

## REGIONAL PRACTICE DEMOGRAPHICS

### Practice Characteristics

#### *MIDDLE ATLANTIC*

		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	33.6	1.7	1.4	1.0	\$104,763
	Partnership	38.5	3.5	1.0	2.0	.
	LLC-C Corporation	16.5	19.0	1.5	1.5	\$108,929
	LLC-Partnership	29.8	3.3	1.3	1.8	\$72,278
	LLC-S Corporation	27.3	2.9	1.3	1.4	\$103,910
	LLC-Disregarded Entity	26.0	2.6	1.6	1.0	\$80,250
	Professional Corp.	55.0	3.0	.	1.0	\$83,333
	S Corporation	29.9	4.1	1.6	1.6	\$155,714
Median Household Income for Clients of Your Practice	C Corporation	29.4	2.9	2.0	1.1	\$87,500
	Under \$50,000	9.2	3.8	3.0	1.3	\$97,500
	\$50,000-\$99,999	30.5	2.4	1.5	1.2	\$103,033
	\$100,000-\$149,999	35.4	3.0	1.5	1.4	\$121,761
Size of City	\$150,000 and over	31.6	5.7	1.2	1.4	\$113,531
	Large	27.1	4.5	1.9	1.2	\$109,335
	Moderate	31.9	2.9	1.4	1.4	\$119,068
	Small	32.4	2.6	1.3	1.2	\$99,685
Gross Income 2019	Rural	32.0	1.5	1.3	1.0	\$127,590
	Under \$50,000	28.0	1.1	1.0	1.0	\$24,500
	\$50,000-99,999	34.2	1.3	1.0	1.1	\$57,846
	\$100,000-199,999	30.7	1.7	1.5	1.1	\$101,974
	\$200,000-399,999	33.2	2.4	1.4	1.1	\$138,643
Full-Time Staff	\$400,000 & over	26.9	8.3	1.7	1.4	\$170,787
	One	32.7	1.0	1.4	1.0	\$116,607
	Two	29.8	2.0	1.5	1.1	\$102,708
Total	3 or More	29.3	6.0	1.7	1.6	\$108,724
		30.8	3.1	1.5	1.3	\$110,844

## REGIONAL PRACTICE DEMOGRAPHICS

### Practice Characteristics continued

#### *MIDDLE ATLANTIC*

		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	\$155,557	\$77,123	\$157,321	\$82,983
	LLC-C Corporation	\$5,112,500	\$1,040,000	\$5,090,000	\$532,500
	LLC-Partnership	\$245,667	\$126,667	\$260,000	\$133,333
	LLC-S Corporation	\$243,418	\$46,128	\$246,667	\$56,500
	LLC-Disregarded Entity	\$180,250	\$69,083	\$191,333	\$71,633
	Professional Corp.	\$250,000	\$70,000	\$260,000	\$750,000
	S Corporation	\$435,977	\$148,498	\$452,918	\$155,017
	C Corporation	\$152,500	\$53,333	\$149,167	\$56,667
Median Household Income for Clients of Your Practice	Under \$50,000	\$116,000	\$1,400	\$102,833	\$1,600
	\$50,000-\$99,999	\$198,306	\$80,037	\$204,951	\$100,271
	\$100,000-\$149,999	\$247,367	\$87,123	\$250,714	\$88,858
	\$150,000 and over	\$939,753	\$249,967	\$949,133	\$197,100
Size of City	Large	\$616,390	\$181,544	\$629,078	\$173,464
	Moderate	\$229,543	\$98,354	\$231,577	\$101,446
	Small	\$237,248	\$85,397	\$239,516	\$93,155
	Rural	\$175,684	\$63,109	\$181,125	\$82,563
Gross Income 2019	Under \$50,000	\$23,659	\$13,687	\$25,958	\$15,233
	\$50,000-99,999	\$68,500	\$33,136	\$68,000	\$34,455
	\$100,000-199,999	\$139,866	\$66,192	\$142,080	\$71,821
	\$200,000-399,999	\$258,526	\$108,519	\$266,979	\$143,170
	\$400,000 & over	\$1,200,926	\$313,414	\$1,205,622	\$245,414
Full-Time Staff	One	\$116,607	\$66,548	\$118,988	\$71,632
	Two	\$205,417	\$95,104	\$212,625	\$104,016
	3 or More	\$685,726	\$181,820	\$707,667	\$180,562
Total		\$328,365	\$111,017	\$334,525	\$114,083

## REGIONAL CLIENT SERVICES

### Clients Services Percentage of Gross Income

#### MIDDLE ATLANTIC

		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	6.1%	3.4%	57.4%	13.1%
	Partnership	.0%	.5%	73.5%	2.0%
	LLC-Partnership	11.0%	3.0%	65.0%	2.5%
	LLC-S Corporation	2.8%	2.3%	76.5%	4.0%
	LLC-Disregarded Entity	12.0%	.7%	51.0%	1.0%
	Professional Corp.	15.0%	15.0%	15.0%	5.0%
	S Corporation	8.8%	2.3%	41.3%	4.9%
	C Corporation	11.7%	6.7%	40.0%	20.0%
Median Household Income for Clients of Your Practice	Under \$50,000	17.5%	5.0%	70.0%	.0%
	\$50,000-\$99,999	6.4%	3.4%	50.6%	12.4%
	\$100,000-\$149,999	6.7%	2.7%	55.1%	4.2%
	\$150,000 and over	7.0%	2.7%	60.3%	9.1%
Size of City	Large	5.8%	5.3%	44.5%	7.8%
	Moderate	7.1%	2.8%	49.9%	9.4%
	Small	7.3%	1.9%	66.2%	8.5%
	Rural	8.3%	3.0%	50.7%	20.3%
Gross Income 2019	Under \$50,000	.0%	.3%	75.8%	21.3%
	\$50,000-99,999	3.0%	2.0%	25.0%	28.0%
	\$100,000-199,999	7.4%	2.1%	54.3%	16.3%
	\$200,000-399,999	9.9%	5.2%	59.5%	2.4%
	\$400,000 & over	8.0%	3.2%	42.3%	3.7%
Full-Time Staff	One	3.7%	3.2%	55.3%	14.8%
	Two	8.5%	3.0%	63.5%	7.3%
	3 or More	10.3%	3.3%	48.7%	2.9%
Total		7.0%	3.1%	54.0%	10.0%

**REGIONAL CLIENT SERVICES**

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

**MIDDLE ATLANTIC**

		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	.7%	8.7%	.5%	.0%	1.0%
	Partnership	1.0%	4.0%	12.5%	.0%	2.5%
	LLC-Partnership	2.5%	10.0%	1.0%	.0%	.0%
	LLC-S Corporation	.3%	3.2%	.3%	.3%	.2%
	LLC-Disregarded Entity	.0%	22.7%	5.0%	.0%	.0%
	Professional Corp.	.0%	50.0%	.0%	.0%	.0%
	S Corporation	.5%	35.4%	.3%	.3%	2.0%
	C Corporation	.0%	1.7%	.7%	.0%	1.7%
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	2.5%	1.0%	.0%	2.5%
	\$50,000-\$99,999	.3%	17.0%	.8%	.2%	.6%
	\$100,000-\$149,999	.3%	17.1%	.0%	.0%	4.7%
	\$150,000 and over	2.0%	7.5%	3.8%	.0%	.0%
Size of City	Large	.4%	32.9%	.6%	.1%	.3%
	Moderate	.6%	11.1%	2.9%	.2%	1.1%
	Small	.8%	9.4%	.3%	.1%	1.5%
	Rural	.0%	4.0%	.0%	.0%	2.1%
Gross Income 2019	Under \$50,000	1.7%	.0%	.0%	.0%	.8%
	\$50,000-99,999	.0%	33.0%	.0%	.0%	.0%
	\$100,000-199,999	.0%	12.2%	.7%	.1%	.4%
	\$200,000-399,999	.8%	11.4%	1.3%	.1%	.8%
	\$400,000 & over	.6%	25.6%	.8%	.3%	3.2%
Full-Time Staff	One	.6%	14.9%	.4%	.0%	.4%
	Two	.4%	9.3%	1.4%	.2%	1.4%
	3 or More	.7%	18.6%	2.0%	.2%	2.0%
Total		.6%	14.9%	1.2%	.1%	1.2%

## REGIONAL CLIENT SERVICES

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

#### MIDDLE ATLANTIC

		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	3.6%	3.6%	.2%	1.7%
	Partnership	4.0%	.0%	.0%	.0%
	LLC-Partnership	5.0%	.0%	.0%	.0%
	LLC-S Corporation	2.0%	7.5%	.2%	.3%
	LLC-Disregarded Entity	6.0%	.0%	.0%	1.7%
	Professional Corp.	.0%	.0%	.0%	.0%
	S Corporation	4.0%	.2%	.0%	.0%
	C Corporation	.0%	16.7%	.0%	1.0%
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	.0%	.0%	1.5%
	\$50,000-\$99,999	4.1%	2.8%	.0%	1.5%
	\$100,000-\$149,999	2.9%	5.6%	.6%	.2%
	\$150,000 and over	2.6%	5.0%	.0%	.0%
Size of City	Large	1.8%	.0%	.0%	.6%
	Moderate	7.0%	7.1%	.1%	.7%
	Small	1.8%	.3%	.0%	1.9%
	Rural	1.7%	8.9%	.7%	.3%
Gross Income 2019	Under \$50,000	.0%	.0%	.0%	.0%
	\$50,000-99,999	8.0%	.0%	.0%	1.0%
	\$100,000-199,999	1.7%	3.7%	.0%	.9%
	\$200,000-399,999	4.0%	4.8%	.0%	.2%
	\$400,000 & over	4.4%	4.6%	.5%	3.1%
Full-Time Staff	One	1.8%	4.3%	.0%	.7%
	Two	4.5%	.0%	.0%	.5%
	3 or More	5.1%	4.3%	.3%	1.6%
Total		3.5%	3.4%	.1%	1.0%

## REGIONAL CLIENT SERVICES

### Federal Tax Returns - Average Fees

#### MIDDLE ATLANTIC

		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	\$1,112	\$522	\$65	\$97
	Partnership	.	.	.	.
	LLC-C Corporation	.	\$475	.	.
	LLC-Partnership	.	.	.	\$25
	LLC-S Corporation	\$313	\$270	\$101	\$123
	LLC-Disregarded Entity	\$417	\$363	\$67	\$85
	Professional Corp.	\$750	\$750	\$75	\$50
	S Corporation	\$1,711	\$458	\$74	\$149
	C Corporation	\$300	\$288	\$69	\$75
Median Household Income for Clients of Your Practice	Under \$50,000	.	.	\$50	\$50
	\$50,000-\$99,999	\$810	\$389	\$69	\$102
	\$100,000-\$149,999	\$1,518	\$497	\$70	\$81
	\$150,000 and over	\$830	\$503	\$97	\$141
Size of City	Large	\$1,093	\$450	\$80	\$127
	Moderate	\$1,124	\$487	\$69	\$86
	Small	\$493	\$366	\$73	\$99
	Rural	\$1,750	\$500	\$62	\$65
Gross Income 2019	Under \$50,000	\$1,017	\$750	\$100	\$100
	\$50,000-99,999	\$306	\$317	\$59	\$59
	\$100,000-199,999	\$356	\$343	\$89	\$109
	\$200,000-399,999	\$1,299	\$501	\$63	\$89
	\$400,000 & over	\$2,338	\$400	\$74	\$180
Full-Time Staff	One	\$1,198	\$510	\$81	\$119
	Two	\$367	\$302	\$61	\$70
	3 or More	\$1,522	\$485	\$71	\$116
Total		\$1,086	\$443	\$73	\$103

## REGIONAL CLIENT SERVICES

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

#### MIDDLE ATLANTIC

		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	\$175	\$660	\$273	\$229	\$413
	Partnership	.	.	\$350	\$150	\$250
	LLC-C Corporation	.	.	\$694	\$757	.
	LLC-Partnership	\$25	\$1,000	\$325	\$250	\$900
	LLC-S Corporation	\$150	\$817	\$263	\$213	\$405
	LLC-Disregarded Entity	\$125	\$1,742	\$252	\$184	\$430
	Professional Corp.	\$50	\$750	\$325	\$250	\$500
	S Corporation	\$75	\$1,214	\$321	\$228	\$600
	C Corporation	.	\$775	\$294	\$213	\$425
Median Household Income for Clients of Your Practice	Under \$50,000	.	.	\$190	\$150	.
	\$50,000-\$99,999	\$95	\$739	\$249	\$184	\$376
	\$100,000-\$149,999	\$175	\$1,389	\$308	\$244	\$492
	\$150,000 and over	\$75	\$983	\$466	\$418	\$702
Size of City	Large	\$75	\$1,265	\$342	\$289	\$480
	Moderate	\$175	\$717	\$323	\$272	\$529
	Small	\$108	\$823	\$237	\$170	\$402
	Rural	.	\$150	\$336	\$225	\$475
Gross Income 2019	Under \$50,000	.	\$1,425	\$263	\$258	\$767
	\$50,000-99,999	\$63	\$1,244	\$245	\$175	\$301
	\$100,000-199,999	\$163	\$638	\$246	\$239	\$409
	\$200,000-399,999	\$50	\$657	\$299	\$206	\$412
	\$400,000 & over	.	\$1,600	\$415	\$351	\$504
Full-Time Staff	One	\$88	\$940	\$289	\$220	\$487
	Two	\$117	\$534	\$255	\$174	\$314
	3 or More	\$100	\$1,106	\$355	\$280	\$578
Total		\$104	\$944	\$303	\$242	\$469

## REGIONAL CLIENT SERVICES

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

#### MIDDLE ATLANTIC

		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	\$714	\$948	\$943	\$39	\$209
	Partnership	\$500	\$500	\$700	.	.
	LLC-C Corporation	\$2,000	\$2,250	\$2,250	.	\$340
	LLC-Partnership	\$1,292	\$1,367	\$1,367	\$10	\$100
	LLC-S Corporation	\$784	\$1,083	\$1,024	\$52	\$182
	LLC-Disregarded Entity	\$542	\$992	\$976	\$35	\$181
	Professional Corp.	\$725	\$850	\$850	\$25	\$175
	S Corporation	\$940	\$1,416	\$1,468	\$50	\$192
	C Corporation	\$469	\$481	\$542	\$28	\$217
Median Household Income for Clients of Your Practice	Under \$50,000	.	.	.	.	.
	\$50,000-\$99,999	\$657	\$863	\$908	\$36	\$160
	\$100,000-\$149,999	\$855	\$1,392	\$1,447	\$51	\$212
	\$150,000 and over	\$1,152	\$1,496	\$1,439	\$34	\$406
Size of City	Large	\$862	\$1,200	\$1,192	\$52	\$239
	Moderate	\$889	\$1,114	\$1,156	\$35	\$165
	Small	\$685	\$1,080	\$1,111	\$32	\$226
	Rural	\$671	\$892	\$800	\$43	\$153
Gross Income 2019	Under \$50,000	\$845	\$1,425	\$1,200	\$34	\$403
	\$50,000-99,999	\$601	\$747	\$765	\$32	\$159
	\$100,000-199,999	\$591	\$805	\$903	\$43	\$204
	\$200,000-399,999	\$728	\$897	\$917	\$48	\$159
	\$400,000 & over	\$1,212	\$1,772	\$1,766	\$13	\$254
Full-Time Staff	One	\$713	\$1,050	\$1,018	\$48	\$235
	Two	\$530	\$787	\$946	\$32	\$186
	3 or More	\$1,041	\$1,345	\$1,343	\$34	\$190
Total		\$797	\$1,111	\$1,117	\$39	\$208



## REGIONAL CLIENT SERVICES

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

#### MIDDLE ATLANTIC

		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	\$111	\$152	\$54	\$210	\$84
	Partnership	.	.	.	.	.
	LLC-C Corporation	\$75	\$125	.	.	\$50
	LLC-Partnership	\$25	\$125	\$10	\$125	.
	LLC-S Corporation	\$121	\$196	\$116	\$218	\$225
	LLC-Disregarded Entity	\$94	\$137	\$63	\$57	\$42
	Professional Corp.	\$150	\$125	.	\$175	.
	S Corporation	\$92	\$125	\$80	\$292	\$100
	C Corporation	\$125	\$150	\$68	\$163	\$150
Median Household Income for Clients of Your Practice	Under \$50,000	.	.	.	.	.
	\$50,000-\$99,999	\$93	\$130	\$64	\$149	\$95
	\$100,000-\$149,999	\$123	\$199	\$49	\$253	\$105
	\$150,000 and over	\$133	\$150	\$79	\$365	\$100
Size of City	Large	\$122	\$190	\$92	\$179	\$129
	Moderate	\$102	\$170	\$63	\$163	\$131
	Small	\$101	\$118	\$57	\$257	\$54
	Rural	\$83	\$86	\$50	\$85	\$68
Gross Income 2019	Under \$50,000	\$123	\$218	\$80	\$541	\$10
	\$50,000-99,999	\$55	\$90	\$25	\$84	\$50
	\$100,000-199,999	\$120	\$192	\$74	\$171	\$140
	\$200,000-399,999	\$112	\$146	\$64	\$159	\$70
	\$400,000 & over	\$49	\$99	\$58	\$178	\$60
Full-Time Staff	One	\$122	\$162	\$75	\$228	\$140
	Two	\$97	\$143	\$55	\$281	\$75
	3 or More	\$91	\$142	\$62	\$134	\$67
Total		\$105	\$150	\$65	\$204	\$99

**REGIONAL CLIENT SERVICES**

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

**MIDDLE ATLANTIC**

		Schedule SE (Self Employment Tax) Average Fee Mean
Type of Practice	Sole Proprietor	\$38
	Partnership	.
	LLC-C Corporation	\$50
	LLC-Partnership	.
	LLC-S Corporation	\$198
	LLC-Disregarded Entity	\$33
	Professional Corp.	.
	S Corporation	\$50
	C Corporation	\$18
Median Household Income for Clients of Your Practice	Under \$50,000	.
	\$50,000-\$99,999	\$55
	\$100,000-\$149,999	\$50
	\$150,000 and over	\$49
Size of City	Large	\$120
	Moderate	\$39
	Small	\$33
	Rural	\$50
Gross Income 2019	Under \$50,000	\$18
	\$50,000-99,999	\$23
	\$100,000-199,999	\$32
	\$200,000-399,999	\$41
	\$400,000 & over	\$27
Full-Time Staff	One	\$78
	Two	\$41
	3 or More	\$38
Total		\$54

## REGIONAL CLIENT SERVICES

### Client Services - Average Hourly Fees

#### *MIDDLE ATLANTIC*

		Full Payroll Services Average Hourly Fee		After-fact Payroll Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	10	\$117.50	8	\$111.88
	Partnership	0	.	1	\$40.00
	LLC-C Corporation	0	.	0	.
	LLC-Partnership	1	\$130.00	1	\$130.00
	LLC-S Corporation	4	\$117.50	4	\$88.50
	LLC-Disregarded Entity	4	\$98.75	3	\$78.33
	Professional Corp.	1	\$250.00	1	\$250.00
	S Corporation	6	\$92.50	6	\$140.83
	C Corporation	0	.	0	.
Median Household Income for Clients of Your Practice	Under \$50,000	1	\$100.00	0	.
	\$50,000-\$99,999	17	\$108.53	15	\$105.60
	\$100,000-\$149,999	4	\$116.25	4	\$110.00
	\$150,000 and over	4	\$137.50	5	\$145.00
Size of City	Large	5	\$123.00	5	\$147.00
	Moderate	10	\$118.00	10	\$102.00
	Small	11	\$107.73	8	\$118.63
	Rural	1	\$50.00	1	\$45.00
Gross Income 2019	Under \$50,000	1	\$100.00	1	\$100.00
	\$50,000-99,999	2	\$117.50	3	\$97.67
	\$100,000-199,999	10	\$109.50	5	\$92.20
	\$200,000-399,999	8	\$128.13	8	\$125.00
	\$400,000 & over	5	\$89.00	5	\$145.00
Full-Time Staff	One	8	\$111.88	9	\$93.78
	Two	6	\$112.50	4	\$93.75
	3 or More	12	\$110.83	9	\$144.44
Total		27	\$112.22	24	\$114.54

## REGIONAL CLIENT SERVICES

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

#### MIDDLE ATLANTIC

		Federal/ State Tax Return Average Hourly Fee		Tax Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	17	\$145.00	19	\$157.11
	Partnership	2	\$125.00	1	\$100.00
	LLC-C Corporation	1	\$150.00	0	.
	LLC-Partnership	1	\$300.00	1	\$300.00
	LLC-S Corporation	6	\$169.17	5	\$171.20
	LLC-Disregarded Entity	2	\$130.00	4	\$110.00
	Professional Corp.	1	\$250.00	1	\$250.00
	S Corporation	8	\$153.75	12	\$168.75
	C Corporation	0	.	1	\$275.00
Median Household Income for Clients of Your Practice	Under \$50,000	1	\$150.00	0	.
	\$50,000-\$99,999	20	\$130.50	26	\$150.58
	\$100,000-\$149,999	8	\$171.88	8	\$136.88
	\$150,000 and over	8	\$203.75	9	\$233.33
Size of City	Large	5	\$202.00	6	\$129.17
	Moderate	14	\$153.21	14	\$174.29
	Small	16	\$144.69	19	\$175.84
	Rural	3	\$150.00	5	\$135.00
Gross Income 2019	Under \$50,000	5	\$119.00	5	\$134.00
	\$50,000-99,999	2	\$107.50	4	\$150.00
	\$100,000-199,999	10	\$156.50	11	\$164.55
	\$200,000-399,999	12	\$172.08	12	\$177.50
	\$400,000 & over	6	\$155.00	9	\$146.78
Full-Time Staff	One	15	\$145.67	17	\$147.94
	Two	7	\$152.86	10	\$176.50
	3 or More	14	\$151.07	15	\$166.73
Total		38	\$155.79	44	\$164.34

## REGIONAL CLIENT SERVICES

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

#### *MIDDLE ATLANTIC*

		Estate/ Financial Planning Average Hourly Fee		Write-up Work Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	5	\$200.00	10	\$108.00
	Partnership	1	\$100.00	1	\$50.00
	LLC-C Corporation	1	\$150.00	0	.
	LLC-Partnership	1	\$450.00	1	\$250.00
	LLC-S Corporation	3	\$178.33	6	\$114.00
	LLC-Disregarded Entity	0	.	4	\$113.75
	Professional Corp.	0	.	1	\$250.00
	S Corporation	5	\$216.00	11	\$93.18
	C Corporation	0	.	0	.
Median Household Income for Clients of Your Practice	Under \$50,000	0	.	0	.
	\$50,000-\$99,999	9	\$146.11	20	\$98.15
	\$100,000-\$149,999	2	\$187.50	9	\$116.67
	\$150,000 and over	6	\$280.00	5	\$154.00
Size of City	Large	2	\$152.50	9	\$122.78
	Moderate	6	\$187.50	10	\$125.50
	Small	8	\$226.88	14	\$95.64
	Rural	1	\$125.00	2	\$75.00
Gross Income 2019	Under \$50,000	1	\$300.00	0	.
	\$50,000-99,999	2	\$187.50	3	\$77.67
	\$100,000-199,999	2	\$127.50	11	\$105.00
	\$200,000-399,999	5	\$173.00	12	\$124.17
	\$400,000 & over	5	\$205.00	7	\$95.86
Full-Time Staff	One	3	\$183.33	12	\$99.42
	Two	5	\$151.00	9	\$102.22
	3 or More	8	\$201.88	13	\$114.31
Total		17	\$198.24	35	\$109.97

## REGIONAL CLIENT SERVICES

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

#### *MIDDLE ATLANTIC*

		Financial Statement Presentation Average Hourly Fee		Audit of Financial Statements Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	4	\$140.00	4	\$133.75
	Partnership	2	\$150.00	0	.
	LLC-C Corporation	0	.	0	.
	LLC-Partnership	1	\$450.00	1	\$450.00
	LLC-S Corporation	2	\$176.00	1	\$50.00
	LLC-Disregarded Entity	1	\$75.00	0	.
	Professional Corp.	1	\$250.00	1	\$250.00
	S Corporation	4	\$212.50	5	\$155.00
	C Corporation	0	.	0	.
Median Household Income for Clients of Your Practice	Under \$50,000	0	.	0	.
	\$50,000-\$99,999	9	\$156.67	8	\$130.63
	\$100,000-\$149,999	1	\$250.00	2	\$207.50
	\$150,000 and over	5	\$235.00	2	\$300.00
Size of City	Large	3	\$216.67	4	\$168.75
	Moderate	8	\$173.13	5	\$204.00
	Small	5	\$190.40	3	\$121.67
	Rural	0	.	0	.
Gross Income 2019	Under \$50,000	0	.	0	.
	\$50,000-99,999	0	.	2	\$57.50
	\$100,000-199,999	3	\$161.67	1	\$100.00
	\$200,000-399,999	4	\$162.50	3	\$205.00
	\$400,000 & over	6	\$183.67	4	\$168.75
Full-Time Staff	One	2	\$130.00	1	\$65.00
	Two	4	\$150.00	4	\$126.25
	3 or More	9	\$186.33	6	\$173.33
Total		16	\$186.69	12	\$171.67

## REGIONAL CLIENT SERVICES

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

#### *MIDDLE ATLANTIC*

		Management Advisory Services Average Hourly Fee		QuickBooks or Bookkeeping Advisory Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	6	\$127.50	7	\$134.29
	Partnership	1	\$75.00	1	\$50.00
	LLC-C Corporation	1	\$250.00	1	\$150.00
	LLC-Partnership	1	\$500.00	1	\$250.00
	LLC-S Corporation	1	\$125.00	2	\$67.50
	LLC-Disregarded Entity	0	.	3	\$128.33
	Professional Corp.	0	.	0	.
	S Corporation	4	\$168.75	7	\$168.57
	C Corporation	0	.	0	.
Median Household Income for Clients of Your Practice	Under \$50,000	0	.	1	\$200.00
	\$50,000-\$99,999	9	\$117.78	12	\$95.00
	\$100,000-\$149,999	3	\$163.33	5	\$183.00
	\$150,000 and over	3	\$300.00	5	\$179.00
Size of City	Large	2	\$117.50	5	\$129.00
	Moderate	6	\$215.00	11	\$144.55
	Small	6	\$129.17	6	\$127.50
	Rural	1	\$150.00	1	\$150.00
Gross Income 2019	Under \$50,000	1	\$75.00	1	\$200.00
	\$50,000-99,999	2	\$75.00	2	\$75.00
	\$100,000-199,999	2	\$80.00	4	\$113.75
	\$200,000-399,999	4	\$191.25	9	\$141.11
	\$400,000 & over	4	\$181.25	5	\$155.00
Full-Time Staff	One	4	\$93.75	3	\$141.67
	Two	3	\$111.67	7	\$124.29
	3 or More	7	\$177.14	12	\$133.75
Total		15	\$163.33	23	\$136.96

## REGIONAL CLIENT SERVICES

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

#### *MIDDLE ATLANTIC*

		Financial Services Average Hourly Fee		Elder Care Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	3	\$200.00	4	\$133.75
	Partnership	0	.	0	.
	LLC-C Corporation	0	.	0	.
	LLC-Partnership	0	.	1	\$500.00
	LLC-S Corporation	0	.	0	.
	LLC-Disregarded Entity	0	.	0	.
	Professional Corp.	0	.	0	.
	S Corporation	2	\$112.50	1	\$150.00
	C Corporation	1	\$275.00	0	.
Median Household Income for Clients of Your Practice	Under \$50,000	0	.	0	.
	\$50,000-\$99,999	3	\$116.67	2	\$127.50
	\$100,000-\$149,999	1	\$150.00	2	\$140.00
	\$150,000 and over	3	\$225.00	2	\$325.00
Size of City	Large	1	\$75.00	0	.
	Moderate	2	\$212.50	4	\$208.75
	Small	3	\$175.00	1	\$200.00
	Rural	1	\$150.00	1	\$150.00
Gross Income 2019	Under \$50,000	0	.	0	.
	\$50,000-99,999	1	\$250.00	0	.
	\$100,000-199,999	3	\$141.67	0	.
	\$200,000-399,999	1	\$200.00	2	\$165.00
	\$400,000 & over	2	\$150.00	2	\$150.00
Full-Time Staff	One	1	\$275.00	0	.
	Two	3	\$175.00	2	\$127.50
	3 or More	3	\$125.00	3	\$143.33
Total		7	\$167.86	6	\$197.50



## REGIONAL CLIENT SERVICES

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

#### *MIDDLE ATLANTIC*

		Offers in Compromise Average Hourly Fee	
		Count	Mean
Type of Practice	Sole Proprietor	6	\$215.83
	Partnership	0	.
	LLC-C Corporation	0	.
	LLC-Partnership	1	\$600.00
	LLC-S Corporation	0	.
	LLC-Disregarded Entity	3	\$183.33
	Professional Corp.	1	\$250.00
	S Corporation	4	\$293.75
	C Corporation	0	.
Median Household Income for Clients of Your Practice	Under \$50,000	0	.
	\$50,000-\$99,999	6	\$192.50
	\$100,000-\$149,999	3	\$230.00
	\$150,000 and over	6	\$337.50
Size of City	Large	3	\$216.67
	Moderate	5	\$254.00
	Small	6	\$279.17
	Rural	1	\$275.00
Gross Income 2019	Under \$50,000	1	\$250.00
	\$50,000-99,999	1	\$150.00
	\$100,000-199,999	1	\$150.00
	\$200,000-399,999	5	\$228.00
	\$400,000 & over	4	\$293.75
Full-Time Staff	One	2	\$200.00
	Two	4	\$188.75
	3 or More	8	\$264.38
Total		15	\$258.00