

## REGIONAL PRACTICE DEMOGRAPHICS

### Practice Characteristics

#### *EAST N. CENTRAL*

		Years in Practice	All Employees (Full-time)	All Employees (Part-time)	Principals/ Partners (Full-time)	Gross Income per Full-Time Employee 2019
		Mean	Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	33.9	1.8	1.0	1.0	\$58,581
	Partnership	31.5	4.0	1.0	1.0	\$94,632
	LLC-C Corporation	18.0	2.0	1.0	1.0	\$80,000
	LLC-Partnership	18.5	4.5	1.0	1.5	.
	LLC-S Corporation	30.3	4.3	2.8	1.4	\$94,899
	LLC-Disregarded Entity	23.5	1.6	1.1	1.0	\$60,956
	Professional Corp.	34.2	5.3	1.5	1.5	\$56,158
	S Corporation	33.6	3.7	2.4	1.3	\$190,724
	C Corporation	37.6	3.9	1.3	1.4	\$118,152
Median Household Income for Clients of Your Practice	Under \$50,000	29.6	1.3	1.0	1.3	\$33,245
	\$50,000-\$99,999	31.1	2.9	2.3	1.2	\$82,942
	\$100,000-\$149,999	32.6	4.0	1.9	1.4	\$203,317
	\$150,000 and over	32.5	3.9	1.0	1.4	\$118,401
Size of City	Large	33.5	2.7	1.9	1.1	\$94,295
	Moderate	29.4	3.4	1.5	1.3	\$151,645
	Small	33.0	4.1	2.0	1.4	\$105,181
	Rural	33.6	1.7	4.5	1.0	\$69,075
Gross Income 2019	Under \$50,000	30.1	1.6	1.0	1.2	\$19,522
	\$50,000-99,999	30.8	1.3	2.0	1.0	\$59,009
	\$100,000-199,999	35.7	1.6	1.3	1.0	\$86,809
	\$200,000-399,999	34.7	3.0	1.3	1.3	\$128,819
	\$400,000 & over	32.9	6.7	2.5	1.5	\$235,303
Full-Time Staff	One	29.3	1.0	2.3	1.0	\$94,301
	Two	36.3	2.0	1.8	1.1	\$92,080
	3 or More	32.4	5.5	1.8	1.5	\$149,566
Total		31.6	3.3	2.0	1.3	\$119,793

## REGIONAL PRACTICE DEMOGRAPHICS

### Practice Characteristics continued

#### *EAST N. CENTRAL*

		Gross Income Actual 2019	Net Income Actual 2019	Gross Income Estimated 2020	Net Income Estimated 2020
		Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$80,466	\$40,932	\$87,653	\$41,540
	Partnership	\$558,015	\$183,482	\$606,877	\$216,013
	LLC-C Corporation	\$240,000	\$185,000	\$380,000	\$250,000
	LLC-S Corporation	\$361,579	\$112,056	\$366,063	\$122,468
	LLC-Disregarded Entity	\$116,308	\$56,793	\$129,000	\$62,857
	Professional Corp.	\$104,350	\$66,533	\$106,100	\$68,783
	S Corporation	\$885,039	\$174,943	\$912,647	\$186,369
	C Corporation	\$369,548	\$76,719	\$296,667	\$69,498
Median Household Income for Clients of Your Practice	Under \$50,000	\$38,830	\$15,658	\$61,667	\$24,000
	\$50,000-\$99,999	\$264,485	\$91,978	\$266,341	\$92,545
	\$100,000-\$149,999	\$873,008	\$130,268	\$910,200	\$148,493
	\$150,000 and over	\$419,189	\$169,975	\$432,641	\$188,010
Size of City	Large	\$183,103	\$93,537	\$207,267	\$99,088
	Moderate	\$593,910	\$84,544	\$600,010	\$94,876
	Small	\$561,809	\$177,860	\$571,072	\$190,369
	Rural	\$88,654	\$44,025	\$89,333	\$40,667
Gross Income 2019	Under \$50,000	\$20,824	\$13,680	\$22,180	\$14,247
	\$50,000-99,999	\$67,431	\$40,406	\$73,154	\$41,250
	\$100,000-199,999	\$121,474	\$57,268	\$133,244	\$61,294
	\$200,000-399,999	\$284,095	\$103,611	\$289,521	\$110,560
	\$400,000 & over	\$1,428,013	\$269,213	\$1,451,303	\$287,024
Full-Time Staff	One	\$91,558	\$47,748	\$97,516	\$49,532
	Two	\$184,160	\$106,155	\$195,917	\$122,300
	3 or More	\$879,251	\$170,767	\$895,313	\$181,605
Total		\$450,284	\$111,641	\$465,216	\$119,703

## REGIONAL CLIENT SERVICES

### Clients Services Percentage of Gross Income

#### *EAST N. CENTRAL*

		Full Payroll Services % Gross Income	After-fact Payroll Services % Gross Income	Federal/ State Tax Return % Gross Income	Tax Services % Gross Income
		Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	4.1%	1.8%	55.4%	17.9%
	Partnership	4.5%	.5%	72.5%	3.5%
	LLC-S Corporation	9.6%	2.8%	52.3%	7.3%
	LLC-Disregarded Entity	7.5%	.0%	79.0%	.0%
	Professional Corp.	5.0%	2.3%	39.3%	28.8%
	S Corporation	4.4%	1.9%	50.1%	12.2%
	C Corporation	5.2%	5.2%	52.8%	8.4%
Median Household Income for Clients of Your Practice	Under \$50,000	5.0%	.0%	78.0%	.0%
	\$50,000-\$99,999	6.6%	2.0%	56.0%	7.9%
	\$100,000-\$149,999	5.3%	2.3%	47.7%	22.3%
	\$150,000 and over	3.9%	3.4%	43.2%	14.3%
Size of City	Large	3.8%	2.5%	58.3%	14.8%
	Moderate	6.1%	2.2%	52.8%	5.5%
	Small	7.3%	2.7%	41.4%	20.4%
	Rural	5.0%	.7%	67.7%	3.7%
Gross Income 2019	Under \$50,000	4.5%	2.7%	52.0%	14.0%
	\$50,000-99,999	5.5%	1.9%	56.8%	12.3%
	\$100,000-199,999	5.9%	.7%	53.7%	16.4%
	\$200,000-399,999	7.2%	2.3%	53.1%	9.8%
	\$400,000 & over	6.1%	3.3%	45.3%	11.0%
Full-Time Staff	One	4.9%	1.5%	57.9%	13.0%
	Two	3.8%	3.1%	51.8%	17.3%
	3 or More	7.1%	2.6%	49.4%	9.4%
Total		5.6%	2.3%	52.5%	12.1%

## REGIONAL CLIENT SERVICES

### Clients Services Percentage of Gross Income (cont.)

#### *EAST N. CENTRAL*

		Estate/ Financial Planning % Gross Income	Write-up Work % Gross Income	Financial Statement Presen- tation % Gross Income	Audit of Financial Statements % Gross Income	Manage- ment Advisory Services % Gross Income
		Mean	Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	.8%	18.4%	.0%	.0%	.6%
	Partnership	3.0%	6.0%	2.5%	.0%	2.5%
	LLC-S Corporation	.3%	14.8%	2.7%	.1%	2.7%
	LLC-Disregarded Entity	.0%	6.1%	5.0%	.0%	.0%
	Professional Corp.	1.5%	20.0%	.3%	.0%	2.5%
	S Corporation	1.9%	15.0%	3.5%	.9%	.8%
	C Corporation	.6%	11.4%	1.0%	.0%	.6%
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	12.1%	.0%	.0%	.0%
	\$50,000-\$99,999	1.8%	17.2%	2.1%	.8%	.8%
	\$100,000-\$149,999	1.0%	8.0%	3.6%	.0%	2.2%
	\$150,000 and over	.1%	16.5%	2.4%	.0%	1.9%
Size of City	Large	2.0%	12.7%	1.4%	.3%	1.1%
	Moderate	.5%	18.9%	2.5%	.0%	2.3%
	Small	1.9%	11.7%	3.9%	1.2%	.4%
	Rural	.0%	17.4%	.0%	.0%	.7%
Gross Income 2019	Under \$50,000	.9%	20.4%	1.3%	.0%	2.5%
	\$50,000-99,999	2.5%	8.5%	1.6%	.0%	.8%
	\$100,000-199,999	.9%	17.3%	.4%	.0%	.4%
	\$200,000-399,999	1.9%	13.7%	3.4%	.4%	1.1%
	\$400,000 & over	.7%	16.0%	4.1%	1.1%	1.6%
Full-Time Staff	One	1.4%	11.9%	1.4%	.0%	1.7%
	Two	2.5%	10.7%	1.8%	.5%	.4%
	3 or More	.7%	16.8%	3.7%	.8%	1.6%
Total		1.2%	14.8%	2.4%	.4%	1.3%

## REGIONAL CLIENT SERVICES

### Clients Services Percentage of Gross Income (cont.)

#### *EAST N. CENTRAL*

		QuickBooks or Book- keeping Advisory Services % Gross Income	Financial Services % Gross Income	Elder Care Services % Gross Income	Offers in Compromise % Gross Income
		Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	.8%	.3%	.0%	.1%
	Partnership	5.0%	.0%	.0%	.0%
	LLC-S Corporation	6.9%	.0%	.5%	.2%
	LLC-Disregarded Entity	1.0%	.0%	.0%	1.5%
	Professional Corp.	.0%	.0%	.3%	.3%
	S Corporation	3.9%	2.7%	.0%	2.5%
	C Corporation	3.0%	11.8%	.0%	.0%
Median Household Income for Clients of Your Practice	Under \$50,000	1.9%	.0%	.0%	3.0%
	\$50,000-\$99,999	2.2%	1.0%	.2%	1.3%
	\$100,000-\$149,999	4.4%	3.2%	.0%	.1%
	\$150,000 and over	7.5%	4.9%	.0%	1.9%
Size of City	Large	1.8%	.1%	.1%	1.1%
	Moderate	3.9%	4.4%	.0%	1.1%
	Small	5.7%	1.9%	.0%	1.6%
	Rural	2.3%	.0%	1.7%	1.0%
Gross Income 2019	Under \$50,000	1.5%	.0%	.0%	.3%
	\$50,000-99,999	3.8%	4.0%	.0%	2.5%
	\$100,000-199,999	4.1%	.0%	.0%	.1%
	\$200,000-399,999	5.8%	.0%	.1%	1.2%
	\$400,000 & over	3.8%	5.7%	.0%	1.3%
Full-Time Staff	One	3.2%	1.6%	.3%	1.4%
	Two	4.6%	.0%	.1%	3.5%
	3 or More	4.0%	3.9%	.0%	.1%
Total		3.7%	2.2%	.1%	1.2%

## REGIONAL CLIENT SERVICES

### Federal Tax Returns - Average Fees

#### *EAST N. CENTRAL*

		Form 706 (Estates) Average Fee	Form 709 (Gift Tax) Average Fee	Form 940 (Federal Unem- ployment) Average Fee	Form 941 (Employer's Quarterly) Average Fee
		Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$400	\$238	\$51	\$75
	Partnership	.	.	.	.
	LLC-C Corporation	.	.	.	.
	LLC-S Corporation	\$338	\$188	\$60	\$66
	LLC-Disregarded Entity	\$1,400	\$400	\$72	\$115
	Professional Corp.	.	.	\$130	\$130
	S Corporation	\$1,653	\$453	\$53	\$87
	C Corporation	.	.	\$100	\$150
Median Household Income for Clients of Your Practice	Under \$50,000	.	.	\$50	\$135
	\$50,000-\$99,999	\$896	\$241	\$57	\$77
	\$100,000-\$149,999	\$790	\$318	\$68	\$98
	\$150,000 and over	\$1,005	\$692	\$65	\$89
Size of City	Large	\$1,030	\$325	\$88	\$120
	Moderate	\$1,358	\$423	\$54	\$81
	Small	\$338	\$194	\$55	\$63
	Rural	.	\$250	\$50	\$107
Gross Income 2019	Under \$50,000	\$1,430	\$270	\$77	\$117
	\$50,000-99,999	\$500	\$250	\$75	\$106
	\$100,000-199,999	\$300	\$275	\$58	\$58
	\$200,000-399,999	\$625	\$298	\$61	\$79
	\$400,000 & over	\$1,075	\$417	\$54	\$80
Full-Time Staff	One	\$1,120	\$250	\$80	\$103
	Two	\$250	\$694	\$36	\$49
	3 or More	\$863	\$269	\$55	\$83
Total		\$874	\$323	\$61	\$86

## REGIONAL CLIENT SERVICES

### Federal Tax Returns - Average Fees (cont.)

#### ***EAST N. CENTRAL***

		Form 943 (Employer's Quarterly for Farms) Average Fee	Form 990 (Exempt Organ- ization) Average Fee	Form 1040 (Itemized Sch A & State) Average Fee	Form 1040 (Not Itemized & State) Average Fee	Form 1041 (Fiduciary) Average Fee
		Mean	Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$63	\$378	\$237	\$170	\$432
	Partnership	.	\$750	\$175	\$150	\$550
	LLC-C Corporation	.	.	\$350	\$280	.
	LLC-S Corporation	\$36	\$813	\$220	\$165	\$379
	LLC-Disregarded Entity	\$80	\$575	\$268	\$133	\$538
	Professional Corp.	.	\$750	\$446	\$367	\$538
	S Corporation	\$54	\$724	\$306	\$179	\$626
	C Corporation	.	\$775	\$257	\$163	\$666
Median Household Income for Clients of Your Practice	Under \$50,000	.	.	\$218	\$145	\$600
	\$50,000-\$99,999	\$61	\$717	\$242	\$163	\$478
	\$100,000-\$149,999	\$33	\$653	\$291	\$229	\$527
	\$150,000 and over	\$45	\$556	\$338	\$175	\$678
Size of City	Large	\$65	\$905	\$324	\$235	\$751
	Moderate	\$49	\$551	\$287	\$176	\$562
	Small	\$40	\$735	\$221	\$146	\$364
	Rural	\$105	\$383	\$205	\$153	\$333
Gross Income 2019	Under \$50,000	\$73	\$489	\$281	\$210	\$424
	\$50,000-99,999	.	\$375	\$296	\$210	\$572
	\$100,000-199,999	\$45	\$442	\$252	\$172	\$455
	\$200,000-399,999	\$25	\$806	\$265	\$180	\$513
	\$400,000 & over	\$46	\$677	\$304	\$182	\$747
Full-Time Staff	One	\$70	\$581	\$305	\$193	\$445
	Two	\$33	\$949	\$317	\$191	\$703
	3 or More	\$53	\$594	\$242	\$166	\$524
Total		\$53	\$667	\$273	\$180	\$531

## REGIONAL CLIENT SERVICES

### Federal Tax Returns - Average Fees (cont.)

#### ***EAST N. CENTRAL***

		Form 1065 (Partnership) Average Fee	Form 1120 (Corporation) Average Fee	Form 1120S (S Corp) Average Fee	Schedule B (Interest and Ordinary Dividends) Average Fee	Schedule C (Business) Average Fee
		Mean	Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$424	\$604	\$576	\$43	\$155
	Partnership	\$575	\$725	\$725	\$30	\$150
	LLC-C Corporation	\$800	.	.	.	\$175
	LLC-S Corporation	\$563	\$622	\$723	\$26	\$139
	LLC-Disregarded Entity	\$675	\$875	\$733	\$75	\$180
	Professional Corp.	\$1,100	\$1,125	\$1,017	\$50	\$138
	S Corporation	\$713	\$820	\$888	\$36	\$159
	C Corporation	\$850	\$817	\$817	\$40	\$258
Median Household Income for Clients of Your Practice	Under \$50,000	\$800	\$900	\$850	\$33	\$163
	\$50,000-\$99,999	\$570	\$659	\$661	\$35	\$138
	\$100,000-\$149,999	\$687	\$881	\$860	\$50	\$177
	\$150,000 and over	\$788	\$773	\$983	\$37	\$198
Size of City	Large	\$791	\$869	\$890	\$50	\$186
	Moderate	\$665	\$796	\$855	\$38	\$178
	Small	\$562	\$641	\$668	\$31	\$112
	Rural	\$438	\$538	\$538	\$34	\$150
Gross Income 2019	Under \$50,000	\$585	\$703	\$692	\$32	\$160
	\$50,000-99,999	\$538	\$769	\$726	\$75	\$195
	\$100,000-199,999	\$652	\$690	\$741	\$23	\$178
	\$200,000-399,999	\$661	\$797	\$787	\$33	\$143
	\$400,000 & over	\$778	\$883	\$883	\$42	\$170
Full-Time Staff	One	\$639	\$798	\$797	\$48	\$171
	Two	\$726	\$609	\$859	\$21	\$90
	3 or More	\$636	\$774	\$772	\$37	\$164
Total		\$647	\$744	\$783	\$39	\$160



## REGIONAL CLIENT SERVICES

### Federal Tax Returns - Average Fees (cont.)

#### ***EAST N. CENTRAL***

		Schedule D/ Form 8949 (Gains & Losses) Average Fee	Schedule E (Rental) Average Fee	Schedule EIC (Earned Income Credit) Average Fee	Schedule F (Farm) Average Fee	Schedule H (Household Employment Taxes) Average Fee
		Mean	Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$128	\$136	\$56	\$128	\$57
	Partnership	\$113	\$125	\$25	\$250	.
	LLC-C Corporation	.	\$225	.	.	.
	LLC-S Corporation	\$121	\$208	\$57	\$132	\$40
	LLC-Disregarded Entity	\$125	\$125	\$68	\$125	\$53
	Professional Corp.	\$80	\$175	\$50	\$150	\$100
	S Corporation	\$77	\$97	\$48	\$162	\$76
	C Corporation	\$148	\$126	\$50	\$200	\$47
Median Household Income for Clients of Your Practice	Under \$50,000	\$75	\$93	\$40	\$200	\$35
	\$50,000-\$99,999	\$73	\$107	\$49	\$148	\$62
	\$100,000-\$149,999	\$134	\$147	\$63	\$151	\$84
	\$150,000 and over	\$168	\$230	\$55	\$135	\$40
Size of City	Large	\$126	\$147	\$68	\$170	\$102
	Moderate	\$122	\$175	\$45	\$145	\$55
	Small	\$66	\$87	\$53	\$120	\$41
	Rural	\$94	\$96	\$48	\$223	\$30
Gross Income 2019	Under \$50,000	\$111	\$135	\$40	\$112	\$47
	\$50,000-99,999	\$224	\$178	\$96	\$113	\$96
	\$100,000-199,999	\$158	\$342	\$35	\$189	\$23
	\$200,000-399,999	\$83	\$109	\$47	\$149	\$63
	\$400,000 & over	\$87	\$100	\$65	\$161	\$67
Full-Time Staff	One	\$162	\$212	\$55	\$183	\$83
	Two	\$58	\$86	\$40	\$77	\$39
	3 or More	\$85	\$106	\$53	\$152	\$58
Total		\$107	\$139	\$53	\$147	\$62

**REGIONAL CLIENT SERVICES**

**Federal Tax Returns - Average Fees (cont.)**

***EAST N. CENTRAL***

		Schedule SE (Self Employment Tax) Average Fee Mean
Type of Practice	Sole Proprietor	\$36
	Partnership	\$25
	LLC-C Corporation	.
	LLC-S Corporation	\$27
	LLC-Disregarded Entity	\$77
	Professional Corp.	\$25
	S Corporation	\$29
	C Corporation	\$51
Median Household Income for Clients of Your Practice	Under \$50,000	\$20
	\$50,000-\$99,999	\$31
	\$100,000-\$149,999	\$37
	\$150,000 and over	\$39
Size of City	Large	\$38
	Moderate	\$39
	Small	\$21
	Rural	\$28
Gross Income 2019	Under \$50,000	\$30
	\$50,000-99,999	\$55
	\$100,000-199,999	\$22
	\$200,000-399,999	\$33
	\$400,000 & over	\$30
Full-Time Staff	One	\$42
	Two	\$18
	3 or More	\$34
Total		\$34

## REGIONAL CLIENT SERVICES

### Client Services - Average Hourly Fees

#### *EAST N. CENTRAL*

		Full Payroll Services Average Hourly Fee		After-fact Payroll Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	3	\$98.33	4	\$112.50
	Partnership	1	\$85.00	1	\$85.00
	LLC-S Corporation	9	\$113.11	7	\$135.43
	LLC-Disregarded Entity	2	\$79.00	2	\$82.50
	Professional Corp.	1	\$150.00	3	\$153.33
	S Corporation	11	\$93.05	14	\$93.11
	C Corporation	2	\$130.00	2	\$130.00
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	15	\$98.80	14	\$97.79
	\$100,000-\$149,999	9	\$97.50	11	\$118.86
	\$150,000 and over	5	\$126.00	7	\$133.57
Size of City	Large	3	\$126.67	7	\$137.86
	Moderate	14	\$93.07	13	\$87.69
	Small	10	\$108.90	11	\$128.55
	Rural	2	\$108.75	1	\$92.50
Gross Income 2019	Under \$50,000	3	\$129.33	6	\$121.67
	\$50,000-99,999	2	\$100.00	2	\$102.50
	\$100,000-199,999	6	\$93.75	4	\$96.88
	\$200,000-399,999	5	\$87.80	9	\$99.89
	\$400,000 & over	12	\$109.58	11	\$124.09
Full-Time Staff	One	8	\$111.00	9	\$113.89
	Two	4	\$106.88	6	\$118.75
	3 or More	16	\$99.31	18	\$107.44
Total		29	\$103.09	33	\$111.26

## REGIONAL CLIENT SERVICES

### Client Services - Average Hourly Fees (cont.)

#### ***EAST N. CENTRAL***

		Federal/ State Tax Return Average Hourly Fee		Tax Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	6	\$130.83	7	\$136.43
	Partnership	2	\$80.00	2	\$120.00
	LLC-S Corporation	9	\$126.11	14	\$137.36
	LLC-Disregarded Entity	3	\$133.33	2	\$162.50
	Professional Corp.	4	\$240.00	2	\$217.50
	S Corporation	17	\$160.74	24	\$169.81
	C Corporation	3	\$115.33	2	\$100.00
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	22	\$150.45	25	\$140.92
	\$100,000-\$149,999	12	\$134.38	16	\$159.22
	\$150,000 and over	9	\$152.33	11	\$173.45
Size of City	Large	10	\$173.50	12	\$171.50
	Moderate	21	\$144.57	22	\$147.73
	Small	10	\$131.00	16	\$153.63
	Rural	2	\$106.25	2	\$106.25
Gross Income 2019	Under \$50,000	10	\$137.50	8	\$119.75
	\$50,000-99,999	5	\$138.00	7	\$155.00
	\$100,000-199,999	5	\$144.50	6	\$141.25
	\$200,000-399,999	9	\$163.33	13	\$153.69
	\$400,000 & over	13	\$150.08	16	\$173.75
Full-Time Staff	One	15	\$146.67	18	\$168.22
	Two	8	\$200.31	9	\$158.61
	3 or More	20	\$132.80	24	\$147.42
<b>Total</b>		<b>44</b>	<b>\$148.15</b>	<b>53</b>	<b>\$153.84</b>

## REGIONAL CLIENT SERVICES

### Client Services - Average Hourly Fees (cont.)

#### ***EAST N. CENTRAL***

		Estate/ Financial Planning Average Hourly Fee		Write-up Work Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	2	\$67.50	4	\$98.75
	Partnership	1	\$25.00	1	\$25.00
	LLC-S Corporation	7	\$135.00	12	\$95.25
	LLC-Disregarded Entity	1	\$190.00	3	\$83.33
	Professional Corp.	2	\$182.50	2	\$150.00
	S Corporation	8	\$185.00	20	\$110.38
	C Corporation	2	\$165.00	2	\$82.50
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	11	\$134.55	22	\$99.00
	\$100,000-\$149,999	9	\$172.22	12	\$108.13
	\$150,000 and over	3	\$146.67	9	\$105.56
Size of City	Large	5	\$201.00	8	\$148.75
	Moderate	10	\$122.00	20	\$86.45
	Small	8	\$155.63	13	\$99.54
	Rural	0	.	2	\$106.25
Gross Income 2019	Under \$50,000	5	\$116.00	8	\$85.63
	\$50,000-99,999	1	\$125.00	3	\$136.67
	\$100,000-199,999	2	\$117.50	4	\$89.38
	\$200,000-399,999	7	\$173.57	14	\$100.29
	\$400,000 & over	7	\$175.71	13	\$113.00
Full-Time Staff	One	5	\$133.00	13	\$106.92
	Two	4	\$185.00	7	\$126.79
	3 or More	13	\$151.15	23	\$92.30
Total		23	\$150.87	44	\$101.94

**REGIONAL CLIENT SERVICES**

**Client Services - Average Hourly Fees (cont.)**

***EAST N. CENTRAL***

		Financial Statement Presentation Average Hourly Fee		Audit of Financial Statements Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	1	\$120.00	0	.
	Partnership	0	.	0	.
	LLC-S Corporation	8	\$134.13	2	\$125.00
	LLC-Disregarded Entity	2	\$170.00	1	\$150.00
	Professional Corp.	1	\$200.00	0	.
	S Corporation	13	\$144.77	2	\$168.00
	C Corporation	2	\$152.50	0	.
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	12	\$132.58	4	\$159.00
	\$100,000-\$149,999	8	\$143.75	0	.
	\$150,000 and over	6	\$167.33	1	\$100.00
Size of City	Large	7	\$171.29	1	\$250.00
	Moderate	9	\$140.56	2	\$125.00
	Small	9	\$129.00	2	\$118.00
	Rural	1	\$120.00	0	.
Gross Income 2019	Under \$50,000	4	\$122.25	2	\$125.00
	\$50,000-99,999	0	.	0	.
	\$100,000-199,999	2	\$185.00	0	.
	\$200,000-399,999	10	\$150.40	1	\$250.00
	\$400,000 & over	11	\$141.55	2	\$118.00
Full-Time Staff	One	6	\$143.17	1	\$150.00
	Two	5	\$191.00	1	\$250.00
	3 or More	15	\$133.73	3	\$112.00
<b>Total</b>		<b>27</b>	<b>\$145.19</b>	<b>5</b>	<b>\$147.20</b>

## REGIONAL CLIENT SERVICES

### Client Services - Average Hourly Fees (cont.)

#### ***EAST N. CENTRAL***

		Management Advisory Services Average Hourly Fee		QuickBooks or Bookkeeping Advisory Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	1	\$75.00	0	.
	Partnership	0	.	1	\$25.00
	LLC-S Corporation	10	\$143.50	10	\$110.80
	LLC-Disregarded Entity	1	\$160.00	2	\$87.50
	Professional Corp.	2	\$200.00	0	.
	S Corporation	7	\$138.36	13	\$103.50
	C Corporation	1	\$180.00	1	\$150.00
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	9	\$127.89	11	\$85.36
	\$100,000-\$149,999	8	\$149.06	9	\$112.72
	\$150,000 and over	5	\$175.00	7	\$121.43
Size of City	Large	4	\$175.00	3	\$158.33
	Moderate	12	\$148.33	13	\$86.69
	Small	5	\$129.20	10	\$110.90
	Rural	1	\$92.50	1	\$92.50
Gross Income 2019	Under \$50,000	6	\$130.83	5	\$90.00
	\$50,000-99,999	1	\$150.00	1	\$75.00
	\$100,000-199,999	2	\$171.25	2	\$96.25
	\$200,000-399,999	8	\$145.13	9	\$114.89
	\$400,000 & over	5	\$156.00	10	\$105.20
Full-Time Staff	One	7	\$151.43	7	\$100.00
	Two	3	\$180.83	4	\$148.13
	3 or More	11	\$137.82	15	\$95.07
Total		22	\$146.30	27	\$103.83

**REGIONAL CLIENT SERVICES**

**Client Services - Average Hourly Fees (cont.)**

***EAST N. CENTRAL***

		Financial Services Average Hourly Fee		Elder Care Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	0	.	0	.
	Partnership	0	.	0	.
	LLC-S Corporation	2	\$175.00	1	\$75.00
	LLC-Disregarded Entity	1	\$150.00	1	\$50.00
	Professional Corp.	0	.	1	\$150.00
	S Corporation	2	\$165.50	0	.
	C Corporation	0	.	0	.
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	2	\$137.50	3	\$91.67
	\$100,000-\$149,999	2	\$228.00	0	.
	\$150,000 and over	1	\$100.00	0	.
Size of City	Large	0	.	1	\$150.00
	Moderate	3	\$152.00	2	\$62.50
	Small	2	\$187.50	0	.
	Rural	0	.	0	.
Gross Income 2019	Under \$50,000	2	\$125.00	1	\$50.00
	\$50,000-99,999	1	\$125.00	0	.
	\$100,000-199,999	0	.	0	.
	\$200,000-399,999	0	.	2	\$112.50
	\$400,000 & over	2	\$228.00	0	.
Full-Time Staff	One	2	\$137.50	1	\$50.00
	Two	0	.	1	\$150.00
	3 or More	2	\$153.00	1	\$75.00
<b>Total</b>		<b>5</b>	<b>\$166.20</b>	<b>3</b>	<b>\$91.67</b>



## REGIONAL CLIENT SERVICES

### Client Services - Average Hourly Fees (cont.)

#### ***EAST N. CENTRAL***

		Offers in Compromise Average Hourly Fee	
		Count	Mean
Type of Practice	Sole Proprietor	1	\$45.00
	Partnership	0	.
	LLC-S Corporation	3	\$116.00
	LLC-Disregarded Entity	1	\$199.00
	Professional Corp.	1	\$250.00
	S Corporation	4	\$227.50
	C Corporation	0	.
Median Household Income for Clients of Your Practice	\$50,000-\$99,999	7	\$179.57
	\$100,000-\$149,999	3	\$165.00
	\$150,000 and over	0	.
Size of City	Large	2	\$250.00
	Moderate	5	\$147.80
	Small	3	\$171.00
	Rural	0	.
Gross Income 2019	Under \$50,000	1	\$199.00
	\$50,000-99,999	1	\$125.00
	\$100,000-199,999	1	\$45.00
	\$200,000-399,999	4	\$163.25
	\$400,000 & over	2	\$215.00
Full-Time Staff	One	3	\$208.00
	Two	2	\$250.00
	3 or More	5	\$125.60
Total		10	\$175.20