

1967

Revenue and expenses of accounting firms, triennial survey 1967; Management of an accounting practice bulletin, MAP 14d

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MAP 14_d

REVENUE
AND EXPENSES
OF
ACCOUNTING
FIRMS

TRIENNIAL SURVEY 1967

A MANAGEMENT OF AN ACCOUNTING PRACTICE BULLETIN

Staff Bulletin Published by the
American Institute of Certified Public Accountants, Inc.

NOTICE TO READERS

This bulletin is a publication of the staff of the American Institute of Certified Public Accountants and is not to be regarded as an official pronouncement of the Institute. It was prepared by Raymond J. Lipay, research assistant, technical services.

MAP 14_d

REVENUE
AND EXPENSES
OF
ACCOUNTING
FIRMS

TRIENNIAL SURVEY 1967

AMERICAN
INSTITUTE
OF CPAs

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INTRODUCTION

THE DUAL AND INTERRELATED purpose in publishing MAP No. 14, "Basic Financial Reporting for Accounting Firms", was to provide practitioners with a uniform chart of accounts which could be used to improve the operation of their individual practices and to establish a base for the collection of comparable statistics for the benefit of the entire profession.

The results of the earlier surveys on income and expenses of accounting firms were published as MAP Bulletins No. 14a through 14c on an annual basis. However, it was decided in 1964 that a survey every three years would be more practical.

This 1967 survey is a continuation of a long-term professional statistical gathering program regarding revenue and expenses of accounting firms which permits the reader to compare his income and expenses with composite figures of responding firms of similar size, according to region and size of metropolitan area. The replies to the questionnaire have been tabulated and are presented in the accompanying exhibits.

The bulletin is published for the information and assistance of members of the Institute and others interested in the subject.

METHODOLOGY

A MAILING of approximately 14,000 questionnaires was made to each firm and individual practitioner's office represented in the Institute. Firms which had more than one office were requested to complete the questionnaire only for the office to which the questionnaire was addressed. The survey was conducted on a completely anonymous basis.

There were 2,181 replies of which 2,002 were usable in entirety. The balance (179) were not usable because a significant amount of the detailed information requested was not given.

All usable replies were transferred to punched cards at the Institute. The replies were then tabulated by an independent service bureau.

The ratio of responses to the questionnaire was only approximately 16 per cent. It is hoped that there will be greater participation on the part of the membership with each succeeding survey.

In the interest of uniformity of understanding, the following explanations are provided:

MEDIAN

THE "MEDIAN" is the middle figure in a list in point of size. Thus, if there are 25 items there will be 12 equal to or higher than the median and 12 equal to or lower. The median of a group is con-

sidered more useful than an arithmetic mean (“average”) because it is not unduly affected by extremely high or extremely low items. Therefore, in using a median, it is possible for a series of figures not to total 100 per cent.

INCOME FROM PROFESSIONAL SERVICES

- Auditing—Includes audits in which an opinion is qualified or in which a disclaimer is issued.
- Taxes —Includes tax returns, tax examinations, tax assessment appeals and estate planning.
- Management services—Includes systems installations, investigations, cost analyses and other consulting and management services.
- Other accounting services—Includes preparation of nonaudited statements and write-ups.

SALARIES AND OUTSIDE SERVICES

- Salaries professional staff—Includes salaries of accounting staff only.
- Salaries other—Includes stenographers, typists, and other indirect salaries.
- Outside services—Includes consultation with other firms, work performed by others of both a professional and non-professional nature relating to engagements, professional referral fee costs, and cost of data processing.

Note: Salaries, other than for partners or proprietor, include all salaries, wages, commissions, bonuses, profit sharing, overtime; in general, all items of direct compensation for services, including provisions for vacations, sick benefits, separation pay, military leave pay, holiday pay, etc.

NET INCOME

IT SHOULD BE NOTED that MAP No. 14 recommends that partners' salaries be deducted in the Income Statement of an accounting firm. For tabulating purposes, however, partners' or proprietor's salaries are not deducted from gross income in any of the following exhibits.

STATES INCLUDED IN VARIOUS REGIONS

- NEW ENGLAND** —Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont.
- MIDDLE ATLANTIC**—Delaware, District of Columbia, Maryland, New Jersey, New York, Pennsylvania, West Virginia.
- SOUTHEAST** —Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Virginia.
- CENTRAL** —Illinois, Indiana, Iowa, Michigan, Minnesota, Missouri, Ohio, Wisconsin.
- NORTHWEST** —Colorado, Idaho, Kansas, Montana, Nebraska, North Dakota, South Dakota, Utah, Wyoming.
- SOUTHWEST** —Arizona, New Mexico, Oklahoma, Texas.
- FAR WEST** —Alaska, California, Hawaii, Nevada, Oregon, Washington.

INCOME AND EXPENSES OF ACCOUNTING FIRMS

IN REPLY TO THE QUESTION OF whether the chart of accounts of the respondents generally conformed to the recommendations made in MAP Bulletin No. 14, 1,311 or 65 per cent indicated that it did. However, an exception was noted in that only 673 of the 1,311 respondents followed the recommended practice of charging partners' salaries in the statement of income.

Size of firm (office) is determined by the number of partners and professional staff as follows:

- Individual – Sole practitioner
- Small – 2-15 partners and professional staff
- Medium – 16-35 partners and professional staff
- Large – Over 35 partners and professional staff

The breakdown by size of firm (office) of the respondents is as follows:

Figure I			
	<u>1967</u>	<u>1964</u>	<u>1963</u>
Individual	499	402	410
Small	1,324	1,294	1,353
Medium	127	92	95
Large	52	35	36
	<u>2,002</u>	<u>1,823</u>	<u>1,894</u>

The breakdown by region of the respondents is as follows:

Figure II			
	<u>1967</u>	<u>1964</u>	<u>1963</u>
New England	99	90	90
Middle Atlantic	391	374	413
Southeast	339	329	293
Central	397	353	389
Northwest	137	133	132
Southwest	221	191	217
Far West	418	353	360
	<u>2,002</u>	<u>1,823</u>	<u>1,894</u>

The breakdown by size of metropolitan area is as follows:

Figure III			
	<u>1967</u>	<u>1964</u>	<u>1963</u>
Under— 25,000	309	281	297
25,000— 50,000	199	198	178
50,000—100,000	192	214	201
100,000—500,000	445	370	421
Over—500,000	857	760	797
	<u>2,002</u>	<u>1,823</u>	<u>1,894</u>

Per Cent of Gross Income by Type of Professional Services†
(regional basis)

Exhibit II

<u>Region</u>	<u>Individual</u>	<u>Small</u>	<u>Medium</u>	<u>Large</u>
NEW ENGLAND				
Auditing	38%	48%	* %	* %
Taxes	31	21	*	*
Management Services	10	12	*	*
Other	21	10	*	*
MIDDLE ATLANTIC				
Auditing	35	50	62	69
Taxes	25	20	24	12
Management Services	13	10	10	16
Other	25	20	13	09
SOUTHEAST				
Auditing	21	30	51	54
Taxes	30	30	26	23
Management Services	10	10	10	08
Other	36	23	10	05
CENTRAL				
Auditing	22	33	32	*
Taxes	25	25	26	*
Management Services	13	10	10	*
Other	38	27	12	*

† The figures in this Exhibit are medians. See page 7 for explanation.

* Insufficient number of replies for separate classification.

Per Cent of Gross Income by Type of Professional Services†
(regional basis)

Exhibit II (continued)

14

<u>Region</u>	<u>Individual</u>			<u>Small</u>			<u>Medium</u>			<u>Large</u>		
	1967	1964	1963	1967	1964	1963	1967	1964	1963	1967	1964	1963
NORTHWEST												
Auditing	13%			24%			30%					* %
Taxes	30			32			37					*
Management Services	12			09			08					*
Other	40			23			15					*
SOUTHWEST												
Auditing	22			20			48					*
Taxes	40			33			29					*
Management Services	10			10			07					*
Other	30			30			09					*
FAR WEST												
Auditing	20			20			40					63
Taxes	27			25			29					20
Management Services	10			10			10					12
Other	49			35			16					06
NATIONWIDE												
Auditing	22%	20%	20%	30%	30%	30%	44%	51%	51%	63%	60%	65%
Taxes	30	20	25	25	27	25	28	25	20	20	20	20
Management Services	12	03	05	10	05	07	08	05	05	12	07	08
Other	36	34	35	23	20	23	13	09	07	06	03	01

† The figures in this Exhibit are medians. See page 7 for explanation.

* Insufficient number of replies for separate classification.

Total Salary, Operating Expenses and Net Income Percentages†
(nationwide basis) **Exhibit III**

	<i>Individual</i>		<i>Small</i>		<i>Medium</i>		<i>Large</i>	
	1967	1964	1967	1964	1967	1964	1967	1964
Gross Income	100%	100%	100%	100%	100%	100%	100%	100%
Total Staff Salaries and Out- side Services	18%	11%	30%	31%	37%	40%	50%	49%
Gross Profit	82%	89%	70%	69%	63%	60%	50%	51%
Operating Expenses	24%	27%	20%	21%	18%	18%	20%	19%
Net Income	58%	62%	50%	49%	45%	42%	30%	32%

† The figures in this Exhibit are medians. See page 7 for explanation.

Exhibit IV

Staff Salaries and Outside Services
As a Percentage of Gross Income†
(regional basis)

<u>Region</u>	<u>Individual</u>	<u>Small</u>	<u>Medium</u>	<u>Large</u>
NEW ENGLAND				
Professional Staff	—%	21%	* %	* %
Other Staff	—	08	*	*
Outside Services	—	—	*	*
MIDDLE ATLANTIC				
Professional Staff	—	23	30	42
Other Staff	—	07	06	06
Outside Services	—	—	01	—
SOUTHEAST				
Professional Staff	—	22	25	33
Other Staff	10	08	07	06
Outside Services	—	—	—	—
CENTRAL				
Professional Staff	—	23	30	*
Other Staff	15	08	06	*
Outside Services	—	—	—	*

Region	Individual		Small		Medium		Large	
	1967	1964	1967	1964	1967	1964	1967	1964
NORTHEAST								
Professional Staff	—%		22%		30%		*%	
Other Staff	14		10		06		*	
Outside Services	—		—		—		*	
SOUTHWEST								
Professional Staff	—		19		20		*	
Other Staff	12		07		07		*	
Outside Services	—		—		—		*	
FAR WEST								
Professional Staff	—		21		31		43	
Other Staff	14		09		07		07	
Other	—		—		—		01	
NATIONWIDE								
Professional Staff	—%	—%	22%	22%	30%	32%	42%	41%
Other Staff	14	04	10	08	06	08	06	08
Outside Services	—	—	02	—	01	—	01	—

+ The figures in this Exhibit are medians. See page 7 for explanation.

* Insufficient number of replies for separate classification.

Operating Expenses as a Percentage of Gross Income†
(nationwide basis)

Exhibit V

<u>Operating Expenses</u>	<u>Individual</u>	<u>Small</u>	<u>Medium</u>	<u>Large</u>
	—%	—%	—%	—%
Contributions	1.0	1.2	1.1	.9
Equipment Expense	1.1	1.0	.7	1.3
Firm Relations	.9	.5	.4	.5
Insurance	5.0	4.8	4.2	4.0
Occupancy and Maintenance	1.7	1.0	1.0	2.7
Other Operating Expense	.6	.5	.3	.2
Postage and Express	.7	.5	.5	.9
Professional Development	.7	.5	.5	.6
Professional Membership Expense	—	—	—	—
Provision for Doubtful Accounts	1.4	.9	.6	.4
Publications	2.1	2.0	1.7	1.1
Stationery, Printing and Supplies	.4	.2	.3	.3
Taxes—Other	1.0	1.3	1.6	1.7
Taxes—Payroll	1.7	1.3	1.0	0.8
Telephone and Telegraph	4.0	2.7	1.7	1.1
Travel and Subsistence	—	—	1.0	1.1
Welfare and Group Benefits	—	—	—	1.1

† The figures in this Exhibit are medians. See page 7 for explanation.

**Net Income Before Partners' Salaries,
Drawings, and Federal Income Tax†**
(regional basis)

Exhibit VI

<u>Region</u>	<u>Individual</u>			<u>Small</u>			<u>Medium</u>			<u>Large</u>			
	1967	1964	1963	1967	1964	1963	1964	1963	1967	1964	1963	1964	1963
New England	\$14,000			\$31,000			\$190,000			Over \$199,000			
Middle Atlantic	15,000			37,000			177,000			Over 199,000			
Southeast	12,000			40,000			141,000			Over 199,000			
Central	16,000			37,000			154,000			Over 199,000			
Northwest	13,000			38,000			140,500			*			
Southwest	12,000			34,000			135,000			Over 199,000			
Far West	12,000			36,000			143,000			Over 199,000			
Nationwide	1967	1964	1963	1967	1964	1963	1967	1963	1967	1964	1963	1964	1963
	13,000	11,000	11,000	37,000	30,000	29,000	143,000	123,000	122,000	199,000	199,000	199,000	199,000
<u>Median Number</u>										<i>over</i>	<i>over</i>	<i>over</i>	<i>over</i>
Partners	1			2				5				8	
Professional Staff	—			3				14				54	
Other	—			2				5				17	

† The figures in this Exhibit are medians. See page 7 for explanation.

* Insufficient number of replies for separate classification.

Net Income by Number of Partners
Before Partners' Salaries, Drawings, and Federal Income Tax
(small firms)

Exhibit VII

<u>Region</u>	<u>Low</u>	<u>High</u>	<u>Median</u>
NEW ENGLAND			
<i>Number of Partners</i>			
1	\$ 6,000	\$ 60,000	\$22,000
2	3,000	86,000	38,000
3	39,000	70,000	45,000
4	80,000	104,000	88,500
5	*	*	*
Over 5	*	*	*
MIDDLE ATLANTIC			
<i>Number of Partners</i>			
1	\$ 5,000	\$ 56,000	\$ 20,000
2	3,000	101,000	37,000
3	32,000	137,000	62,000
4	64,000	159,000	100,000
5	72,000	117,000	89,000
Over 5	104,000	208,000	127,000

<u>Region</u>		<u>Low</u>	<u>High</u>	<u>Median</u>
SOUTHEAST				
	<i>Number of Partners</i>			
	1	\$ 7,000	\$ 62,000	\$ 19,000
	2	9,000	80,000	36,000
	3	32,000	94,000	59,000
	4	30,000	239,000	71,500
	5	76,000	110,000	86,000
	Over 5	95,000	213,000	184,000
CENTRAL				
	<i>Number of Partners</i>			
	1	\$ 5,000	\$ 69,000	\$ 20,000
	2	4,000	113,000	39,000
	3	16,000	170,000	64,000
	4	40,000	179,000	89,000
	5	127,000	149,000	131,500
	Over 5	162,000	172,000	167,000
NORTHWEST				
	<i>Number of Partners</i>			
	1	\$ 7,000	\$ 31,000	\$ 20,500
	2	13,000	119,000	35,000
	3	25,000	110,000	60,000
	4	50,000	128,000	69,000
	5	74,000	214,000	85,000
	Over 5	*	*	*

* Insufficient number of replies for separate classification.

Net Income by Number of Partners **Exhibit VII (continued)**
Before Partners' Salaries, Drawings, and Federal Income Tax
(small firms)

<u>Region</u>	<u>Low</u>	<u>High</u>	<u>Median</u>
SOUTHWEST			
<i>Number of Partners</i>			
1	\$ 8,000	\$ 38,000	\$ 19,000
2	10,000	73,000	36,000
3	29,000	148,000	54,000
4	66,000	140,000	70,000
5	46,000	133,000	94,000
Over 5	128,000	156,000	137,000
FAR WEST			
<i>Number of Partners</i>			
1	\$ 5,000	\$ 67,000	\$ 20,000
2	11,000	200,000	36,000
3	30,000	121,000	68,000
4	49,000	132,000	75,000
5	66,000	155,000	101,000
Over 5	100,000	177,000	122,000

Net Income by Number of Partners
Before Partners' Salaries, Drawings, and Federal Income Tax
(medium firms)

Region	Number of Partners	Low	High	Median
NEW ENGLAND	1	*	*	*
	2	*	*	*
	3	*	*	*
	4	\$115,000	\$255,000	\$190,000
	5	*	*	*
	6	*	*	*
	7	*	*	*
	8	*	*	*
	Over 8	*	*	*
MIDDLE ATLANTIC	1	*	*	*
	2	*	*	*
	3	\$ 58,000	\$159,000	\$108,000
	4	*	*	*
	5	91,000	173,000	171,000
	6	120,000	289,000	177,000
	7	72,000	237,000	219,000
	8	161,000	318,000	210,000
	Over 8	*	*	*

* Insufficient number of replies for separate classification.

Net Income by Number of Partners
 Before Partners' Salaries, Drawings, and Federal Income Tax
 (medium firms)

Exhibit VIII (continued)

<u>Region</u>	<u>Low</u>	<u>High</u>	<u>Median</u>
SOUTHEAST			
Number of Partners			
1	*	*	*
2	*	*	*
3	*	*	*
4	\$ 60,000	\$197,000	\$145,000
5	85,000	164,000	109,000
6	*	*	*
7	*	*	*
8	175,000	188,000	176,000
Over 8	216,000	267,000	235,500
CENTRAL			
Number of Partners			
1	*	*	*
2	*	*	*
3	*	*	*
4	*	*	*
5	\$120,000	\$262,000	\$149,500
6	82,000	239,000	150,000
7	122,000	314,000	162,000
8	241,000	344,000	311,000
Over 8	*	*	*

<u>Region</u>		<u>Low</u>	<u>High</u>	<u>Median</u>
NORTHWEST				
	Number of Partners			
	1	*	*	*
	2	*	*	*
	3	*	*	*
	4	*	*	*
	5	*	*	*
	6	*	*	*
	7	*	*	*
	8	*	*	*
	Over 8	*	*	*

SOUTHWEST				
	Number of Partners			
	1	*	*	*
	2	*	*	*
	3	*	*	*
	4	*	*	*
	5	\$135,000	\$212,000	\$176,000
	6	108,000	162,000	145,000
	7	*	*	*
	8	*	*	*
	Over 8	*	*	*

* Insufficient number of replies for separate classification.

Net Income by Number of Partners Exhibit VIII (continued)
 Before Partners' Salaries, Drawings, and Federal Income Tax
 (medium firms)

<u>Region</u>	<u>Low</u>	<u>High</u>	<u>Median</u>
FAR WEST			
<i>Number of Partners</i>			
1	*	*	*
2	*	*	*
3	\$ 74,000	\$133,000	\$110,000
4	34,000	229,000	98,500
5	74,000	215,000	134,000
6	*	*	*
7	*	*	*
8	*	*	*
Over 8	*	*	*

* Insufficient number of replies for separate classification.

Net Income Before Partners' Salaries,
Drawings, and Federal Income Tax†
(by region and size of metropolitan area)

Region	Size of				Medium	Large
	Metropolitan Area	Individual	Small			
NEW ENGLAND	Under— 25,000	\$15,000	\$14,000	\$115,000	\$	*
	25,000— 50,000	9,000	24,000	*	*	*
	50,000—100,000	10,500	26,500	*	*	*
	100,000—500,000	11,000	33,000	255,000	*	*
	Over—500,000	17,000	45,500	190,000	Over 199,000	
MIDDLE ATLANTIC	Under— 25,000	13,000	31,000	*	*	*
	25,000— 50,000	17,000	23,000	*	*	*
	50,000—100,000	15,500	40,500	*	*	*
	100,000—500,000	14,000	32,000	174,000	*	*
	Over—500,000	14,500	42,000	187,000	Over 199,000	
SOUTHEAST	Under— 25,000	12,000	29,500	141,000	*	*
	25,000— 50,000	8,000	48,000	114,500	*	*
	50,000—100,000	11,500	34,000	164,000	*	*
	100,000—500,000	12,500	45,000	175,500	Over 199,000	Over 199,000
	Over—500,000	11,000	40,000	130,000	Over 199,000	

27 † The figures in this Exhibit are medians. See page 7 for explanation.

* Insufficient number of replies for separate classification.

**Net Income Before Partners' Salaries,
 Drawings, and Federal Income Tax†**
 (by region and size of metropolitan area)

Exhibit IX (continued)

<u>Region</u>	<u>Size of Metropolitan Area</u>	<u>Individual</u>	<u>Small</u>	<u>Medium</u>	<u>Large</u>
CENTRAL	Under— 25,000	\$14,000	\$34,500	\$ 97,000	\$ *
	25,000— 50,000	19,000	31,000	210,000	*
	50,000—100,000	16,000	62,000	152,000	*
	100,000—500,000	19,500	37,000	154,000	*
	Over—500,000	15,000	39,000	154,000	Over 199,000
NORTHWEST	Under— 25,000	13,000	34,000	50,000	*
	25,000— 50,000	11,000	33,500	116,000	*
	50,000—100,000	15,000	50,000	80,000	*
	100,000—500,000	12,000	39,500	181,000	Over 199,000
	Over—500,000	13,000	39,000	96,000	Over 199,000

<u>Region</u>	<u>Size of Metropolitan Area</u>	<u>Individual</u>	<u>Small</u>	<u>Medium</u>	<u>Large</u>
SOUTHWEST	Under— 25,000	\$11,000	\$30,000	\$ 65,000	*
	25,000— 50,000	12,000	37,000	*	*
	50,000—100,000	21,000	21,500	*	*
	100,000—500,000	13,000	36,000	145,000	*
	Over—500,000	12,000	32,000	119,500	Over 199,000
FAR WEST	Under— 25,000	14,000	22,500	*	*
	25,000— 50,000	10,000	30,000	66,500	*
	50,000—100,000	17,000	45,000	122,000	*
	100,000—500,000	13,500	39,000	184,000	*
	Over—500,000	11,000	39,000	150,500	Over 199,000

† The figures in this Exhibit are medians. See page 7 for explanation.

* Insufficient number of replies for separate classification.

Exhibit X

Usual Billing Rates Per Hour

(by class of staff)

Billing Rate	Juniors (0-2 years)		Semi-senior (3-4 years)		Seniors (+5 years)	
	No.	%	No.	%	No.	%
Less than \$4	26	1.9	—	—	—	—
4-6	326	23.2	27	2.0	7	.5
6-8	554	39.5	248	18.4	38	2.6
8-10	352	25.1	425	31.6	210	14.2
10-12	117	8.3	394	29.3	388	26.3
12-14	21	1.5	164	12.2	297	20.1
14-16	6	.4	69	5.0	336	22.8
16-18	1	.1	10	.7	78	5.3
18-20	—	—	8	.6	91	6.2
Over 22	—	—	2	.2	31	2.0
	1,403	100%	1,347	100%	1,476	100%

Usual Percentage of Employee Annual Base Salary
Recovered in Daily Billing Rates

Exhibit XI

Percentage	Individual		Small		Medium		Large	
	No.	%	No.	%	No.	%	No.	%
.5	18	6.6	17	1.4	-	-	-	-
.6	13	4.7	40	3.2	-	-	-	-
.7	19	6.9	114	9.2	7	5.6	1	2.0
.8	42	15.3	241	19.5	24	19.0	4	7.8
.9	29	10.6	185	15.0	22	17.5	3	5.9
1.0	63	23.0	309	25.0	36	28.6	21	41.1
1.1	27	9.9	119	9.6	14	11.1	18	35.3
1.2	20	7.3	92	7.4	13	10.3	2	3.9
1.3	10	3.6	49	4.0	4	3.2	1	2.0
1.4	8	2.9	15	1.2	1	.8	-	-
1.5	5	1.8	18	1.5	3	2.4	-	-
Over 1.5	20	7.4	37	3.0	2	1.5	1	2.0
	<u>274</u>	<u>100%</u>	<u>1,236</u>	<u>100%</u>	<u>126</u>	<u>100%</u>	<u>51</u>	<u>100%</u>

**Average Billings
Per Person Per Year**
(by size of firm)

Exhibit XII

<u>Amount</u>	<u>Individual</u>	<u>Small</u>	<u>Medium</u>	<u>Large</u>
Less than \$10,000	114	143	—	—
10,000— 12,000	94	240	18	2
12,000— 13,000	39	176	15	3
13,000— 14,000	27	140	14	6
14,000— 15,000	29	158	21	1
15,000— 16,000	27	135	12	7
16,000— 17,000	21	68	18	3
17,000— 18,000	24	82	11	6
Over 18,000	97	167	18	23
	<u>472</u>	<u>1,309</u>	<u>127</u>	<u>51</u>

Exhibit XIII

Hourly Billing Rates For Partners
(by size of firm)

Billing Rate	Individual		Small		Medium		Large		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%
\$10-\$15	355	69.6	649	49.5	32	25.2	1	1.8	1,037	51.8
16-20	109	21.4	408	31.1	46	36.2	3	5.5	566	28.4
21-25	35	6.9	180	13.7	29	22.8	14	25.5	258	12.9
26-30	6	1.2	49	3.7	11	8.7	7	12.7	73	3.6
31-35	1	.1	11	.8	6	4.7	6	10.9	24	1.2
36-40	2	.4	7	.5	3	2.4	5	9.1	17	.8
41-45	-	-	1	.2	-	-	4	7.3	5	.2
46-50	2	.4	5	.5	-	-	15	27.2	22	1.1
	510	100%	1,310	100%	127	100%	55	100%	2,002	100%