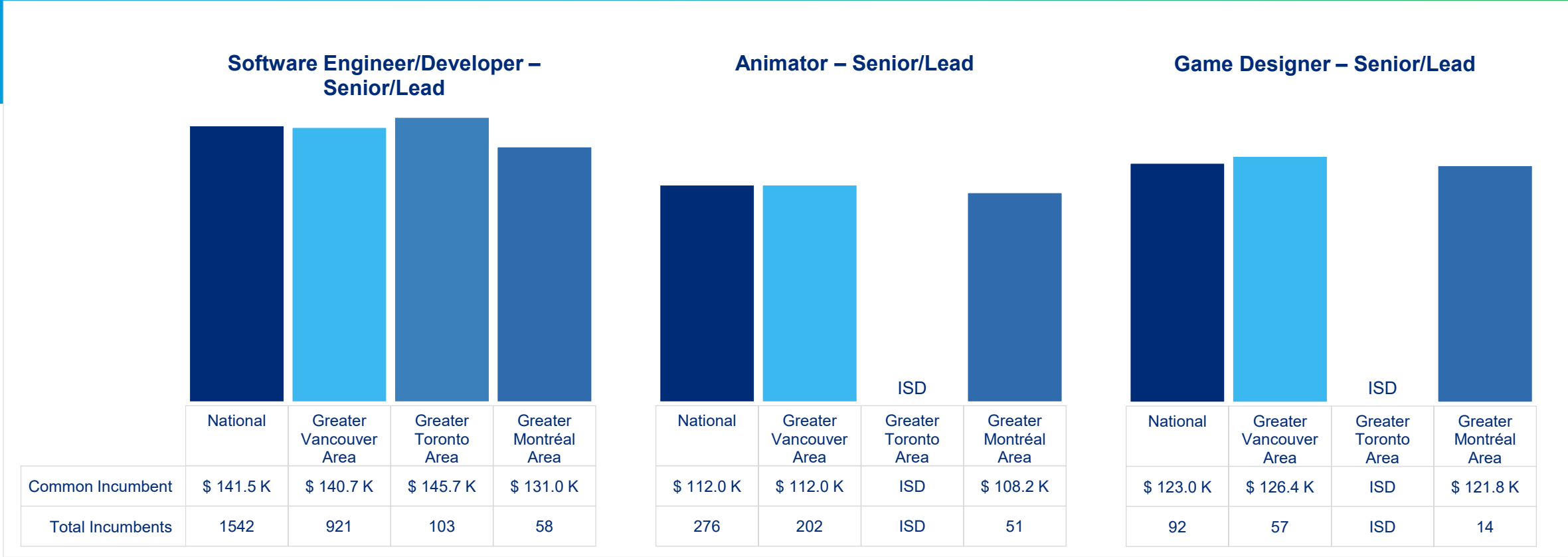
Note: Represents the same organizations participating in the survey two years in row, matching to the same job year over year.

Jobs with fewer than 10 organizations in the sample were excluded.



# Common incumbent median base salary by location

Variations exist across geographies for common incumbents, indicating the variability of pay rates across locations.



ISD = Insufficient Data

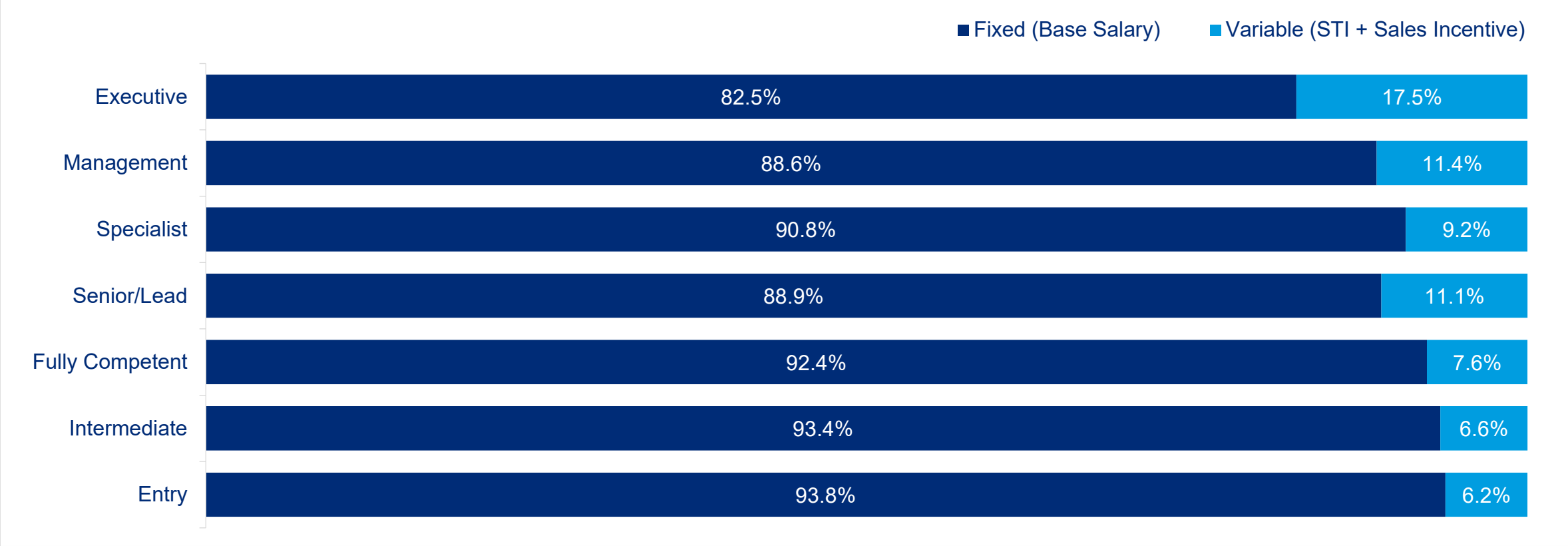
# Incentive Pay

4



# Total cash actual pay mix by level (receivers)

Base salary continues to be the dominant vehicle across all levels.



# Short-term incentives

**75%** of organizations indicate they have a short-term incentive program.

## Size of Bonus Pool

	<i>Percentage of Base Salary Payroll</i>	
	<b>Average</b>	<b>Median</b>
2024 Actual Bonus Pool	8.2%	6.9%
2025 Projected Bonus Pool	9.0%	9.0%

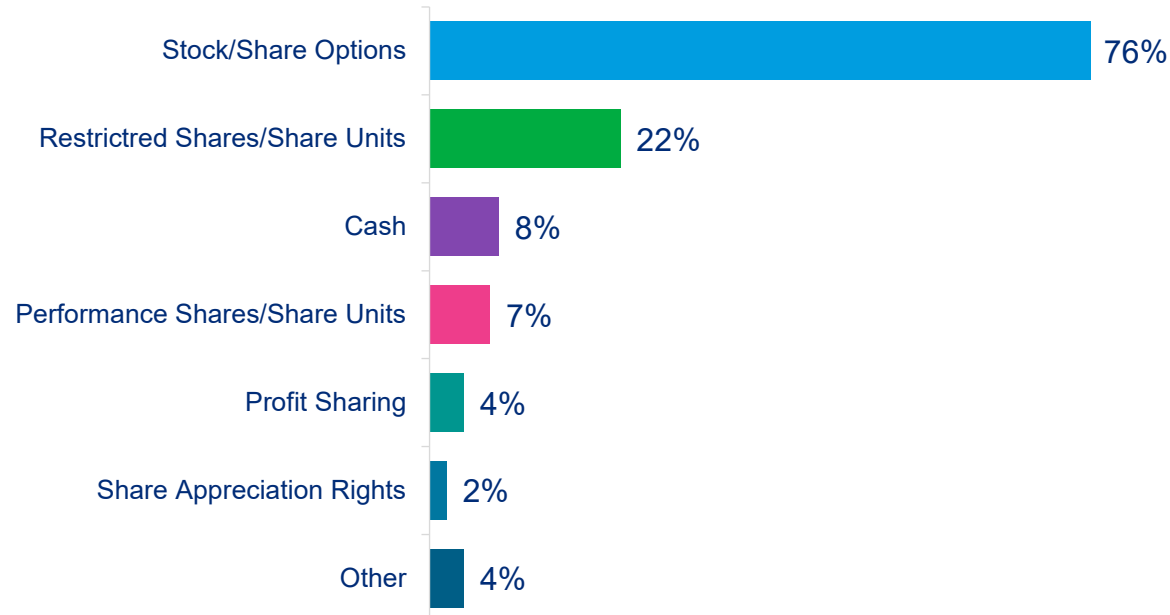
## 2025 Payout based on 2024 Target



# Long-term incentives

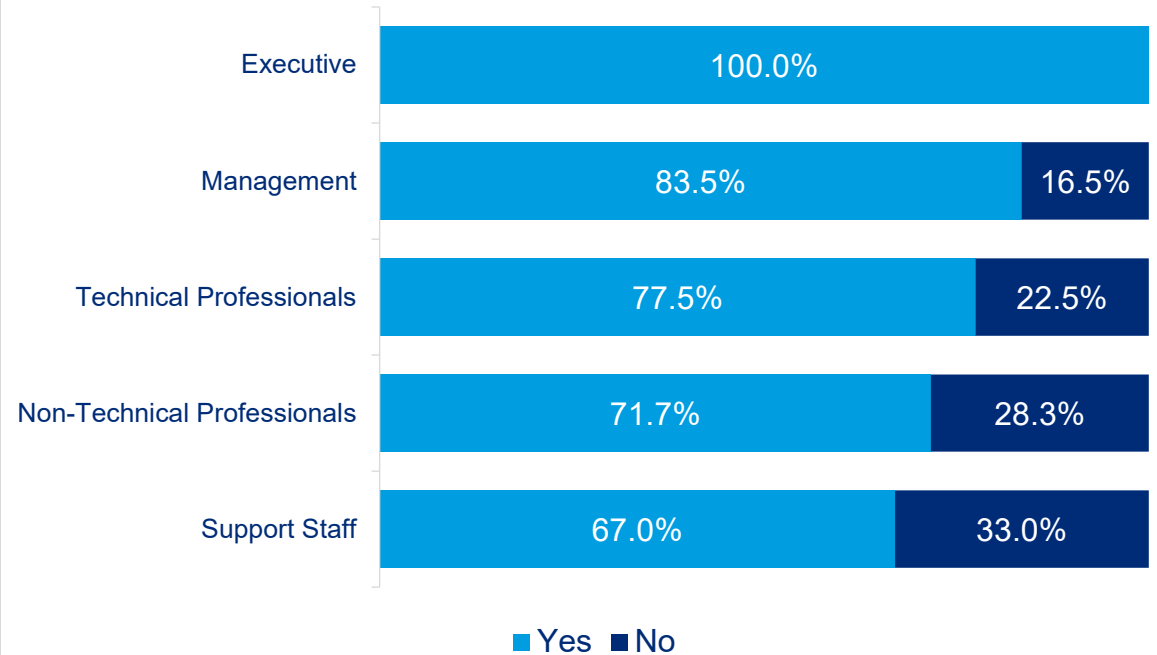
**52%** of organizations indicate they have a long-term incentive program.

## Plan types offered (% of organizations)



Note: Some organizations indicated more than one option therefore the total exceeds 100%.

## LTI plan eligibility



# Policies & Practices

5

# Top 10 workplace benefits

The perquisites and workplace benefits that organizations provide now or are considering introducing.

## Percentage of organizations providing

2025 Rank	2024 Rank	Top 10 Perquisites & Benefits	% Orgs Providing	% Change from 2024	
1	1	Work From Home Options	97%	●	0%
2	2	Company Events	95%	▼	-2%
3	3	Flexible Work Hours	88%	▲	1%
4	5	Secure Bike Racks	74%	▲	3%
5	4	Complimentary Fresh Fruit And/ Or Snacks	70%	▼	-2%
6	6	On-Site Shower and Locker Facilities	66%	▼	-2%
7	7	Family Leave Top-Up Benefits	61%	●	0%
8	9	Health and Wellness/ Flex Allowance	60%	▲	4%
9	10	Alcoholic Drinks After Work – Company Paid	56%	▲	2%
10	8	RRSP Matching	56%	▼	-1%

## Most common benefits organizations are considering introducing



Paid time off to volunteer – 14%



RRSP matching – 14%



Health and Wellness/Flex Allowance – 13%

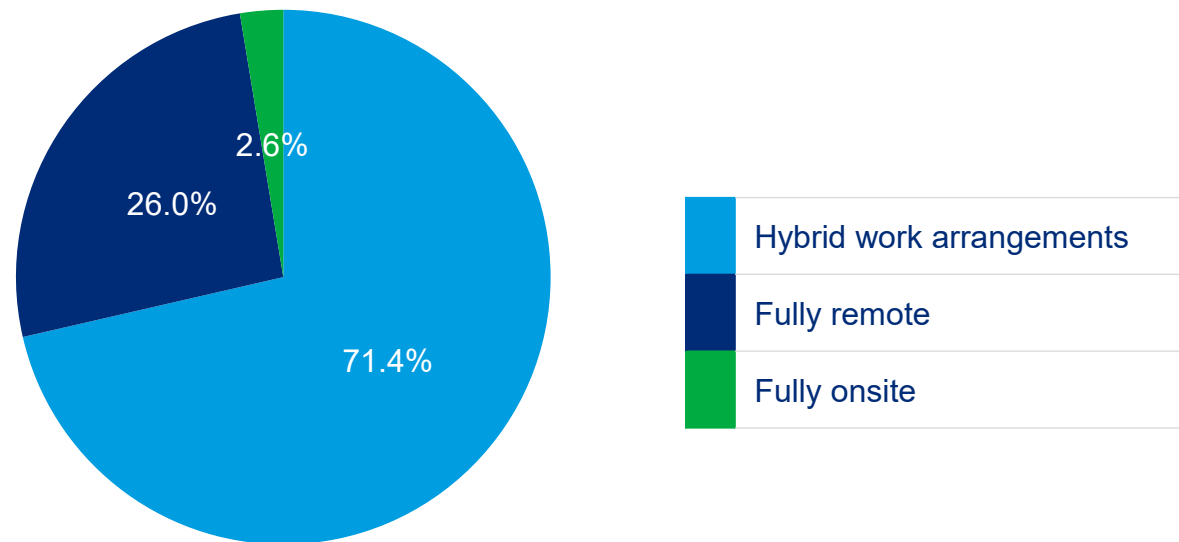


Donation matching – 8%

# Remote and Hybrid Work

Hybrid and remote work dominate Canada's tech sector.

## Work arrangements across organizations



## Top 5 biggest challenges in reference to remote or hybrid work

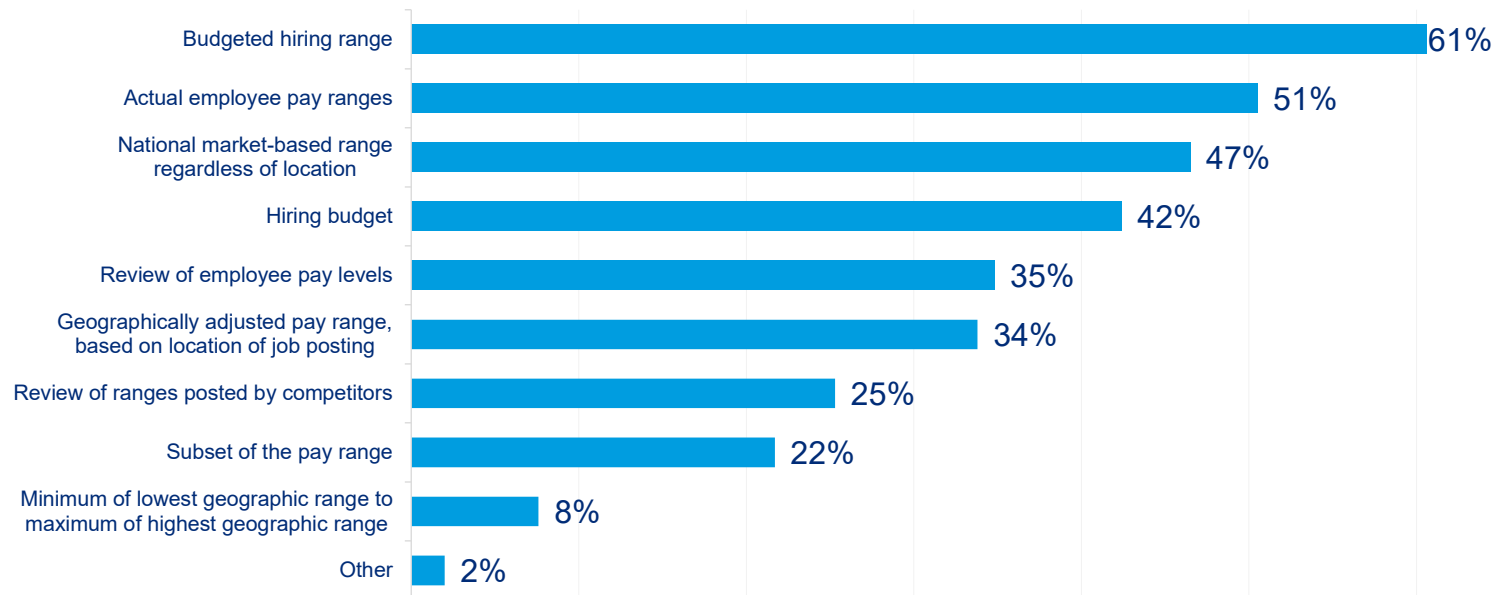
57%	Building and maintaining culture
45%	Employee engagement
43%	Collaboration
42%	Team cohesiveness
37%	Effective communication

# Pay transparency

13%

of organizations share pay range information internally for all jobs within the organization.

## Factors consider when determining the salary range to be included on external job postings



Note: Some organizations indicated more than one option therefore the total exceeds 100%

## Approach to posting salary ranges on external job postings:

39%

We are including salary ranges only where legally required

50%

We are including salary ranges on job postings nationally

6%

We are planning to introduce salary ranges to all job postings nationally

4%

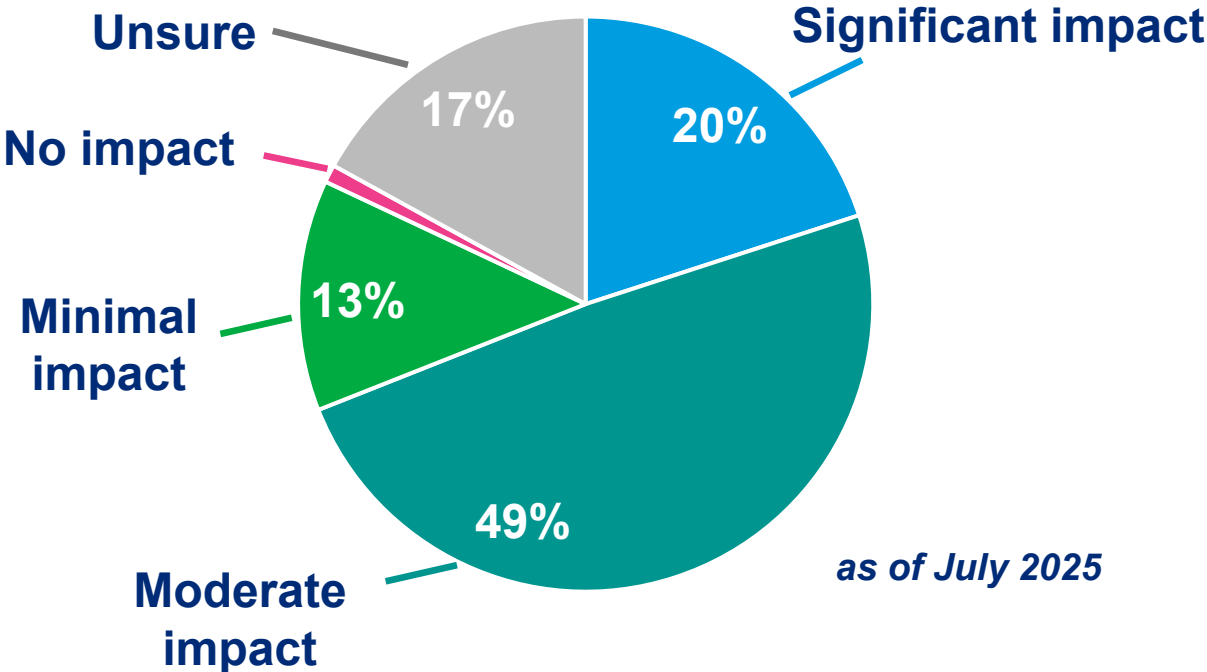
We do not operate in provinces where it's legally required



# Looking Ahead

# 6

# External economic environment's impact on compensation in 2026



## How are your priorities changing with the economic environment?

### Increasing Prioritization

- #1 Skill & talent development (29%)
- #2 Market competitiveness (26%)
- #3 Compensation changes (24%)

### Decreasing Prioritization

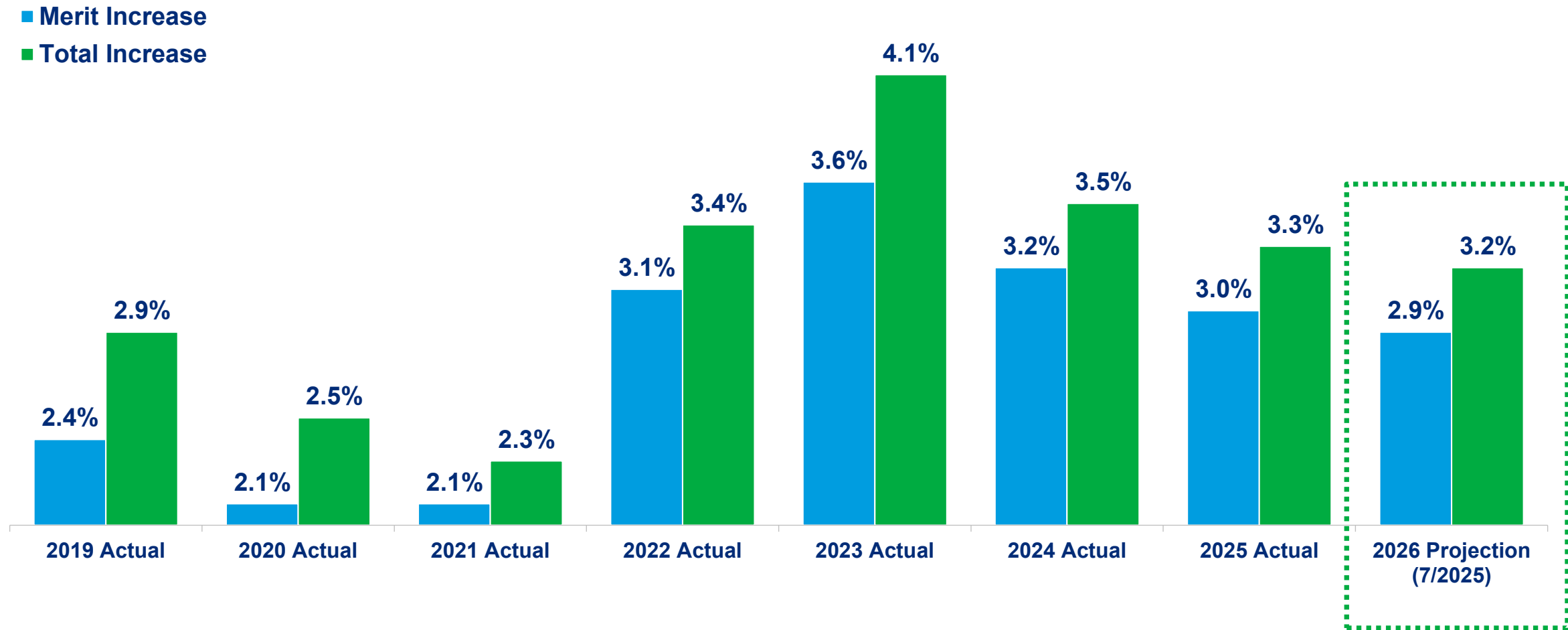
- #1 Hiring (16%)
- #2 Compensation changes (8%)
- #3 Promotions (6%)

### Unchanged Prioritization

- #1 Performance management programs (58%)
- #2 Promotions (57%)
- #3 Employee support programs (56%)

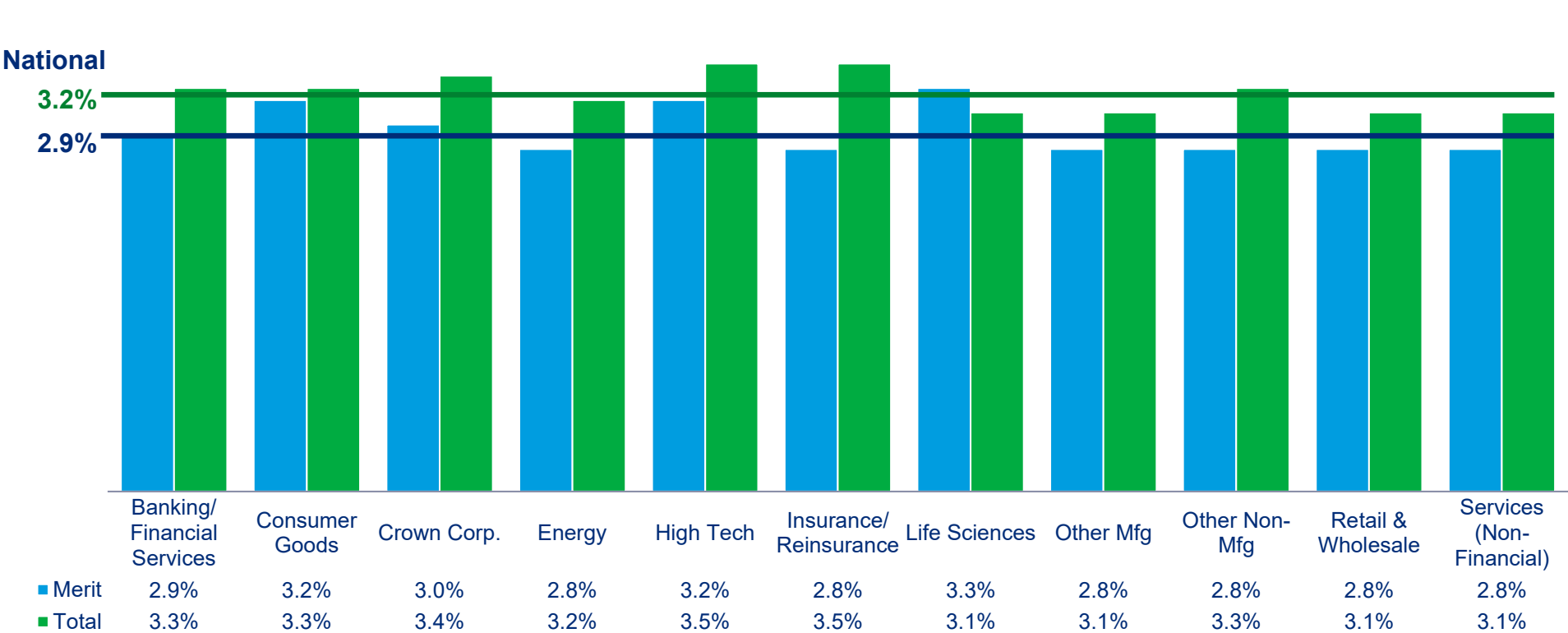
# Compensation planning survey results

Merit and total increase (including freezes)



# Minor variations by industry

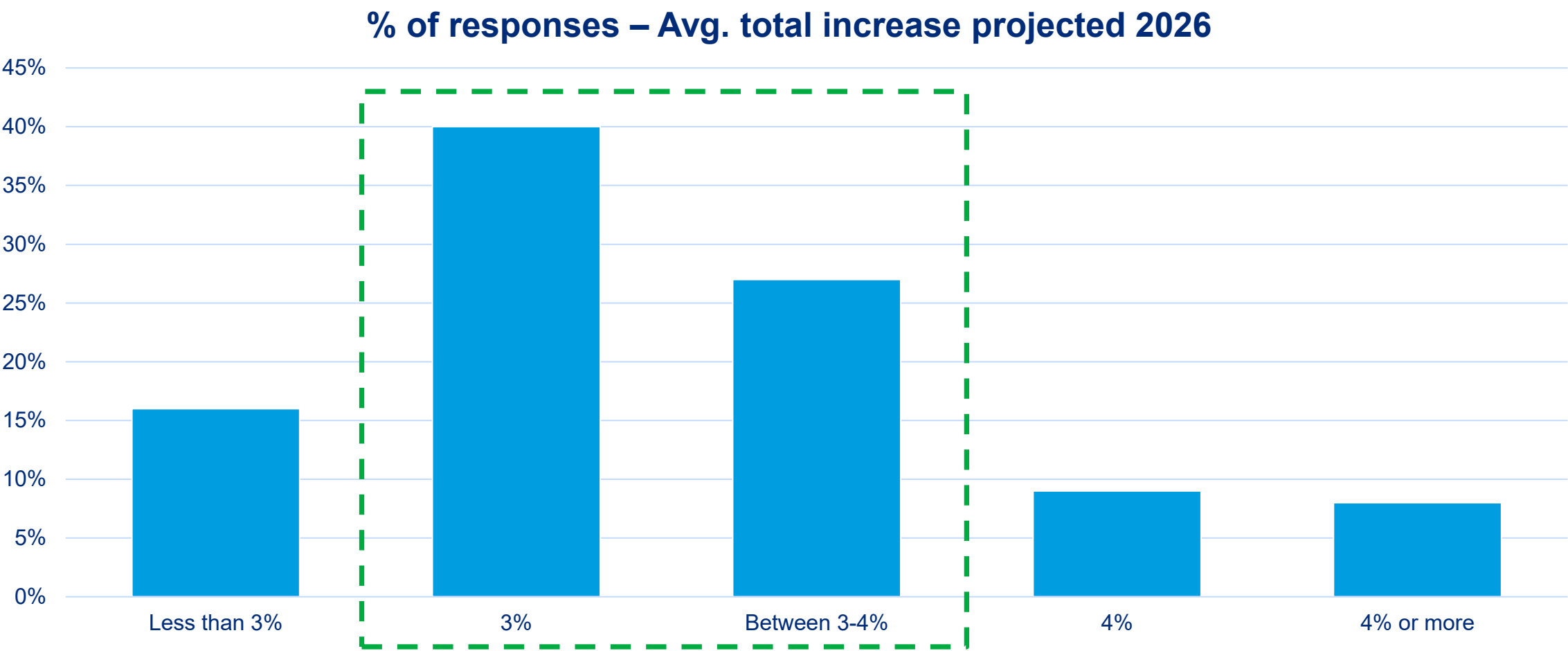
## 2026 Projected Merit and Total Salary Increase Averages



**High Tech &  
Insurance**  
have the highest  
total increase  
budgets at 3.5%

# 3% remains the most common total increase projection

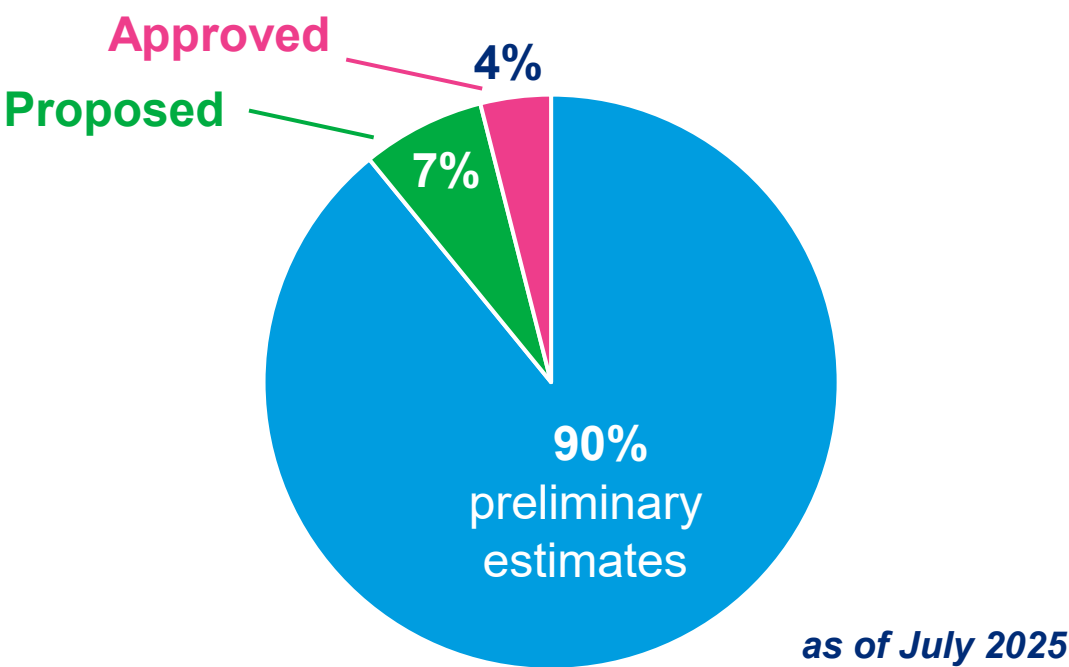
Fewer organization forecasting >4% for 2026



# Most budgets are preliminary, approved budgets are up

## What's the status of your budget?

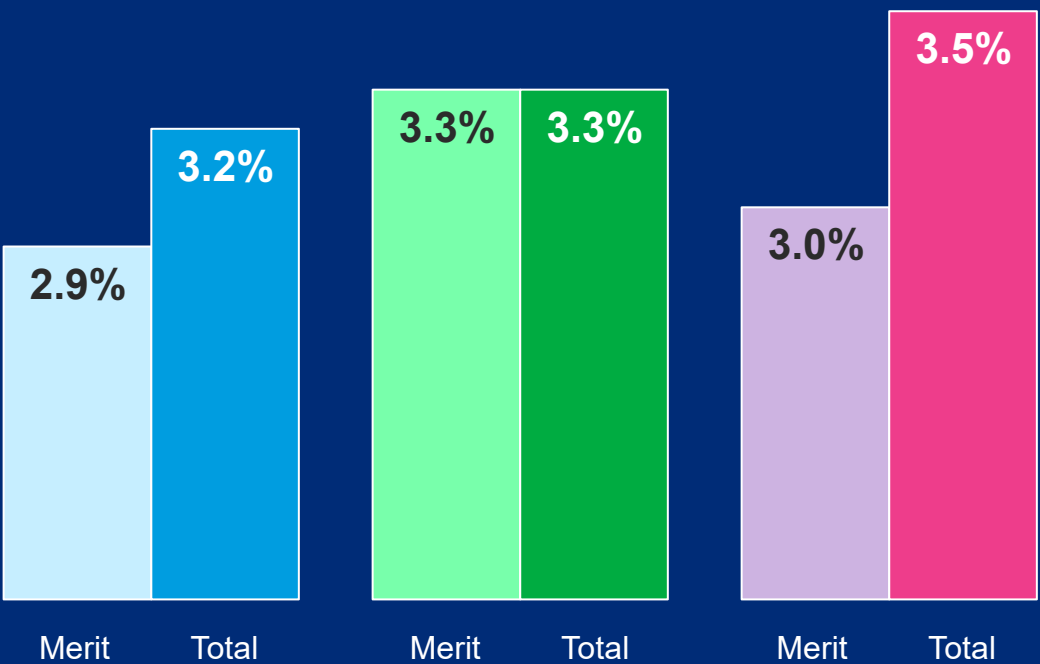
Participants were asked if budget data is **preliminary**, **proposed to leadership**, or **approved by leadership**



Source: Mercer CA Compensation Planning Surveys, Average Increases (including companies reporting 0 increases).  
 Mercer

## 2026 Projected Salary Increase Budget

Preliminary → Proposed → Approved



# Coffee Break

# 7



# Pay Transparency



# First Let's Understand the Terminology

Pay transparency and pay equity are often **intertwined** — but are **separate** concepts.

## Pay transparency

This involves an employer **sharing/communicating** what, why and how its **current and future employees** are compensated, including:

- An understanding of the company's compensation **programs, policies and practices**

## Pay gap reporting

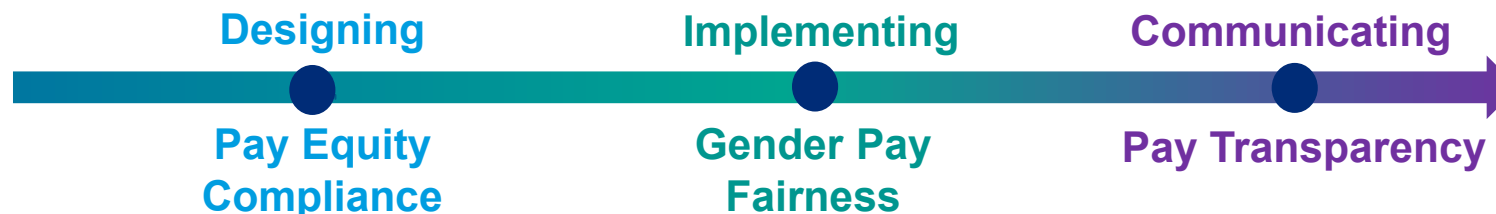
Public pay gap compliance reporting is becoming increasingly a legislative requirement, for example, average/median pay gaps between males/females by level

## Pay equity

**Compliance / Gender Pay Fairness**

This refers to ensuring **fair pay for similar** work regardless of gender or race/ethnicity, including:

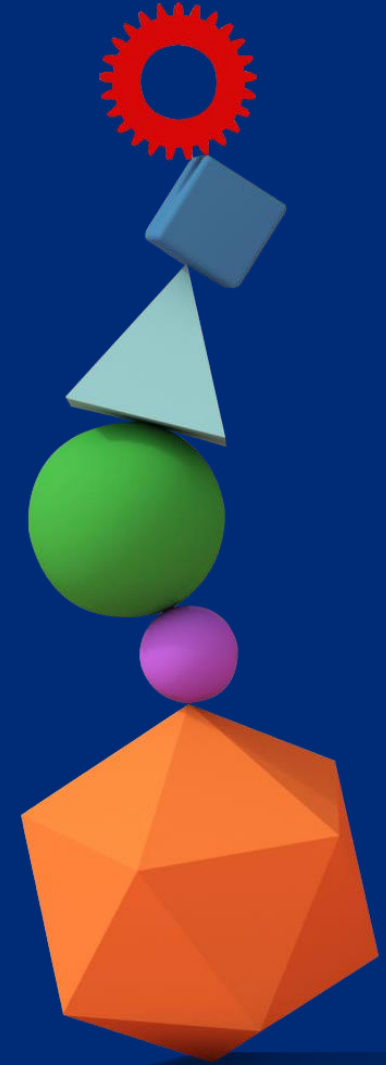
- Compensation based on factors such as job, location, skills and experience
- The full range of payments and benefits, such as base pay, bonuses and pension & benefits



# Ontario Pay Transparency Legislation

## Exert From Legislation

- On November 29th, 2024, the following changes, amongst others, were made to the Employment Standards Act regarding compensation information in job postings:
  - The requirement to put the expected compensation or range of expected compensation in a job posting
    - An employer is not required to include the expected compensation for a job if the expected compensation is equivalent to more than \$200,000 per year
    - Similarly, an employer is not required to include the range of expected compensation if the range ends at an amount equivalent to more than \$200,000
    - Should a range be posted, the expected compensation range can not be more than \$50,000 per year
- These changes will come into effect on January 1<sup>st</sup>, 2026



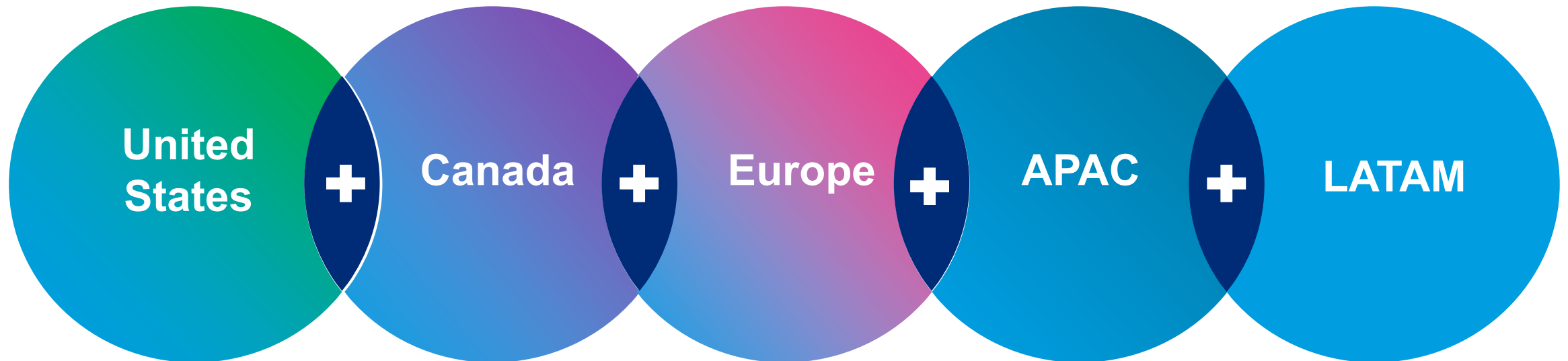
# In Canada, Pay Transparency is here

Province	Status	Asking applicants about salary history	Including salary ranges on job postings	Penalizing salary discussions
Prince Edward Island	Legislation adopted	Prohibited	Required	Prohibited
Nova Scotia	Legislation proposed	Prohibited	Required	Prohibited
Newfoundland and Labrador	Legislation adopted	Prohibited	Required	Prohibited
British Columbia	Legislation adopted	Prohibited	Required	Prohibited
Ontario	Legislation adopted	--	Required as of Jan 1, 2026	Prohibited
Manitoba	Legislation rejected twice	Prohibited	Required	Prohibited

In the last two years, **five** of ten **provinces** have **legislated or plan to introduce** new requirements for salary disclosure.

And that's not all - **legislation is expanding** to include disclosure on use of AI in hiring process in some provinces as well.

# Pay Transparency legislation is on the rise globally but showing up differently across different regions



Currently, there is widescale legislation on a state-by-state basis, with an emphasis on **communication of pay ranges** to candidates and/or employees.

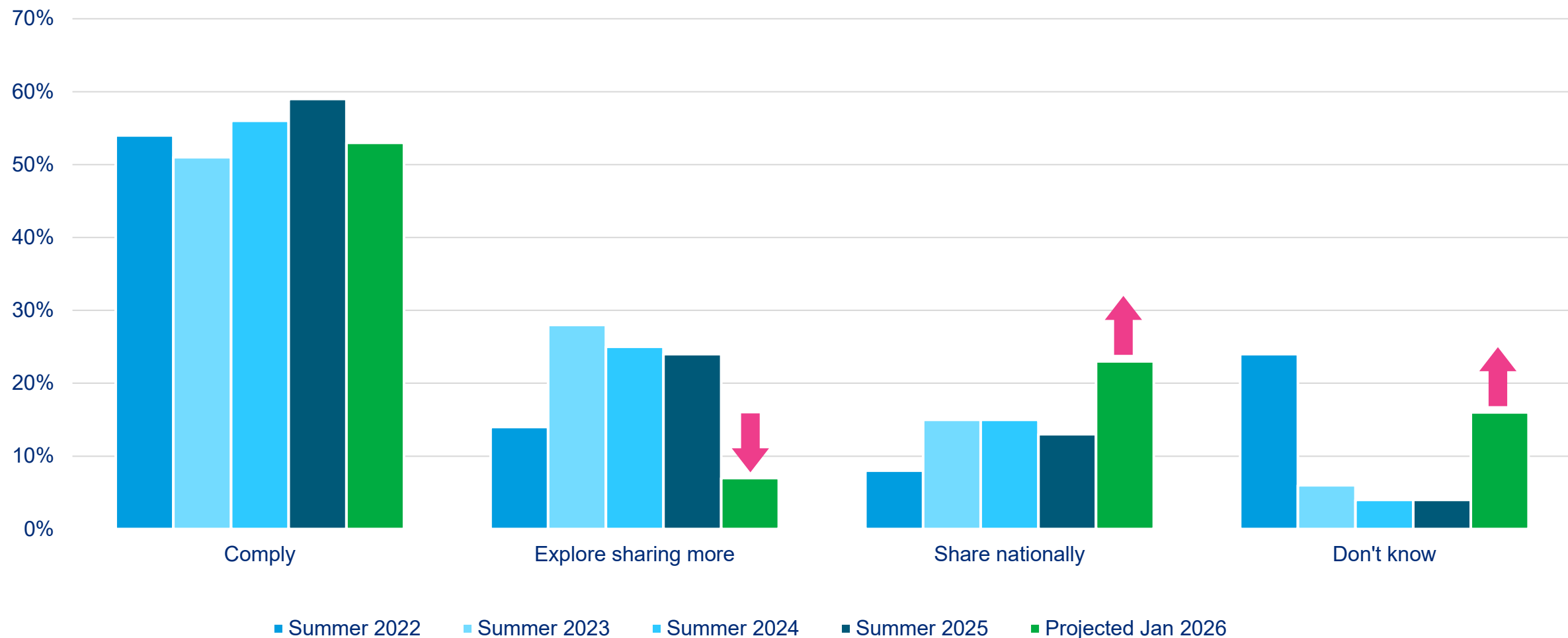
Laws similar to those in US states, with an emphasis on **communication of pay ranges**, are being proposed and/or passed by Canadian provinces.

Historically, the emphasis has been on **pay gap reporting**. But, like the US, the EU will soon require **communication of pay ranges** as well.

This is an emerging topic across the region, but the emphasis has largely been on **pay gap reporting**, *without* any emphasis on pay-range communication.

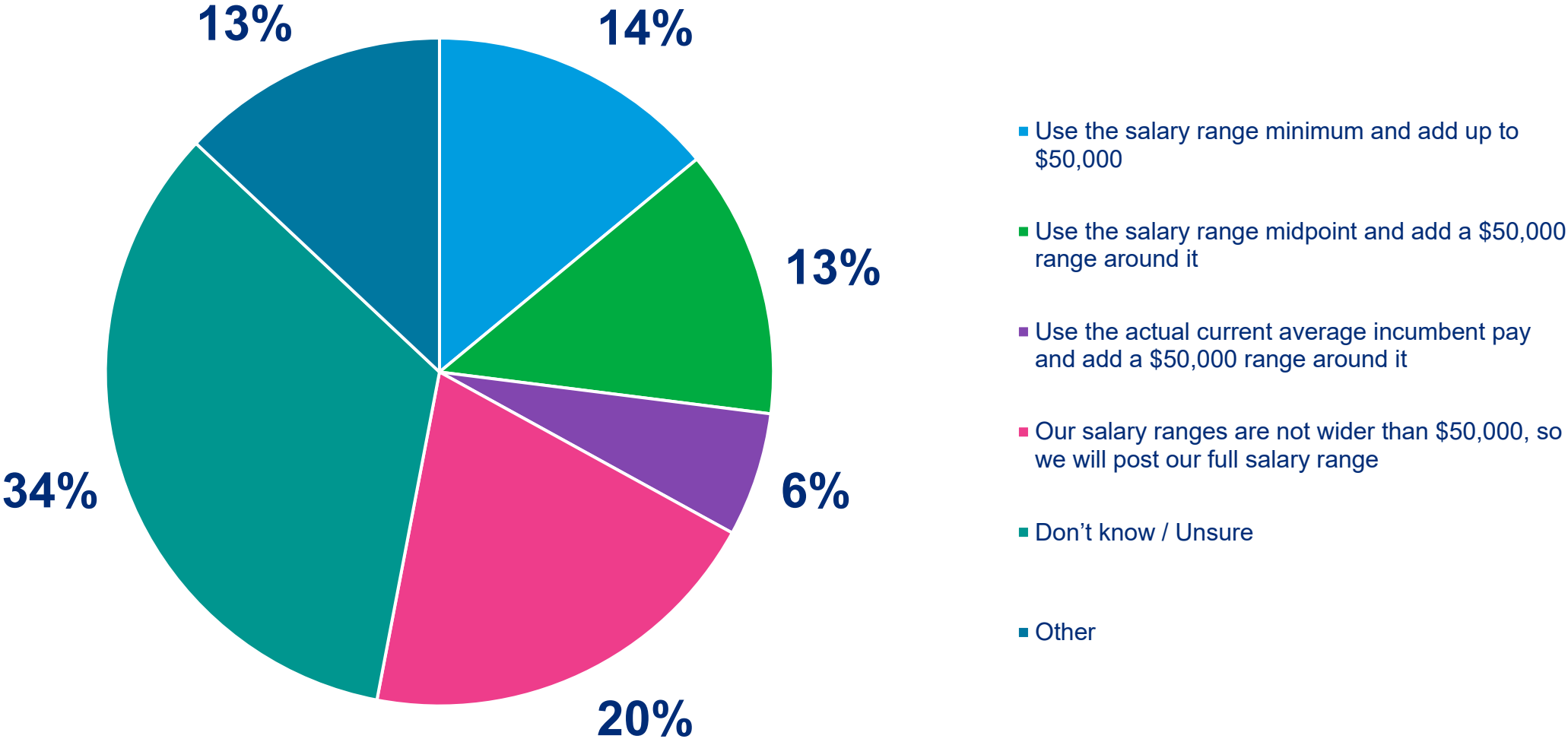
Brazil's pay gap reporting has resulted in **increased attention** to the topic in the region, although overall levels of focus on the topic are low.

# Ontario Pay Transparency legislation will result in more firms sharing ranges nationally



Source: Mercer CA Compensation Planning Survey - July 2025. Excludes We do not operate in provinces where it's legally required, and we don't intend to post salary ranges from the Projected January 2026 results.

# Employers are still determining the ranges they will post in Ontario





# Preparing for the Future Beyond Compliance

# Stakeholders on the Pay Transparency journey

Multiple perspectives need to be addressed

## Candidates

”

I want to know how much I could earn if I am hired for this job.

”

## Recruiters

”

I need to comply with the law and advise my clients on potential job compensation.

”

## Employees

”

I want to know how my salary compares to my coworkers and what my increase potential is.

”

## Managers

”

I need to know what's considered competitive pay for the employees I hire and manage.

”

## Human Resources

”

I want to make sure we share our compensation information in the right way.

”



# Pay transparency spectrum

	Comply with Legislation	Share Foundational Frameworks	Share Pay Ranges			Share Pay Positioning	Full Transparency
	Share pay range of postings	Disclose principles	Disclose range midpoint	Disclose individual range	Disclose all ranges	Disclose market rate	Disclose ranges and related pay information
Description	Comply with legislation	Pay management principles published or explained to employees	The midpoint of the range is disclosed for each grade	The full range is disclosed for each grade including range minimum and maximum information	Specific ranges are disclosed for each grade	The external market rate for the role is provided to the employee at pay review	Share all ranges internally and externally, career pathing, development and progression opportunities
Strengths	<ul style="list-style-type: none"> <li>• Mitigates legal risks</li> <li>• Strengthens ability to attract top talent if pay ranges are perceived as competitive</li> </ul>	<ul style="list-style-type: none"> <li>• Confirms to employees that pay decisions are based on a well thought out rationale</li> <li>• Flexibility for pay management / avoid the need to defend decisions</li> </ul>	<ul style="list-style-type: none"> <li>• Employees gain greater clarity about their pay positioning</li> <li>• Employees are able to make informed judgments about their position relative to midpoint</li> </ul>	<ul style="list-style-type: none"> <li>• Employees have clarity about their position in the salary range and the maximum pay available at their contribution level</li> </ul>	<ul style="list-style-type: none"> <li>• Employees feel a sense of internal equity</li> <li>• Employees have greater insight into the external market</li> <li>• Managers have good data to base pay discussions around</li> </ul>	<ul style="list-style-type: none"> <li>• Employees understanding their own position against the market</li> <li>• Increased level of trust between employer and employee</li> </ul>	<ul style="list-style-type: none"> <li>• Employees understand how they can influence their pay and progression within the organization</li> <li>• Increased level of trust between employer and employee</li> </ul>
Limitations	<ul style="list-style-type: none"> <li>• Potential for perceived pay inequities</li> <li>• Does not address employees' desire to understand how they can influence their compensation and career development</li> </ul>	<ul style="list-style-type: none"> <li>• Employees may be suspicious of internal inequities</li> <li>• Principles must be communicated effectively to ensure understanding</li> </ul>	<ul style="list-style-type: none"> <li>• Employees are likely to request further information about range minimums and maximums</li> <li>• Managers need to be skilled in handling difficult pay conversations</li> </ul>	<ul style="list-style-type: none"> <li>• Motivational issues where certain roles will not reach top of range due to job grade variations</li> <li>• Employees near the minimum feel under valued</li> <li>• Employees push for promotions as they know monetary value</li> </ul>	<ul style="list-style-type: none"> <li>• May create unease between colleagues in different grades, lower paid grades may feel under valued</li> <li>• Motivational issues where certain roles will not be able to reach top of the salary range</li> </ul>	<ul style="list-style-type: none"> <li>• Market data must be up-to-date and accurate</li> <li>• Complex and high administration</li> <li>• Well thought out expectations of employees positioning must be available</li> </ul>	<ul style="list-style-type: none"> <li>• Managers will face difficult pay discussions where anomalies exist</li> <li>• HR will be under pressure to justify / remove anomalies</li> </ul>

# Are you ready for pay transparency?

In our experience, organizations fall into three categories when it comes to pay transparency:

## Comply

**Prioritize confidentiality and focus on minimum requirements**

## Transform

**Recognize the benefits of pay transparency but acknowledge the need for preparation and risk mitigation**

## Lead

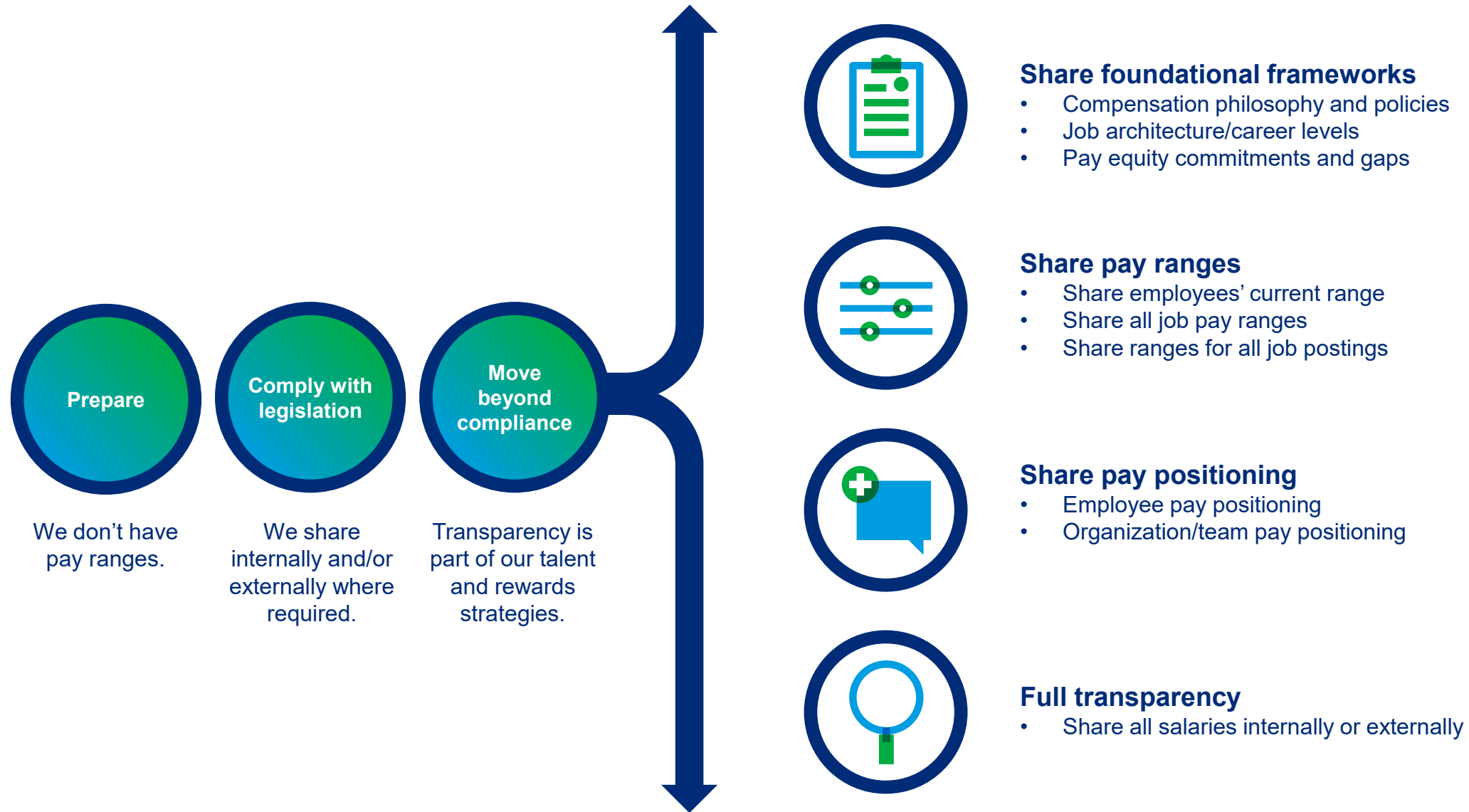
**Pioneers in the pay transparency space, setting benchmarks for others to follow**

# Let's chat!

Which of the three categories  
does your organization  
currently align with?



# Define your approach to transparency



# Design a strategy to support your approach

Knowing where you want to go is only the beginning

- **Empower** leaders to communicate
- **Equip** managers to have productive discussion
- **Engage** and educate employees with communication that explains the what, the why, and relevant impacts
- **Demonstrate** connections to Employee Value Proposition, business needs and employee wellbeing to generate appreciation
- **Focus** on the stakeholder experience



## Develop a Communication and Change Management Strategy

- Objectives
- Stakeholder analysis
- Early engagement
- Key messages
- Channels and format
- Cascade and cadence
- Timeline and implementation



## Early Engagement

- Test and revise approach



## Equip Your Leaders



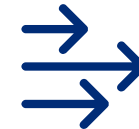
## Engage your employees



## Deliver a positive employee experience



## Listen Actively



## Ongoing engagement



# Mercer's Pay Transparency Readiness Assessment

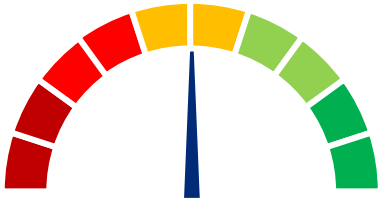
## Evaluating your preparedness

Mercer's **Pay Transparency Readiness Assessment** reviews an employer's key HR programs and pay practices to determine the current **state of readiness** from a **compliance and employee experience** perspective. We identify any existing gaps to ensure you are well positioned to take the next step in your journey.

Key Components	Readiness Level	Why It's Included
Compensation Philosophy		Serves as the foundation for transparency as it guides how pay decisions are made broadly.
Job Evaluation System		Ensures roles are compensated systemically based on the relative value of a job's responsibilities and complexity.
Job Architecture		Provides clarity on career progression and allow employees to see how compensation is tied to job levels.
Job Documentation		Allows employees to see how their responsibilities align with pay levels and provides a clear criteria to measure performance.
Pay Equity		Critical to address disparities and promote fairness across different demographics before job ranges are openly shared.
Pay Structure		Outlines the framework upon which pay decisions are made in alignment with job level, experience, and performance.
Performance Management		Ensures that compensation decisions and broader progression are linked to individual and organization performance.
Communication		Engages leaders, managers, and employees to ensure they understand compensation practices and trust how pay decisions are made.

Total Score: 20 / 40

## Executive summary



ABC's Readiness Score\*: 50%  
*Caution*

### Readiness scale

- 1 – Not Ready
- 2 – Beginning
- 3 – Progressing
- 4 – Advanced
- 5 – Fully Ready

# Roundtable Topics

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## Table Topic

### Hot/Hard to Fill Jobs

- What new or evolving roles have recently appeared in your industry?
- What new or evolving skills have you recently identified in your industry?
- What data sources are you using to benchmark for these emerging jobs and skills?

## Table Topic

### Hybrid/Remote Work

- How does your organization ensure pay transparency and fairness while avoiding bias toward different workplace models?
- How do you build a culture that equally engages remote, hybrid, and onsite employees?
- Do you have any onboarding, continuous learning, manager training programs that reinforce engagement for remote and hybrid employees?

## Table Topic

### Impact of AI on Talent and Workforce Management

- With the advancements in AI, what ways are you utilizing AI as an organization, as an HR team, as a compensation team?
- What jobs do you think are going to change, go away, or be created?

## Table Topic

### Political and Macroeconomic Conditions

- Has your organization been impacted or influenced by the current political environment?
- Has there been any action that resulted in changes for STI plans, LTI plans, Executive compensation after the tariffs announcement?
- Has your organization been affected by higher unemployment rates?

## Table Topic

### Pay Transparency

- Is your approach to pay transparency provincial or national?
- Do you communicate your organization's compensation strategy/decisions on a companywide basis?  
If not, at what level in your organization are individuals aware of this?
- How are you discussing compensation strategy companywide? Through webinars, town halls, etc.?

# Thank you for attending!



**We'd like to know your opinion.  
Please take a moment to fill our  
event survey.**





